

## OTHER INDEPENDENT AGENCIES

### 400 YEARS OF AFRICAN-AMERICAN HISTORY COMMISSION

#### Federal Funds

#### 400 YEARS OF AFRICAN-AMERICAN HISTORY COMMISSION

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

Identification code 247-5721-0-2-801	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	2		
0900 Total new obligations, unexpired accounts (object class 41.0) .....	2		
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....			3
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [014-1036] .....	3	3	
1930 Total budgetary resources available .....	3	3	3
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1		
1941 Unexpired unobligated balance, end of year .....		3	3
Special and non-revolving trust funds:			
1951 Unobligated balance expiring .....	1		
1952 Expired unobligated balance, start of year .....	3	4	4
1953 Expired unobligated balance, end of year .....	3	4	4
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	3		
3010 New obligations, unexpired accounts .....	2		
3020 Outlays (gross) .....	-5		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	3		
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	3	3	
Outlays, gross:			
4010 Outlays from new discretionary authority .....	2		
4011 Outlays from discretionary balances .....	3		
4020 Outlays, gross (total) .....	5		
4180 Budget authority, net (total) .....	3	3	
4190 Outlays, net (total) .....	5		

### ACCESS BOARD

#### Federal Funds

#### SALARIES AND EXPENSES

*For expenses necessary for the Access Board, as authorized by section 502 of the Rehabilitation Act of 1973 (29 U.S.C. 792), \$9,955,000: Provided, That, notwithstanding any other provision of law, there may be credited to this appropriation funds received for publications and training expenses.*

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

Identification code 310-3200-0-1-751	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Salaries and expenses .....	10	10	10
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	10	10	10
1930 Total budgetary resources available .....	10	10	10
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	3	2
3010 New obligations, unexpired accounts .....	10	10	10

3020 Outlays (gross) .....	-9	-11	-10
3050 Unpaid obligations, end of year .....	3	2	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2	3	2
3200 Obligated balance, end of year .....	3	2	2

#### Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	10	10	10
Outlays, gross:			
4010 Outlays from new discretionary authority .....	7	8	8
4011 Outlays from discretionary balances .....	2	3	2
4020 Outlays, gross (total) .....	9	11	10
4180 Budget authority, net (total) .....	10	10	10
4190 Outlays, net (total) .....	9	11	10

The Architectural and Transportation Barriers Compliance Board (Access Board) was established by section 502 of the Rehabilitation Act of 1973. The Access Board is responsible for developing guidelines under the Americans with Disabilities Act, the Architectural Barriers Act, and the Telecommunications Act. These guidelines ensure that buildings and facilities, transportation vehicles, and telecommunications equipment covered by these laws are readily accessible to and usable by people with disabilities. The Board is also responsible for developing standards under section 508 of the Rehabilitation Act for accessible electronic and information technology used by Federal agencies and standards under section 510 of the Rehabilitation Act for accessible medical diagnostic equipment. In addition, the Access Board enforces the Architectural Barriers Act, and provides training and technical assistance on the guidelines and standards it develops.

The Board also has additional responsibilities under the Help America Vote Act. The Board serves on the Board of Advisors and the Technical Guidelines Development Committee, which helps the Election Assistance Commission develop voluntary guidelines and guidance for voting systems, including accessibility for people with disabilities. In addition, the Board is responsible for promoting accessibility for people with disabilities throughout all segments of society, since this is a statutory purpose for which appropriated funds are used.

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

Identification code 310-3200-0-1-751	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	4	4	4
12.1 Civilian personnel benefits .....	1	1	1
23.1 Rental payments to GSA .....	1	1	1
25.1 Advisory and assistance services .....	1	1	1
25.3 Other goods and services from Federal sources .....	1	1	1
25.7 Operation and maintenance of equipment .....	2	2	2
99.9 Total new obligations, unexpired accounts .....	10	10	10

#### Employment Summary

Identification code 310-3200-0-1-751	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	25	25	25

### ADMINISTRATIVE CONFERENCE OF THE UNITED STATES

#### Federal Funds

#### SALARIES AND EXPENSES

*For necessary expenses of the Administrative Conference of the United States, authorized by 5 U.S.C. 591 et seq., \$3,430,000, to remain available until September 30, 2028, of which not to exceed \$1,000 is for official reception and representation expenses.*

SALARIES AND EXPENSES—Continued

Program and Financing (in millions of dollars)

Identification code 302-1700-0-1-751	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Salaries and Expenses (Direct) .....	3	3	3
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	3	3	3
1930 Total budgetary resources available .....	3	3	3
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	3	3	3
3020 Outlays (gross) .....	-3	-3	-3
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	3	3	3
Outlays, gross:			
4010 Outlays from new discretionary authority .....	3	2	2
4011 Outlays from discretionary balances .....	.....	1	1
4020 Outlays, gross (total) .....	3	3	3
4180 Budget authority, net (total) .....	3	3	3
4190 Outlays, net (total) .....	3	3	3

The Administrative Conference of the United States is an independent agency that assists the President, the Congress, the Judicial Conference, and Federal agencies in improving the regulatory and legal process through consensus-driven applied research. The Conference analyzes the administrative law process and, among its many activities, issues formal recommendations for improvements that reduce costs to government agencies, promote effective public participation in the rulemaking process, and reduce unnecessary litigation. The Conference is a public-private partnership comprised of senior government officials and private sector leaders in law, business, and academia.

Object Classification (in millions of dollars)

Identification code 302-1700-0-1-751	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	2	2	2
25.1 Advisory and assistance services .....	1	1	1
99.0 Direct obligations .....	3	3	3
99.9 Total new obligations, unexpired accounts .....	3	3	3

Employment Summary

Identification code 302-1700-0-1-751	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	14	14	14

ADVISORY COUNCIL ON HISTORIC PRESERVATION

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the Advisory Council on Historic Preservation (Public Law 89-665), \$5,151,000.

Program and Financing (in millions of dollars)

Identification code 306-2300-0-1-303	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Salaries and Expenses (Direct) .....	9	9	5
0801 Salaries and Expenses (Reimbursable) .....	2	2	2
0900 Total new obligations, unexpired accounts .....	11	11	7

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	6	3
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	9	8	5
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	3	.....	.....
1701 Change in uncollected payments, Federal sources .....	3	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	6	.....	.....
1900 Budget authority (total) .....	15	8	5
1930 Total budgetary resources available .....	17	14	8
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	6	3	1

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	.....	3
3010 New obligations, unexpired accounts .....	11	11	7
3020 Outlays (gross) .....	-12	-8	-5
3050 Unpaid obligations, end of year .....	.....	3	5
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-2	-5	-5
3070 Change in uncollected pymts, Fed sources, unexpired .....	-3	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-5	-5	-5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	-1	-5	-2
3200 Obligated balance, end of year .....	-5	-2	.....

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	15	8	5
Outlays, gross:			
4010 Outlays from new discretionary authority .....	9	8	5
4011 Outlays from discretionary balances .....	3	.....	.....
4020 Outlays, gross (total) .....	12	8	5
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-3	.....	.....
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-3	.....	.....
4070 Budget authority, net (discretionary) .....	9	8	5
4080 Outlays, net (discretionary) .....	9	8	5
4180 Budget authority, net (total) .....	9	8	5
4190 Outlays, net (total) .....	9	8	5

The Council advises the President and the Congress on national historic preservation policy and promotes the preservation, enhancement, and productive use of our Nation's historic resources.

Object Classification (in millions of dollars)

Identification code 306-2300-0-1-303	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	5	5	3
11.9 Total personnel compensation .....	5	5	3
12.1 Civilian personnel benefits .....	2	2	1
23.2 Rental payments to others .....	1	1	1
25.7 Operation and maintenance of equipment .....	1	1	.....
99.0 Direct obligations .....	9	9	5
99.0 Reimbursable obligations .....	1	1	1
99.5 Adjustment for rounding .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	11	11	7

Employment Summary

Identification code 306-2300-0-1-303	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	33	33	33
2001 Reimbursable civilian full-time equivalent employment .....	12	12	12

**APPALACHIAN REGIONAL COMMISSION**

*Federal Funds*

APPALACHIAN REGIONAL COMMISSION

For expenses necessary to carry out the programs authorized by the Appalachian Regional Development Act of 1965, as amended, notwithstanding section 14704 of title 40, United States Code, and for expenses necessary for the Federal Co-Chairman and the Alternate on the Appalachian Regional Commission and payment of the Federal share of the administrative expenses of the Commission, including services as authorized by 5 U.S.C. 3109, and hire of passenger motor vehicles, \$120,000,000, to remain available until September 30, 2029.

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

Identification code 309-0200-0-1-452	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0102 Base Grant Program Activity .....	140	185	207
0103 Infrastructure Investment and Jobs Act Grant Program Activity .....	169	224	246
0191 Total Appalachian regional development programs .....	309	409	453
0201 Commission Administration .....	9	9	8
0202 Programmatic Administration .....	6	6	6
0203 Office of the Inspector General .....	2	2	2
0204 Office of the Federal Co-Chair .....	2	2	2
0291 Total Administration, Salaries and Expenses .....	19	19	18
0799 Total direct obligations .....	328	428	471
0801 Reimbursable program activity .....	4	4	4
0900 Total new obligations, unexpired accounts .....	332	432	475
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	440	574	612
1021 Recoveries of prior year unpaid obligations .....	61	65	61
1070 Unobligated balance (total) .....	501	639	673
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	200	200	120
Advance appropriations, discretionary:			
1170 Advance appropriation (Infrastructure Investment and Jobs Act) .....	200	200	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	2	2	2
1701 Change in uncollected payments, Federal sources .....	-1	-1	-1
1750 Spending auth from offsetting collections, disc (total) .....	1	1	1
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	4	4	4
1900 Budget authority (total) .....	405	405	125
1930 Total budgetary resources available .....	906	1,044	798
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	574	612	323
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	845	895	961
3010 New obligations, unexpired accounts .....	332	432	475
3020 Outlays (gross) .....	-221	-301	-263
3040 Recoveries of prior year unpaid obligations, unexpired .....	-61	-65	-61
3050 Unpaid obligations, end of year .....	895	961	1,112
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-14	-13	-12
3070 Change in uncollected pymts, Fed sources, unexpired .....	1	1	1
3090 Uncollected pymts, Fed sources, end of year .....	-13	-12	-11
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	831	882	949
3200 Obligated balance, end of year .....	882	949	1,101
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	401	401	121
Outlays, gross:			
4010 Outlays from new discretionary authority .....	37	40	12
4011 Outlays from discretionary balances .....	180	257	247
4020 Outlays, gross (total) .....	217	297	259

Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-2	-2	-2
4040 Offsets against gross budget authority and outlays (total) ....	-2	-2	-2
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	1	1	1
4060 Additional offsets against budget authority only (total) .....	1	1	1
4070 Budget authority, net (discretionary) .....	400	400	120
4080 Outlays, net (discretionary) .....	215	295	257
Mandatory:			
4090 Budget authority, gross .....	4	4	4
Outlays, gross:			
4100 Outlays from new mandatory authority .....	4	4	4
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-4	-4	-4
4180 Budget authority, net (total) .....	400	400	120
4190 Outlays, net (total) .....	215	295	257

The Budget provides \$120 million for the Appalachian Regional Commission (ARC), which was established as a Federal-State partnership in 1965 to invest in long-lasting economic development in the 423-county Appalachian Region. The Commission is comprised of 13 members representing the States in the region and a Federal Co-Chair, who represents the Federal Government. ARC's mission is to invest and partner to strengthen economic development in Appalachia. ARC's activities include infrastructure development, workforce training and skill building, research, and coordination of regional investments and initiatives. In addition, ARC administers two competitive grant initiatives: the POWER (Partnerships for Opportunity and Workforce and Economic Revitalization) Initiative to expand economic growth in coal communities; and the INSPIRE (Investments Supporting Partnerships in Recovery Ecosystems) Initiative to support workforce recovery ecosystems.

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

Identification code 309-0200-0-1-452	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	1	1	1
25.2 Other services from non-Federal sources .....	18	18	18
41.0 Grants, subsidies, and contributions .....	309	409	452
99.0 Direct obligations .....	328	428	471
99.0 Reimbursable obligations .....	4	4	4
99.9 Total new obligations, unexpired accounts .....	332	432	475

**Employment Summary**

Identification code 309-0200-0-1-452	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	5	5	5

**BARRY GOLDWATER SCHOLARSHIP AND EXCELLENCE IN EDUCATION FOUNDATION**

*Trust Funds*

BARRY GOLDWATER SCHOLARSHIP AND EXCELLENCE IN EDUCATION FOUNDATION

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

Identification code 313-8281-0-7-502	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....	40	40	40
Receipts:			
Current law:			
1140 Interest on Investments, Barry Goldwater Scholarship and Excellence in Education Foundation .....	3	2	2
2000 Total: Balances and receipts .....	43	42	42
Appropriations:			
Current law:			
2101 Barry Goldwater Scholarship and Excellence in Education Foundation .....	-3	-2	-2

BARRY GOLDWATER SCHOLARSHIP AND EXCELLENCE IN EDUCATION  
FOUNDATION—Continued

Special and Trust Fund Receipts—Continued

Identification code 313-8281-0-7-502	2025 actual	2026 est.	2027 est.
5099 Balance, end of year .....	40	40	40
<b>Program and Financing</b> (in millions of dollars)			
Identification code 313-8281-0-7-502	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Barry Goldwater Scholarship and Excellence in Education Foundation .....	1	1	1
0002 Scholarship Grant Funding .....	2	2	2
0900 Total new obligations, unexpired accounts (object class 41.0) .....	3	3	3
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	40	40	39
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	3	2	2
1900 Budget authority (total) .....	3	2	2
1930 Total budgetary resources available .....	43	42	41
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	40	39	38
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....			1
3010 New obligations, unexpired accounts .....	3	3	3
3020 Outlays (gross) .....	-3	-2	-2
3050 Unpaid obligations, end of year .....		1	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....			1
3200 Obligated balance, end of year .....		1	2
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	3	2	2
Outlays, gross:			
4100 Outlays from new mandatory authority .....		2	2
4101 Outlays from mandatory balances .....	3		
4110 Outlays, gross (total) .....	3	2	2
4180 Budget authority, net (total) .....	3	2	2
4190 Outlays, net (total) .....	3	2	2
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	73	74	74
5001 Total investments, EOY: Federal securities: Par value .....	74	74	74

Public Law 99-661 established the Barry Goldwater Scholarship and Excellence in Education Foundation to operate the scholarship program that is a significant permanent tribute to the late Senator from Arizona. The Foundation awards scholarships to outstanding undergraduate students who intend to pursue research careers in mathematics, the natural sciences and engineering. The Foundation supports between 250 and 500 scholarships annually.

Employment Summary

Identification code 313-8281-0-7-502	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	2	2	2

BUREAU OF CONSUMER FINANCIAL PROTECTION

Federal Funds

BUREAU OF CONSUMER FINANCIAL PROTECTION FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 581-5577-0-2-376	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....	45	29	19
0198 Reconciliation adjustment .....	-1		
0199 Balance, start of year .....	44	29	19
Receipts:			
Current law:			
1110 Transfers from the Federal Reserve Board, Bureau of Consumer Financial Protection Fund .....	494	321	484
1140 Earnings on Investments, Bureau of Consumer Financial Protection Fund .....	23	6	10
1199 Total current law receipts .....	517	327	494
1999 Total receipts .....	517	327	494
2000 Total: Balances and receipts .....	561	356	513
Appropriations:			
Current law:			
2101 Bureau of Consumer Financial Protection Fund .....	-517	-327	-494
2103 Bureau of Consumer Financial Protection Fund .....	-44	-29	-19
2132 Bureau of Consumer Financial Protection Fund .....	29	19	28
2199 Total current law appropriations .....	-532	-337	-485
2999 Total appropriations .....	-532	-337	-485
5099 Balance, end of year .....	29	19	28

Program and Financing (in millions of dollars)

Identification code 581-5577-0-2-376	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Consumer Financial Protection Bureau .....	690	490	496
0100 Direct program activities, subtotal .....	690	490	496
0808 Reimbursable program activity .....	2	2	2
0809 Reimbursable program activities, subtotal .....	2	2	2
0900 Total new obligations, unexpired accounts .....	692	492	498
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	235	116	
1021 Recoveries of prior year unpaid obligations .....	35	36	10
1033 Recoveries of prior year paid obligations .....	3		
1070 Unobligated balance (total) .....	273	152	10
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	517	327	494
1203 Appropriation (previously unavailable)(special or trust) .....	44	29	19
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-29	-19	-28
1260 Appropriations, mandatory (total) .....	532	337	485
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	3	3	3
1900 Budget authority (total) .....	535	340	488
1930 Total budgetary resources available .....	808	492	498
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	116		

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	163	128	98
3010 New obligations, unexpired accounts .....	692	492	498
3020 Outlays (gross) .....	-692	-486	-453
3040 Recoveries of prior year unpaid obligations, unexpired .....	-35	-36	-10
3050 Unpaid obligations, end of year .....	128	98	133
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 .....	161	126	96
3200 Obligated balance, end of year .....	126	96	131

<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090	Budget authority, gross .....	535	340 488
Outlays, gross:			
4100	Outlays from new mandatory authority .....	291	325 335
4101	Outlays from mandatory balances .....	401	161 118
4110	Outlays, gross (total) .....	692	486 453
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120	Federal sources .....	-5	-3 -3
4123	Non-Federal sources .....	-1	.....
4130	Offsets against gross budget authority and outlays (total) ....	-6	-3 -3
Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts .....	3	.....
4160	Budget authority, net (mandatory) .....	532	337 485
4170	Outlays, net (mandatory) .....	686	483 450
4180	Budget authority, net (total) .....	532	337 485
4190	Outlays, net (total) .....	686	483 450
<b>Memorandum (non-add) entries:</b>			
5000	Total investments, SOY: Federal securities: Par value .....	419	194 198
5001	Total investments, EOY: Federal securities: Par value .....	194	198 213

The Consumer Financial Protection Bureau (CFPB or Bureau) was established under Title X of the Dodd-Frank Wall Street Reform and Consumer Protection Act (the Act) (P.L. 111–203) as an independent bureau in the Federal Reserve System. The Act consolidated authorities previously shared by seven Federal agencies under Federal consumer financial laws into the CFPB and provided the Bureau with additional authorities to conduct rulemaking, supervision, and enforcement. Funding required to support the CFPB's operations is obtained primarily through transfers from the Board of Governors of the Federal Reserve System. Pursuant to the Act, the CFPB is also authorized to collect civil penalties in any judicial or administrative action under Federal consumer financial laws. These amounts are maintained and displayed in a separate account titled "Consumer Financial Civil Penalty Fund. For 2027, this amount is based upon the full amount the CFPB is eligible to draw from the Federal Reserve under Dodd-Frank, as amended by the One Big Beautiful Bill Act. The Bureau is currently under a court order that effectively requires it to draw the full amount available. If that order is lifted, the Bureau will reconsider the appropriate amount to draw to fulfill its statutory duties.

<b>Object Classification</b> (in millions of dollars)			
Identification code 581–5577–0–2–376	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1	Personnel compensation: Full-time permanent .....	346	246 247
12.1	Civilian personnel benefits .....	135	103 104
21.0	Travel and transportation of persons .....	3	7 7
23.1	Rental payments to GSA .....	4	.....
23.3	Communications, utilities, and miscellaneous charges .....	7	3 3
24.0	Printing and reproduction .....	1	1 1
25.1	Advisory and assistance services .....	93	65 67
25.2	Other services from non-Federal sources .....	6	3 3
25.3	Other goods and services from Federal sources .....	63	41 42
25.4	Operation and maintenance of facilities .....	1	.....
26.0	Supplies and materials .....	4	4 4
31.0	Equipment .....	27	17 18
99.0	Direct obligations .....	690	490 496
99.0	Reimbursable obligations .....	2	2 2
99.9	Total new obligations, unexpired accounts .....	692	492 498

<b>Employment Summary</b>			
Identification code 581–5577–0–2–376	2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment .....	1,668	1,211 1,147

<b>CONSUMER FINANCIAL CIVIL PENALTY FUND</b>			
<b>Special and Trust Fund Receipts</b> (in millions of dollars)			
Identification code 581–5578–0–2–376	2025 actual	2026 est.	2027 est.
0100	Balance, start of year .....	10	10 .....
Receipts:			
Current law:			
1110	Penalties and Fines, Consumer Financial Protection .....	176	.....
2000	Total: Balances and receipts .....	186	10 .....
Appropriations:			
Current law:			
2101	Consumer Financial Civil Penalty Fund .....	-175	.....
2103	Consumer Financial Civil Penalty Fund .....	-10	-10 .....
2132	Consumer Financial Civil Penalty Fund .....	10	.....
2199	Total current law appropriations .....	-175	-10 .....
2999	Total appropriations .....	-175	-10 .....
5098	Rounding adjustment .....	-1	.....
5099	Balance, end of year .....	10	.....

<b>Program and Financing</b> (in millions of dollars)			
Identification code 581–5578–0–2–376	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001	Civil Penalty Payments .....	1,890	293 125
0900	Total new obligations, unexpired accounts (object class 25.2) .....	1,890	293 125
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	2,123	421 139
1033	Recoveries of prior year paid obligations .....	13	1 .....
1070	Unobligated balance (total) .....	2,136	422 139
Budget authority:			
Appropriations, mandatory:			
1201	Appropriation (special or trust fund) .....	175	.....
1203	Appropriation (previously unavailable)(special or trust) ....	10	10 .....
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-10	.....
1260	Appropriations, mandatory (total) .....	175	10 .....
1930	Total budgetary resources available .....	2,311	432 139
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	421	139 14
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	224	26 33
3010	New obligations, unexpired accounts .....	1,890	293 125
3020	Outlays (gross) .....	-2,088	-286 -115
3050	Unpaid obligations, end of year .....	26	33 43
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	224	26 33
3200	Obligated balance, end of year .....	26	33 43

<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090	Budget authority, gross .....	175	10 .....
Outlays, gross:			
4100	Outlays from new mandatory authority .....	.....	8 .....
4101	Outlays from mandatory balances .....	2,088	278 115
4110	Outlays, gross (total) .....	2,088	286 115
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123	Non-Federal sources .....	-13	-1 .....
Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts .....	13	1 .....
4160	Budget authority, net (mandatory) .....	175	10 .....
4170	Outlays, net (mandatory) .....	2,075	285 115
4180	Budget authority, net (total) .....	175	10 .....
4190	Outlays, net (total) .....	2,075	285 115

Pursuant to Title X of the Dodd-Frank Wall Street Reform and Consumer Protection Act (the Act) (P.L. 111–203), the Consumer Financial Protection Bureau (CFPB or Bureau) is authorized to collect civil penalties obtained in any judicial or administrative action under Federal consumer financial

CONSUMER FINANCIAL CIVIL PENALTY FUND—Continued

laws. Per the Act, such funds will be available for payments to the victims of activities for which civil penalties have been imposed under the Federal consumer financial laws. Obligations related to victim compensation are contingent upon identifying the specific victims qualifying for payments. To the extent that such victims cannot be located or such payments are otherwise not practicable, the Bureau may use such funds for the purpose of consumer education and financial literacy programs.

**CENTRAL INTELLIGENCE AGENCY**

*Federal Funds*

CENTRAL INTELLIGENCE AGENCY RETIREMENT AND DISABILITY SYSTEM FUND

For payment to the Central Intelligence Agency Retirement and Disability System Fund, to maintain the proper funding level for continuing the operation of the Central Intelligence Agency Retirement and Disability System, \$514,000,000.

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

Identification code 056-3400-0-1-054	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Personnel benefits .....	514	514	514
0900 Total new obligations, unexpired accounts (object class 13.0) .....	514	514	514
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	514	514	514
1930 Total budgetary resources available .....	514	514	514
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	514	514	514
3020 Outlays (gross) .....	-514	-514	-514
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	514	514	514
Outlays, gross:			
4100 Outlays from new mandatory authority .....	514	514	514
4180 Budget authority, net (total) .....	514	514	514
4190 Outlays, net (total) .....	514	514	514

Independent actuarial projections show the CIARDS Fund with an unfunded liability of \$3.8 billion. To ensure that the Fund remains solvent and authorized payments to beneficiaries continue, the Budget proposes \$514 million in 2027. This amount reflects the amortized cost of recapitalizing the CIARDS Fund over twenty years.

**CHEMICAL SAFETY AND HAZARD INVESTIGATION BOARD**

*Federal Funds*

SALARIES AND EXPENSES

(CANCELLATION)

The unobligated balances from amounts made available for the Chemical Safety Hazard Investigation Board (Board) in title III of division G of Public Law 108-199 and title III of division I of Public Law 108-477 shall be available only for expenses necessary to carry out the closure of the Board: Provided, That any such amounts not needed to carry out the closure of the Board shall be permanently cancelled not later than September 30, 2027.

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

Identification code 510-3850-0-1-304	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Salaries and Expenses (Direct) .....	14	14	.....

**Budgetary resources:**

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	14	14	.....
1930 Total budgetary resources available .....	15	15	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	4	3	3
3010 New obligations, unexpired accounts .....	14	14	.....
3020 Outlays (gross) .....	-14	-13	-3
3041 Recoveries of prior year unpaid obligations, expired .....	-1	-1	.....
3050 Unpaid obligations, end of year .....	3	3	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	4	3	3
3200 Obligated balance, end of year .....	3	3	.....

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	14	14	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	12	11	.....
4011 Outlays from discretionary balances .....	2	2	3
4020 Outlays, gross (total) .....	14	13	3
4180 Budget authority, net (total) .....	14	14	.....
4190 Outlays, net (total) .....	14	13	3

The Chemical Safety and Hazard Investigation Board, as authorized by the Clean Air Act Amendments of 1990, became operational in 1998. It is an independent, non-regulatory agency that promotes chemical safety and accident prevention through investigating chemical accidents; making recommendations for accident prevention; conducting special studies; broadly disseminating its findings to industry and labor organizations; and informing stakeholder discussions on chemical safety and on actions taken by the Environmental Protection Agency, the Department of Labor, and other entities to implement Board recommendations. The President's Budget proposes to eliminate funding for several independent agencies, including the Chemical Safety and Hazard Investigation Board, as part of the Administration's plans to move the Nation towards fiscal responsibility and to redefine the proper role of the Federal Government. CSB duplicates more than adequate capabilities in the Environmental Protection Agency and Occupational Safety and Health Administration to investigate chemical-related mishaps. CSB generates unprompted studies of the chemical industry and proposes regulations they have no authority to create or enforce. This function should reside within agencies that have the authorities to issue regulations in accordance with applicable legal standards.

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

Identification code 510-3850-0-1-304	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	7	7	.....
11.9 Total personnel compensation .....	7	7	.....
12.1 Civilian personnel benefits .....	3	3	.....
25.1 Advisory and assistance services .....	1	1	.....
25.2 Other services from non-Federal sources .....	1	1	.....
25.3 Other goods and services from Federal sources .....	1	1	.....
99.0 Direct obligations .....	13	13	.....
99.5 Adjustment for rounding .....	1	1	.....
99.9 Total new obligations, unexpired accounts .....	14	14	.....

**Employment Summary**

Identification code 510-3850-0-1-304	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	47	50	.....

**CIVIL RIGHTS COLD CASE RECORDS REVIEW BOARD**

*Federal Funds*

CIVIL RIGHTS COLD CASE RECORDS REVIEW BOARD

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

Identification code 130-3000-0-1-804	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	1		
0900 Total new obligations, unexpired accounts (object class 11.1) .....	1		
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	6	5	5
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	6	4	
1930 Total budgetary resources available .....	6	5	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	5	5	5
<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:			
Outlays, gross:			
4011 Outlays from discretionary balances .....	1		
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	1		

**Employment Summary**

Identification code 130-3000-0-1-804	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	6	6	6

**COMMISSION OF FINE ARTS**

*Federal Funds*

SALARIES AND EXPENSES

*For expenses of the Commission of Fine Arts under chapter 91 of title 40, United States Code, \$3,461,000: Provided, That the Commission is authorized to charge fees to cover the full costs of its publications, and such fees shall be credited to this account as an offsetting collection, to remain available until expended without further appropriation: Provided further, That the Commission is authorized to accept gifts, including objects, papers, artwork, drawings and artifacts, that pertain to the history and design of the Nation's Capital or the history and activities of the Commission of Fine Arts, for the purpose of artistic display, study, or education: Provided further, That one-tenth of one percent of the funds provided under this heading may be used for official reception and representation expenses.*

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

Identification code 323-2600-0-1-451	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Salaries and Expenses (Direct) .....	4	4	3
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	4	4	3
1930 Total budgetary resources available .....	4	4	3
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	
3010 New obligations, unexpired accounts .....	4	4	3
3020 Outlays (gross) .....	-4	-5	-3
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:			
Budget authority, gross .....			
4000 .....	4	4	3
Outlays, gross:			
4010 Outlays from new discretionary authority .....	3	4	3
4011 Outlays from discretionary balances .....	1	1	
4020 Outlays, gross (total) .....	4	5	3
4180 Budget authority, net (total) .....	4	4	3
4190 Outlays, net (total) .....	4	5	3

The Commission advises the President, the Congress, and Department heads on matters of architecture, sculpture, landscape, and other fine arts. Its primary function is to preserve and enhance the appearance of the Nation's Capital.

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

Identification code 323-2600-0-1-451	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	2	2	1
12.1 Civilian personnel benefits .....	1	1	1
25.1 Advisory and assistance services .....	1	1	1
99.0 Direct obligations .....	4	4	3
99.9 Total new obligations, unexpired accounts .....	4	4	3

**Employment Summary**

Identification code 323-2600-0-1-451	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	11	11	11

NATIONAL CAPITAL ARTS AND CULTURAL AFFAIRS

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

Identification code 323-2602-0-1-503	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 National Capital Arts and Cultural Affairs (Direct) .....	5	5	
0900 Total new obligations, unexpired accounts (object class 25.2) .....	5	5	
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	5	5	
1930 Total budgetary resources available .....	5	5	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	5	5	
3020 Outlays (gross) .....	-5	-5	
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Budget authority, gross .....			
4000 .....	5	5	
Outlays, gross:			
4010 Outlays from new discretionary authority .....	5	5	
4180 Budget authority, net (total) .....	5	5	
4190 Outlays, net (total) .....	5	5	

No funding is requested for the National Capital Arts and Cultural Affairs grant program that is administered by the Commission of Fine Arts.

**COMMISSION ON CIVIL RIGHTS**

*Federal Funds*

SALARIES AND EXPENSES

*For necessary expenses of the Commission on Civil Rights, including hire of passenger motor vehicles, \$11,700,000: Provided, That none of the funds appropriated in this paragraph may be used to employ any individuals under Schedule C of subpart*

SALARIES AND EXPENSES—Continued

*C of part 213 of title 5 of the Code of Federal Regulations exclusive of one special assistant for each Commissioner: Provided further, That none of the funds appropriated in this paragraph shall be used to reimburse Commissioners for more than 75 billable days, with the exception of the chairperson, who is permitted 125 billable days: Provided further, That the Chair may accept and use any gift or donation to carry out the work of the Commission: Provided further, That none of the funds appropriated in this paragraph shall be used for any activity or expense that is not explicitly authorized by section 3 of the Civil Rights Commission Act of 1983 (42 U.S.C. 1975a): Provided further, That notwithstanding the preceding proviso, \$1,700,000 shall be used to separately fund the Commission on the Social Status of Black Men and Boys.*

Program and Financing (in millions of dollars)

Identification code 326–1900–0–1–751	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Salaries and Expenses (Direct) .....	14	14	12
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	14	14	12
1930 Total budgetary resources available .....	14	14	12
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	1	.....
3010 New obligations, unexpired accounts .....	14	14	12
3020 Outlays (gross) .....	-15	-15	-12
3050 Unpaid obligations, end of year .....	1	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2	1	.....
3200 Obligated balance, end of year .....	1	.....	.....
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	14	14	12
Outlays, gross:			
4010 Outlays from new discretionary authority .....	13	14	12
4011 Outlays from discretionary balances .....	2	1	.....
4020 Outlays, gross (total) .....	15	15	12
4180 Budget authority, net (total) .....	14	14	12
4190 Outlays, net (total) .....	15	15	12

Originally established by the Civil Rights Act of 1957, the U.S. Commission on Civil Rights is an independent, bipartisan, fact-finding Federal agency. Its mission is to inform the development of national civil rights policy and enhance enforcement of Federal civil rights laws. The Commission pursues this mission by studying alleged deprivations of voting rights and alleged discrimination based on race, color, religion, sex, age, disability, or national origin, or in the administration of justice. The Commission plays a vital role in advancing civil rights through objective and comprehensive investigation, research, and analysis on issues of fundamental concern to the Federal government and the public. The Commission also supports a network of Advisory Committees, each composed of a diverse group of citizen volunteers, which conduct civil rights research at the State and U.S. Territory levels. The Commission on the Social Status of Black Men and Boys Act established the Commission on the Social Status of Black Men and Boys (CSSBMB) within the U.S. Commission on Civil Rights Office of the Staff Director. The CSSBMB studies and makes recommendations to address social problems affecting black men and boys.

Object Classification (in millions of dollars)

Identification code 326–1900–0–1–751	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	7	7	7
12.1 Civilian personnel benefits .....	2	2	2
23.1 Rental payments to GSA .....	2	2	1
25.2 Other services from non-Federal sources .....	2	2	1
25.3 Other goods and services from Federal sources .....	1	1	1

99.9 Total new obligations, unexpired accounts .....	14	14	12
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Employment Summary

Identification code 326–1900–0–1–751	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	50	50	44

COMMITTEE FOR PURCHASE FROM PEOPLE WHO ARE BLIND OR SEVERELY DISABLED

Federal Funds

SALARIES AND EXPENSES

*For expenses necessary for the Committee for Purchase From People Who Are Blind or Severely Disabled (referred to in this title as "the Committee") established under section 8502 of title 41, United States Code, \$13,124,000: Provided, That in order to authorize any central nonprofit agency designated pursuant to section 8503(c) of title 41, United States Code, to perform requirements of the Committee as prescribed under section 51–3.2 of title 41, Code of Federal Regulations, the Committee shall enter into a written agreement with any such central nonprofit agency: Provided further, That such agreement shall contain such auditing, oversight, and reporting provisions as necessary to implement chapter 85 of title 41, United States Code: Provided further, That such agreement shall include the elements listed under the heading "Committee For Purchase From People Who Are Blind or Severely Disabled—Written Agreement Elements" in the explanatory statement described in section 4 of Public Law 114–113 (in the matter preceding division A of that consolidated Act): Provided further, That any such central nonprofit agency may not charge a fee under section 51–3.5 of title 41, Code of Federal Regulations, prior to executing a written agreement with the Committee: Provided further, That no less than \$3,150,000 shall be available for the Office of Inspector General.*

Program and Financing (in millions of dollars)

Identification code 338–2000–0–1–505	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Salaries and Expenses .....	13	13	13
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	13	13	13
1930 Total budgetary resources available .....	13	13	13
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	3	3	3
3010 New obligations, unexpired accounts .....	13	13	13
3020 Outlays (gross) .....	-13	-13	-13
3050 Unpaid obligations, end of year .....	3	3	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	3	3	3
3200 Obligated balance, end of year .....	3	3	3
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	13	13	13
Outlays, gross:			
4010 Outlays from new discretionary authority .....	11	10	10
4011 Outlays from discretionary balances .....	2	3	3
4020 Outlays, gross (total) .....	13	13	13
4180 Budget authority, net (total) .....	13	13	13
4190 Outlays, net (total) .....	13	13	13

The Committee for Purchase From People Who Are Blind or Severely Disabled (operating as the U.S. AbilityOne Commission, hereafter "Commission") administers the AbilityOne Program under the authority of the Javits-Wagner-O'Day Act of 1971, as amended. The principal objective of AbilityOne is to leverage the purchasing power of the Federal Government to provide employment opportunities for people who are blind or have other significant disabilities. The Commission accomplishes its mission by identifying Government procurement requirements that can create

employment opportunities for individuals who are blind or have other significant disabilities. Following opportunities for public comment and after due deliberation, the Commission then places such products and service requirements on the AbilityOne Procurement List, requiring Federal departments and agencies to procure the designated products and services from a network of approximately 400 qualified State and private nonprofit agencies employing people who are blind or have other significant disabilities. The vision of AbilityOne is to remain a trusted source of supply and services for Federal agencies while creating quality employment opportunities across all economic sectors for people who are blind or have significant disabilities. In FY 2025 approximately 41,000 AbilityOne employees earned a combined total of more than 893,000,000 in wages, with an average hourly wage of \$18.71. The AbilityOne Program continues to emphasize providing employment to veterans, with approximately 2,800 employed in direct labor positions, including wounded warriors. More than 1,500 AbilityOne employees moved into competitive or supported employment in FY 2025 after gaining skills and experience on AbilityOne jobs.

The Commission is committed to effective stewardship and program integrity as it executes its core mission to tap America's underutilized workforce of individuals who are blind or have significant disabilities to deliver high quality, mission-essential products and services to Federal agencies in quality employment opportunities. The Commission continues to strengthen its Procurement List business processes and to enhance its oversight of AbilityOne Program participants. The resources proposed for 2026 will enable the Commission to meet requirements in the Consolidated Appropriations Act of 2016 for the Commission to (1) staff an Office of Inspector General; (2) establish and administer written agreements governing the Commission's relationship with its designated central nonprofit agencies; and (3) evaluate reports and data from the central nonprofit agencies. In addition, the Commission continues to enhance stewardship, modernize policies and information technology, and increase compliance and operations capacity to oversee a national program that provided more than \$4.7 billion in products and services to the Federal Government in FY 2025.

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

Identification code 338-2000-0-1-505	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	7	7	6
12.1 Civilian personnel benefits .....	3	3	2
25.1 Advisory and assistance services .....	3	3	3
31.0 Equipment .....			1
99.0 Direct obligations .....	13	13	12
99.5 Adjustment for rounding .....			1
99.9 Total new obligations, unexpired accounts .....	13	13	13

**Employment Summary**

Identification code 338-2000-0-1-505	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	44	44	38

**COMMODITY FUTURES TRADING COMMISSION**

*Federal Funds*

COMMODITY FUTURES TRADING COMMISSION

For necessary expenses to carry out the provisions of the Commodity Exchange Act (7 U.S.C. 1 et seq.), including the purchase and hire of passenger motor vehicles, and the rental of space (to include multiple year leases), in the District of Columbia and elsewhere, \$410,000,000, including not to exceed \$3,000 for official reception and representation expenses, and not to exceed \$25,000 for the expenses for consultations and meetings hosted by the Commission with foreign governmental and other regulatory officials, of which not less than \$80,000,000 shall remain available until September 30, 2029, and of which not less than \$5,963,000 shall be for expenses of the Office of the Inspector General: Provided, That notwithstanding the limitations

in 31 U.S.C. 1553, amounts provided under this heading are available for the liquidation of obligations equal to current year payments on leases entered into prior to the date of enactment of this Act.

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

Identification code 339-1400-0-1-376	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Salaries and Expenses .....	343	369	412
0003 Inspector General .....	4	6	6
0005 Relocation Costs (HQ) .....		1	20
0900 Total new obligations, unexpired accounts .....	347	376	438
0910 Appropriations used to liquidate unpaid lease obligations .....	20		
0911 Total new obligations, unexpired accounts; and lease payments .....	367	376	438
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	28	53	43
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	28		
1021 Recoveries of prior year unpaid obligations .....	7	1	1
1070 Unobligated balance (total) .....	35	54	44
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	365	365	410
1900 Budget authority (total) .....	365	365	410
1930 Total budgetary resources available .....	400	419	454
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	53	43	16
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	140	135	126
3010 New obligations, unexpired accounts .....	347	376	438
3011 Obligations ("upward adjustments"), expired accounts .....	5	1	1
3020 Outlays (gross) .....	-344	-385	-417
3040 Recoveries of prior year unpaid obligations, unexpired .....	-7	-1	-1
3041 Recoveries of prior year unpaid obligations, expired .....	-6		
3050 Unpaid obligations, end of year .....	135	126	147
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	140	135	126
3200 Obligated balance, end of year .....	135	126	147
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	365	365	410
Outlays, gross:			
4010 Outlays from new discretionary authority .....	250	288	324
4011 Outlays from discretionary balances .....	94	97	93
4020 Outlays, gross (total) .....	344	385	417
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) .....	365	365	410
4080 Outlays, net (discretionary) .....	339	385	417
4180 Budget authority, net (total) .....	365	365	410
4190 Outlays, net (total) .....	339	385	417
<b>Unfunded deficiencies:</b>			
7000 Unfunded deficiency, start of year .....	-19		
Change in deficiency during the year:			
7012 Budgetary resources used to liquidate deficiencies .....	19		

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority .....	365	365	410
Outlays .....	339	385	417
Legislative proposal, not subject to PAYGO:			
Budget Authority .....			-410
Outlays .....			-410

COMMODITY FUTURES TRADING COMMISSION—Continued  
Summary of Budget Authority and Outlays—Continued

	2025 actual	2026 est.	2027 est.
Total:			
Budget Authority .....	365	365	.....
Outlays .....	339	385	7

The mission of the Commodity Futures Trading Commission (CFTC or Commission) is to: foster open, transparent, competitive, and financially sound markets; prevent and deter price manipulation and other disruptions to market integrity; and protect market participants and the public from fraud, exploitation, and abusive practices related to derivatives and other products that are subject to the Commodity Exchange Act (7 U.S.C. 1 et seq.) (CEA). The CEA established a comprehensive regulatory structure to oversee the futures trading complex, commodity options trading, intermediaries, and swap dealer activities.

The Commission's regulatory landscape is continually changing. As a responsible regulator, the CFTC seeks to promote responsible innovation and development that is consistent with its statutory mission to enhance the derivative trading markets. Further, the agency seeks to lower the systemic risk of the futures and swaps markets to the economy and the public.

The markets under the CFTC's regulatory purview are economically significant. In the United States, the markets for futures and options on futures represent trillions of dollars of notional value while the swaps markets represents hundreds of trillions of dollars in notional value.

The Budget proposes legislation authorizing user fees to fund certain Commission activities, as specified by the CFTC, in line with nearly all other Federal financial and banking regulators. Contingent upon enactment of authorizing legislation, the Budget proposes collections of \$410 million to offset CFTC's annual appropriation, providing total CFTC funding of \$410 million in 2027. CFTC fees would be designed in a way that supports market access, liquidity, and the efficiency of the Nation's derivatives markets.

Object Classification (in millions of dollars)

Identification code 339-1400-0-1-376	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	161	166	182
11.3 Other than full-time permanent .....	2	.....	.....
11.5 Other personnel compensation .....	5	.....	.....
11.9 Total personnel compensation .....	168	166	182
12.1 Civilian personnel benefits .....	61	62	67
21.0 Travel and transportation of persons .....	1	1	1
22.0 Transportation of things .....	.....	.....	2
23.1 Rental payments to GSA .....	4	6	6
23.2 Rental payments to others .....	21	21	21
23.3 Communications, utilities, and miscellaneous charges .....	4	3	7
25.1 Advisory and assistance services .....	61	90	103
25.2 Other services from non-Federal sources .....	2	4	6
25.3 Other goods and services from Federal sources .....	1	2	2
25.7 Operation and maintenance of equipment .....	9	12	15
26.0 Supplies and materials .....	3	3	3
31.0 Equipment .....	9	6	23
42.0 Insurance claims and indemnities .....	3	.....	.....
99.9 Total new obligations, unexpired accounts .....	347	376	438
01.2 Rental payments to others .....	20	.....	.....
09.9 Total obligations, unexpired accounts; and lease payments .....	367	376	438

Employment Summary

Identification code 339-1400-0-1-376	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	659	636	650

COMMODITY FUTURES TRADING COMMISSION  
(Legislative proposal, not subject to PAYGO)

Contingent upon the enactment of legislation authorizing the Commodity Futures Trading Commission to collect user fees to fund the Commission's activities, such fees and charges assessed by the Commission, up to \$410,000,000, shall be credited to this appropriation as offsetting collections and shall remain available until expended: Provided, That the total amount appropriated under this heading from the general fund for fiscal year 2027 shall be reduced as such offsetting collections are received so as to result in a final total fiscal year 2027 appropriation from the general fund estimated at not more than \$0.

Program and Financing (in millions of dollars)

Identification code 339-1400-2-1-376	2025 actual	2026 est.	2027 est.
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	.....	.....	-410
1700 Spending authority from offsetting collections, discretionary:			
Collected .....	.....	.....	410
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Offsets against gross budget authority and outlays:			
Offsets collections (collected) from:			
4034 Offsetting governmental collections .....	.....	.....	-410
4040 Offsets against gross budget authority and outlays (total) ....	.....	.....	-410
4180 Budget authority, net (total) .....	.....	.....	-410
4190 Outlays, net (total) .....	.....	.....	-410

The Budget proposes legislation authorizing user fees to fund certain Commission activities, as specified by the CFTC, in line with nearly all other Federal financial and banking regulators. Contingent upon enactment of authorizing legislation, the Budget proposes collections of \$410 million to fully offset the CFTC's annual appropriation in 2027, providing total CFTC funding of \$0 million in 2027. CFTC fees would be designed in a way that supports market access, liquidity, and the efficiency of the Nation's derivatives markets.

EXPENSES, CUSTOMER PROTECTION FUND

Program and Financing (in millions of dollars)

Identification code 339-1534-0-1-376	2025 actual	2026 est.	2027 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	9	.....	.....
1010 Unobligated balance transfer to other accts [339-4334] .....	.....	.....	-19
1011 Unobligated balance transfer from other acct [339-4334] ....	10	.....	.....
1012 Unobligated balance transfers between expired and unexpired accounts .....	.....	19	.....
1070 Unobligated balance (total) .....	19	.....	.....
1930 Total budgetary resources available .....	19	.....	.....
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-19	.....	.....
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	.....	.....

In anticipation of large whistleblower awards that could have depleted the Customer Protection Fund, P.L. 117-25 established a separate account in the Treasury for a transfer up to \$10 million dollars for obligations related to the administrative and personnel expenses of the Whistleblower Office and the Office of Customer Education and Outreach. The account can only cover these non-award expenses when there are insufficient unobligated balances of the Customer Protection Fund for whistleblower award(s) that would deplete the fund (or funds balances). Pursuant to P.L. 117-328, an additional \$10 million dollars may be transferred to this separate account. Pursuant to P.L. 119-4, the initial transfer unobligated balance and additional transfer will remain available until the fund expires, at which point they will be returned to the Customer Protection Fund.

CUSTOMER PROTECTION FUND

Program and Financing (in millions of dollars)

Identification code 339-4334-0-3-376	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Customer Education Program .....	3	4	4
0002 Whistleblower Program .....	5	6	6
0003 Whistleblower Awards .....	6	440	1,450
0900 Total new obligations, unexpired accounts .....	14	450	1,460
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	226	212	102
1010 Unobligated balance transfer to other accts [339-1534] .....	-10		
1011 Unobligated balance transfer from other acct [339-1534] .....		19	
1070 Unobligated balance (total) .....	216	231	102
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	11	340	1,550
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced .....	-1	-19	-90
1850 Spending auth from offsetting collections, mand (total) .....	10	321	1,460
1930 Total budgetary resources available .....	226	552	1,562
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	212	102	102
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	12	4	130
3010 New obligations, unexpired accounts .....	14	450	1,460
3020 Outlays (gross) .....	-22	-324	-1,461
3050 Unpaid obligations, end of year .....	4	130	129
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	12	4	130
3200 Obligated balance, end of year .....	4	130	129
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	10	321	1,460
Outlays, gross:			
4100 Outlays from new mandatory authority .....		321	1,460
4101 Outlays from mandatory balances .....	22	3	1
4110 Outlays, gross (total) .....	22	324	1,461
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4121 Interest on Federal securities .....	-11	-5	-5
4124 Offsetting governmental collections .....		-335	-1,545
4130 Offsets against gross budget authority and outlays (total) .....	-11	-340	-1,550
4160 Budget authority, net (mandatory) .....	-1	-19	-90
4170 Outlays, net (mandatory) .....	11	-16	-89
4180 Budget authority, net (total) .....	-1	-19	-90
4190 Outlays, net (total) .....	11	-16	-89
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	253	234	100
5001 Total investments, EOY: Federal securities: Par value .....	234	100	100
5090 Unexpired unavailable balance, SOY: Offsetting collections .....	25	26	45
5092 Unexpired unavailable balance, EOY: Offsetting collections .....	26	45	135

Section 748 of the Dodd-Frank Wall Street Reform and Consumer Protection Act (P.L. 111-203) (the Dodd-Frank Act) amended the Commodity Exchange Act (7 U.S.C. 1 et seq.) (CEA) to establish the Customer Protection Fund (Fund). The Fund is used to pay whistleblower awards, finance customer education initiatives, and administer the programs. The Dodd-Frank Act also authorized the Commodity Futures Trading Commission (Commission) to issue rules implementing incentives and protections for whistleblowers and to conduct customer education initiatives designed to help customers protect themselves against fraud and other violations of the CEA.

The Commission deposits monetary sanctions it collects in covered judicial or administrative actions into this revolving fund. The Commission may deposit such sanctions unless the balance in the Fund at the time the

sanction is collected exceeds \$100 million. The Commission does not deposit restitution awarded to victims into the Fund.

The Commission is required to submit an annual report on the whistleblower award program and customer education initiatives to the Committee on Agriculture, Nutrition, and Forestry of the Senate and the Committee on Agriculture of the House of Representatives. The report includes: a description of the number of whistleblower awards granted, and the types of cases in which these awards were granted, during the preceding fiscal year; the balance in the Fund; the amounts credited to and paid from the Fund; and a complete set of audited financial statements.

Object Classification (in millions of dollars)

Identification code 339-4334-0-3-376	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	4	5	5
11.9 Total personnel compensation .....	4	5	5
12.1 Civilian personnel benefits .....	2	2	2
25.1 Advisory and assistance services .....	2	3	3
91.0 Unvouchered .....	6	440	1,450
99.9 Total new obligations, unexpired accounts .....	14	450	1,460

Employment Summary

Identification code 339-4334-0-3-376	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	16	19	20

CONSUMER PRODUCT SAFETY COMMISSION

Federal Funds

SALARIES AND EXPENSES

Program and Financing (in millions of dollars)

Identification code 061-0100-0-1-554	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Consumer Product Safety - Direct .....	149	151	
0100 Direct program activities, subtotal .....	149	151	
0801 Consumer Product Safety - Reimbursable .....	3	5	
0900 Total new obligations, unexpired accounts .....	152	156	
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	4	7	5
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	1		
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	5	7	5
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	151	151	
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	3	3	
1900 Budget authority (total) .....	154	154	
1930 Total budgetary resources available .....	159	161	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	7	5	5
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	48	39	36
3010 New obligations, unexpired accounts .....	152	156	
3020 Outlays (gross) .....	-158	-159	-33
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3041 Recoveries of prior year unpaid obligations, expired .....	-2		
3050 Unpaid obligations, end of year .....	39	36	3
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-2		
3071 Change in uncollected pymts, Fed sources, expired .....	2		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	46	39	36

SALARIES AND EXPENSES—Continued  
Program and Financing—Continued

Identification code 061-0100-0-1-554	2025 actual	2026 est.	2027 est.
3200 Obligated balance, end of year .....	39	36	3
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	154	154	
Outlays, gross:			
4010 Outlays from new discretionary authority .....	124	123	
4011 Outlays from discretionary balances .....	29	35	33
4020 Outlays, gross (total) .....	153	158	33
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-4	-3	
4040 Offsets against gross budget authority and outlays (total) ....	-4	-3	
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts .....	1		
4060 Additional offsets against budget authority only (total) .....	1		
4070 Budget authority, net (discretionary) .....	151	151	
4080 Outlays, net (discretionary) .....	149	155	33
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	5	1	
4180 Budget authority, net (total) .....	151	151	
4190 Outlays, net (total) .....	154	156	33

Object Classification (in millions of dollars)

Identification code 061-0100-0-1-554	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	70	63	
11.3 Other than full-time permanent .....	3	3	
11.5 Other personnel compensation .....	2	2	
11.9 Total personnel compensation .....	75	68	
12.1 Civilian personnel benefits .....	27	24	
21.0 Travel and transportation of persons .....	1	1	
23.1 Rental payments to GSA .....	8	8	
23.3 Communications, utilities, and miscellaneous charges .....	2	3	
25.1 Advisory and assistance services .....	7	4	
25.2 Other services from non-Federal sources .....	18	26	
25.3 Other goods and services from Federal sources .....	4	4	
25.7 Operation and maintenance of equipment .....	6	6	
26.0 Supplies and materials .....	1	1	
31.0 Equipment .....		1	
41.0 Grants, subsidies, and contributions .....		5	
99.0 Direct obligations .....	149	151	
99.0 Reimbursable obligations .....	3	5	
99.9 Total new obligations, unexpired accounts .....	152	156	

Employment Summary

Identification code 061-0100-0-1-554	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	445	459	

CORPORATION FOR NATIONAL AND COMMUNITY SERVICE

Federal Funds

OPERATING EXPENSES

For necessary expenses to carry out the closure of the Corporation for National and Community Service (referred to in this title as "CNCS"), \$32,430,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 485-2728-0-1-506	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 AmeriCorps*State and National .....	561	566	2
0002 Foster Grandparent Program .....	120	125	
0003 Senior Companion Program .....	57	57	
0004 AmeriCorps*VISTA .....	96	103	7
0006 AmeriCorps*NCCC .....	44	50	21
0007 Retired Senior Volunteer Program .....	50	55	
0008 State Comm. Support Grants .....	20	20	2
0009 Evaluations .....	6	6	
0011 Innovation, Demon., and Assistance .....		6	
0012 Volunteer Generation Fund .....	8	8	
0799 Total direct obligations .....	962	996	32
0801 Operating Expenses (Reimbursable) .....	42	20	
0900 Total new obligations, unexpired accounts .....	1,004	1,016	32

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	38	13	58
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	13		
1021 Recoveries of prior year unpaid obligations .....	2	65	17
1070 Unobligated balance (total) .....	40	78	75
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	976	976	32
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	9	20	
1701 Change in uncollected payments, Federal sources .....	5		
1750 Spending auth from offsetting collections, disc (total) .....	14	20	
1900 Budget authority (total) .....	990	996	32
1930 Total budgetary resources available .....	1,030	1,074	107
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-13		
1941 Unexpired unobligated balance, end of year .....	13	58	75

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,770	1,532	1,065
3010 New obligations, unexpired accounts .....	1,004	1,016	32
3011 Obligations ("upward adjustments"), expired accounts .....	131		
3020 Outlays (gross) .....	-1,142	-1,408	-890
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2	-65	-17
3041 Recoveries of prior year unpaid obligations, expired .....	-229	-10	-5
3050 Unpaid obligations, end of year .....	1,532	1,065	185
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-6	-8	-8
3070 Change in uncollected pymts, Fed sources, unexpired .....	-5		
3071 Change in uncollected pymts, Fed sources, expired .....	3		
3090 Uncollected pymts, Fed sources, end of year .....	-8	-8	-8
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,764	1,524	1,057
3200 Obligated balance, end of year .....	1,524	1,057	177

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	990	996	32
Outlays, gross:			
4010 Outlays from new discretionary authority .....	138	210	6
4011 Outlays from discretionary balances .....	837	1,079	841
4020 Outlays, gross (total) .....	975	1,289	847
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-11	-20	
4040 Offsets against gross budget authority and outlays (total) ....	-11	-20	
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-5		
4052 Offsetting collections credited to expired accounts .....	2		
4060 Additional offsets against budget authority only (total) .....	-3		
4070 Budget authority, net (discretionary) .....	976	976	32
4080 Outlays, net (discretionary) .....	964	1,269	847
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	167	119	43
4180 Budget authority, net (total) .....	976	976	32
4190 Outlays, net (total) .....	1,131	1,388	890

The Budget proposes to eliminate the Corporation for National and Community Service (operating as AmeriCorps), consistent with the President's efforts to decrease the size of the Federal Government to enhance accountability, reduce waste, and reduce unnecessary governmental entities. This account provides funding for the orderly closure of AmeriCorps.

AmeriCorps provides service opportunities for Americans of all ages through institutions that include: nonprofits, schools, faith-based and other community organizations, and local governments.

*AmeriCorps State and National.*—With funds channeled through States, Territories, Tribes, and community-based organizations, AmeriCorps grants enable communities to recruit, train, and place AmeriCorps members to serve in the areas of disaster services, economic opportunity, education, environmental stewardship, healthy futures, and veterans and military families, as directed by the Edward M. Kennedy Serve America Act of 2009.

*AmeriCorps National Civilian Community Corps.*—AmeriCorps NCCC is a ten-month residential national service program for people ages 18 to 24. AmeriCorps NCCC members are deployed to respond to natural disasters and engage in urban and rural development projects across the nation.

*AmeriCorps VISTA.*—Provides full-time members to community organizations and public agencies working to resolve local poverty-related problems.

*State Service Commission Support Grants.*—These grants support the operation of State Service Commissions that administer approximately two-thirds of AmeriCorps State and National grant funds.

*Retired Senior Volunteer Program.*—RSVP grants support volunteers aged 55 and older with service opportunities, including mentoring children and providing independent living services to adults.

*Foster Grandparent Program.*—Grants provide low-income volunteers age 55 and older with service opportunities to provide one-on-one mentoring and support to at-risk children.

*Senior Companion Program.*—Grants support low-income volunteers who provide companionship, transportation, help with light chores, and respite to assist seniors and people with disabilities to remain in their own homes.

*Innovation, Demonstration, and Assistance.*—These initiatives and programs are aimed at incubating new ideas, while expanding proven initiatives that address specific community needs. For example, the Volunteer Generation Fund focuses on strengthening the ability of nonprofits and other organizations to recruit, retain, and manage volunteers.

*Evaluation.*—This activity supports the design and implementation of research and evaluation studies and facilitates the use of evidence and evaluation by AmeriCorps and national service organizations.

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

Identification code 485–2728–0–1–506	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	18	16	9
11.5 Other personnel compensation .....	56	70	3
11.9 Total personnel compensation .....	74	86	12
12.1 Civilian personnel benefits .....	7	6	5
21.0 Travel and transportation of persons .....	4	4	.....
23.1 Rental payments to GSA .....	.....	.....	3
23.2 Rental payments to others .....	.....	.....	1
23.3 Communications, utilities, and miscellaneous charges .....	2	2	1
25.1 Advisory and assistance services .....	25	30	10
25.3 Other goods and services from Federal sources .....	3	3	.....
25.6 Medical care .....	9	9	.....
31.0 Equipment .....	9	9	.....
32.0 Land and structures .....	9	9	.....
41.0 Grants, subsidies, and contributions .....	819	838	.....
99.0 Direct obligations .....	961	996	32
99.0 Reimbursable obligations .....	42	20	.....
99.5 Adjustment for rounding .....	1	.....	.....
99.9 Total new obligations, unexpired accounts .....	1,004	1,016	32

**Employment Summary**

Identification code 485–2728–0–1–506	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	153	153	67
2001 Reimbursable civilian full-time equivalent employment .....	21	21	21

**PAYMENT TO THE NATIONAL SERVICE TRUST**

(INCLUDING CANCELLATION OF FUNDS)

*Of the discretionary unobligated balances from amounts made available in prior appropriations Acts to the National Service Trust, \$106,000,000 are hereby permanently cancelled, except that no amounts may be cancelled from amounts that were previously designated by the Congress as being for an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985.*

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

Identification code 485–2726–0–1–506	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Payment to National Service Trust Fund .....	180	180	.....
0900 Total new obligations, unexpired accounts (object class 94.0) .....	180	180	.....
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	180	180	.....
1930 Total budgetary resources available .....	180	180	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	180	180	.....
3020 Outlays (gross) .....	-180	-180	.....
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	180	180	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	180	180	.....
4180 Budget authority, net (total) .....	180	180	.....
4190 Outlays, net (total) .....	180	180	.....

The Budget does not include funding for this account, consistent with the Budget proposal to eliminate AmeriCorps.

This account receives general fund appropriations which are transferred to the National Service Trust Fund to make educational awards to eligible national service program participants until the awardees use them.

**OFFICE OF INSPECTOR GENERAL**

*For necessary expenses to carry out the closure of the Office of Inspector General, \$5,624,000, to remain available until expended.*

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

Identification code 485–2721–0–1–506	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Office of Inspector General .....	9	9	8
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	6	5	2
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	8	9	6
Appropriations, mandatory:			
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	.....	-3	.....
1900 Budget authority (total) .....	8	6	6
1930 Total budgetary resources available .....	14	11	8
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	5	2	.....

OFFICE OF INSPECTOR GENERAL—Continued  
Program and Financing—Continued

Identification code 485-2721-0-1-506	2025 actual	2026 est.	2027 est.
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	3	3	2
3010 New obligations, unexpired accounts .....	9	9	8
3020 Outlays (gross) .....	-9	-10	-10
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:			
4000 Budget authority, gross .....	8	9	6
Outlays, gross:			
4010 Outlays from new discretionary authority .....	6	7	5
4011 Outlays from discretionary balances .....	2	1	2
4020 Outlays, gross (total) .....	8	8	7
Mandatory:			
4090 Budget authority, gross .....		-3	
Outlays, gross:			
4101 Outlays from mandatory balances .....	1	2	3
4180 Budget authority, net (total) .....	8	6	6
4190 Outlays, net (total) .....	9	10	10

The Budget provides funding in this account for the orderly closure of the Office of the Inspector General, as part of the proposal to eliminate the Corporation for National and Community Service.

The Office of the Inspector General provides an independent assessment of AmeriCorps operations, primarily through audits and investigations, with a goal of preventing fraud, waste, and abuse.

Object Classification (in millions of dollars)

Identification code 485-2721-0-1-506	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	3	3	3
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	4	4	4
12.1 Civilian personnel benefits .....	2	2	2
25.1 Advisory and assistance services .....	2	2	1
25.3 Other goods and services from Federal sources .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	9	9	8

Employment Summary

Identification code 485-2721-0-1-506	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	24	24	24

SALARIES AND EXPENSES

For necessary expenses to carry out the closure of the Corporation for National and Community Service, \$69,627,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 485-2722-0-1-506	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 NCSA Salaries & Expenses .....	100	90	70
0799 Total direct obligations .....	100	90	70
0801 Reimbursable program activity .....	5		
0900 Total new obligations, unexpired accounts .....	105	90	70
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	5		

Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	100	90	70
1900 Budget authority (total) .....	100	90	70
1930 Total budgetary resources available .....	105	90	70

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	51	29	3
3010 New obligations, unexpired accounts .....	105	90	70
3011 Obligations ("upward adjustments"), expired accounts .....	1	2	2
3020 Outlays (gross) .....	-121	-118	-70
3041 Recoveries of prior year unpaid obligations, expired .....	-7		
3050 Unpaid obligations, end of year .....	29	3	5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	51	29	3
3200 Obligated balance, end of year .....	29	3	5

<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	100	90	70
Outlays, gross:			
4010 Outlays from new discretionary authority .....	83	90	70
4011 Outlays from discretionary balances .....	23	24	
4020 Outlays, gross (total) .....	106	114	70
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	15	4	
4180 Budget authority, net (total) .....	100	90	70
4190 Outlays, net (total) .....	121	118	70

This account provides funding for the orderly closure of AmeriCorps.

Object Classification (in millions of dollars)

Identification code 485-2722-0-1-506	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	53	36	19
11.3 Other than full-time permanent .....	1	1	
11.5 Other personnel compensation .....	1	1	
11.9 Total personnel compensation .....	55	38	19
12.1 Civilian personnel benefits .....	20	14	7
23.1 Rental payments to GSA .....	4	6	6
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1
25.1 Advisory and assistance services .....	10		
25.2 Other services from non-Federal sources .....		20	31
25.3 Other goods and services from Federal sources .....	7	10	5
31.0 Equipment .....	1	1	1
99.0 Direct obligations .....	98	90	70
99.0 Reimbursable obligations .....	5		
99.5 Adjustment for rounding .....	2		
99.9 Total new obligations, unexpired accounts .....	105	90	70

Employment Summary

Identification code 485-2722-0-1-506	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	453	350	350

VISTA ADVANCE PAYMENTS REVOLVING FUND

Program and Financing (in millions of dollars)

Identification code 485-2723-0-1-506	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0801 VISTA Advance Payments Revolving Fund (Reimbursable) .....	4	5	4
0900 Total new obligations, unexpired accounts (object class 11.5) .....	4	5	4
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3	3	3
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	4	5	4
1930 Total budgetary resources available .....	7	8	7

Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	3	3	3
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....	4	5	4
3020	Outlays (gross) .....	-4	-5	-4
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	4	5	4
Outlays, gross:				
4010	Outlays from new discretionary authority .....	2	5	4
4011	Outlays from discretionary balances .....	2		
4020	Outlays, gross (total) .....	4	5	4
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4033	Non-Federal sources .....	-4	-5	-4
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....			

This fund was established in 2007 by Public Law 110–05 as the initial source of funding for VISTA member living allowances for which the Corporation is later reimbursed by nonprofit organizations as part of cost share agreements. All VISTA member benefits and services, and the majority of living allowances, are funded in the Operating Expenses account.

**Trust Funds**

NATIONAL SERVICE TRUST

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

Identification code 485–9972–0–7–506	2025 actual	2026 est.	2027 est.	
0100	Balance, start of year .....	318	387	422
0198	Reconciliation adjustment .....			
0199	Balance, start of year .....	318	387	422
Receipts:				
Current law:				
1130	Gifts and Contributions, National Service Trust Fund .....		2	2
1140	Interest on Investment, National Service Trust Fund .....	70	33	10
1140	Payment from the General Fund, National Service Trust Fund .....	180	180	
1140	Payment from the Operating Expenses, National Service Trust Fund .....	65		
1199	Total current law receipts .....	315	215	12
1999	Total receipts .....	315	215	12
2000	Total: Balances and receipts .....	633	602	434
Appropriations:				
Current law:				
2101	National Service Trust .....	-246	-180	
5099	Balance, end of year .....	387	422	434

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

Identification code 485–9972–0–7–506	2025 actual	2026 est.	2027 est.	
<b>Obligations by program activity:</b>				
0001	National Service Trust .....	193	406	
0801	Reimbursable program activity .....	1	4	
0900	Total new obligations, unexpired accounts .....	194	410	
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	628	454	134
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	522	355	
1021	Recoveries of prior year unpaid obligations .....	10		
1022	Capital transfer of unobligated balances to general fund .....	-1		
1070	Unobligated balance (total) .....	637	454	134
Budget authority:				
Appropriations, discretionary:				
1101	Appropriation (special or trust) .....	246	180	
1131	Unobligated balance of appropriations permanently reduced .....	-235		-106
1160	Appropriation, discretionary (total) .....	11	180	-106

Appropriations, mandatory:				
1230	Appropriations and/or unobligated balance of appropriations permanently reduced .....		-94	
Spending authority from offsetting collections, discretionary:				
1700	Collected .....		4	
1900	Budget authority (total) .....	11	90	-106
1930	Total budgetary resources available .....	648	544	28
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	454	134	28
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	535	554	352
3010	New obligations, unexpired accounts .....	194	410	
3020	Outlays (gross) .....	-165	-612	-351
3040	Recoveries of prior year unpaid obligations, unexpired .....	-10		
3050	Unpaid obligations, end of year .....	554	352	1
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	535	554	352
3200	Obligated balance, end of year .....	554	352	1

<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	11	184	-106
Outlays, gross:				
4010	Outlays from new discretionary authority .....		139	-106
4011	Outlays from discretionary balances .....	135	393	432
4020	Outlays, gross (total) .....	135	532	326
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....		-4	
4040	Offsets against gross budget authority and outlays (total) .....		-4	
Mandatory:				
4090	Budget authority, gross .....		-94	
Outlays, gross:				
4101	Outlays from mandatory balances .....	30	80	25
4180	Budget authority, net (total) .....	11	86	-106
4190	Outlays, net (total) .....	165	608	351

<b>Memorandum (non-add) entries:</b>				
5000	Total investments, SOY: Federal securities: Par value .....	1,610	1,154	934
5001	Total investments, EOY: Federal securities: Par value .....	1,154	934	747

The Budget does not include funding for the National Service Trust Fund, consistent with the Budget proposal to eliminate AmeriCorps.

The National Service Trust Fund account is a consolidation of two trust funds. In one, gifts and contributions from individuals and organizations are deposited for use in furthering program goals. In the other, funds appropriated to make educational awards to eligible national service program participants are maintained until they are used.

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

Identification code 485–9972–0–7–506	2025 actual	2026 est.	2027 est.	
Direct obligations:				
11.1	Personnel compensation: Full-time permanent .....	3	3	
12.1	Civilian personnel benefits .....	1		
25.1	Advisory and assistance services .....	6		
25.2	Other services from non-Federal sources .....	175	403	
31.0	Equipment .....	4		
41.0	Grants, subsidies, and contributions .....	3		
99.0	Direct obligations .....	192	406	
99.0	Reimbursable obligations .....	1	4	
99.5	Adjustment for rounding .....	1		
99.9	Total new obligations, unexpired accounts .....	194	410	

**Employment Summary**

Identification code 485–9972–0–7–506	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment .....	29	17	17

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2025 actual	2026 est.	2027 est.
Offsetting receipts from the public:			
485-322055 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts .....	2		
General Fund Offsetting receipts from the public .....	2		

**CORPORATION FOR PUBLIC BROADCASTING**

*Federal Funds*

CORPORATION FOR PUBLIC BROADCASTING

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

Identification code 020-0151-0-1-503	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 General programming .....	595		
0900 Total new obligations, unexpired accounts (object class 41.0) .....	595		
<b>Budgetary resources:</b>			
Unobligated balance:			
1033 Recoveries of prior year paid obligations .....	1		
1037 Unobligated balance of appropriations withdrawn .....	-1		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	60		
Advance appropriations, discretionary:			
1170 Advance appropriation - General Programming .....	535	535	535
1174 Advance appropriations permanently reduced .....		-535	-535
1180 Advanced appropriation, discretionary (total) .....	535		
1900 Budget authority (total) .....	595		
1930 Total budgetary resources available .....	595		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....		8	
3010 New obligations, unexpired accounts .....	595		
3020 Outlays (gross) .....	-587	-8	
3050 Unpaid obligations, end of year .....	8		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....		8	
3200 Obligated balance, end of year .....	8		
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	595		
Outlays, gross:			
4010 Outlays from new discretionary authority .....	587		
4011 Outlays from discretionary balances .....		8	
4020 Outlays, gross (total) .....	587	8	
Mandatory:			
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) .....			
4170 Outlays, net (mandatory) .....	-1		
4180 Budget authority, net (total) .....	595		
4190 Outlays, net (total) .....	586	8	

In 2026, the Corporation for Public Broadcasting (CPB) announced that its board voted to dissolve the organization. The Budget does not request any funding for CPB.

**COUNCIL OF THE INSPECTORS GENERAL ON INTEGRITY AND EFFICIENCY**

*Federal Funds*

PANDEMIC RESPONSE ACCOUNTABILITY COMMITTEE

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

Identification code 542-1654-0-1-808	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	15	20	20
0100 Direct program activities, subtotal .....	15	20	20
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	24	8	76
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	10		
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....		88	
1900 Budget authority (total) .....		88	
1930 Total budgetary resources available .....	24	96	76
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1		
1941 Unexpired unobligated balance, end of year .....	8	76	56
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	6	5	3
3010 New obligations, unexpired accounts .....	15	20	20
3020 Outlays (gross) .....	-16	-22	-20
3050 Unpaid obligations, end of year .....	5	3	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	6	5	3
3200 Obligated balance, end of year .....	5	3	3
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....	1	3	
Mandatory:			
4090 Budget authority, gross .....		88	
Outlays, gross:			
4100 Outlays from new mandatory authority .....		15	
4101 Outlays from mandatory balances .....	15	4	20
4110 Outlays, gross (total) .....	15	19	20
4180 Budget authority, net (total) .....		88	
4190 Outlays, net (total) .....	16	22	20

The Pandemic Response Accountability Committee (PRAC) was established in the CARES Act of 2020 (P.L. 116-136) and was extended in July 2025 by the One Big Beautiful Bill Act (P.L. 119-21). The PRAC protects taxpayer funds by leveraging innovation and data analytics to prevent, detect, and investigate fraud, waste, and abuse across Federal programs under its jurisdiction.

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

Identification code 542-1654-0-1-808	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.3 Other than full-time permanent .....	6	6	6
11.8 Special personal services payments .....	1	1	1
11.9 Total personnel compensation .....	7	7	7
12.1 Civilian personnel benefits .....	2	2	2
25.1 Advisory and assistance services .....	5	11	11
25.3 Other goods and services from Federal sources .....	1	1	1
99.0 Direct obligations .....	15	21	21
99.5 Adjustment for rounding .....		-1	-1
99.9 Total new obligations, unexpired accounts .....	15	20	20

**Employment Summary**

Identification code 542-1654-0-1-808	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	32	34	34

**INSPECTORS GENERAL COUNCIL FUND**

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

Identification code 542-4592-0-4-808	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	15	17	10
0801 Inspectors General Council Fund (Reimbursable) .....	3	2	2
0900 Total new obligations, unexpired accounts .....	18	19	12
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	24	29	30
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	2	4	
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	25	29	30
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	3	5	
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	21	15	15
1801 Change in uncollected payments, Federal sources .....	-2		
1850 Spending auth from offsetting collections, mand (total) .....	19	15	15
1900 Budget authority (total) .....	22	20	15
1930 Total budgetary resources available .....	47	49	45
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	29	30	33

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	4	5	9
3010 New obligations, unexpired accounts .....	18	19	12
3020 Outlays (gross) .....	-16	-15	-11
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050 Unpaid obligations, end of year .....	5	9	10
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-3	-1	-1
3070 Change in uncollected pymts, Fed sources, unexpired .....	2		
3090 Uncollected pymts, Fed sources, end of year .....	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	4	8
3200 Obligated balance, end of year .....	4	8	9

<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	3	5	
Outlays, gross:			
4010 Outlays from new discretionary authority .....		5	
4011 Outlays from discretionary balances .....	1	1	2
4020 Outlays, gross (total) .....	1	6	2
Mandatory:			
4090 Budget authority, gross .....	19	15	15
Outlays, gross:			
4100 Outlays from new mandatory authority .....	9	1	1
4101 Outlays from mandatory balances .....	6	8	8
4110 Outlays, gross (total) .....	15	9	9
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-21	-15	-15
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	2		
4160 Budget authority, net (mandatory) .....			
4170 Outlays, net (mandatory) .....	-6	-6	-6
4180 Budget authority, net (total) .....	3	5	
4190 Outlays, net (total) .....	-5		-4

The Inspector General Reform Act of 2008 (P.L. 110-409) (codified as amended at 5 U.S.C. 424) created the Council of the Inspectors General

on Integrity and Efficiency (CIGIE) to address program integrity, efficiency, and effectiveness issues that transcend individual Government agencies and to increase the professionalism and effectiveness of Office of Inspector General (OIG) staff.

Pursuant to 5 U.S.C. 424(c)(3)(B), the revolving fund provides resources for CIGIE activities primarily through interagency funding, which includes member contributions and tuition.

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

Identification code 542-4592-0-4-808	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	4	4	4
11.8 Special personal services payments .....	1	1	1
11.9 Total personnel compensation .....	5	5	5
12.1 Civilian personnel benefits .....	2	1	1
23.1 Rental payments to GSA .....	1	1	1
25.1 Advisory and assistance services .....	2	4	1
25.3 Other goods and services from Federal sources .....	5	6	2
99.0 Direct obligations .....	15	17	10
Reimbursable obligations:			
25.1 Advisory and assistance services .....	1	1	1
25.3 Other goods and services from Federal sources .....	2	1	1
99.0 Reimbursable obligations .....	3	2	2
99.9 Total new obligations, unexpired accounts .....	18	19	12

**Employment Summary**

Identification code 542-4592-0-4-808	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	26	25	25

**COURT SERVICES AND OFFENDER SUPERVISION  
AGENCY FOR THE DISTRICT OF COLUMBIA**

**Federal Funds**

**FEDERAL PAYMENT TO THE COURT SERVICES AND OFFENDER SUPERVISION  
AGENCY FOR THE DISTRICT OF COLUMBIA**

For salaries and expenses, including the transfer and hire of motor vehicles, of the Court Services and Offender Supervision Agency for the District of Columbia, as authorized by the National Capital Revitalization and Self-Government Improvement Act of 1997, \$277,260,000, of which not to exceed \$2,000 is for official reception and representation expenses related to Community Supervision and Pretrial Services Agency programs, and of which not to exceed \$35,000 is for dues and assessments relating to the implementation of the Court Services and Offender Supervision Agency Interstate Supervision Act of 2002: Provided, That, of the funds appropriated under this heading, \$193,931,000 shall be for necessary expenses of Community Supervision and Sex Offender Registration, to include expenses relating to the monitoring of adults subject to protection orders or the provision of services for or related to such persons: Provided further, That, of the funds appropriated under this heading, \$83,329,000 shall be available to the Pretrial Services Agency: Provided further, That notwithstanding any other provision of law, all amounts under this heading shall be apportioned quarterly by the Office of Management and Budget and obligated and expended in the same manner as funds appropriated for salaries and expenses of other Federal agencies: Provided further, That amounts under this heading may be used for programmatic incentives for defendants to successfully complete their terms of supervision.

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

Identification code 511-1734-0-1-752	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Community supervision program .....	199	208	197
0002 Pretrial Services Agency .....	83	88	83
0900 Total new obligations, unexpired accounts .....	282	296	280

FEDERAL PAYMENT TO THE COURT SERVICES AND OFFENDER SUPERVISION AGENCY  
FOR THE DISTRICT OF COLUMBIA—Continued

Program and Financing—Continued

Identification code 511-1734-0-1-752	2025 actual	2026 est.	2027 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	12	13	4
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	12		
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	13	13	4
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	286	287	277
1900 Budget authority (total) .....	286	287	277
1930 Total budgetary resources available .....	299	300	281
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-4		-1
1941 Unexpired unobligated balance, end of year .....	13	4	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	102	92	93
3010 New obligations, unexpired accounts .....	282	296	280
3020 Outlays (gross) .....	-275	-275	-280
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3041 Recoveries of prior year unpaid obligations, expired .....	-16	-20	-15
3050 Unpaid obligations, end of year .....	92	93	78
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	102	92	93
3200 Obligated balance, end of year .....	92	93	78
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	286	287	277
Outlays, gross:			
4010 Outlays from new discretionary authority .....	225	215	208
4011 Outlays from discretionary balances .....	50	60	72
4020 Outlays, gross (total) .....	275	275	280
4180 Budget authority, net (total) .....	286	287	277
4190 Outlays, net (total) .....	275	275	280

The National Capital Revitalization and Self-Government Improvement Act of 1997 established the Court Services and Offender Supervision Agency (CSOSA) for the District of Columbia as an independent Federal agency to perform community supervision of D.C. Code offenders. CSOSA assumed the adult probation function from the D.C. Superior Court and the parole supervision function from the D.C. Board of Parole. The Pretrial Services Agency for the District of Columbia, responsible for supervising pretrial defendants, is an independent entity within CSOSA with its own budget and organizational structure. The mission of CSOSA is to increase public safety, prevent crime, reduce recidivism, and support the fair administration of justice in close collaboration with the community.

The CSOSA appropriation supports the Community Supervision Program and the Pretrial Services Agency.

**Community Supervision Program.**—This activity provides supervision of adult offenders on probation, parole, or supervised release, consistent with a crime prevention strategy that emphasizes public safety and successful reintegration. The Community Supervision Program employs an integrated system of close supervision, drug testing, graduated sanctions, cognitive, behavioral and substance use disorder interventions, transitional housing, and other stabilization services, including services from community and faith-based collaborations. The Community Supervision Program also develops and provides the courts and the U.S. Parole Commission with critical information for sentencing and probation, parole, and supervised release decisions.

**Pretrial Services Agency.**—This activity assists judicial officers in both the D.C. Superior Court and the U.S. District Court for the District of Columbia by formulating release recommendations and providing supervision and treatment services to defendants that reasonably assure that individuals on conditional release return to court and do not engage in criminal

activity pending their trial and/or sentencing. The Pretrial Services Agency is responsible for enforcing conditions of release, conducting drug testing, administering graduated sanctions, referring defendants to treatment and other social services, and reporting to the courts the defendants' compliance with their conditions of release.

Object Classification (in millions of dollars)

Identification code 511-1734-0-1-752	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	128	134	136
11.5 Other personnel compensation .....	3	3	4
11.9 Total personnel compensation .....	131	137	140
12.1 Civilian personnel benefits .....	63	64	64
21.0 Travel and transportation of persons .....		1	
23.1 Rental payments to GSA .....	18	18	19
23.2 Rental payments to others .....	3	2	3
23.3 Communications, utilities, and miscellaneous charges .....	2	2	2
25.1 Advisory and assistance services .....	7	13	4
25.2 Other services from non-Federal sources .....	42	46	36
25.3 Other goods and services from Federal sources .....	6	6	6
25.4 Operation and maintenance of facilities .....	1	2	1
25.7 Operation and maintenance of equipment .....	1	1	
26.0 Supplies and materials .....	3	3	3
31.0 Equipment .....	5	1	2
99.0 Direct obligations .....	282	296	280
99.9 Total new obligations, unexpired accounts .....	282	296	280

Employment Summary

Identification code 511-1734-0-1-752	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	967	996	1,021

DEFENSE NUCLEAR FACILITIES SAFETY BOARD

Federal Funds

SALARIES AND EXPENSES

For expenses necessary for the Defense Nuclear Facilities Safety Board in carrying out activities authorized by the Atomic Energy Act of 1954, as amended by Public Law 100-456, section 1441, \$45,000,000, to remain available until September 30, 2028, of which not to exceed \$1,000 shall be available for official reception and representation expenses.

Program and Financing (in millions of dollars)

Identification code 347-3900-0-1-999	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Salaries and Expenses (Direct) .....	42	42	45
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	7	8	8
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	7	7	
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	8	8	8
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	42	42	45
1930 Total budgetary resources available .....	50	50	53
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	8	8	8
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	9	6	6
3010 New obligations, unexpired accounts .....	42	42	45
3020 Outlays (gross) .....	-44	-42	-44
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050 Unpaid obligations, end of year .....	6	6	7
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	9	6	6

3200	Obligated balance, end of year .....	6	6	7
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	42	42	45
Outlays, gross:				
4010	Outlays from new discretionary authority .....	32	32	34
4011	Outlays from discretionary balances .....	12	10	10
4020	Outlays, gross (total) .....	44	42	44
4180	Budget authority, net (total) .....	42	42	45
4190	Outlays, net (total) .....	44	42	44

The Defense Nuclear Facilities Safety Board, a non-regulatory agency within the Executive Branch, makes specific recommendations to the Secretary of Energy on measures to protect both public and employee health and safety. In support of this mission, the Board investigates any event or practice at a defense nuclear facility that has or may adversely affect public health and safety. The Board also reviews the design of new Department of Energy (DOE) defense nuclear facilities and periodically reviews and monitors construction of such facilities to ensure adequate protection of public and worker health and safety. In addition, the Board evaluates the content and implementation of the standards relating to the design, construction, operation, and decommissioning of DOE defense nuclear facilities.

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

Identification code 347-3900-0-1-999	2025 actual	2026 est.	2027 est.	
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	21	21	22
11.3	Other than full-time permanent .....	1	1	1
11.9	Total personnel compensation .....	22	22	23
12.1	Civilian personnel benefits .....	8	8	8
21.0	Travel and transportation of persons .....	1	1	1
23.1	Rental payments to GSA .....	3	3	3
25.1	Advisory and assistance services .....	1	1	1
25.2	Other services from non-Federal sources .....	4	4	5
25.3	Other goods and services from Federal sources .....	2	2	3
31.0	Equipment .....	1	1	1
99.0	Direct obligations .....	42	42	45
99.9	Total new obligations, unexpired accounts .....	42	42	45

**Employment Summary**

Identification code 347-3900-0-1-999	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment .....	112	120	120

**DELTA REGIONAL AUTHORITY**

*Federal Funds*

**SALARIES AND EXPENSES**

(INCLUDING CANCELLATION OF FUNDS)

*Of the unobligated balances from prior year appropriations available under this heading, \$40,000,000 is hereby permanently cancelled, which shall include \$10,000,000 in unobligated balances from amounts made available under this heading in division J of Public Law 117-58: Provided, That any remaining unobligated balances from amounts previously made available under this heading shall be available only for expenses necessary to carry out the closure of the Delta Regional Authority.*

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

Identification code 517-0750-0-1-452	2025 actual	2026 est.	2027 est.	
<b>Obligations by program activity:</b>				
0001	Program Activities .....	103	44	4
0002	Administrative Activities .....	5	5	.....

0900	Total new obligations, unexpired accounts .....	108	49	4
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	114	63	50
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	113	63	.....
1021	Recoveries of prior year unpaid obligations .....	11	.....	.....
1070	Unobligated balance (total) .....	125	63	50
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	31	32	.....
1121	Appropriations transferred from other acct, Emergency pursuant to BBEDCA (013-2050) .....	10	.....	.....
1131	Unobligated balance of appropriations permanently reduced .....	.....	.....	-30
1131	Unobligated balance of appropriations permanently reduced .....	.....	.....	-10
1160	Appropriation, discretionary (total) .....	41	32	-40
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	4	2	.....
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	1	2	.....
1900	Budget authority (total) .....	46	36	-40
1930	Total budgetary resources available .....	171	99	10
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	63	50	6

**Change in obligated balance:**

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	141	177	163
3010	New obligations, unexpired accounts .....	108	49	4
3020	Outlays (gross) .....	-61	-63	-29
3040	Recoveries of prior year unpaid obligations, unexpired .....	-11	.....	.....
3050	Unpaid obligations, end of year .....	177	163	138
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	141	177	163
3200	Obligated balance, end of year .....	177	163	138

**Budget authority and outlays, net:**

Discretionary:				
4000	Budget authority, gross .....	45	34	-40
Outlays, gross:				
4010	Outlays from new discretionary authority .....	8	6	-40
4011	Outlays from discretionary balances .....	52	55	69
4020	Outlays, gross (total) .....	60	61	29
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-4	-2	.....
4040	Offsets against gross budget authority and outlays (total) ....	-4	-2	.....
Mandatory:				
4090	Budget authority, gross .....	1	2	.....
Outlays, gross:				
4100	Outlays from new mandatory authority .....	1	2	.....
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources .....	-1	-2	.....
4180	Budget authority, net (total) .....	41	32	-40
4190	Outlays, net (total) .....	56	59	29

The Delta Regional Authority (DRA) is a Federal-State partnership providing grant funding, coordination, and capacity building to support economic development in distressed communities in the Mississippi Delta region. The Budget proposes to eliminate several agencies, including the DRA. The DRA would use prior year unobligated balances to conduct an orderly closeout of the agency in 2027. The Budget requests the permanent cancellation of 30 million in unobligated discretionary balances and 10 million in Infrastructure Investment and Jobs Act (IIJA) emergency balances.

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

Identification code 517-0750-0-1-452	2025 actual	2026 est.	2027 est.	
11.8	Direct obligations: Personnel compensation: Special personal services payments .....	2	2	4
11.9	Total personnel compensation .....	2	2	4
25.1	Advisory and assistance services .....	1	1	.....
41.0	Grants, subsidies, and contributions .....	102	44	.....
99.0	Direct obligations .....	105	47	4

SALARIES AND EXPENSES—Continued  
Object Classification—Continued

Identification code 517-0750-0-1-452	2025 actual	2026 est.	2027 est.
99.0 Reimbursable obligations .....	3	2	.....
99.9 Total new obligations, unexpired accounts .....	108	49	4

Employment Summary

Identification code 517-0750-0-1-452	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	2	2	2

DENALI COMMISSION

Federal Funds

DENALI COMMISSION

(INCLUDING CANCELLATIONS OF FUNDS)

For necessary expenses of the Denali Commission, as authorized by the Denali Commission Act of 1998, \$7,000,000, notwithstanding the limitations contained in section 306(g) of such Act: Provided, That funds shall be available only for the purposes of the closure of the Commission: Provided further, That the unobligated balances from amounts previously made available to the Denali Commission pursuant to section 329 of the Department of Transportation and Related Agencies Appropriations Act, 1999 (section 101(g) of division A of Public Law 105-277) are hereby permanently cancelled: Provided further, That such section 329 is hereby repealed.

Program and Financing (in millions of dollars)

Identification code 513-1200-0-1-452	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0101 Denali Commission (Direct) .....	19	18	7
0102 Denali Commission (Shared Services) .....	160	57	.....
0103 Denali Commission (IIA - Direct) .....	26	15	.....
0799 Total direct obligations .....	205	90	7
0900 Total new obligations, unexpired accounts .....	205	90	7

Budgetary resources:

<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	62	47	.....
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	30	4	.....
1011 Unobligated balance transfer from other acct [068-0108] .....	40	.....	.....
1011 Unobligated balance transfer from other acct [012-0115] .....	3	.....	.....
1011 Unobligated balance transfer from other acct [012-1103] .....	2	.....	.....
1021 Recoveries of prior year unpaid obligations .....	2	5	5
1070 Unobligated balance (total) .....	109	52	5
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	17	18	7
1121 Appropriations transferred from other acct [069-0548] .....	18	20	.....
1160 Appropriation, discretionary (total) .....	35	38	7
<b>Appropriations, mandatory:</b>			
1221 Appropriations transferred from other acct [075-0951] .....	1	.....	.....
1221 Appropriations transferred from other acct [012-1106] .....	1	.....	.....
1221 Appropriations transferred from other acct [012-1105] .....	1	.....	.....
1260 Appropriations, mandatory (total) .....	3	.....	.....
<b>Spending authority from offsetting collections, mandatory:</b>			
1800 Collected .....	105	.....	.....
1900 Budget authority (total) .....	143	38	7
1930 Total budgetary resources available .....	252	90	12
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	47	.....	5

Change in obligated balance:

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	154	317	262
3010 New obligations, unexpired accounts .....	205	90	7
3020 Outlays (gross) .....	-40	-140	-108
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2	-5	-5
3050 Unpaid obligations, end of year .....	317	262	156

Memorandum (non-add) entries:

3100 Obligated balance, start of year .....	154	317	262
3200 Obligated balance, end of year .....	317	262	156

Budget authority and outlays, net:

<b>Discretionary:</b>			
<b>Budget authority, gross:</b>			
4000 Budget authority, gross .....	35	38	7
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	13	15	3
4011 Outlays from discretionary balances .....	21	60	55
4020 Outlays, gross (total) .....	34	75	58
<b>Mandatory:</b>			
<b>Budget authority, gross:</b>			
4090 Budget authority, gross .....	108	.....	.....
<b>Outlays, gross:</b>			
4100 Outlays from new mandatory authority .....	3	.....	.....
4101 Outlays from mandatory balances .....	3	65	50
4110 Outlays, gross (total) .....	6	65	50
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4120 Federal sources .....	-105	.....	.....
4180 Budget authority, net (total) .....	38	38	7
4190 Outlays, net (total) .....	-65	140	108

The Denali Commission is a Federal-State partnership providing grant funding, coordination, and capacity building to support economic development in distressed communities in Alaska. The Budget proposes to eliminate several agencies, including the Denali Commission. The Budget requests \$7 million to conduct an orderly closeout of the agency in 2027.

Object Classification (in millions of dollars)

Identification code 513-1200-0-1-452	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	3	3	3
12.1 Civilian personnel benefits .....	1	1	1
25.3 Other goods and services from Federal sources .....	2	2	2
41.0 Grants, subsidies, and contributions .....	198	84	.....
99.0 Direct obligations .....	204	90	6
99.5 Adjustment for rounding .....	1	.....	1
99.9 Total new obligations, unexpired accounts .....	205	90	7

Employment Summary

Identification code 513-1200-0-1-452	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	16	16	16

GIFTS AND DONATIONS, DENALI COMMISSION

Special and Trust Fund Receipts (in millions of dollars)

Identification code 513-5605-0-2-452	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....	.....	.....	.....
<b>Receipts:</b>			
<b>Current law:</b>			
1130 Gifts and Donations, Denali Commission .....	10	2	.....
2000 Total: Balances and receipts .....	10	2	.....
<b>Appropriations:</b>			
<b>Current law:</b>			
2101 Gifts and Donations, Denali Commission .....	-10	-2	.....
5099 Balance, end of year .....	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 513-5605-0-2-452	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0101 Denali Commission Non-Federal Funds (Direc) .....	10	2	.....
0900 Total new obligations, unexpired accounts (object class 41.0) .....	10	2	.....

Budgetary resources:

<b>Budget authority:</b>			
<b>Appropriations, mandatory:</b>			
1201 Appropriation (special or trust fund) .....	10	2	.....

1930	Total budgetary resources available .....	10	2	.....
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	2	11	10
3010	New obligations, unexpired accounts .....	10	2	.....
3020	Outlays (gross) .....	-1	-3	-3
3050	Unpaid obligations, end of year .....	11	10	7
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	2	11	10
3200	Obligated balance, end of year .....	11	10	7
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	10	2	.....
Outlays, gross:				
4101	Outlays from mandatory balances .....	1	3	3
4180	Budget authority, net (total) .....	10	2	.....
4190	Outlays, net (total) .....	1	3	3

**Trust Funds**

**DENALI COMMISSION TRUST FUND**

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

Identification code 513-8056-0-7-452	2025 actual	2026 est.	2027 est.	
<b>Obligations by program activity:</b>				
0101	Denali Commission Trust Fund (Direct) .....	5	5	.....
0900	Total new obligations, unexpired accounts (object class 41.0) .....	5	5	.....
<b>Budgetary resources:</b>				
Unobligated balance:				
1021	Recoveries of prior year unpaid obligations .....		1	.....
Budget authority:				
Appropriations, discretionary:				
1101	Appropriation (special or trust) .....	5	4	.....
1930	Total budgetary resources available .....	5	5	.....

<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	9	10	3
3010	New obligations, unexpired accounts .....	5	5	.....
3020	Outlays (gross) .....	-4	-11	-2
3040	Recoveries of prior year unpaid obligations, unexpired .....		-1	.....
3050	Unpaid obligations, end of year .....	10	3	1
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	9	10	3
3200	Obligated balance, end of year .....	10	3	1
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	5	4	.....
Outlays, gross:				
4010	Outlays from new discretionary authority .....		1	.....
4011	Outlays from discretionary balances .....	4	10	2
4020	Outlays, gross (total) .....	4	11	2
4180	Budget authority, net (total) .....	5	4	.....
4190	Outlays, net (total) .....	4	11	2

The Denali Commission receives annual transfers from the Oil Spill Liability Trust Fund on the interest from the investment of the Trans-Alaska Pipeline Liability Fund. The Budget proposes to eliminate funding for several agencies, including the Denali Commission, and proposes to end transfers of interest to the Denali Commission and cancel any remaining unobligated discretionary balances from previous interest transfers.

**DISTRICT OF COLUMBIA**

**DISTRICT OF COLUMBIA COURTS**

**Federal Funds**

**FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA COURTS**

For salaries and expenses for the District of Columbia Courts, including the transfer and hire of motor vehicles, \$273,977,000 to be allocated as follows: for the District of Columbia Court of Appeals, \$15,582,000, of which not to exceed \$2,500 is for official reception and representation expenses; for the Superior Court of the District of Columbia, \$147,151,000, of which not to exceed \$2,500 is for official reception and representation expenses; for the District of Columbia Court System, \$89,317,000, of which not to exceed \$2,500 is for official reception and representation expenses; and \$21,927,000, to remain available until September 30, 2028, for capital improvements for District of Columbia courthouse facilities: Provided, That funds made available for capital improvements shall be expended consistent with the District of Columbia Courts master plan study and facilities condition assessment: Provided further, That, in addition to the amounts appropriated herein, fees received by the District of Columbia Courts for administering bar examinations and processing District of Columbia bar admissions may be retained and credited to this appropriation, to remain available until expended, for salaries and expenses associated with such activities, notwithstanding section 450 of the District of Columbia Home Rule Act (D.C. Official Code, sec. 1-204.50): Provided further, That notwithstanding any other provision of law, all amounts under this heading shall be provisioned quarterly by the Office of Management and Budget and obligated and expended in the same manner as funds appropriated for salaries and expenses of other Federal agencies: Provided further, That 30 days after providing written notice to the Committees on Appropriations of the House of Representatives and the Senate, the District of Columbia Courts may reallocate not more than \$9,000,000 of the funds provided under this heading among the items and entities funded under this heading: Provided further, That the Joint Committee on Judicial Administration in the District of Columbia may, by regulation, establish a program substantially similar to the program set forth in subchapter II of chapter 35 of title 5, United States Code, for employees of the District of Columbia Courts.

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

Identification code 349-1712-0-1-806	2025 actual	2026 est.	2027 est.	
<b>Obligations by program activity:</b>				
0001	Court of Appeals .....	279	16	15
0002	Superior Court .....		149	145
0003	Court system .....		98	88
0004	Capital improvements .....		29	26
0900	Total new obligations, unexpired accounts .....	279	292	274

<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	27	44	46
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	27		
1021	Recoveries of prior year unpaid obligations .....	1		
1070	Unobligated balance (total) .....	28	44	46
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	292	292	274
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	4	2	2
1900	Budget authority (total) .....	296	294	276
1930	Total budgetary resources available .....	324	338	322
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-1		
1941	Unexpired unobligated balance, end of year .....	44	46	48

<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	96	93	117
3010	New obligations, unexpired accounts .....	279	292	274
3011	Obligations ("upward adjustments"), expired accounts .....	15		
3020	Outlays (gross) .....	-286	-268	-284
3040	Recoveries of prior year unpaid obligations, unexpired .....	-1		
3041	Recoveries of prior year unpaid obligations, expired .....	-10		
3050	Unpaid obligations, end of year .....	93	117	107
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	96	93	117
3200	Obligated balance, end of year .....	93	117	107

FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA COURTS—Continued  
Program and Financing—Continued

Identification code 349-1712-0-1-806	2025 actual	2026 est.	2027 est.
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	296	294	276
Outlays, gross:			
4010 Outlays from new discretionary authority .....	233	221	208
4011 Outlays from discretionary balances .....	53	47	76
4020 Outlays, gross (total) .....	286	268	284
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-1	-1	-1
4033 Non-Federal sources .....	-5	-1	-1
4040 Offsets against gross budget authority and outlays (total) ....	-6	-2	-2
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts .....	2		
4070 Budget authority, net (discretionary) .....	292	292	274
4080 Outlays, net (discretionary) .....	280	266	282
4180 Budget authority, net (total) .....	292	292	274
4190 Outlays, net (total) .....	280	266	282

Under the National Capital Revitalization and Self-Government Improvement Act of 1997, the Federal Government is required to finance the District of Columbia Courts. This payment to the District of Columbia Courts funds the operations of the District of Columbia Court of Appeals, Superior Court, and the Court System, as well as capital improvements.

The Budget provides resources to support the D.C. Courts' core functions and to maintain court facilities in Judiciary Square.

By law, the Courts' annual budget includes estimates of the expenditures for the operations of the District of Columbia Courts prepared by the Joint Committee on Judicial Administration in the District of Columbia and the President's recommendation for funding the District of Columbia Courts. The President's recommended level of \$274.0 million includes \$252.1 million for the District of Columbia Court of Appeals, the Superior Court of the District of Columbia, and the District of Columbia Court System operations and \$21.9 million for capital improvements for District courthouse facilities. Under a separate transmittal to the Congress, the District of Columbia Courts are requesting \$468.1 million: \$298.1 million for operations and \$170.0 million for capital improvements.

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

Identification code 349-1712-0-1-806	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	120	138	120
11.3 Other than full-time permanent .....	10	10	10
11.9 Total personnel compensation .....	130	148	130
12.1 Civilian personnel benefits .....	40	40	40
21.0 Travel and transportation of persons .....	1	1	1
23.2 Rental payments to others .....	10	10	10
23.3 Communications, utilities, and miscellaneous charges .....	10	10	10
24.0 Printing and reproduction .....	2	2	2
25.1 Advisory and assistance services .....	32	28	28
25.2 Other services from non-Federal sources .....	25	24	24
25.3 Other goods and services from Federal sources .....	7	7	7
25.4 Operation and maintenance of facilities .....	7	7	7
25.6 Medical care .....	1	1	1
25.7 Operation and maintenance of equipment .....	4	4	4
26.0 Supplies and materials .....	3	3	3
31.0 Equipment .....	4	4	4
32.0 Land and structures .....	3	3	3
99.0 Direct obligations .....	279	292	274
99.9 Total new obligations, unexpired accounts .....	279	292	274

FEDERAL PAYMENT FOR DEFENDER SERVICES IN DISTRICT OF COLUMBIA COURTS

For payments authorized under section 11-2604 and section 11-2605, D.C. Official Code (relating to representation provided under the District of Columbia Criminal Justice Act), payments for counsel appointed in proceedings in the Family Court of the Superior Court of the District of Columbia under chapter 23 of title 16, D.C. Official Code, or pursuant to contractual agreements to provide guardian ad litem representation, training, technical assistance, and such other services as are necessary to improve the quality of guardian ad litem representation, payments for counsel appointed in adoption proceedings under chapter 3 of title 16, D.C. Official Code, and payments authorized under section 21-2060, D.C. Official Code (relating to services provided under the District of Columbia Guardianship, Protective Proceedings, and Durable Power of Attorney Act of 1986), \$46,005,000, to remain available until expended: Provided, That funds provided under this heading shall be administered by the Joint Committee on Judicial Administration in the District of Columbia: Provided further, That, notwithstanding any other provision of law, this appropriation shall be apportioned quarterly by the Office of Management and Budget and obligated and expended in the same manner as funds appropriated for expenses of other Federal agencies.

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

Identification code 349-1736-0-1-806	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Federal Payment for Defender Services in District of Columbia Co (Direct) .....	62	46	46
0900 Total new obligations, unexpired accounts (object class 25.2) .....	62	46	46
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	34	6	6
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	34	5	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	46	46	46
1130 Appropriations permanently reduced .....	-12		
1160 Appropriation, discretionary (total) .....	34	46	46
1930 Total budgetary resources available .....	68	52	52
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	6	6	6
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	15	31	45
3010 New obligations, unexpired accounts .....	62	46	46
3020 Outlays (gross) .....	-46	-32	-46
3050 Unpaid obligations, end of year .....	31	45	45
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	15	31	45
3200 Obligated balance, end of year .....	31	45	45
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	34	46	46
Outlays, gross:			
4010 Outlays from new discretionary authority .....	34	24	24
4011 Outlays from discretionary balances .....	12	8	22
4020 Outlays, gross (total) .....	46	32	46
4180 Budget authority, net (total) .....	34	46	46
4190 Outlays, net (total) .....	46	32	46

Under three Defender Services programs, the District of Columbia Courts appoint and compensate attorneys to represent persons who are financially unable to obtain such representation on their own. The Defender Services programs are the Criminal Justice Act program, which provides court-appointed attorneys to indigent persons who are charged with criminal offenses; the Counsel for Child Abuse and Neglect program, which provides court-appointed attorneys for family proceedings in which child neglect is alleged or where the termination of the parent-child relationship is under consideration and the parent, guardian, or custodian of the child is indigent; and the Guardianship program, which provides for the representation and protection of mentally incapacitated individuals and minors whose parents are deceased. In addition to legal representation, these programs provide

indigent persons with services such as transcripts of court proceedings, expert witness testimony, foreign and sign language interpretation, investigations, and genetic testing. The President's recommended funding level for Defender Services is \$46.0 million. Under a separate transmittal to the Congress, the District of Columbia Courts are requesting \$52.5 million.

DISTRICT OF COLUMBIA CRIME VICTIMS COMPENSATION FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 349-5676-0-2-806	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....	1		
0198 Reconciliation adjustment .....	-1		
0199 Balance, start of year .....			
Receipts:			
Current law:			
1110 Fines and Fees, District of Columbia Crime Victims Compensation Fund .....	4	6	6
2000 Total: Balances and receipts .....	4	6	6
Appropriations:			
Current law:			
2101 District of Columbia Crime Victims Compensation Fund .....	-4	-6	-6
5099 Balance, end of year .....			

Program and Financing (in millions of dollars)

Identification code 349-5676-0-2-806	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Crime Victims Compensation .....	7	9	9
0900 Total new obligations, unexpired accounts (object class 25.1) .....	7	9	9
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	2	2
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	3	2	2
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	4	6	6
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	3	3	3
1801 Change in uncollected payments, Federal sources .....	-1		
1850 Spending auth from offsetting collections, mand (total) .....	2	3	3
1900 Budget authority (total) .....	6	9	9
1930 Total budgetary resources available .....	9	11	11
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 .....	1	1	1
3010 New obligations, unexpired accounts .....	7	9	9
3020 Outlays (gross) .....	-6	-9	-9
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050 Unpaid obligations, end of year .....	1	1	1
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-3	-2	-2
3070 Change in uncollected pymts, Fed sources, unexpired .....	1		
3090 Uncollected pymts, Fed sources, end of year .....	-2	-2	-2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	-2	-1	-1
3200 Obligated balance, end of year .....	-1	-1	-1
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	6	9	9
Outlays, gross:			
4100 Outlays from new mandatory authority .....	4	8	8
4101 Outlays from mandatory balances .....	2	1	1
4110 Outlays, gross (total) .....	6	9	9
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-3	-3	-3

Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired .....	1	
4160	Budget authority, net (mandatory) .....	4	6
4170	Outlays, net (mandatory) .....	3	6
4180	Budget authority, net (total) .....	4	6
4190	Outlays, net (total) .....	3	6

The Superior Court of the District of Columbia administers the Crime Victims Compensation Fund, which finances assistance for innocent victims of violent crime, survivors of homicide victims, and dependent family members of homicide victims. The program provides compensation for certain costs related to the crime, such as medical expenses, temporary emergency housing, and funeral expenses. The Fund is financed through assessments imposed in criminal cases, court fines and fees, and a grant from the U.S. Department of Justice. Under the 2002 Supplemental Appropriations Act for Further Recovery From and Response to Terrorist Attacks on the United States (P.L. 107-206), one half of the Fund's unobligated balances at the end of each year are transferred to the District of Columbia Government for outreach activities designed to increase the number of crime victims who apply for compensation.

FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA JUDICIAL RETIREMENT AND SURVIVORS ANNUITY FUND

Program and Financing (in millions of dollars)

Identification code 020-1713-0-1-752	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Payment to Judicial Retirement Fund .....	25	26	26
0900 Total new obligations, unexpired accounts (object class 13.0) .....	25	26	26
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	25	26	26
1930 Total budgetary resources available .....	25	26	26
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	25	26	26
3020 Outlays (gross) .....	-25	-26	-26
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	25	26	26
Outlays, gross:			
4100 Outlays from new mandatory authority .....	25	26	26
4180 Budget authority, net (total) .....	25	26	26
4190 Outlays, net (total) .....	25	26	26

The National Capital Revitalization and Self-Government Improvement Act of 1997, as amended, requires the Secretary of the Treasury to make payments at the end of each fiscal year, beginning in 1998, from the General Fund of the Treasury into the District of Columbia Judicial Retirement and Survivors Annuity Fund (Judicial Fund). Annual payments consist of (1) amounts necessary to amortize: the original unfunded liability over 30 years, the net gain or loss (based on experience) over 10 years, and any other changes in actuarial liability over 20 years and (2) amounts necessary to fund the normal cost and administrative expenses for the year. This account receives the annual payments from the General Fund and immediately transfers these amounts into the Judicial Fund.

Trust Funds

DISTRICT OF COLUMBIA JUDICIAL RETIREMENT AND SURVIVORS ANNUITY FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 020-8212-0-7-602	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....	215	226	238

DISTRICT OF COLUMBIA JUDICIAL RETIREMENT AND SURVIVORS ANNUITY  
FUND—Continued  
**Special and Trust Fund Receipts—Continued**

Identification code 020-8212-0-7-602	2025 actual	2026 est.	2027 est.
0198 Reconciliation adjustment .....	-1		
0199 Balance, start of year .....	214	226	238
<b>Receipts:</b>			
<b>Current law:</b>			
1110 Deductions from Employees Salaries, District of Columbia Judicial Retirement and Survivors Annuity Fund .....	1	1	1
1140 Earnings on Investments, District of Columbia Judicial Retirement and Survivors Annuity Fund .....	5	5	5
1140 Federal Payments, D.C. Judicial Retirement and Survivors Annuity .....	25	26	26
1199 Total current law receipts .....	31	32	32
1999 Total receipts .....	31	32	32
2000 Total: Balances and receipts .....	245	258	270
<b>Appropriations:</b>			
<b>Current law:</b>			
2101 District of Columbia Judicial Retirement and Survivors Annuity Fund .....	-31	-32	-32
2135 District of Columbia Judicial Retirement and Survivors Annuity Fund .....	12	12	12
2199 Total current law appropriations .....	-19	-20	-20
2999 Total appropriations .....	-19	-20	-20
5099 Balance, end of year .....	226	238	250

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

Identification code 020-8212-0-7-602	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Retirement payments .....	19	19	19
0002 Administrative Costs .....		1	1
0900 Total new obligations, unexpired accounts .....	19	20	20
<b>Budgetary resources:</b>			
<b>Budget authority:</b>			
<b>Appropriations, mandatory:</b>			
1201 Appropriation (special or trust fund) .....	31	32	32
1235 Appropriations precluded from obligation (special or trust) .....	-12	-12	-12
1260 Appropriations, mandatory (total) .....	19	20	20
1930 Total budgetary resources available .....	19	20	20
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	2	1
3010 New obligations, unexpired accounts .....	19	20	20
3020 Outlays (gross) .....	-19	-21	-18
3050 Unpaid obligations, end of year .....	2	1	3
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	2	2	1
3200 Obligated balance, end of year .....	2	1	3
<b>Budget authority and outlays, net:</b>			
<b>Mandatory:</b>			
4090 Budget authority, gross .....	19	20	20
<b>Outlays, gross:</b>			
4100 Outlays from new mandatory authority .....	18	19	18
4101 Outlays from mandatory balances .....	1	2	
4110 Outlays, gross (total) .....	19	21	18
4180 Budget authority, net (total) .....	19	20	20
4190 Outlays, net (total) .....	19	21	18
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	220	231	243
5001 Total investments, EOY: Federal securities: Par value .....	231	243	255

The National Capital Revitalization and Self-Government Improvement Act of 1997, as amended (the Act), established the District of Columbia Judicial Retirement and Survivors Annuity Fund to pay retirement and survivor benefits for District of Columbia judges and expenses necessary

to administer the Fund or incurred by the Secretary of the Treasury in carrying out responsibilities regarding such benefits. The Judicial Fund consists of amounts contributed by the judges, proceeds of accumulated pension assets transferred from the District of Columbia and liquidated pursuant to the Act, income earned from the investment of the assets in public debt securities, and amounts appropriated to the Fund.

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

Identification code 020-8212-0-7-602	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
25.2 Other services from non-Federal sources .....		1	1
42.0 Payments to annuitants .....	19	19	19
99.9 Total new obligations, unexpired accounts .....	19	20	20

DISTRICT OF COLUMBIA GENERAL AND SPECIAL PAYMENTS

The District of Columbia receives direct Federal payments for a number of local programs in recognition of the District's unique status as the seat of the Federal Government. These General and Special Payments are separate from and in addition to the District's local budget, which is funded through local revenues.

**Federal Funds**

FEDERAL PAYMENT FOR RESIDENT TUITION SUPPORT

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

Identification code 020-1736-0-1-502	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Federal Payment for Resident Tuition Support (Direct) .....	40	40	
0900 Total new obligations, unexpired accounts (object class 41.0) .....	40	40	
<b>Budgetary resources:</b>			
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	40	40	
1930 Total budgetary resources available .....	40	40	
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	21		
3010 New obligations, unexpired accounts .....	40	40	
3020 Outlays (gross) .....	-61	-40	
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	21		
<b>Budget authority and outlays, net:</b>			
<b>Discretionary:</b>			
4000 Budget authority, gross .....	40	40	
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	40	40	
4011 Outlays from discretionary balances .....	21		
4020 Outlays, gross (total) .....	61	40	
4180 Budget authority, net (total) .....	40	40	
4190 Outlays, net (total) .....	61	40	

The D.C. Tuition Assistance Grant program enables students from the District of Columbia to attend eligible public universities and colleges nationwide at in-state tuition rates. The program also provides grants for students to attend private institutions in the D.C. metropolitan area or private Historically Black Colleges and Universities nationwide, as well as public 2-year community colleges. The program's authorization ended in 2012. The Budget proposes to eliminate the unauthorized program because of a lack of a clear Federal role for supporting the cost of higher education specifically for District residents.

FEDERAL PAYMENT FOR SCHOOL IMPROVEMENT

For a Federal payment for a school improvement program in the District of Columbia, \$52,500,000, to remain available until expended, for payments authorized under the Scholarships for Opportunity and Results Act (division C of Public Law 112-10): Provided, That, to the extent that funds are available for opportunity scholarships and following the priorities included in section 3006 of such Act, the Secretary of Education shall make scholarships available to students eligible under section 3013(3) of such Act (Public Law 112-10; 125 Stat. 211) including students who were not offered a scholarship during any previous school year: Provided further, That within funds provided for opportunity scholarships, up to \$1,750,000 shall be for the activities specified in sections 3007(b) through 3007(d) of the Act and up to \$500,000 shall be for the activities specified in section 3009 of the Act.

Program and Financing (in millions of dollars)

Identification code 020-1817-0-1-501	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Opportunity Scholarship Program .....	53	18	18
0002 D.C. public schools .....		18	18
0003 D.C. public charter schools .....		17	17
0900 Total new obligations, unexpired accounts (object class 41.0) .....	53	53	53
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	53	53	53
1930 Total budgetary resources available .....	53	53	53
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	53	53	53
3020 Outlays (gross) .....	-53	-53	-53
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	53	53	53
Outlays, gross:			
4010 Outlays from new discretionary authority .....	53	53	53
4180 Budget authority, net (total) .....	53	53	53
4190 Outlays, net (total) .....	53	53	53

The Budget provides \$52.5 million to support kindergarten through high school education in the District of Columbia, including \$17.5 million for D.C. public schools for continued support of the District's efforts to transfer its public education system into an innovative and high-achieving system that could be used as a model for urban school district reform across the Nation, \$17.5 million for D.C. charter schools to support facilities and other unmet needs, and \$17.5 million to support scholarships for low-income students to attend private schools of their choice and program evaluation for the D.C. Opportunity Scholarship program.

FEDERAL PAYMENT FOR TESTING AND TREATMENT OF HIV/AIDS

For a Federal payment to the District of Columbia for the testing of individuals for, and the treatment of individuals with, human immunodeficiency virus and acquired immunodeficiency syndrome in the District of Columbia, \$4,000,000.

Program and Financing (in millions of dollars)

Identification code 020-1707-0-1-999	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Water and Sewer Authority .....	16	8	
0002 Criminal Justice Coordinating Council .....		3	3
0019 Judicial Commissions and DC National Guard .....		1	1
0025 HIV/AIDS Prevention .....		4	4
0900 Total new obligations, unexpired accounts (object class 41.0) .....	16	16	8
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	16	16	8
1930 Total budgetary resources available .....	16	16	8
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	4		
3010 New obligations, unexpired accounts .....	16	16	8
3020 Outlays (gross) .....	-20	-16	-8
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	4		
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	16	16	8
Outlays, gross:			
4010 Outlays from new discretionary authority .....	16	16	8
4011 Outlays from discretionary balances .....	4		
4020 Outlays, gross (total) .....	20	16	8
4180 Budget authority, net (total) .....	16	16	8
4190 Outlays, net (total) .....	20	16	8

The Budget includes \$4 million to fund the D.C. Department of Health's continued efforts to prevent the spread of HIV/AIDS in the District. This funding will allow the District to focus on service saturation in areas of combined high risk and high poverty in order to ensure that ward-level counseling and testing, prevention, and treatment services are readily available and fully utilized. Funding will also be used to bolster social marketing and outreach campaigns for these important public health programs. The Budget also includes \$2.75 million for the Criminal Justice Coordinating Council, \$0.63 million for judicial commissions, and \$0.60 million for the D.C. National Guard. The Budget does not provide resources for the D.C. Water and Sewer Authority to continue implementation of the Combined Sewer Overflow Long-Term Plan.

FEDERAL SUPPORT FOR ECONOMIC DEVELOPMENT AND MANAGEMENT REFORMS IN THE DISTRICT

FEDERAL PAYMENT TO THE CRIMINAL JUSTICE COORDINATING COUNCIL

For a Federal payment to the Criminal Justice Coordinating Council, \$2,750,000, to remain available until expended, to support initiatives related to the coordination of Federal and local criminal justice resources in the District of Columbia.

FEDERAL PAYMENT FOR JUDICIAL COMMISSIONS

For a Federal payment, to remain available until September 30, 2027, to the Commission on Judicial Disabilities and Tenure, \$330,000, and for the Judicial Nomination Commission, \$300,000.

FEDERAL PAYMENT FOR THE DISTRICT OF COLUMBIA NATIONAL GUARD

For a Federal payment to the District of Columbia National Guard, \$600,000, to remain available until expended for the Major General David F. Wherley, Jr. District of Columbia National Guard Retention and College Access Program.

FEDERAL PAYMENT FOR EMERGENCY PLANNING AND SECURITY COSTS IN THE DISTRICT OF COLUMBIA

For a Federal payment of necessary expenses, as determined by the Mayor of the District of Columbia in written consultation with the elected county or city officials of surrounding jurisdictions, \$30,000,000, to remain available until expended, for the costs of providing public safety at events related to the presence of the National Capital in the District of Columbia, including support requested by the Director of the United States Secret Service in carrying out protective duties under the direction of the Secretary of Homeland Security, and for the costs of providing support to respond to immediate and specific terrorist threats or attacks in the District of Columbia or surrounding jurisdictions.

Program and Financing (in millions of dollars)

Identification code 020-1771-0-1-806	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Emergency Planning Fund .....	90	90	30
0900 Total new obligations, unexpired accounts (object class 41.0) .....	90	90	30

FEDERAL PAYMENT FOR EMERGENCY PLANNING AND SECURITY COSTS IN THE DISTRICT OF COLUMBIA—Continued

Program and Financing—Continued

Identification code 020-1771-0-1-806	2025 actual	2026 est.	2027 est.
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100	90	90	30
1930	90	90	30
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	16		
3010	90	90	30
3020	-106	-90	-30
Memorandum (non-add) entries:			
3100	16		
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000	90	90	30
Outlays, gross:			
4010	90	90	30
4011	16		
4020	106	90	30
4180	90	90	30
4190	106	90	30

The Budget provides \$30 million for emergency planning and security costs related to the presence of the Federal Government in the District of Columbia.

FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA PENSION FUND

Program and Financing (in millions of dollars)

Identification code 020-1714-0-1-601	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001	684	702	673
0900	684	702	673
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200	684	702	673
1930	684	702	673
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010	684	702	673
3020	-684	-702	-673
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090	684	702	673
Outlays, gross:			
4100	684	702	673
4180	684	702	673
4190	684	702	673

The National Capital Revitalization and Self-Government Improvement Act of 1997, as amended, requires the Secretary of the Treasury to make payments at the end of each fiscal year from the General Fund of the Treasury into the District of Columbia Federal Pension Fund. This account receives the annual payments from the General Fund and immediately transfers these amounts into the District of Columbia Federal Pension Fund. Annual payments consist of (1) amounts necessary to amortize: the original unfunded liability over 30 years, the net gain or loss (based on experience) over 10 years, and any other changes in actuarial liability over 20 years and (2) amounts necessary to fund administrative expenses for the year.

DISTRICT OF COLUMBIA FEDERAL PENSION FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 020-5511-0-2-601	2025 actual	2026 est.	2027 est.
0100	4,129	4,323	4,513
<b>Receipts:</b>			
Current law:			
1140	684	702	673
1140	88	90	92
1199	772	792	765
1999	772	792	765
2000	4,901	5,115	5,278
<b>Appropriations:</b>			
Current law:			
2101	-771	-792	-765
2103	-2	-2	-2
2132	2	2	2
2135	194	190	145
2199	-577	-602	-620
2999	-577	-602	-620
5098	-1		
5099	4,323	4,513	4,658

Program and Financing (in millions of dollars)

Identification code 020-5511-0-2-601	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001	559	576	593
0002	21	26	27
0799	580	602	620
0801	400	436	480
0802	3	3	3
0899	403	439	483
0900	983	1,041	1,103
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	32	35	38
1021	1		
1033	2		
1070	35	35	38
Budget authority:			
Appropriations, mandatory:			
1201	771	792	765
1203	2	2	2
1232	-2	-2	-2
1235	-194	-190	-145
1260	577	602	620
Spending authority from offsetting collections, mandatory:			
1800	406	442	486
1900	983	1,044	1,106
1930	1,018	1,079	1,144
Memorandum (non-add) entries:			
1941	35	38	41
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	54	53	59
3010	983	1,041	1,103
3020	-983	-1,035	-1,100
3040	-1		
3050	53	59	62
Memorandum (non-add) entries:			
3100	54	53	59
3200	53	59	62
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090	983	1,044	1,106
Outlays, gross:			
4100	909	982	1,065

4101	Outlays from mandatory balances .....	74	53	35
4110	Outlays, gross (total) .....	983	1,035	1,100
	Offsets against gross budget authority and outlays: Offsetting collections (collected) from:			
4123	Non-Federal sources .....	-408	-442	-486
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts .....	2		
4160	Budget authority, net (mandatory) .....	577	602	620
4170	Outlays, net (mandatory) .....	575	593	614
4180	Budget authority, net (total) .....	577	602	620
4190	Outlays, net (total) .....	575	593	614
<b>Memorandum (non-add) entries:</b>				
5000	Total investments, SOY: Federal securities: Par value .....	4,524	4,722	4,915
5001	Total investments, EOY: Federal securities: Par value .....	4,722	4,915	5,062

The National Capital Revitalization and Self-Government Improvement Act of 1997, as amended, established the District of Columbia Federal Pension Fund to pay retirement benefits for District of Columbia firefighters, police officers, and teachers, and to pay any necessary expenses to administer the Fund or expenses incurred by the Secretary of the Treasury in carrying out responsibilities regarding such benefits. The District of Columbia Federal Pension Fund consists of accumulated pension assets transferred from the District of Columbia, income earned from the investment of the assets in public debt securities, and amounts appropriated to the Fund.

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

Identification code 020-5511-0-2-601	2025 actual	2026 est.	2027 est.	
<b>Direct obligations:</b>				
11.1	Personnel compensation: Full-time permanent .....	3	3	4
12.1	Civilian personnel benefits .....	1	1	1
25.1	Advisory and assistance services .....	6	9	9
25.2	Other services from non-Federal sources .....	3	8	8
25.3	Other goods and services from Federal sources .....	8	5	5
42.0	Payments to annuitants .....	559	576	593
99.0	Direct obligations .....	580	602	620
99.0	Reimbursable obligations .....	403	439	483
99.9	Total new obligations, unexpired accounts .....	983	1,041	1,103

**Employment Summary**

Identification code 020-5511-0-2-601	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment .....	20	22	23

**FEDERAL PAYMENT FOR WATER AND SEWER SERVICES**

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

Identification code 020-4446-0-3-806	2025 actual	2026 est.	2027 est.	
<b>Obligations by program activity:</b>				
0801	Federal Payment for Water and Sewer Services (Reimbursable) .....	92	97	97
0900	Total new obligations, unexpired accounts (object class 23.3) .....	92	97	97
<b>Budgetary resources:</b>				
Budget authority:				
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	92	97	97
1930	Total budgetary resources available .....	92	97	97
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....	92	97	97
3020	Outlays (gross) .....	-92	-97	-97
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	92	97	97

4100	Outlays, gross:			
	Outlays from new mandatory authority .....	92	97	97
	Offsets against gross budget authority and outlays: Offsetting collections (collected) from:			
4120	Federal sources .....	-92	-97	-97
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....			

The 1990 District of Columbia Appropriations Act established a system "to improve the means by which the District of Columbia (now the District of Columbia Water and Sewer Authority) is paid for water and sanitary sewer services furnished to the Government of the United States or any department, agency, or independent establishment thereof." Each agency is required to pay on a quarterly basis 25 percent of its estimated yearly bill into this account. If an agency fails to pay its obligation on time, the Treasury Department is authorized to pay the full government-wide bill by making up the missed agency payment(s) with a permanent, indefinite appropriation, which must then be reimbursed by the appropriate agency or agencies.

TITLE VIII—GENERAL PROVISIONS—DISTRICT OF COLUMBIA

(INCLUDING TRANSFERS OF FUNDS)

*SEC. 801. There are appropriated from the applicable funds of the District of Columbia such sums as may be necessary for making refunds and for the payment of legal settlements or judgments that have been entered against the District of Columbia government.*

*SEC. 802. None of the Federal funds provided in this Act shall be used for publicity or propaganda purposes or implementation of any policy including boycott designed to support or defeat legislation pending before Congress or any State legislature.*

*SEC. 803. (a) None of the Federal funds provided under this Act to the agencies funded by this Act, both Federal and District government agencies, that remain available for obligation or expenditure in fiscal year 2027, or provided from any accounts in the Treasury of the United States derived by the collection of fees available to the agencies funded by this Act, shall be available for obligation or expenditures for an agency through a reprogramming of funds which—*

- (1) creates new programs;*
- (2) eliminates a program, project, or responsibility center;*
- (3) establishes or changes allocations specifically denied, limited or increased under this Act;*
- (4) increases funds or personnel by any means for any program, project, or responsibility center for which funds have been denied or restricted;*
- (5) re-establishes any program or project previously deferred through reprogramming;*
- (6) augments any existing program, project, or responsibility center through a reprogramming of funds in excess of \$3,000,000 or 10 percent, whichever is less; or*
- (7) increases by 20 percent or more personnel assigned to a specific program, project or responsibility center, unless prior notification is provided to the Committees on Appropriations of the House of Representatives and the Senate.*

*(b) The District of Columbia government is authorized to approve and execute reprogramming and transfer requests of local funds under this title through November 7, 2027.*

*SEC. 804. None of the Federal funds provided in this Act may be used by the District of Columbia to provide for salaries, expenses, or other costs associated with the offices of United States Senator or United States Representative under section 4(d) of the District of Columbia Statehood Constitutional Convention Initiatives of 1979 (D.C. Law 3-171; D.C. Official Code, sec. 1-123).*

*SEC. 805. Except as otherwise provided in this section, none of the funds made available by this Act or by any other Act may be used to provide any officer or employee of the District of Columbia with an official vehicle unless the officer or employee uses the vehicle only in the performance of the officer's or employee's official duties. For purposes of this section, the term "official duties" does not include travel between the officer's or employee's residence and workplace, except in the case of—*

- (1) an officer or employee of the Metropolitan Police Department who resides in the District of Columbia or is otherwise designated by the Chief of the Department;*
- (2) at the discretion of the Fire Chief, an officer or employee of the District of Columbia Fire and Emergency Medical Services Department who resides in the District of Columbia and is on call 24 hours a day;*

(3) at the discretion of the Director of the Department of Corrections, an officer or employee of the District of Columbia Department of Corrections who resides in the District of Columbia and is on call 24 hours a day;

(4) at the discretion of the Chief Medical Examiner, an officer or employee of the Office of the Chief Medical Examiner who resides in the District of Columbia and is on call 24 hours a day;

(5) at the discretion of the Director of the Homeland Security and Emergency Management Agency, an officer or employee of the Homeland Security and Emergency Management Agency who resides in the District of Columbia and is on call 24 hours a day;

(6) the Mayor of the District of Columbia; and

(7) the Chairman of the Council of the District of Columbia.

SEC. 806. (a) None of the Federal funds contained in this Act may be used by the District of Columbia Attorney General or any other officer or entity of the District government to provide assistance for any petition drive or civil action which seeks to require Congress to provide for voting representation in Congress for the District of Columbia.

(b) Nothing in this section bars the District of Columbia Attorney General from reviewing or commenting on briefs in private lawsuits, or from consulting with officials of the District government regarding such lawsuits.

SEC. 807. None of the Federal funds contained in this Act may be used to distribute any needle or syringe for the purpose of preventing the spread of blood borne pathogens in any location that has been determined by the local public health or local law enforcement authorities to be inappropriate for such distribution.

SEC. 808. Nothing in this Act may be construed to prevent the Council or Mayor of the District of Columbia from addressing the issue of the provision of contraceptive coverage by health insurance plans, but it is the intent of Congress that any legislation enacted on such issue should include a "conscience clause" which provides exceptions for religious beliefs and moral convictions.

SEC. 809. (a) None of the Federal funds contained in this Act may be used to enact or carry out any law, rule, or regulation to legalize or otherwise reduce penalties associated with the possession, use, or distribution of any schedule I substance under the Controlled Substances Act (21 U.S.C. 801 et seq.) or any tetrahydrocannabinols derivative.

(b) No funds available for obligation or expenditure by the District of Columbia government under any authority may be used to enact any law, rule, or regulation to legalize or otherwise reduce penalties associated with the possession, use, or distribution of any schedule I substance under the Controlled Substances Act (21 U.S.C. 801 et seq.) or any tetrahydrocannabinols derivative for recreational purposes.

SEC. 810. No funds available for obligation or expenditure by the District of Columbia government under any authority shall be expended for any abortion except where the life of the mother would be endangered if the fetus were carried to term or where the pregnancy is the result of an act of rape or incest.

SEC. 811. (a) No later than 30 calendar days after the date of the enactment of this Act, the Chief Financial Officer for the District of Columbia shall submit to the appropriate committees of Congress, the Mayor, and the Council of the District of Columbia, a revised appropriated funds operating budget in the format of the budget that the District of Columbia government submitted pursuant to section 442 of the District of Columbia Home Rule Act (D.C. Official Code, sec. 1–204.42), for all agencies of the District of Columbia government for fiscal year 2027 that is in the total amount of the approved appropriation and that realigns all budgeted data for personal services and other-than-personal services, respectively, with anticipated actual expenditures.

(b) This section shall apply only to an agency for which the Chief Financial Officer for the District of Columbia certifies that a reallocation is required to address unanticipated changes in program requirements.

SEC. 812. No later than 30 calendar days after the date of the enactment of this Act, the Chief Financial Officer for the District of Columbia shall submit to the appropriate committees of Congress, the Mayor, and the Council for the District of Columbia, a revised appropriated funds operating budget for the District of Columbia Public Schools that aligns schools budgets to actual enrollment. The revised appropriated funds budget shall be in the format of the budget that the District of Columbia government submitted pursuant to section 442 of the District of Columbia Home Rule Act (D.C. Official Code, sec. 1–204.42).

SEC. 813. (a) Amounts appropriated in this Act as operating funds may be transferred to the District of Columbia's enterprise and capital funds and such amounts, once transferred, shall retain appropriation authority consistent with the provisions of this Act.

(b) The District of Columbia government is authorized to reprogram or transfer for operating expenses any local funds transferred or reprogrammed in this or the four prior fiscal years from operating funds to capital funds, and such amounts,

once transferred or reprogrammed, shall retain appropriation authority consistent with the provisions of this Act.

(c) The District of Columbia government may not transfer or reprogram for operating expenses any funds derived from bonds, notes, or other obligations issued for capital projects.

SEC. 814. None of the Federal funds appropriated in this Act shall remain available for obligation beyond the current fiscal year, nor may any be transferred to other appropriations, unless expressly so provided herein.

SEC. 815. Except as otherwise specifically provided by law or under this Act, not to exceed 50 percent of unobligated balances remaining available at the end of fiscal year 2027 from appropriations of Federal funds made available for salaries and expenses for fiscal year 2027 in this Act, shall remain available through September 30, 2028, for each such account for the purposes authorized: Provided, That a notification shall be submitted to the Committees on Appropriations of the House of Representatives and the Senate prior to the expenditure of such funds: Provided further, That these notifications shall be made in compliance with reprogramming guidelines outlined in section 803 of this Act.

SEC. 816. (a)(1) During fiscal year 2028, during a period in which neither a District of Columbia continuing resolution or a regular District of Columbia appropriation bill is in effect, local funds are appropriated in the amount provided for any project or activity for which local funds are provided in the Act referred to in paragraph (2) (subject to any modifications enacted by the District of Columbia as of the beginning of the period during which this subsection is in effect) at the rate set forth by such Act.

(2) The Act referred to in this paragraph is the Act of the Council of the District of Columbia pursuant to which a proposed budget is approved for fiscal year 2028 which (subject to the requirements of the District of Columbia Home Rule Act) will constitute the local portion of the annual budget for the District of Columbia government for fiscal year 2028 for purposes of section 446 of the District of Columbia Home Rule Act (sec. 1–204.46, D.C. Official Code).

(b) Appropriations made by subsection (a) shall cease to be available—

(1) during any period in which a District of Columbia continuing resolution for fiscal year 2028 is in effect; or

(2) upon the enactment into law of the regular District of Columbia appropriation bill for fiscal year 2028.

(c) An appropriation made by subsection (a) is provided under the authority and conditions as provided under this Act and shall be available to the extent and in the manner that would be provided by this Act.

(d) An appropriation made by subsection (a) shall cover all obligations or expenditures incurred for such project or activity during the portion of fiscal year 2028 for which this section applies to such project or activity.

(e) This section shall not apply to a project or activity during any period of fiscal year 2028 if any other provision of law (other than an authorization of appropriations)—

(1) makes an appropriation, makes funds available, or grants authority for such project or activity to continue for such period; or

(2) specifically provides that no appropriation shall be made, no funds shall be made available, or no authority shall be granted for such project or activity to continue for such period.

(f) Nothing in this section shall be construed to affect obligations of the government of the District of Columbia mandated by other law.

SEC. 817. (a) Section 244 of the Revised Statutes of the United States relating to the District of Columbia (sec. 9–1201.03, D.C. Official Code) does not apply with respect to any railroads installed pursuant to the Long Bridge Project.

(b) In this section, the term "Long Bridge Project" means the project carried out by the District of Columbia and the Commonwealth of Virginia to construct a new Long Bridge adjacent to the existing Long Bridge over the Potomac River, including related infrastructure and other related projects, to expand commuter and regional passenger rail service and to provide bike and pedestrian access crossings over the Potomac River.

SEC. 818. Not later than 45 days after the last day of each quarter, each Federal and District government agency appropriated Federal funds in this Act shall submit to the Committees on Appropriations of the House of Representatives and the Senate a quarterly budget report that includes total obligations of the Agency for that quarter for each Federal funds appropriation provided in this Act, by the source year of the appropriation.

SEC. 819. Except as expressly provided otherwise, any reference to "this Act" contained in this title or in title IV shall be treated as referring only to the provisions of this title or of title IV.

**ELECTION ASSISTANCE COMMISSION**

*Federal Funds*

**SALARIES AND EXPENSES**

For necessary expenses to carry out the Help America Vote Act of 2002 (Public Law 107–252), \$23,860,000; of which \$1,250,000 shall be made available to the National Institute of Standards and Technology for election reform activities authorized under the Help America Vote Act of 2002; of which not less than \$1,560,000 shall be for necessary expenses of the Office of Inspector General; and of which \$2,500,000 shall remain available until September 30, 2029.

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

Identification code 525–1650–0–1–808	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Election Assistance Commission .....	27	24	24
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	28	24	24
1930 Total budgetary resources available .....	28	24	24
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	13	13	6
3010 New obligations, unexpired accounts .....	27	24	24
3020 Outlays (gross) .....	-26	-31	-24
3041 Recoveries of prior year unpaid obligations, expired .....	-1		
3050 Unpaid obligations, end of year .....	13	6	6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	13	13	6
3200 Obligated balance, end of year .....	13	6	6
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	28	24	24
Outlays, gross:			
4010 Outlays from new discretionary authority .....	18	19	19
4011 Outlays from discretionary balances .....	8	12	5
4020 Outlays, gross (total) .....	26	31	24
4180 Budget authority, net (total) .....	28	24	24
4190 Outlays, net (total) .....	26	31	24

The Election Assistance Commission assists State and local election officials by testing and certifying election equipment, sharing best practices to improve the administration of Federal elections, and providing them with information about the voting system standards established by the Help America Vote Act of 2002 (P.L. 107–252). Of the amounts proposed for 2027, \$1.25 million shall be made available to the National Institute of Standards and Technology to support the Technical Guidelines Development Committee in developing a comprehensive set of testing guidelines for voting system hardware and software.

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

Identification code 525–1650–0–1–808	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	10	9	9
12.1 Civilian personnel benefits .....	4	4	4
21.0 Travel and transportation of persons .....	2	2	2
23.1 Rental payments to GSA .....	1	1	1
25.2 Other services from non-Federal sources .....	7	4	6
25.3 Other goods and services from Federal sources .....	3	4	2
99.9 Total new obligations, unexpired accounts .....	27	24	24

**Employment Summary**

Identification code 525–1650–0–1–808	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	81	68	69

**ELECTION SECURITY GRANTS**

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

Identification code 525–1651–0–1–808	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Election Security Grants .....	15	45	
0100 Direct program activities, subtotal .....	15	45	
0900 Total new obligations, unexpired accounts (object class 41.0) .....	15	45	
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	2	2
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	2		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....		35	
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	15	10	
1900 Budget authority (total) .....	15	45	
1930 Total budgetary resources available .....	17	47	2
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 .....	12	6	
3010 New obligations, unexpired accounts .....	15	45	
3020 Outlays (gross) .....	-13	-51	
3041 Recoveries of prior year unpaid obligations, expired .....	-8		
3050 Unpaid obligations, end of year .....	6		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	12	6	
3200 Obligated balance, end of year .....	6		
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	15	45	
Outlays, gross:			
4010 Outlays from new discretionary authority .....	10	45	
4011 Outlays from discretionary balances .....	3	6	
4020 Outlays, gross (total) .....	13	51	
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-15	-10	
4040 Offsets against gross budget authority and outlays (total) .....	-15	-10	
4180 Budget authority, net (total) .....		35	
4190 Outlays, net (total) .....	-2	41	

The Election Assistance Commission is responsible for distributing and auditing the use of election reform grant funding, in accordance with the requirements of the Help America Vote Act of 2002 (P.L. 107–252). Total Federal Government funding to States for election administration modernization and improvement exceeds \$4 billion. The Budget does not provide resources for additional grant funding.

**ELECTION DATA COLLECTION GRANTS**

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

Identification code 525–1652–0–1–808	2025 actual	2026 est.	2027 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	2	2
1930 Total budgetary resources available .....	2	2	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2	2	2

ELECTION DATA COLLECTION GRANTS—Continued  
Program and Financing—Continued

Identification code	2025 actual	2026 est.	2027 est.
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

**EQUAL EMPLOYMENT OPPORTUNITY COMMISSION**

*Federal Funds*

SALARIES AND EXPENSES

For necessary expenses of the Equal Employment Opportunity Commission as authorized by title VII of the Civil Rights Act of 1964, as amended (42 U.S.C. 2000e et seq.), or any other law that Congress has authorized the Equal Employment Opportunity Commission to administer, enforce or implement; services as authorized by section 3109 of title 5, United States Code; hire of passenger motor vehicles as authorized by section 1343(b) of title 31, United States Code; nonmonetary awards to private citizens; \$455,450,000, of which up to \$32,000,000 shall be for payments to State, Local, and Tribal enforcement agencies for authorized services to the Commission and of which \$2,510,000 shall be for the Office of the Inspector General: Provided, That the Commission is authorized to make available for official reception and representation expenses not to exceed \$2,250 from available funds: Provided further, That the Chair may accept and use any gift or donation to carry out the work of the Commission.

Program and Financing (in millions of dollars)

Identification code	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Private sector	351	340	355
0002 Federal sector	73	65	68
0003 State and local	30	30	32
0900 Total new obligations, unexpired accounts	454	435	455
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	455	435	455
1900 Budget authority (total)	455	435	455
1930 Total budgetary resources available	455	435	455
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	70	66	57
3010 New obligations, unexpired accounts	454	435	455
3011 Obligations ("upward adjustments"), expired accounts	1		
3020 Outlays (gross)	-446	-444	-453
3041 Recoveries of prior year unpaid obligations, expired	-13		
3050 Unpaid obligations, end of year	66	57	59
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	70	66	57
3200 Obligated balance, end of year	66	57	59
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross	455	435	455
Outlays, gross:			
4010 Outlays from new discretionary authority	396	378	396
4011 Outlays from discretionary balances	50	66	57
4020 Outlays, gross (total)	446	444	453
4180 Budget authority, net (total)	455	435	455
4190 Outlays, net (total)	446	444	453

The Equal Employment Opportunity Commission (EEOC) is the Federal agency responsible for enforcement of: Title VII of the Civil Rights Act of 1964, as amended; the Age Discrimination in Employment Act of 1967; the Equal Pay Act of 1963; the Americans with Disabilities Act of 1990 (ADA); the Civil Rights Act of 1991; the Genetic Information Non-Discrimination Act of 2008; the ADA Amendments Act of 2008; the Lilly

Ledbetter Fair Pay Act of 2009; and in the Federal sector only, section 501 of the Rehabilitation Act of 1973. These Acts prohibit employment discrimination based on race, sex, religion, national origin, age, disability status, or genetic information. EEOC is also responsible for carrying out Executive Order 12067, which promotes coordination and minimizes conflict and duplication among Federal agencies that administer statutes or regulations involving employment discrimination.

**TOTAL WORKLOAD**

	2025 actual	2026 est.	2027 est.
Private sector enforcement	140,281	138,008	138,338
Federal sector program:			
Hearings	13,918	14,159	14,732
Appeals	8,972	7,930	7,320
Total workload	163,171	160,097	160,390

The 2027 Budget will permit the EEOC to improve efficiencies through data resource consolidation, promote knowledge sharing, and foster communication to avoid unnecessary duplication of effort and continue its standards of providing quality service to the public through enforcement and prevention activities. The EEOC's enforcement responsibilities are in two areas: The private sector and the Federal sector.

*Private Sector.*—EEOC addresses equal employment opportunity in several ways. The agency investigates charges alleging employment discrimination; makes findings on the allegations; resolves charges through mediation; negotiates settlement or conciliation; and litigates cases of employment discrimination by enforcing compliance with existing laws and regulations. The priority for agency resources continues to be litigating systemic cases and maintaining a manageable inventory of cases.

**PRIVATE SECTOR ENFORCEMENT WORKLOAD PROJECTIONS**

	2025 actual	2026 est.	2027 est.
<b>Workload/Workflow</b>			
Total pending	52,080	49,807	50,137
Total receipts	88,201	88,201	88,201
Net FEPA transfers/deferrals	0	0	0
Total workload	140,281	138,008	138,338
<b>Resolutions:</b>			
Successful mediation	7,929	8,015	8,015
From contract	230	316	316
From staff	7,699	7,699	7,699
Administrative enforcement resolutions	82,814	79,856	79,856
Total resolutions	90,743	87,871	87,871
Pending ending	49,807*	50,137	50,467

\*Pending end inventory adjusted to reflect activity spanning fiscal years.

*State and Local Program.*—EEOC contracts with Fair Employment Practices Agencies (FEPAs) that are responsible for addressing employment discrimination within their respective State and local jurisdictions. In addition, the agency works with Tribal Employment Rights Organizations to promote employment opportunities for Native Americans on or near a reservation, as provided for in Title VII.

**STATE AND LOCAL WORKLOAD PROJECTIONS**

	2025 actual	2026 est.	2027 est.
<b>Workload</b>			
Charges/complaints pending	61,869	63,974	66,179
Charges/complaints received	37,208	35,000	35,000
Total Workload	99,077	98,974	101,179
Charges/complaints resolved	40,923	32,795	34,550
Charges/complaints deferred to EEOC	0	0	0
Charges/complaints pending ending	63,974*	66,179	66,629

\* Pending end inventory adjusted to reflect activity spanning fiscal years.

*Federal Sector.*—EEOC holds hearings on complaints of discrimination filed in Federal agencies, decides appeals of complaints of discrimination, and engages in activities to prevent or remove discriminatory barriers to employment opportunities in the Federal Government.

**FEDERAL SECTOR PROGRAMS HEARINGS WORKLOAD PROJECTIONS**

	2025 actual	2026 est.	2027 est.
<b>Workload</b>			
Hearings pending	6,745	6,986	7,559
Hearings requests received	7,175	7,175	7,175
Hearings requests consolidated after initial processing	(2)	(2)	(2)
Total workload	13,918	14,159	14,732
Hearings resolved	6,178	6,600	7,920

Hearings pending ending .....	6,986*	7,559	6,812
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\*Pending end inventory adjusted to reflect activity spanning fiscal years.

**FEDERAL SECTOR PROGRAMS APPEALS WORKLOAD PROJECTIONS**

Workload	2025 actual	2026 est.	2027 est.
Appeals pending .....	5,193	3,680	3,070
Appeals received .....	3,779	4,250	4,250
Total workload .....	8,972	7,930	7,320
Appeals resolved .....	5,292	4,860	4,500
Appeals pending ending .....	3,680	3,070	2,820

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

Identification code 045-0100-0-1-751	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	244	224	226
11.3 Other than full-time permanent .....	1	1	1
11.5 Other personnel compensation .....	5	6	6
11.9 Total personnel compensation .....	250	231	233
12.1 Civilian personnel benefits .....	91	86	86
21.0 Travel and transportation of persons .....	1	2	2
23.1 Rental payments to GSA .....	33	35	36
23.2 Rental payments to others .....	1	1	1
23.3 Communications, utilities, and miscellaneous charges .....	3	4	4
25.1 State and Local Contracts .....	30	30	32
25.2 Other services from non-Federal sources .....	31	32	46
25.2 Security services .....	5	5	6
25.3 Other goods and services from Federal sources .....	6	6	6
26.0 Supplies and materials .....	3	2	2
31.0 Equipment .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	454	435	455

**Employment Summary**

Identification code 045-0100-0-1-751	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	2,013	1,789	1,849

**EEOC EDUCATION, TECHNICAL ASSISTANCE, AND TRAINING REVOLVING FUND**

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

Identification code 045-4019-0-3-751	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0801 EEOC Education, Technical Assistance, and Training Revolving Fund (Reimbursable) .....	4	4	4
0809 Reimbursable program activities, subtotal .....	4	4	4
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	4	3	2
<b>Budget authority:</b>			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	3	3	3
1930 Total budgetary resources available .....	7	6	5
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	3	2	1
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	.....	2
3010 New obligations, unexpired accounts .....	4	4	4
3020 Outlays (gross) .....	-5	-2	-3
3050 Unpaid obligations, end of year .....	.....	2	3
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	1	.....	2
3200 Obligated balance, end of year .....	.....	2	3
<b>Budget authority and outlays, net:</b>			
<b>Mandatory:</b>			
4090 Budget authority, gross .....	3	3	3
<b>Outlays, gross:</b>			
4100 Outlays from new mandatory authority .....	3	2	2
4101 Outlays from mandatory balances .....	2	.....	1
4110 Outlays, gross (total) .....	5	2	3

Identification code 045-4019-0-3-751	2025 actual	2026 est.	2027 est.
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4120 Federal sources .....	-1	-1	-1
4123 Non-Federal sources .....	-2	-2	-2
4130 Offsets against gross budget authority and outlays (total) ....	-3	-3	-3
4160 Budget authority, net (mandatory) .....	.....	.....	.....
4170 Outlays, net (mandatory) .....	2	-1	.....
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	2	-1	.....

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

5090 Unexpired unavailable balance, SOY: Offsetting collections .....	1	1	1
5092 Unexpired unavailable balance, EOY: Offsetting collections .....	1	1	1

The EEOC Education, Technical Assistance, and Training Revolving Fund Act of 1992 created a revolving fund to pay for the cost of providing education, technical assistance and training relating to the laws administered by the EEOC.

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

Identification code 045-4019-0-3-751	2025 actual	2026 est.	2027 est.
<b>Reimbursable obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	2	2	2
25.2 Other services from non-Federal sources .....	2	2	2
99.9 Total new obligations, unexpired accounts .....	4	4	4

**Employment Summary**

Identification code 045-4019-0-3-751	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment .....	14	14	14

**EXPORT-IMPORT BANK OF THE UNITED STATES**

*Federal Funds*

**INSPECTOR GENERAL**

*For necessary expenses of the Office of Inspector General in carrying out the provisions of the Inspector General Act of 1978 (5 U.S.C. App.), \$7,900,000, of which up to \$1,185,000 may remain available until September 30, 2028.*

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

Identification code 083-0105-0-1-155	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0009 Administrative Expenses .....	8	9	8
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	1	2	2
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	1	.....	.....
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	9	9	8
1930 Total budgetary resources available .....	10	11	10
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	2	2	2
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	1
3010 New obligations, unexpired accounts .....	8	9	8
3020 Outlays (gross) .....	-8	-9	-8
3050 Unpaid obligations, end of year .....	1	1	1
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	1	1	1
3200 Obligated balance, end of year .....	1	1	1
<b>Budget authority and outlays, net:</b>			
<b>Discretionary:</b>			
4000 Budget authority, gross .....	9	9	8
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	6	7	6

INSPECTOR GENERAL—Continued  
Program and Financing—Continued

Identification code 083-0105-0-1-155	2025 actual	2026 est.	2027 est.
4011 Outlays from discretionary balances .....	2	2	2
4020 Outlays, gross (total) .....	8	9	8
4180 Budget authority, net (total) .....	9	9	8
4190 Outlays, net (total) .....	8	9	8

The Office of Inspector General (OIG) is an independent and objective oversight office created with Export-Import Bank of the United States (EXIM) by the Export-Import Bank Reauthorization Act of 2002 and the Inspector General Act of 1978, as amended (IG Act). This office was organized in 2007 following the appointment of its first Inspector General. It was created to promote the integrity, transparency, and efficiency of EXIM programs and operations by providing independent oversight and objective reporting to multiple stakeholders, including the EXIM's Chairman and Congress. The mission of the OIG is to conduct and supervise audits, investigations, inspections and evaluations related to agency programs and operations; provide leadership and coordination as well as recommend policies that will promote economy, efficiency, and effectiveness in such programs and operations; and prevent and detect fraud, waste, abuse, and mismanagement.

Object Classification (in millions of dollars)

Identification code 083-0105-0-1-155	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	3	3	3
12.1 Civilian personnel benefits .....	3	4	3
25.1 Advisory and assistance services .....	2	2	2
99.9 Total new obligations, unexpired accounts .....	8	9	8

Employment Summary

Identification code 083-0105-0-1-155	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	33	27	27

PROGRAM ACCOUNT

The Export-Import Bank of the United States is authorized to make such expenditures within the limits of funds and borrowing authority available to such corporation, and in accordance with law, and to make such contracts and commitments without regard to fiscal year limitations, as provided by section 9104 of title 31, United States Code, as may be necessary in carrying out the program for the current fiscal year for such corporation: Provided, That none of the funds available during the current fiscal year may be used to make expenditures, contracts, or commitments for the export of nuclear equipment, fuel, or technology to any country, other than a nuclear-weapon state as defined in Article IX of the Treaty on the Non-Proliferation of Nuclear Weapons eligible to receive economic or military assistance under this Act, that has detonated a nuclear explosive after the date of enactment of this Act.

ADMINISTRATIVE EXPENSES

For administrative expenses to carry out the direct and guaranteed loan and insurance programs, including hire of passenger motor vehicles and services as authorized by section 3109 of title 5, United States Code, and not to exceed \$30,000 for official reception and representation expenses for members of the Board of Directors, not to exceed \$149,700,000, to remain available until September 30, 2028: Provided, That the Export-Import Bank (the Bank) may accept, and use, payment or services provided by transaction participants for legal, financial, or technical services in connection with any transaction for which an application for a loan, guarantee or insurance commitment has been made: Provided further, That notwithstanding subsection (b) of section 117 of the Export Enhancement Act of 1992, subsection (a) of such section shall remain in effect until September 30, 2027: Provided further, That the Bank shall charge fees for necessary expenses (including special services performed on a contract or fee basis, but not including other personal services) in connection with the collection of moneys owed the Bank, repossession or sale of pledged collateral or other assets acquired by the Bank in satisfac-

tion of moneys owed the Bank, or the investigation or appraisal of any property, or the evaluation of the legal, financial, or technical aspects of any transaction for which an application for a loan, guarantee or insurance commitment has been made, or systems infrastructure improvements: Provided further, That in addition to other funds appropriated for administrative expenses, such fees shall be credited to this account for such purposes, to remain available until expended.

PROGRAM BUDGET APPROPRIATIONS

For the cost of direct loans, loan guarantees, insurance, and tied-aid grants as authorized by section 10 of the Export-Import Bank Act of 1945, as amended, not to exceed \$200,000,000, to remain available until September 30, 2030: Provided, That such costs, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974: Provided further, That such funds shall remain available until September 30, 2042, for the disbursement of direct loans, loan guarantees, insurance and tied-aid grants obligated in fiscal years 2027 through 2030.

RECEIPTS COLLECTED

Receipts collected pursuant to the Export-Import Bank Act of 1945 (Public Law 79-173) and the Federal Credit Reform Act of 1990, in an amount not to exceed the amount appropriated herein, shall be credited as offsetting collections to this account: Provided, That the sums herein appropriated from the General Fund shall be reduced on a dollar-for-dollar basis by such offsetting collections so as to result in a final fiscal year appropriation from the General Fund estimated at \$0.

Program and Financing (in millions of dollars)

Identification code 083-0100-0-1-155	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0701 Direct loan subsidy .....	15		
0705 Reestimates of direct loan subsidy .....	54	164	
0706 Interest on reestimates of direct loan subsidy .....	21	64	
0707 Reestimates of loan guarantee subsidy .....	8	30	
0708 Interest on reestimates of loan guarantee subsidy .....	3	5	
0709 Administrative expenses .....	124	125	149
0715 Other .....	28	37	240
0900 Total new obligations, unexpired accounts .....	253	425	389
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	89	88	109
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	89		
1021 Recoveries of prior year unpaid obligations .....	3		
1070 Unobligated balance (total) .....	92	88	109
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	63		
Appropriations, mandatory:			
1200 Appropriation .....	85	264	
Spending authority from offsetting collections, discretionary:			
1700 Offsetting collections (Admin Expense) .....	77	125	149
1700 Offsetting collections (Other) .....	25	37	40
1700 Offsetting collections (Program Budget) .....		20	200
1750 Spending auth from offsetting collections, disc (total) .....	102	182	389
1900 Budget authority (total) .....	250	446	389
1930 Total budgetary resources available .....	342	534	498
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1		
1941 Unexpired unobligated balance, end of year .....	88	109	109
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	96	112	86
3010 New obligations, unexpired accounts .....	253	425	389
3020 Outlays (gross) .....	-228	-451	-329
3040 Recoveries of prior year unpaid obligations, unexpired .....	-3		
3041 Recoveries of prior year unpaid obligations, expired .....	-6		
3050 Unpaid obligations, end of year .....	112	86	146
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	96	112	86
3200 Obligated balance, end of year .....	112	86	146

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	165	182	389
Outlays, gross:			
4010 Outlays from new discretionary authority .....	91	115	257

4011	Outlays from discretionary balances .....	52	72	72
4020	Outlays, gross (total) .....	143	187	329
	Offsets against gross budget authority and outlays: Offsetting collections (collected) from:			
4033	Non-Federal sources (Other) .....	-25	-37	-40
4033	Non-Federal sources (Receipts collected) .....	-77	-145	-349
4040	Offsets against gross budget authority and outlays (total) ....	-102	-182	-389
4070	Budget authority, net (discretionary) .....	63		
4080	Outlays, net (discretionary) .....	41	5	-60
	Mandatory:			
4090	Budget authority, gross .....	85	264	
	Outlays, gross:			
4100	Outlays from new mandatory authority .....	85	264	
4180	Budget authority, net (total) .....	148	264	
4190	Outlays, net (total) .....	126	269	-60

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

Identification code 083-0100-0-1-155	2025 actual	2026 est.	2027 est.
<b>Direct loan levels supportable by subsidy budget authority:</b>			
115001 Direct Loans: Export Financing .....	1,247	1,129	3,263
115003 Make More In America Direct Loans .....	89	1,125	199
115999 Total direct loan levels .....	1,336	2,254	3,462
<b>Direct loan subsidy (in percent):</b>			
132001 Direct Loans: Export Financing .....	-4.34	-6.20	-5.14
132003 Make More In America Direct Loans .....	-5.99	-6.61	-5.47
132999 Weighted average subsidy rate .....	-4.45	-6.40	-5.16
<b>Direct loan subsidy budget authority:</b>			
133001 Direct Loans: Export Financing .....	-54	-70	-168
133003 Make More In America Direct Loans .....	-4	-74	-11
133999 Total subsidy budget authority .....	-58	-144	-179
<b>Direct loan reestimates:</b>			
135001 Direct Loans: Export Financing .....	54	147	
135999 Total direct loan reestimates .....	54	147	
<b>Guaranteed loan levels supportable by subsidy budget authority:</b>			
215004 Long Term Guarantees .....	3,694	5,038	4,861
215005 Medium Term Guarantees .....	169	200	156
215006 Short Term Insurance .....	2,422	2,000	2,400
215007 Medium Term Insurance .....	37	105	75
215008 Working Capital Fund .....	1,084	1,340	1,300
215999 Total loan guarantee levels .....	7,406	8,683	8,792
<b>Guaranteed loan subsidy (in percent):</b>			
232004 Long Term Guarantees .....	-3.34	-9.51	-3.92
232005 Medium Term Guarantees .....	-2.96	-2.59	-2.85
232006 Short Term Insurance .....	0.00	0.00	0.00
232007 Medium Term Insurance .....	-4.18	-5.60	-5.60
232008 Working Capital Fund .....	0.00	0.00	0.00
232999 Weighted average subsidy rate .....	-1.75	-5.65	-2.27
<b>Guaranteed loan subsidy budget authority:</b>			
233004 Long Term Guarantees .....	-123	-479	-191
233005 Medium Term Guarantees .....	-5	-5	-4
233007 Medium Term Insurance .....	-2	-6	-4
233999 Total subsidy budget authority .....	-130	-490	-199
<b>Guaranteed loan subsidy outlays:</b>			
234001 Risk Category A .....		-158	-184
234999 Total subsidy outlays .....		-158	-184
<b>Guaranteed loan reestimates:</b>			
235004 Long Term Guarantees .....	-196	-143	
235005 Medium Term Guarantees .....	-8	13	
235006 Short Term Insurance .....	-7	-6	
235007 Medium Term Insurance .....		2	
235999 Total guaranteed loan reestimates .....	-211	-134	
<b>Administrative expense data:</b>			
3510 Budget authority .....	130	130	130

The Export-Import Bank of the United States (EXIM, or the Bank) is the official export credit agency of the United States. EXIM supports American jobs by facilitating the export of U.S. goods and services. To accomplish its objectives, the Bank's authority and resources are used to: assume commercial and political risks that exporters or private institutions are unwilling or unable to undertake; overcome maturity and other limitations in private sector export financing; assist U.S. exporters to meet officially sponsored foreign export credit competition; and provide leadership and

guidance in export financing to the U.S. exporting and banking communities and to foreign borrowers. The Bank provides its export credit support through direct loan, loan guarantee, and insurance programs.

The 2027 Budget estimates that the Bank's export credit support will total \$15.0 billion, and operations and programming will be funded entirely by receipts collected from the Bank's users. The Bank estimates it will collect \$182.6 million in 2027 in receipts authorized in 2027 and prior years. Consistent with 31 U.S.C. 1105, these amounts will be used to cover administrative expenses in an amount not to exceed \$149.7 million. Any excess will be deposited in the General Fund of the Treasury. The 2027 Budget requests \$200.0 million in program budget costs.

As required by the Federal Credit Reform Act of 1990, this account records the costs associated with direct loans and direct grants obligated, and loan guarantees and insurance committed in 1992 and beyond, as well as administrative expenses. The credit transactions are estimated on a present value basis; administrative expenses are estimated on a cash basis.

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

Identification code 083-0100-0-1-155	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	53	53	68
12.1 Civilian personnel benefits .....	22	22	29
21.0 Travel and transportation of persons .....	2	2	3
23.1 Rental payments to GSA .....	9	9	10
23.3 Communications, utilities, and miscellaneous charges .....	3	3	3
25.1 Advisory and assistance services .....	5	5	5
25.2 Other services from non-Federal sources .....	11	11	11
25.3 Other goods and services from Federal sources .....	1	1	1
25.7 Operation and maintenance of equipment .....	18	18	18
26.0 Supplies and materials .....	1	1	1
41.0 Grants, subsidies, and contributions .....	128	300	240
99.9 Total new obligations, unexpired accounts .....	253	425	389

**Employment Summary**

Identification code 083-0100-0-1-155	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	324	390	413

**DEBT REDUCTION FINANCING ACCOUNT**

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from debt reduction committed in 1992 and beyond. The amounts in this account are a means of financing and are not included in the budget totals.

**EXPORT-IMPORT BANK DIRECT LOAN FINANCING ACCOUNT**

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

Identification code 083-4161-0-3-155	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
<b>Credit program obligations:</b>			
0710 Direct loan obligations .....	1,336	2,254	3,462
0713 Payment of interest to Treasury .....	311	357	357
0715 Other .....	4		
0740 Negative subsidy obligations .....	73	144	179
0742 Downward reestimates paid to receipt accounts .....	17	67	
0743 Interest on downward reestimates .....	5	14	
0900 Total new obligations, unexpired accounts .....	1,746	2,836	3,998
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	1,677	1,009	3,886
1021 Recoveries of prior year unpaid obligations .....	173		
1023 Unobligated balances applied to repay debt .....	-1,677		
1024 Unobligated balance of borrowing authority withdrawn .....	-173		
1070 Unobligated balance (total) .....		1,009	3,886

EXPORT-IMPORT BANK DIRECT LOAN FINANCING ACCOUNT—Continued  
Program and Financing—Continued

Identification code 083-4161-0-3-155	2025 actual	2026 est.	2027 est.
<b>Financing authority:</b>			
<b>Borrowing authority, mandatory:</b>			
1400			
Borrowing authority .....	3,259	2,172	3,582
1422			
Borrowing authority applied to repay debt .....	-1,305		
1440			
Borrowing authority, mandatory (total) .....	1,954	2,172	3,582
<b>Spending authority from offsetting collections, mandatory:</b>			
1800			
Spending authority from offsetting collections (cash) .....	1,513	3,541	2,288
1801			
Change in uncollected payments, Federal sources .....	15		
1820			
Capital transfer of spending authority from offsetting collections to general fund .....	-50		
1825			
Spending authority from offsetting collections applied to repay debt .....	-677		
1850			
Spending auth from offsetting collections, mand (total) .....	801	3,541	2,288
1900			
Budget authority (total) .....	2,755	5,713	5,870
1930			
Total budgetary resources available .....	2,755	6,722	9,756
<b>Memorandum (non-add) entries:</b>			
1941			
Unexpired unobligated balance, end of year .....	1,009	3,886	5,758
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000			
Unpaid obligations, brought forward, Oct 1 .....	8,584	9,712	8,121
3010			
New obligations, unexpired accounts .....	1,746	2,836	3,998
3020			
Outlays (gross) .....	-445	-4,427	-4,789
3040			
Recoveries of prior year unpaid obligations, unexpired .....	-173		
3050			
Unpaid obligations, end of year .....	9,712	8,121	7,330
<b>Uncollected payments:</b>			
3060			
Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-41	-56	-56
3070			
Change in uncollected pymts, Fed sources, unexpired .....	-15		
3090			
Uncollected pymts, Fed sources, end of year .....	-56	-56	-56
<b>Memorandum (non-add) entries:</b>			
3100			
Obligated balance, start of year .....	8,543	9,656	8,065
3200			
Obligated balance, end of year .....	9,656	8,065	7,274

Identification code 083-4161-0-3-155	2025 actual	2026 est.	2027 est.
<b>Financing authority and disbursements, net:</b>			
<b>Mandatory:</b>			
4090			
Budget authority, gross .....	2,755	5,713	5,870
<b>Financing disbursements:</b>			
4110			
Outlays, gross (total) .....	445	4,427	4,789
<b>Offsets against gross financing authority and disbursements:</b>			
<b>Offsetting collections (collected) from:</b>			
4120			
Federal sources: Upward reestimate .....	-75	-228	
4122			
Interest on uninvested funds .....	-146	-311	-311
4123			
Repayments and prepayments .....	-1,292	-3,002	-1,977
4130			
Offsets against gross budget authority and outlays (total) .....	-1,513	-3,541	-2,288
<b>Additional offsets against financing authority only (total):</b>			
4140			
Change in uncollected pymts, Fed sources, unexpired .....	-15		
4160			
Budget authority, net (mandatory) .....	1,227	2,172	3,582
4170			
Outlays, net (mandatory) .....	-1,068	886	2,501
4180			
Budget authority, net (total) .....	1,227	2,172	3,582
4190			
Outlays, net (total) .....	-1,068	886	2,501

Status of Direct Loans (in millions of dollars)

Identification code 083-4161-0-3-155	2025 actual	2026 est.	2027 est.
<b>Position with respect to appropriations act limitation on obligations:</b>			
1111			
Direct loan obligations from current-year authority .....	1,336	2,254	3,462
1150			
Total direct loan obligations .....	1,336	2,254	3,462
<b>Cumulative balance of direct loans outstanding:</b>			
1210			
Outstanding, start of year .....	7,354	6,411	7,468
1231			
Disbursements: Direct loan disbursements .....	109	2,926	4,186
1251			
Repayments: Repayments and prepayments .....	-1,052	-1,869	-1,843
1290			
Outstanding, end of year .....	6,411	7,468	9,811

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from direct loans obligated in 1992 and beyond. The amounts in this account are a means of financing and are not included in the budget totals. As required by the Export-Import Bank Act of 1945 (Public Law 79-173, as amended), this account includes reserves amounting to not less than five

percent of the aggregate amount of disbursed and outstanding loans, guarantees, and insurance of the Bank.

Balance Sheet (in millions of dollars)

Identification code 083-4161-0-3-155	2024 actual	2025 actual
<b>ASSETS:</b>		
<b>Federal assets:</b>		
1101		
Fund balances with Treasury .....	3,196	2,503
<b>Investments in U.S. securities:</b>		
1106		
Receivables, net .....	75	228
1206		
Non-Federal assets: Receivables, net .....		
<b>Net value of assets related to post-1991 direct loans receivable:</b>		
1401		
Direct loans receivable, gross .....	7,354	6,411
1402		
Interest receivable .....	145	146
1405		
Allowance for subsidy cost (-) .....	-1,235	-1,353
1499		
Net present value of assets related to direct loans .....	6,264	5,204
1901		
Other Federal assets: Other assets .....		
1999		
Total assets .....	9,535	7,935
<b>LIABILITIES:</b>		
<b>Federal liabilities:</b>		
2101		
Accounts payable .....		
2103		
Debt .....	9,884	8,174
2105		
Other .....	22	81
<b>Non-Federal liabilities:</b>		
2201		
Accounts payable .....	4	4
2207		
Other .....	4	1
2999		
Total liabilities .....	9,914	8,260
<b>NET POSITION:</b>		
3300		
Cumulative results of operations .....	-379	-325
4999		
Total liabilities and net position .....	9,535	7,935

EXPORT-IMPORT BANK GUARANTEED LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 083-4162-0-3-155	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
<b>Credit program obligations:</b>			
0711			
Default claim payments on principal .....	30	126	219
0713			
Payment of interest to Treasury .....	35	40	40
0719			
Fees .....	19	9	
0740			
Negative subsidy obligations .....	130	490	199
0742			
Downward reestimates paid to receipt accounts .....	192	132	
0743			
Interest on downward reestimates .....	29	38	
0791			
Direct program activities, subtotal .....	435	835	458
0900			
Total new obligations, unexpired accounts .....	435	835	458
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000			
Unobligated balance brought forward, Oct 1 .....	339	124	1,379
1020			
Adjustment of unobligated bal brought forward, Oct 1 .....	-20		
1021			
Recoveries of prior year unpaid obligations .....	15		
1023			
Unobligated balances applied to repay debt .....	-303		
1070			
Unobligated balance (total) .....	31	124	1,379
<b>Financing authority:</b>			
<b>Borrowing authority, mandatory:</b>			
1400			
Borrowing authority .....	49	490	209
<b>Spending authority from offsetting collections, mandatory:</b>			
1800			
Spending authority from offsetting collections (cash) .....	486	1,600	995
1820			
Capital transfer of spending authority from offsetting collections to general fund .....	-7		
1850			
Spending auth from offsetting collections, mand (total) .....	479	1,600	995
1900			
Budget authority (total) .....	528	2,090	1,204
1930			
Total budgetary resources available .....	559	2,214	2,583
<b>Memorandum (non-add) entries:</b>			
1941			
Unexpired unobligated balance, end of year .....	124	1,379	2,125
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000			
Unpaid obligations, brought forward, Oct 1 .....	521	438	591
3001			
Adjustments to unpaid obligations brought forward, Oct 1 .....	20		
3010			
New obligations, unexpired accounts .....	435	835	458
3020			
Outlays (gross) .....	-523	-682	-400
3040			
Recoveries of prior year unpaid obligations, unexpired .....	-15		

3050	Unpaid obligations, end of year .....	438	591	649
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-95	-95	-95
3090	Uncollected pymts, Fed sources, end of year .....	-95	-95	-95
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	446	343	496
3200	Obligated balance, end of year .....	343	496	554
<b>Financing authority and disbursements, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	528	2,090	1,204
Financing disbursements:				
4110	Outlays, gross (total) .....	523	682	400
Offsets against gross financing authority and disbursements:				
Offsetting collections (collected) from:				
4120	Federal Sources: Payments from program account .....	-11	-36	.....
4122	Interest on uninvested funds .....	-15	-30	-30
4123	Fees, premiums, claim recoveries .....	-460	-1,534	-965
4130	Offsets against gross budget authority and outlays (total) ....	-486	-1,600	-995
4160	Budget authority, net (mandatory) .....	42	490	209
4170	Outlays, net (mandatory) .....	37	-918	-595
4180	Budget authority, net (total) .....	42	490	209
4190	Outlays, net (total) .....	37	-918	-595

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

Identification code 083-4162-0-3-155	2025 actual	2026 est.	2027 est.	
Position with respect to appropriations act limitation on commitments:				
2111	Guaranteed loan commitments from current-year authority .....	7,407	8,683	8,792
2121	Limitation available from carry-forward .....	.....	.....	.....
2143	Uncommitted limitation carried forward .....	.....	.....	.....
2150	Total guaranteed loan commitments .....	7,407	8,683	8,792
2199	Guaranteed amount of guaranteed loan commitments .....	7,407	8,683	8,792
Cumulative balance of guaranteed loans outstanding:				
2210	Outstanding, start of year .....	10,769	10,170	18,697
2231	Disbursements of new guaranteed loans .....	5,481	14,973	9,558
2251	Repayments and prepayments .....	-6,050	-6,320	-5,875
Adjustments:				
2263	Terminations for default that result in claim payments .....	-30	-126	-151
2264	Other adjustments, net .....	.....	.....	.....
2290	Outstanding, end of year .....	10,170	18,697	22,229
Memorandum:				
2299	Guaranteed amount of guaranteed loans outstanding, end of year .....	10,170	18,697	22,229
Addendum:				
Cumulative balance of defaulted guaranteed loans that result in loans receivable:				
2310	Outstanding, start of year .....	1,736	1,502	1,502
2364	Other adjustments, net .....	-234	.....	.....
2390	Outstanding, end of year .....	1,502	1,502	1,502

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from loan guarantees committed in 1992 and beyond. The amounts in this account are a means of financing and are not included in the budget totals. As required by the Export-Import Bank Act of 1945 (Public Law 79-173, as amended), this account includes reserves amounting to not less than five percent of the aggregate amount of disbursed and outstanding loans, guarantees, and insurance of the Bank.

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

Identification code 083-4162-0-3-155	2024 actual	2025 actual	
<b>ASSETS:</b>			
Federal assets:			
1101	Fund balances with Treasury .....	765	467
Investments in U.S. securities:			
1106	Receivables, net .....	11	37
1206	Non-Federal assets: Receivables, net .....	15	14
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:			
1501	Loans receivable, gross .....	1,736	1,502
1502	Interest receivable .....	25	23
1504	Foreclosed property .....	24	24

1505	Allowance for subsidy cost (-) .....	-613	-554
1599 Net present value of assets related to defaulted guaranteed loans .....			
		1,172	995
1901 Other Federal assets: Other assets .....			
		.....	.....
1999 Total assets .....			
		1,963	1,513
<b>LIABILITIES:</b>			
Federal liabilities:			
2103	Debt .....	1,317	1,062
2105	Other .....	221	168
Non-Federal liabilities:			
2201	Accounts payable .....	2	3
2202	Interest payable .....	.....	.....
2203	Debt .....	259	115
2204	Liabilities for loan guarantees .....	161	152
2207	Other .....	.....	16
2207	Other .....	.....	.....
2999	Total liabilities .....	1,960	1,516
<b>NET POSITION:</b>			
3300	Cumulative results of operations .....	3	-3
4999	Total liabilities and net position .....	1,963	1,513

## EXPORT-IMPORT BANK OF THE UNITED STATES LIQUIDATING ACCOUNT

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

Identification code 083-4027-0-3-155	2025 actual	2026 est.	2027 est.
<b>Budgetary resources:</b>			
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800	Collected .....	4	.....
1820	Capital transfer of spending authority from offsetting collections to general fund .....	-4	.....
<b>Budget authority and outlays, net:</b>			
Mandatory:			
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123	Non-Federal sources .....	-4	.....
4180	Budget authority, net (total) .....	-4	.....
4190	Outlays, net (total) .....	-4	.....

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

Identification code 083-4027-0-3-155	2025 actual	2026 est.	2027 est.	
Cumulative balance of direct loans outstanding:				
1210	Outstanding, start of year .....	117	115	115
1251	Repayments: Repayments and prepayments .....	-2	.....	.....
1290	Outstanding, end of year .....	115	115	115

EXIM's liquidating account records all cash flows to and from the Government resulting from all EXIM direct loans obligated and loan guarantees committed prior to 1992. This account is shown on a cash basis and reflects the transactions resulting from loans provided to finance exports. No new loan disbursements are made from this account. Certain collections made into this account are made available for default claim payments. The Federal Credit Reform Act of 1990 provides permanent indefinite authority to cover obligations for default payments if the liquidating account funds are otherwise insufficient. All new EXIM credit activity in 1992 and after (including modifications of direct loans or loan guarantees that resulted from obligations or commitments in any year) is recorded in corresponding program and financing accounts.

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

Identification code 083-4027-0-3-155	2024 actual	2025 actual	
<b>ASSETS:</b>			
1206	Non-Federal assets: Receivables, net .....	.....	
1601	Direct loans, gross .....	117	115
1602	Interest receivable .....	70	75
1603	Allowance for estimated uncollectible loans and interest (-) .....	-177	-182
1699	Value of assets related to direct loans .....	10	8
1701	Defaulted guaranteed loans, gross .....	.....	.....

EXPORT-IMPORT BANK OF THE UNITED STATES LIQUIDATING ACCOUNT—Continued  
**Balance Sheet—Continued**

Identification code 083-4027-0-3-155	2024 actual	2025 actual
1702 Interest receivable .....		
1703 Allowance for estimated uncollectible loans and interest (-) .....		
1799 Value of assets related to loan guarantees .....		
1999 Total assets .....	10	8
<b>LIABILITIES:</b>		
Non-Federal liabilities:		
2201 Accounts payable .....		
2203 Debt .....		
2204 Liabilities for loan guarantees .....		
2207 Other .....		
2999 Total liabilities .....		
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	10	8
3300 Cumulative results of operations .....		
3999 Total net position .....	10	8
4999 Total liabilities and net position .....	10	8

**GENERAL FUND RECEIPT ACCOUNTS**

(in millions of dollars)

	2025 actual	2026 est.	2027 est.
Offsetting receipts from the public:			
083-272710 Export-Import Bank Loans, Negative Subsidies .....		158	183
083-272730 Export-Import Bank Loans, Downward Reestimates of Subsidies .....	242	250	
General Fund Offsetting receipts from the public .....	242	408	183

**FARM CREDIT ADMINISTRATION**

*Federal Funds*

**LIMITATION ON ADMINISTRATIVE EXPENSES**

Not to exceed **[\$106,500,000]** \$106,480,000 (from assessments collected from farm credit institutions, including the Federal Agricultural Mortgage Corporation) shall be obligated during the current fiscal year for administrative expenses as authorized under 12 U.S.C. 2249: *Provided*, That this limitation shall not apply to expenses associated with receiverships: *Provided further*, That the agency may exceed this limitation by up to 10 percent with notification to the Committees on Appropriations of both Houses of Congress: *Provided further*, That the purposes of section 3.7(b)(2)(A)(i) of the Farm Credit Act of 1971 (12 U.S.C. 2128(b)(2)(A)(i)), the Farm Credit Administration may exempt, an amount in its sole discretion, from the application of the limitation provided in that clause of export loans described in the clause guaranteed or insured in a manner other than described in subclause (II) of the clause. (*Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.*)

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

Identification code 352-4131-0-3-351	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0801 Limitation on Administrative Expenses (Reimbursable) .....	94	107	107
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	25	31	31
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	100	107	107
1930 Total budgetary resources available .....	125	138	138
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	31	31	31

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	15	14	7
3010 New obligations, unexpired accounts .....	94	107	107
3020 Outlays (gross) .....	-95	-114	-108
3050 Unpaid obligations, end of year .....	14	7	6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	15	14	7
3200 Obligated balance, end of year .....	14	7	6

**Budget authority and outlays, net:**

Mandatory:			
4090 Budget authority, gross .....	100	107	107
Outlays, gross:			
4100 Outlays from new mandatory authority .....	88	106	106
4101 Outlays from mandatory balances .....	7	8	2
4110 Outlays, gross (total) .....	95	114	108
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4121 Interest on Federal securities: .....	-2		
4123 Non-Federal sources .....	-98	-107	-107
4130 Offsets against gross budget authority and outlays (total) ....	-100	-107	-107
4160 Budget authority, net (mandatory) .....			
4170 Outlays, net (mandatory) .....	-5	7	1
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-5	7	1

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

5000 Total investments, SOY: Federal securities: Par value .....	40	45	45
5001 Total investments, EOY: Federal securities: Par value .....	45	45	45

The Farm Credit Administration (FCA) is an agency in the executive branch of the U.S. Government that examines and regulates the Farm Credit System (System) for safety and soundness and program compliance. The System includes a cooperative agricultural credit system of farm credit banks and associations that lend to farmers, ranchers, and their co-operatives; farm-related businesses; rural homeowners; and rural utilities. The System also includes the Federal Agricultural Mortgage Corporation (Farmer Mac), which was established to create a secondary market for agricultural real estate and rural home mortgages. In addition, FCA oversees the safety and soundness examinations of the National Cooperative Bank, which is not a System institution.

As of October 1, 2025, the System was composed of three farm credit banks, one agricultural credit bank, 55 associations, six service corporations, the Federal Farm Credit Banks Funding Corporation, and Farmer Mac.

Assessments based upon estimated administrative expenses are collected from institutions in the System, including Farmer Mac, and are available for administrative expenses. Obligations are incurred within fiscal year budgets approved by the FCA Board. The Inspector General Act of 1978, as amended (IG Act), 5 U.S.C. section 406(g)(1), requires an Inspector General (IG) to include specific information in the budget request that the IG submits to the designated Federal entity to which it reports. To fulfill the requirement of 5 U.S.C. section 406(g)(2) as it pertains to FCA, the FCA Board must in turn include this same information, along with any comments of the IG with respect to the proposal, in the budget request that the Agency submits to the President.

The information that the IG Act requires to be included is provided below:

The aggregate budget request for the Office of Inspector General (OIG) is \$2,540,971.

The amount needed for OIG training is \$35,000.

The amount needed to support the Council of the Inspectors General on Integrity and Efficiency is \$11,383.

The FCA IG's budget request for 2027 is being submitted unchanged by the FCA Board.

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

Identification code 352-4131-0-3-351	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	56	62	61

11.3	Other than full-time permanent .....	1	1	1
11.9	Total personnel compensation .....	57	63	62
12.1	Civilian personnel benefits .....	24	29	28
21.0	Travel and transportation of persons .....	3	4	4
23.3	Communications, utilities, and miscellaneous charges .....	1	1	1
25.1	Advisory and assistance services .....	3	4	5
25.2	Other services from non-Federal sources .....	.....	.....	1
25.3	Other goods and services from Federal sources .....	2	2	2
25.7	Operation and maintenance of equipment .....	1	1	1
26.0	Supplies and materials .....	2	2	2
31.0	Equipment .....	.....	1	1
42.0	Insurance claims and indemnities .....	1	.....	.....
99.9	Total new obligations, unexpired accounts .....	94	107	107

**Employment Summary**

Identification code 352-4131-0-3-351	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment .....	330	348	348

**FARM CREDIT SYSTEM INSURANCE CORPORATION**

*Federal Funds*

FARM CREDIT SYSTEM INSURANCE FUND

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

Identification code 352-4136-0-3-351	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0801 Reimbursable program activity .....	82	6	6
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	7,386	7,907	8,644
1021 Recoveries of prior year unpaid obligations .....	1	.....	.....
1070 Unobligated balance (total) .....	7,387	7,907	8,644
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	599	743	777
1801 Change in uncollected payments, Federal sources .....	3	.....	.....
1850 Spending auth from offsetting collections, mand (total) .....	602	743	777
1930 Total budgetary resources available .....	7,989	8,650	9,421
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	7,907	8,644	9,415
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	.....
3010 New obligations, unexpired accounts .....	82	6	6
3020 Outlays (gross) .....	-81	-7	-6
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	.....	.....
3050 Unpaid obligations, end of year .....	1	.....	.....
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-37	-40	-40
3070 Change in uncollected pymts, Fed sources, unexpired .....	-3	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-40	-40	-40
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	-36	-39	-40
3200 Obligated balance, end of year .....	-39	-40	-40
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	602	743	777
Outlays, gross:			
4100 Outlays from new mandatory authority .....	81	6	6
4101 Outlays from mandatory balances .....	.....	1	.....
4110 Outlays, gross (total) .....	81	7	6
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4121 Interest on Federal securities .....	-223	-310	-335
4123 Non-Federal sources .....	-376	-433	-442
4130 Offsets against gross budget authority and outlays (total) ....	-599	-743	-777
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-3	.....	.....
4160 Budget authority, net (mandatory) .....	.....	.....	.....

4170	Outlays, net (mandatory) .....	-518	-736	-771
4180	Budget authority, net (total) .....	.....	.....	.....
4190	Outlays, net (total) .....	-518	-736	-771

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

5000	Total investments, SOY: Federal securities: Par value .....	7,710	8,236	8,656
5001	Total investments, EOY: Federal securities: Par value .....	8,236	8,656	9,415

The Farm Credit System Insurance Corporation (Corporation) was established to insure the timely payment of principal and interest on insured System debt obligations purchased by investors. The Corporation is managed by a three-member board of directors that consists of the same individuals as the Farm Credit Administration Board. However, the same member may not serve as a chair of both entities.

The Corporation derives its revenues from insurance premiums collected from insured System banks and from the investment income earned on its investment portfolio. Insurance premiums are assessed on the System banks based on the level of adjusted insured obligations outstanding at each bank. Insurance premium accrual rates are reviewed at least semiannually.

For 2025, the Corporation's Board of Directors set the premium rate at 10 basis points on average adjusted insured debt and continued the assessment of a 10 basis point surcharge on the average principal balance outstanding for nonaccrual loans and other-than-temporarily impaired investments. In February 2026, the Corporation's Board of Directors met and kept insurance premium accrual rates the same for calendar year 2026 at 10 basis points.

Congress established a secure base amount of 2 percent of adjusted outstanding insured System obligations, or such other amount determined by the Corporation's Board of Directors to be actuarially sound. The Insurance Fund is available for payment of insured System obligations if a System bank defaults on its primary liability. The Insurance Fund is also available to pay the operating costs of the Corporation and to exercise its authority to make loans, borrow, purchase System bank assets or obligations, provide other financial assistance and otherwise act to reduce its exposure to losses. As of September 30, 2025, the Insurance Fund was \$433 million above the 2 percent secure base amount at 2.11 percent.

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

Identification code 352-4136-0-3-351	2025 actual	2026 est.	2027 est.	
Reimbursable obligations:				
11.1	Personnel compensation: Full-time permanent .....	3	3	3
12.1	Civilian personnel benefits .....	1	1	1
25.3	Other goods and services from Federal sources .....	1	1	1
43.0	Interest and dividends .....	77	.....	.....
99.0	Reimbursable obligations .....	82	5	5
99.5	Adjustment for rounding .....	.....	1	1
99.9	Total new obligations, unexpired accounts .....	82	6	6

**Employment Summary**

Identification code 352-4136-0-3-351	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment .....	10	11	11

**FEDERAL COMMUNICATIONS COMMISSION**

*Federal Funds*

SALARIES AND EXPENSES

*For necessary expenses of the Federal Communications Commission, as authorized by law, including uniforms and allowances therefor, as authorized by 5 U.S.C. 5901-5902; not to exceed \$4,000 for official reception and representation expenses; purchase and hire of motor vehicles; special counsel fees; and services as authorized by 5 U.S.C. 3109, \$398,342,000, to remain available until expended: Provided, That \$398,342,000 of offsetting collections shall be assessed and collected pursuant to section 9 of title I of the Communications Act of 1934, shall be retained and used for necessary expenses and shall remain available until expended: Provided further,*

SALARIES AND EXPENSES—Continued

*That the sum herein appropriated shall be reduced as such offsetting collections are received during fiscal year 2027 so as to result in a final fiscal year 2027 appropriation estimated at \$0: Provided further, That, notwithstanding 47 U.S.C. 309(j)(8)(B), proceeds from the use of a competitive bidding system that may be retained and made available for obligation shall not exceed \$132,681,000 for fiscal year 2027: Provided further, That, of the amount appropriated under this heading, not less than \$10,918,000 shall be for the salaries and expenses of the Office of Inspector General: Provided further, That, of the unobligated balances made available under this heading by Public Law 116–136, \$598,000 are hereby permanently cancelled.*

Program and Financing (in millions of dollars)

Identification code 027–0100–0–1–376	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0002 Salaries and Expenses (Direct - Broadband Map) .....	8		
0799 Total direct obligations .....	8		
0801 Salaries and Expenses (Offsetting Collections) .....	496	549	531
0802 Economy Act Reimbursable Agreements .....	2	4	4
0809 Reimbursable program activities, subtotal .....	498	553	535
0899 Total reimbursable obligations .....	498	553	535
0900 Total new obligations, unexpired accounts .....	506	553	535
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	147	193	193
1021 Recoveries of prior year unpaid obligations .....	24		
1070 Unobligated balance (total) .....	171	193	193
Budget authority:			
Appropriations, discretionary:			
1131 Unobligated balance of appropriations permanently reduced .....			-13
1131 Unobligated balance of appropriations permanently reduced .....			-1
1160 Appropriation, discretionary (total) .....			-14
Spending authority from offsetting collections, discretionary:			
1700 Offsetting collections (Reimbursables) .....	2	4	4
1700 Offsetting collections (Auctions) .....	136	133	133
1700 Offsetting collections (Reg Fees) .....	390	416	398
1750 Spending auth from offsetting collections, disc (total) .....	528	553	535
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	10		
1820 Capital transfer of spending authority from offsetting collections to general fund .....	-10		
1900 Budget authority (total) .....	528	553	521
1930 Total budgetary resources available .....	699	746	714
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	193	193	179
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	129	84	73
3010 New obligations, unexpired accounts .....	506	553	535
3020 Outlays (gross) .....	-527	-564	-537
3040 Recoveries of prior year unpaid obligations, unexpired .....	-24		
3050 Unpaid obligations, end of year .....	84	73	71
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	129	84	73
3200 Obligated balance, end of year .....	84	73	71
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	528	553	521
Outlays, gross:			
4010 Outlays from new discretionary authority .....	408	475	459
4011 Outlays from discretionary balances .....	119	89	78
4020 Outlays, gross (total) .....	527	564	537
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-138	-137	-137
4033 Non-Federal sources .....	-390	-416	-398
4040 Offsets against gross budget authority and outlays (total) ....	-528	-553	-535
4070 Budget authority, net (discretionary) .....			-14
4080 Outlays, net (discretionary) .....	-1	11	2

Mandatory:			
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-10		
4180 Budget authority, net (total) .....	-10		-14
4190 Outlays, net (total) .....	-11	11	2
<b>Memorandum (non-add) entries:</b>			
5090 Unexpired unavailable balance, SOY: Offsetting collections .....	17	17	17
5092 Unexpired unavailable balance, EOY: Offsetting collections .....	17	17	17

The Federal Communications Commission (FCC or Commission) works to ensure that rapid and efficient communications are available across the country at a reasonable cost. The 2027 Budget includes an overall request of \$398 million to fund the Commission. Of that amount, the requested funding for the FCC's Inspector General is \$11 million. The Commission is also requesting \$133 million for the Spectrum Auctions Program for 2027.

Object Classification (in millions of dollars)

Identification code 027–0100–0–1–376	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	4		
12.1 Civilian personnel benefits .....	1		
25.2 Other services from non-Federal sources .....	2		
25.7 Operation and maintenance of equipment .....	1		
99.0 Direct obligations .....	8		
99.0 Reimbursable obligations .....	498	553	535
99.9 Total new obligations, unexpired accounts .....	506	553	535

Employment Summary

Identification code 027–0100–0–1–376	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment .....	1,433	1,404	1,300

UNIVERSAL SERVICE FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 027–5183–0–2–376	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....			
<b>Receipts:</b>			
Current law:			
1110 Universal Service Fund .....	8,573	8,289	9,189
2000 Total: Balances and receipts .....	8,573	8,289	9,189
<b>Appropriations:</b>			
Current law:			
2101 Universal Service Fund .....	-8,573	-8,289	-9,189
5099 Balance, end of year .....			

Program and Financing (in millions of dollars)

Identification code 027–5183–0–2–376	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Universal service fund .....	6,913	16,731	17,206
0002 Program support .....		288	294
0900 Total new obligations, unexpired accounts (object class 41.0) .....	6,913	17,019	17,500
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	-23,446	-20,851	-28,807
1021 Recoveries of prior year unpaid obligations .....	744	774	774
1033 Recoveries of prior year paid obligations .....	191		
1070 Unobligated balance (total) .....	-22,511	-20,077	-28,033
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special fund)—Receipts .....	8,573	8,289	9,189
1900 Budget authority (total) .....	8,573	8,289	9,189
1930 Total budgetary resources available .....	-13,938	-11,788	-18,844

Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	-20,851	-28,807	-36,344
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	29,038	26,372	34,113
3010	New obligations, unexpired accounts .....	6,913	17,019	17,500
3020	Outlays (gross) .....	-8,835	-8,504	-9,497
3040	Recoveries of prior year unpaid obligations, unexpired .....	-744	-774	-774
3050	Unpaid obligations, end of year .....	26,372	34,113	41,342
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	29,038	26,372	34,113
3200	Obligated balance, end of year .....	26,372	34,113	41,342
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	8,573	8,289	9,189
Outlays, gross:				
4100	Outlays from new mandatory authority .....	4,654	4,653	5,693
4101	Outlays from mandatory balances .....	4,181	3,851	3,804
4110	Outlays, gross (total) .....	8,835	8,504	9,497
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources .....	-191		
Additional offsets against gross budget authority only:				
4143	Recoveries of prior year paid obligations, unexpired accounts .....	191		
4160	Budget authority, net (mandatory) .....	8,573	8,289	9,189
4170	Outlays, net (mandatory) .....	8,644	8,504	9,497
4180	Budget authority, net (total) .....	8,573	8,289	9,189
4190	Outlays, net (total) .....	8,644	8,504	9,497

Pursuant to the Communications Act of 1934, as amended by the Telecommunications Act of 1996 (1996 Act), all telecommunications service providers and certain other providers of telecommunications must contribute to the Federal Universal Service Fund (USF) based on a percentage of their interstate and international end-user telecommunications revenues. These companies include wireline phone companies, wireless phone companies, paging service companies and certain Voice over Internet Protocol (VoIP) providers. The statutory goals of the USF are to increase access to both telecommunications and advanced services, such as high-speed Internet, for all consumers at just, reasonable and affordable rates. The 1996 Act established principles for universal service that specifically focused on increasing access to evolving services for consumers living in rural and insular areas, and for consumers with low incomes. Additional principles called for increased access to high-speed Internet in the nation's schools, libraries and rural health care facilities. The FCC established four programs within the USF to implement the statute. The four programs are: (1) High Cost—ensures consumers in rural, insular, and high cost areas have access to modern communications networks capable of providing voice and broadband service, both fixed and mobile, at rates that are reasonably comparable to those in urban areas; (2) Lifeline (for low-income households)—provides a monthly benefit on home or wireless phone and broadband service to eligible households and includes initiatives to expand phone service for eligible residents of Tribal lands; (3) Schools and Libraries (E-rate)—provides funding to schools and libraries to obtain broad-band, among other services; and (4) Rural Health Care—provides funding to eligible health care providers for telecommunications and broadband services necessary for the provision of health care.

TELECOMMUNICATIONS RELAY SERVICES FUND, FEDERAL COMMUNICATIONS COMMISSION

Special and Trust Fund Receipts (in millions of dollars)

Identification code 027-5700-0-2-376				
		2025 actual	2026 est.	2027 est.
0100	Balance, start of year .....			
Receipts:				
Current law:				
1110	Contributions for Telecommunications Relay Services, Telecommunications Relay Services Fund .....	1,500	1,497	1,561

2000	Total: Balances and receipts .....	1,500	1,497	1,561
Appropriations:				
Current law:				
2101	Telecommunications Relay Services Fund, Federal Communications Commission .....	-1,500	-1,497	-1,561
5099	Balance, end of year .....			

Program and Financing (in millions of dollars)

Identification code 027-5700-0-2-376		2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>				
0001	Telecommunications Relay Services Fund .....	1,429	1,473	1,536
0002	Program Support .....		24	25
0900	Total new obligations, unexpired accounts (object class 41.0) .....	1,429	1,497	1,561
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	210	285	296
1021	Recoveries of prior year unpaid obligations .....	2	11	11
1033	Recoveries of prior year paid obligations .....	2		
1070	Unobligated balance (total) .....	214	296	307
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....	1,500	1,497	1,561
1930	Total budgetary resources available .....	1,714	1,793	1,868
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	285	296	307
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	40	34	
3010	New obligations, unexpired accounts .....	1,429	1,497	1,561
3020	Outlays (gross) .....	-1,433	-1,520	-1,550
3040	Recoveries of prior year unpaid obligations, unexpired .....	-2	-11	-11
3050	Unpaid obligations, end of year .....	34		
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	40	34	
3200	Obligated balance, end of year .....	34		

<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	1,500	1,497	1,561
Outlays, gross:				
4100	Outlays from new mandatory authority .....	1,193	1,366	1,392
4101	Outlays from mandatory balances .....	240	154	158
4110	Outlays, gross (total) .....	1,433	1,520	1,550
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources .....	-2		
Additional offsets against gross budget authority only:				
4143	Recoveries of prior year paid obligations, unexpired accounts .....	2		
4160	Budget authority, net (mandatory) .....	1,500	1,497	1,561
4170	Outlays, net (mandatory) .....	1,431	1,520	1,550
4180	Budget authority, net (total) .....	1,500	1,497	1,561
4190	Outlays, net (total) .....	1,431	1,520	1,550

As part of the Americans with Disabilities Act of 1990, Congress amended the Communications Act of 1934 to direct the Federal Communications Commission "to ensure that interstate and intrastate telecommunications relay services (TRS) are available, to the extent possible and in the most efficient manner, to hearing-impaired and speech-impaired individuals in the United States." Section 225 of the Communications Act also directs the Commission to prescribe regulations that "generally provide that costs caused by interstate telecommunications relay services shall be recovered from all subscribers for every interstate service and costs caused by intrastate telecommunications relay service shall be recovered from the intrastate telecommunications services to contribute to a fund that reimburses TRS providers for the cost of providing interstate TRS and providers of intrastate telecommunications services to contribute to the reimbursement of TRS providers for the cost of providing intrastate TRS. All telecommunications service providers and certain other providers of telecommunications contribute to the TRS Fund based on a percentage of their end-user

TELECOMMUNICATIONS RELAY SERVICES FUND, FEDERAL COMMUNICATIONS COMMISSION—Continued

telecommunications revenues. These companies include, but are not limited to, wireline phone companies, wireless phone companies, paging service companies and certain Voice over Internet Protocol (VoIP) providers.

SPECTRUM AUCTION PROGRAM ACCOUNT

Program and Financing (in millions of dollars)

Identification code 027-0300-0-1-376	2025 actual	2026 est.	2027 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3	3	3
1930 Total budgetary resources available .....	3	3	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	3	3	3
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

This program provided direct loans for the purpose of purchasing spectrum licenses at the Federal Communications Commission's auctions. The licenses were purchased on an installment basis, which constitutes an extension of credit. The first year of activity for this program was 1996. As required by the Federal Credit Reform Act of 1990, this account records, for this program, the subsidy costs associated with the direct loans obligated in 1992 and beyond (including modifications of direct loans or loan guarantees that resulted from obligations or commitments in any year), as well as administrative expenses of this program. The subsidy amounts are estimated on a present value basis and administrative expenses are estimated on a cash basis. The FCC no longer offers credit terms on purchases through spectrum auctions. Program activity relates to maintenance and close-out of existing loans.

SPECTRUM AUCTION DIRECT LOAN FINANCING ACCOUNT

Balance Sheet (in millions of dollars)

Identification code 027-4133-0-3-376	2024 actual	2025 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	3	3
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....		
1402 Interest receivable .....		
1405 Allowance for subsidy cost (-) .....		
1499 Net present value of assets related to direct loans .....		
1999 Total assets .....	3	3
<b>LIABILITIES:</b>		
2105 Federal liabilities: Other .....	3	3
4999 Total liabilities and net position .....	3	3

AFFORDABLE CONNECTIVITY FUND

Program and Financing (in millions of dollars)

Identification code 027-1911-0-1-376	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	3	50	
0900 Total new obligations, unexpired accounts (object class 41.0) .....	3	50	
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	313	443	393
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	313	409	
1021 Recoveries of prior year unpaid obligations .....	92		
1033 Recoveries of prior year paid obligations .....	41		
1070 Unobligated balance (total) .....	446	443	393

<b>Budget authority:</b>			
Appropriations, discretionary:			
1131 Unobligated balance of appropriations permanently reduced .....			-306
1900 Budget authority (total) .....			-306
1930 Total budgetary resources available .....	446	443	87
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	443	393	87

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	197	23	37
3010 New obligations, unexpired accounts .....	3	50	
3020 Outlays (gross) .....	-85	-36	-21
3040 Recoveries of prior year unpaid obligations, unexpired .....	-92		
3050 Unpaid obligations, end of year .....	23	37	16
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	197	23	37
3200 Obligated balance, end of year .....	23	37	16

<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....			-306
Outlays, gross:			
4011 Outlays from discretionary balances .....	85	36	21
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-7		
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts .....	7		
4070 Budget authority, net (discretionary) .....			-306
4080 Outlays, net (discretionary) .....	78	36	21
Mandatory:			
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-34		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	34		
4160 Budget authority, net (mandatory) .....			
4170 Outlays, net (mandatory) .....	-34		
4180 Budget authority, net (total) .....			-306
4190 Outlays, net (total) .....	44	36	21

Congress established the Affordable Connectivity Fund in the amount of \$14.2 billion to support the Affordable Connectivity Program (ACP). This allocation was exhausted by June 2024, and the Commission wound down the ACP's operations.

SECURE AND TRUSTED COMMUNICATIONS NETWORKS ACT REIMBURSEMENT PROGRAM

Program and Financing (in millions of dollars)

Identification code 027-1912-0-1-376	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Obligations for Program Recipients from Original Appropriation .....	70	20	6
0002 Interest payment to Treasury .....		295	
0003 Obligations for Program Recipients from Borrowed Funds .....	2,784		
0900 Total new obligations, unexpired accounts .....	2,854	315	6
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	35	321	6
1021 Recoveries of prior year unpaid obligations .....	60		
1070 Unobligated balance (total) .....	95	321	6
Budget authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....	3,080		
1900 Budget authority (total) .....	3,080		
1930 Total budgetary resources available .....	3,175	321	6
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	321	6	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	979	3,345	918

3010	New obligations, unexpired accounts .....	2,854	315	6
3020	Outlays (gross) .....	-428	-2,742	-829
3040	Recoveries of prior year unpaid obligations, unexpired .....	-60		
3050	Unpaid obligations, end of year .....	3,345	918	95
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	979	3,345	918
3200	Obligated balance, end of year .....	3,345	918	95

**Budget authority and outlays, net:**

Mandatory:				
4090	Budget authority, gross .....	3,080		
Outlays, gross:				
4100	Outlays from new mandatory authority .....	53		
4101	Outlays from mandatory balances .....	375	2,742	829
4110	Outlays, gross (total) .....	428	2,742	829
4180	Budget authority, net (total) .....	3,080		
4190	Outlays, net (total) .....	428	2,742	829

The Secure and Trusted Communications Networks Act of 2019 directed the Commission to establish the Secure and Trusted Communications Networks Reimbursement Program (Rip-and-Replace Program) to reimburse providers of advanced communications service with fewer than 10 million customers for costs reasonably incurred to remove, replace, and dispose of communications equipment or services in their networks that pose an unacceptable risk to national security. The Consolidated Appropriations Act, 2021 appropriated \$1.9 billion to the Commission to carry out the Secure and Trusted Communications Networks Act of 2019. That amount was less than the reasonable cost estimates submitted by Program recipients in their applications. On December 23, 2024, the Spectrum and Secure Technology and Innovation Act was enacted, authorizing the Commission to borrow from the Treasury of the United States up to an additional \$3.08 billion to carry out the Rip-and-Replace Program. The Commission borrowed the full amount authorized under the statute, and the Bureau allocated additional funding to Program recipients in April 2025. Program recipients receiving a further allocation have one year from the initial distribution of funds from the further allocation to complete the permanent removal, replacement, and disposal of covered communications equipment and services, unless the Commission determines that a general or individual extension of that deadline is warranted.

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

Identification code 027-1912-0-1-376	2025 actual	2026 est.	2027 est.	
Direct obligations:				
25.2	Other services from non-Federal sources .....	20	20	6
41.0	Grants, subsidies, and contributions .....	2,764		
43.0	Interest and dividends .....	70	295	
99.9	Total new obligations, unexpired accounts .....	2,854	315	6

**EMERGENCY CONNECTIVITY FUND FOR EDUCATIONAL CONNECTIONS AND DEVICES**

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

Identification code 027-1913-0-1-376	2025 actual	2026 est.	2027 est.	
<b>Obligations by program activity:</b>				
0001	Direct program activity .....	1	40	
0900	Total new obligations, unexpired accounts (object class 41.0) .....	1	40	
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	54	391	356
1021	Recoveries of prior year unpaid obligations .....	338	5	
1070	Unobligated balance (total) .....	392	396	356
1930	Total budgetary resources available .....	392	396	356
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	391	356	356

**Change in obligated balance:**

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	568	31	26

3010	New obligations, unexpired accounts .....	1	40	
3020	Outlays (gross) .....	-200	-40	
3040	Recoveries of prior year unpaid obligations, unexpired .....	-338	-5	
3050	Unpaid obligations, end of year .....	31	26	26
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	568	31	26
3200	Obligated balance, end of year .....	31	26	26

**Budget authority and outlays, net:**

Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances .....	200	40	
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....	200	40	

Congress established a \$7.171 billion Emergency Connectivity Fund to help schools and libraries provide eligible equipment and broadband connectivity to students, school staff, and library patrons at locations that include locations other than the school or library during the COVID-19 emergency period. The Commission established the Emergency Connectivity Fund Program on May 10, 2021. Consistent with the intended emergency nature of the program and expiration of the public health emergency on May 11, 2023, the Emergency Connectivity Fund program sunset on June 30, 2024.

**TV BROADCASTER RELOCATION FUND**

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

Identification code 027-5610-0-2-376	2025 actual	2026 est.	2027 est.	
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	874	882	882
1021	Recoveries of prior year unpaid obligations .....	7		
1033	Recoveries of prior year paid obligations .....	1		
1070	Unobligated balance (total) .....	882	882	882
1930	Total budgetary resources available .....	882	882	882
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	882	882	882
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	53	39	21
3020	Outlays (gross) .....	-7	-18	-10
3040	Recoveries of prior year unpaid obligations, unexpired .....	-7		
3050	Unpaid obligations, end of year .....	39	21	11
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	53	39	21
3200	Obligated balance, end of year .....	39	21	11

**Budget authority and outlays, net:**

Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances .....	7	18	10
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) .....			
4170	Outlays, net (mandatory) .....	6	18	10
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....	6	18	10

**GENERAL FUND RECEIPT ACCOUNTS**

(in millions of dollars)

	2025 actual	2026 est.	2027 est.	
Offsetting receipts from the public:				
027-242900	Fees for Services .....	20	23	23

General Fund Receipt Accounts—Continued

	2025 actual	2026 est.	2027 est.
027-322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts .....	6		
General Fund Offsetting receipts from the public .....	26	23	23

ADMINISTRATIVE PROVISIONS

SEC. 510. Section 302 of the Universal Service Antideficiency Temporary Suspension Act is amended by striking "December 31, 2024" each place it appears and inserting "December 31, 2027".

SEC. 511. None of the funds appropriated by this Act may be used by the Federal Communications Commission to modify, amend, or change its rules or regulations for universal service support payments to implement the February 27, 2004, recommendations of the Federal-State Joint Board on Universal Service regarding single connection or primary line restrictions on universal service support payments.

SEC. 512. Of the unobligated balances made available by section 903(b) of title IX of division N of Public Law 116-260, \$13,200,000 are hereby permanently cancelled.

SEC. 513. Of the unobligated balances made available under the heading "Federal Communications Commission - Affordable Connectivity Fund" by Public Law 117-58, \$306,000,000 are hereby permanently cancelled.

FEDERAL DEPOSIT INSURANCE CORPORATION

The Federal Deposit Insurance Corporation (FDIC) was created by the Banking Act of 1933 to provide protection for bank depositors and to maintain stability and public confidence in the United States banking system. The Federal Deposit Insurance Corporation Improvement Act of 1991 generally requires the FDIC to use the least costly method to resolve failed banks and mandates that the FDIC take prompt corrective action against under-capitalized financial institutions. To protect depositors, the FDIC is authorized to promulgate and enforce rules and regulations relating to the supervision of insured institutions and to perform other regulatory and supervisory duties consistent with its responsibilities as an insurer.

DEPOSIT INSURANCE

Federal Funds

DEPOSIT INSURANCE FUND

Program and Financing (in millions of dollars)

Identification code 051-4596-0-4-373	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0002 Insurance .....	385	369	369
0003 Supervision .....	1,269	1,213	1,216
0004 Receivership Management .....	471	450	451
0005 General and Administrative .....	315	301	302
0006 Resolution Outlays .....	2,622	54	8,554
0100 Direct program activities, subtotal .....	5,062	2,387	10,892
0900 Total new obligations, unexpired accounts .....	5,062	2,387	10,892
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	106,637	127,630	151,260
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1710 Spending authority from offsetting collections transferred to other accounts [051-4595] .....			-42
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	36,222	26,066	47,968
1801 Change in uncollected payments, Federal sources .....	-10,119		
1810 Spending authority from offsetting collections transferred to other accounts [051-4595] .....	-48	-49	
1850 Spending auth from offsetting collections, mand (total) .....	26,055	26,017	47,968
1900 Budget authority (total) .....	26,055	26,017	47,926
1930 Total budgetary resources available .....	132,692	153,647	199,186

Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	127,630	151,260	188,294
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	244	246	198
3010 New obligations, unexpired accounts .....	5,062	2,387	10,892
3020 Outlays (gross) .....	-5,060	-2,435	-10,850
3050 Unpaid obligations, end of year .....	246	198	240
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-18,154	-8,035	-8,035
3070 Change in uncollected pymts, Fed sources, unexpired .....	10,119		
3090 Uncollected pymts, Fed sources, end of year .....	-8,035	-8,035	-8,035
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	-17,910	-7,789	-7,837
3200 Obligated balance, end of year .....	-7,789	-7,837	-7,795
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....			-42
Outlays, gross:			
4010 Outlays from new discretionary authority .....			-42
Mandatory:			
4090 Budget authority, gross .....	26,055	26,017	47,968
Outlays, gross:			
4101 Outlays from mandatory balances .....	5,060	2,435	10,892
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4121 Interest on Federal securities .....	-3,429	-5,197	-4,925
4123 Non-Federal sources .....	-32,793	-20,869	-43,043
4130 Offsets against gross budget authority and outlays (total) ....	-36,222	-26,066	-47,968
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	10,119		
4160 Budget authority, net (mandatory) .....	-48	-49	
4170 Outlays, net (mandatory) .....	-31,162	-23,631	-37,076
4180 Budget authority, net (total) .....	-48	-49	-42
4190 Outlays, net (total) .....	-31,162	-23,631	-37,118
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	88,950	120,552	137,963
5001 Total investments, EOY: Federal securities: Par value .....	120,552	137,963	174,424

FDIC is the administrator of the Deposit Insurance Fund (DIF) and the primary purpose of the DIF is to insure the deposits of insured depository institutions (IDIs) and resolve failed IDIs upon appointment of the FDIC as receiver in order to protect the depositors of failed banking institutions. The FDIC, as a receiver, is responsible for managing and disposing of the assets of failed institutions in an orderly and efficient manner. The DIF is primarily funded from deposit insurance assessments and interest earned on investments in U.S. Treasury securities. The FDIC is authorized to charge risk-based premiums on member institutions to restore and maintain adequate fund reserves, defined as a designated percentage of estimated insured deposits set by the FDIC before the beginning of each year. The Dodd-Frank Wall Street Reform and Consumer Protection Act (the Act) (P.L. 111-203), enacted July 21, 2010, increased the minimum DIF reserve ratio (ratio of the DIF balance to total insured deposits) to 1.35 percent, up from 1.15 percent. The Act also permitted the FDIC to suspend or limit dividends, which the FDIC did at the same time as prescribing progressively lower assessment rates when the reserve ratio exceeds 2.0 percent and 2.5 percent. Additionally, the Act permanently increased the insured deposit level to \$250,000 at banks insured by the FDIC. The FDIC Board has issued a final rule setting a long-term (greater than 10 years) reserve ratio target of 2.0 percent, with the goal of maintaining a positive fund balance during any future economic crises and maintaining a moderate, steady, long-term assessment rate that provides transparency and predictability to the banking sector. Pursuant to the Act, on September 15, 2020, the FDIC adopted a Restoration Plan to restore the DIF reserve ratio to at least the statutory minimum of 1.35 percent within 8 years. This took place after the DIF reserve ratio rate fell to 1.30 percent as of June 30, 2020 and the FDIC adopted an Amended Restoration Plan in June 2022. As of June 30, 2025, the FDIC achieved the requirements of the Amended Restoration Plan when

the reserve ratio exceeded 1.35% by reaching 1.36%; as a result, the FDIC is no longer operating under a restoration plan.

On November 16, 2023, the FDIC issued a final rule to implement a special assessment to recover the DIF's estimated losses associated with uninsured depositors following the closures of Silicon Valley Bank and Signature Bank in connection with a systemic risk determination announced on March 12, 2023. On December 19, 2025, the FDIC issued an interim final rule to amend the special assessments. As a result of the amendments, the total special assessments estimated to be collected from 2024 to 2026 is \$16.7 billion. The special assessments are recorded as an asset in the DIF balance on an accrual basis and are presented in the Budget as offsetting collections in the year they are estimated to be collected. Projected growth in the DIF balance in the Budget reflects projections of bank failures in line with historical experience and assessment revenue required to increase the reserve ratio over time. In 2023, the Department of the Treasury's Federal Financing Bank (FFB) purchased a \$50 billion note guaranteed by the FDIC in its corporate capacity as deposit insurer and regulator. In 2024, FFB purchased four additional notes guaranteed by the FDIC in its corporate capacity as deposit insurer and regulator for a total of \$43.3 billion. The Budget reflects cash flows related to the FFB-purchased notes, in addition to assessments, recoveries and expenditures of the DIF. The FDIC estimates that the FFB will be fully repaid by 2033 without recourse to FDIC's guarantee and the Budget reflects principal and interest amounts owed to FFB as offsetting collections in the DIF, with these amounts fully remitted to FFB in the year collected.

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

Identification code 051-4596-0-4-373	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	1,093	1,004	997
11.5 Other personnel compensation .....	58	33	33
11.9 Total personnel compensation .....	1,151	1,037	1,030
12.1 Civilian personnel benefits .....	514	464	460
21.0 Travel and transportation of persons .....	38	36	36
23.2 Rental payments to others .....	52	66	57
23.3 Communications, utilities, and miscellaneous charges .....	35	47	48
25.2 Other services from non-Federal sources .....	542	592	615
26.0 Supplies and materials .....	4	4	4
31.0 Equipment .....	69	43	44
32.0 Land and structures .....	29	36	36
41.0 Grants, subsidies, and contributions .....	6	8	8
42.0 Resolution Outlays .....	2,622	54	8,554
99.0 Direct obligations .....	5,062	2,387	10,892
99.9 Total new obligations, unexpired accounts .....	5,062	2,387	10,892

**Employment Summary**

Identification code 051-4596-0-4-373	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment .....	5,235	5,609	5,385

**FSLIC RESOLUTION  
Federal Funds**

FSLIC RESOLUTION FUND

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

Identification code 051-4065-0-3-373	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0804 General administrative .....	1		
0809 Reimbursable program activities, subtotal .....	1		
0900 Total new obligations, unexpired accounts (object class 11.1) .....	1		
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1,008	1,052	1,089

1033 Recoveries of prior year paid obligations .....	1		
1070 Unobligated balance (total) .....	1,009	1,052	1,089
<b>Budget authority:</b>			
Spending authority from offsetting collections, mandatory:			
1800 Offsetting collections .....	49	37	39
1820 Capital transfer of spending authority from offsetting collections to general fund .....	-5		
1850 Spending auth from offsetting collections, mand (total) .....	44	37	39
1900 Budget authority (total) .....	44	37	39
1930 Total budgetary resources available .....	1,053	1,089	1,128
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	1,052	1,089	1,128
<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>			
<b>Mandatory:</b>			
4090 Budget authority, gross .....	44	37	39
<b>Outlays, gross:</b>			
4101 Outlays from mandatory balances .....	1		
<b>Offsets against gross budget authority and outlays:</b>			
Offsetting collections (collected) from:			
4120 Federal sources .....	-1		
4121 Interest on Federal securities .....	-49	-37	-39
4130 Offsets against gross budget authority and outlays (total) .....	-50	-37	-39
<b>Additional offsets against gross budget authority only:</b>			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	1		
4160 Budget authority, net (mandatory) .....	-5		
4170 Outlays, net (mandatory) .....	-49	-37	-39
4180 Budget authority, net (total) .....	-5		
4190 Outlays, net (total) .....	-49	-37	-39

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

5000 Total investments, SOY: Federal securities: Par value .....	983	1,028	1,064
5001 Total investments, EOY: Federal securities: Par value .....	1,028	1,064	1,103

The Federal Savings and Loan Insurance Corporation (FSLIC) Resolution Fund (FRF) is the ultimate successor to FSLIC assets and liabilities from thrift resolutions prior to August 1989. Beginning in August 1989, the Resolution Trust Corporation (RTC) assumed responsibility for the FSLIC's unresolved cases. On December 31, 1995, the RTC was terminated and its assets and liabilities were transferred to FRF.

FRF operations are primarily funded from interest earned on investments in U.S. Treasury Overnight Certificates. The Financial Institutions Reform, Recovery, and Enforcement Act or FIRREA (P.L. 101-73) authorizes appropriations to make up for any shortfall. Currently, the FRF consists of two distinct pools of assets and liabilities. One is composed of the assets and liabilities of the FSLIC transferred to the FRF (FRF-FSLIC) and the other is composed of the RTC assets and liabilities (FRF-RTC). The assets of one pool are not available to satisfy obligations of the other. The FRF will continue operations until all of its assets are sold or otherwise liquidated, and all its liabilities are satisfied. Any funds remaining in the FRF-FSLIC will be paid to the U.S. Treasury. Any remaining FRF-RTC funds will be distributed to the Resolution Funding Corporation to pay interest on its bonds.

**Employment Summary**

Identification code 051-4065-0-3-373	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment .....	1		

ORDERLY LIQUIDATION  
*Federal Funds*  
ORDERLY LIQUIDATION FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 051-5586-0-2-373	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1110 Risk-Based Assessments, Orderly Liquidation Fund .....	70	905	
2000 Total: Balances and receipts .....	70	905	
Appropriations:			
Current law:			
2101 Orderly Liquidation Fund .....	-70	-905	
5099 Balance, end of year .....			

Program and Financing (in millions of dollars)

Identification code 051-5586-0-2-373	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Orderly Liquidation .....	2,355	5,660	
0002 Administrative Expenses .....	3	6	
0003 Interest to Treasury .....	42	168	
0900 Total new obligations, unexpired accounts .....	2,400	5,834	

Budgetary resources:

Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	70	905	
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-4	-52	
1260 Appropriations, mandatory (total) .....	66	853	
Borrowing authority, mandatory:			
1400 Borrowing authority .....	2,475	5,282	
1420 Borrowing authority permanently reduced .....	-141	-301	
1440 Borrowing authority, mandatory (total) .....	2,334	4,981	
1900 Budget authority (total) .....	2,400	5,834	
1930 Total budgetary resources available .....	2,400	5,834	

Change in obligated balance:

Unpaid obligations:			
3010 New obligations, unexpired accounts .....	2,400	5,834	
3020 Outlays (gross) .....	-2,400	-5,834	

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	2,400	5,834	
Outlays, gross:			
4100 Outlays from new mandatory authority .....	2,400	5,834	
4180 Budget authority, net (total) .....	2,400	5,834	
4190 Outlays, net (total) .....	2,400	5,834	

Title II of the Dodd-Frank Wall Street Reform and Consumer Protection Act (P.L. 111-203) established an Orderly Liquidation Authority (OLA) permitting the appointment of the FDIC as receiver of financial companies whose failure and resolution under otherwise applicable Federal or State law is determined to have serious adverse effects on financial stability in the United States. The Federal Reserve Board and the FDIC, the Securities and Exchange Commission (for brokers or dealers), or the Federal Insurance Office (for insurance companies) must recommend in writing that the Secretary of the Treasury appoint the FDIC as the company's receiver.

The Secretary of the Treasury must then, in consultation with the President, determine whether seven criteria authorizing the appointment of the FDIC as receiver for the failing financial company have been satisfied, including finding that resolution under otherwise applicable law would have serious adverse effects on financial stability in the United States.

Object Classification (in millions of dollars)

Identification code 051-5586-0-2-373	2025 actual	2026 est.	2027 est.
Direct obligations:			
43.0 Admin .....	3	6	

43.0	Interest and Dividends .....	42	168
43.0	Orderly Liquidation .....	2,355	5,660
99.9	Total new obligations, unexpired accounts .....	2,400	5,834

FDIC—OFFICE OF INSPECTOR GENERAL  
*Federal Funds*

OFFICE OF THE INSPECTOR GENERAL

*For necessary expenses of the Office of Inspector General in carrying out chapter 4 of title 5, United States Code, \$42,200,000, to be derived from the Deposit Insurance Fund or, only when appropriate, the FSLIC Resolution Fund.*

Program and Financing (in millions of dollars)

Identification code 051-4595-0-4-373	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0801 Office of the Inspector General (Reimbursable) .....	48	49	42

Budgetary resources:

Budget authority:			
Spending authority from offsetting collections, discretionary:			
1711 Transferred from other accounts [051-4596] .....	48	49	42
1930 Total budgetary resources available .....	48	49	42

Change in obligated balance:

Unpaid obligations:			
3010 New obligations, unexpired accounts .....	48	49	42
3020 Outlays (gross) .....	-48	-49	-42

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	48	49	42
Outlays, gross:			
4010 Outlays from new discretionary authority .....	48	49	42
4180 Budget authority, net (total) .....	48	49	42
4190 Outlays, net (total) .....	48	49	42

The FDIC's Office of Inspector General (FDIC OIG) is an independent unit within the FDIC that conducts audits, evaluations, and investigations of corporate activities. In addition, the OIG assists the FDIC in preventing and detecting fraud, waste, abuse, and mismanagement. The OIG was established by the FDIC Board pursuant to the Inspector General Act amendments of 1988 (P.L. 100-504). The Resolution Trust Corporation Completion Act (P.L. 103-204), enacted December 17, 1993, provided that the FDIC Inspector General be appointed by the President and confirmed by the Senate. The Completion Act thus added the FDIC to the list of establishments whose OIGs have separate appropriation accounts under Section 1105(a) of Title 31, United States Code, thereby safeguarding FDIC OIG's independence. Assessments paid to the Deposit Insurance Fund (DIF) by insured financial institutions and any other resources of the DIF, administered by the FDIC, fully fund FDIC OIG's appropriation. To the extent that FDIC OIG performs work in connection with the FSLIC Resolution Fund (FRF), the cost of such work is derived from the FRF.

Object Classification (in millions of dollars)

Identification code 051-4595-0-4-373	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	28	27	25
11.3 Other than full-time permanent .....	2	1	1
11.9 Total personnel compensation .....	30	28	26
12.1 Civilian personnel benefits .....	15	15	13
21.0 Travel and transportation of persons .....	1	1	1
25.2 Other services from non-Federal sources .....	1	4	1
31.0 Equipment .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	48	49	42

**Employment Summary**

Identification code 051-4595-0-4-373	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment .....	143	123	97

**FEDERAL DRUG CONTROL PROGRAMS**

*Federal Funds*

**HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM**

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

Identification code 011-1070-0-1-754	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0002 Grants and federal transfers .....	281	292	.....
0003 Auditing services and activities .....	4	4	.....
0004 Grants Management System .....	2	3	.....
0900 Total new obligations, unexpired accounts .....	287	299	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	19	18	18
1010 Unobligated balance transfer to other accts [015-1100] .....	-1	.....	.....
1021 Recoveries of prior year unpaid obligations .....	9	.....	.....
1070 Unobligated balance (total) .....	27	18	18
Budget authority:			
Appropriations, discretionary:			
1100 New budget authority (gross), detail .....	299	299	.....
1120 Appropriations transferred to other accts [070-0540] .....	-2	.....	.....
1120 Appropriations transferred to other accts [015-1100] .....	-15	.....	.....
1120 Appropriations transferred to other accts [015-0200] .....	-2	.....	.....
1120 Appropriations transferred to other accts [015-0322] .....	-1	.....	.....
1120 Appropriations transferred to other accts [015-0324] .....	-1	.....	.....
1160 Appropriation, discretionary (total) .....	278	299	.....
1930 Total budgetary resources available .....	305	317	18
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 .....	333	330	224
3010 New obligations, unexpired accounts .....	287	299	.....
3011 Obligations ("upward adjustments"), expired accounts .....	3	.....	.....
3020 Outlays (gross) .....	-281	-405	-179
3040 Recoveries of prior year unpaid obligations, unexpired .....	-9	.....	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-3	.....	.....
3050 Unpaid obligations, end of year .....	330	224	45
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	333	330	224
3200 Obligated balance, end of year .....	330	224	45
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	278	299	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	26	75	.....
4011 Outlays from discretionary balances .....	255	330	179
4020 Outlays, gross (total) .....	281	405	179
4180 Budget authority, net (total) .....	278	299	.....
4190 Outlays, net (total) .....	281	405	179

The High Intensity Drug Trafficking Areas (HIDTA) program was established by the Anti-Drug Abuse Act of 1988, as amended, to provide assistance to Federal, State, local, tribal, and territorial law enforcement entities operating in those areas most adversely affected by drug trafficking.

For 2027, the Budget proposes to transfer the HIDTA program to the Department of Justice. This proposal will enable ONDCP to focus resources on its core mission: to reduce drug use and its consequences by leading and coordinating the development, implementation, and assessment of U.S. drug policy.

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

Identification code 011-1070-0-1-754	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.2 Auditing services and activities .....	4	4	.....
25.3 Other goods and services from Federal sources .....	2	3	.....
41.0 Grants and federal transfers .....	281	292	.....
99.9 Total new obligations, unexpired accounts .....	287	299	.....

**OTHER FEDERAL DRUG CONTROL PROGRAMS**

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

Identification code 011-1460-0-1-802	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0002 Drug-Free Communities Program .....	78	109	.....
0003 Drug Court Training & Technical Assistance .....	.....	3	.....
0006 Anti-Doping Activities .....	14	14	.....
0007 Section 103 of Public Law 114-198 .....	4	5	.....
0008 Model Acts Program .....	2	1	.....
0009 World Anti-Doping Agency Dues .....	.....	4	.....
0900 Total new obligations, unexpired accounts .....	98	136	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	40	78	78
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	40	.....	.....
Budget authority:			
Appropriations, discretionary:			
1100 New budget authority (gross), detail .....	136	136	.....
1900 Budget authority (total) .....	136	136	.....
1930 Total budgetary resources available .....	176	214	78
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	78	78	78
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	20	15	14
3010 New obligations, unexpired accounts .....	98	136	.....
3020 Outlays (gross) .....	-103	-137	-14
3050 Unpaid obligations, end of year .....	15	14	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	20	15	14
3200 Obligated balance, end of year .....	15	14	.....
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	136	136	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	90	122	.....
4011 Outlays from discretionary balances .....	13	15	14
4020 Outlays, gross (total) .....	103	137	14
4180 Budget authority, net (total) .....	136	136	.....
4190 Outlays, net (total) .....	103	137	14

This account is for other drug control activities authorized by the Office of National Drug Control Policy Reauthorization Act of 1998, as amended through Public Law 115-271.

For 2027, the Budget proposes to transfer the Drug-Free Communities Support (DFC) program, the Anti-Doping Activities program, and the World Anti-Doping Agency (WADA) Dues to the Department of Health and Human Services. This proposal will enable ONDCP to focus resources on its core mission: to reduce drug use and its consequences by leading and coordinating the development, implementation, and assessment of U.S. drug policy.

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

Identification code 011-1460-0-1-802	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.2 Other services from non-Federal sources .....	.....	4	.....
25.3 Other goods and services from Federal sources .....	13	13	.....
41.0 Grants, subsidies, and contributions .....	16	20	.....

OTHER FEDERAL DRUG CONTROL PROGRAMS—Continued  
Object Classification—Continued

Identification code 011-1460-0-1-802	2025 actual	2026 est.	2027 est.
94.0 Financial transfers .....	69	99	.....
99.9 Total new obligations, unexpired accounts .....	98	136	.....

Employment Summary

Identification code 011-1460-0-1-802	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	2	2	2

FEDERAL ELECTION COMMISSION

Federal Funds

SALARIES AND EXPENSES

For necessary expenses to carry out the provisions of the Federal Election Campaign Act of 1971, \$73,925,000, of which not to exceed \$5,000 shall be available for reception and representation expenses.

Program and Financing (in millions of dollars)

Identification code 360-1600-0-1-808	2025 actual	2026 est.	2027 est.
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<b>Obligations by program activity:</b>			
0001 Federal Election Commission .....	81	81	74

<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	4	3	6
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	4	.....	.....
1011 Unobligated balance transfer from other acct [047-0616] .....	.....	3	.....
1070 Unobligated balance (total) .....	4	6	6
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	81	81	74
1930 Total budgetary resources available .....	85	87	80
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1	.....	.....
1941 Unexpired unobligated balance, end of year .....	3	6	6

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	18	16	7
3010 New obligations, unexpired accounts .....	81	81	74
3020 Outlays (gross) .....	-82	-90	-78
3041 Recoveries of prior year unpaid obligations, expired .....	-1	.....	.....
3050 Unpaid obligations, end of year .....	16	7	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	18	16	7
3200 Obligated balance, end of year .....	16	7	3

<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	81	81	74
Outlays, gross:			
4010 Outlays from new discretionary authority .....	69	74	67
4011 Outlays from discretionary balances .....	13	16	11
4020 Outlays, gross (total) .....	82	90	78
4180 Budget authority, net (total) .....	81	81	74
4190 Outlays, net (total) .....	82	90	78

The Federal Election Commission is responsible for facilitating transparency in the Federal election process through public disclosure of campaign finance activity and for encouraging voluntary compliance with the Federal Election Campaign Act by providing information and policy guidance about the Act and Commission regulations to the public, media, political committees, and election officials. The Commission is also responsible for enforcing the Act through audits, investigations, and civil litigation, and for developing the law by administering and interpreting the Act, the

Presidential Election Campaign Fund Act, and the Presidential Primary Matching Payment Account Act.

The Commission is authorized to submit, concurrently, budget estimates to the President and the Congress.

Object Classification (in millions of dollars)

Identification code 360-1600-0-1-808	2025 actual	2026 est.	2027 est.
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Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	41	41	37
11.3 Other than full-time permanent .....	1	1	1
11.9 Total personnel compensation .....	42	42	38
12.1 Civilian personnel benefits .....	16	16	13
23.1 Rental payments to GSA .....	6	6	6
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1
25.2 Other services from non-Federal sources .....	11	11	11
25.3 Other goods and services from Federal sources .....	2	2	2
26.0 Supplies and materials .....	1	1	1
31.0 Equipment .....	2	2	2
99.9 Total new obligations, unexpired accounts .....	81	81	74

Employment Summary

Identification code 360-1600-0-1-808	2025 actual	2026 est.	2027 est.
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1001 Direct civilian full-time equivalent employment .....	282	280	280
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FEDERAL FINANCIAL INSTITUTIONS EXAMINATION COUNCIL

Federal Funds

FEDERAL FINANCIAL INSTITUTIONS EXAMINATION COUNCIL ACTIVITIES

Special and Trust Fund Receipts (in millions of dollars)

Identification code 362-5547-0-2-376	2025 actual	2026 est.	2027 est.
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0100 Balance, start of year .....	.....	.....	.....
Receipts:			
Current law:			
1110 Assessments, Federal Financial Institutions Examination Council Activities .....	24	22	22
2000 Total: Balances and receipts .....	24	22	22
Appropriations:			
Current law:			
2101 Federal Financial Institutions Examination Council Activities .....	-24	-22	-22
5099 Balance, end of year .....	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 362-5547-0-2-376	2025 actual	2026 est.	2027 est.
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<b>Obligations by program activity:</b>			
0801 FFIEC Activities .....	24	22	22

<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	24	22	22
1900 Budget authority (total) .....	24	22	22
1930 Total budgetary resources available .....	24	22	22

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	24	22	22
3020 Outlays (gross) .....	-24	-22	-22

<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	24	22	22
Outlays, gross:			
4100 Outlays from new mandatory authority .....	24	22	22
4180 Budget authority, net (total) .....	24	22	22

4190	Outlays, net (total)	24	22	22
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The Federal Financial Institutions Examination Council (the Council) was established in 1979 pursuant to the Financial Institutions Regulatory and Interest Rate Control Act of 1978 (FIRA) (P.L. 95–630). In 1989, pursuant to the Financial Institutions Reform, Recovery, and Enforcement Act of 1989 (FIRREA) (P.L. 101–73), the Appraisal Subcommittee (ASC) was established within the Council. The Council has limited specified responsibilities regarding the ASC.

The Council is a formal interagency body empowered to prescribe uniform principles, standards, and report forms for the Federal examination of financial institutions; to make recommendations to promote uniformity in the supervision of financial institutions; and to conduct examiner training. Council members include a member of the Board of Governors of the Federal Reserve System, the Chairman of the Federal Deposit Insurance Corporation, the Chairman of the National Credit Union Administration, the Comptroller of the Currency, the Director of the Consumer Financial Protection Bureau, and the Chairman of the State Liaison Committee, which is made up of five representatives from state regulatory agencies that supervise financial institutions.

In addition to its responsibilities under FIRA and FIRREA, the Council was given responsibilities by the Housing and Community Development Act of 1980 (P.L. 96–399) and the Economic Growth and Regulatory Paperwork Reduction Act of 1996 (P.L. 104–208).

The Council's resources are provided by its Federal members and other fees and reimbursements.

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

Identification code 362–5547–0–2–376	2025 actual	2026 est.	2027 est.	
Reimbursable obligations:				
11.8	Personnel compensation: Special personal services payments	6	5	5
25.1	Advisory and assistance services	18	17	17
99.9	Total new obligations, unexpired accounts	24	22	22

FEDERAL FINANCIAL INSTITUTIONS EXAMINATION COUNCIL APPRAISAL  
SUBCOMMITTEE  
*Federal Funds*  
REGISTRY FEES

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

Identification code 362–5026–0–2–376	2025 actual	2026 est.	2027 est.	
0100	Balance, start of year	6	8	8
Receipts:				
Current law:				
1110	Registry Fees, Appraisal Subcommittee, Federal Institution Examination Council	8	10	7
1110	Incremental Registry Fees (Dodd-Frank Act) Appraisal Subcommittee	3	1	1
1199	Total current law receipts	11	11	8
1999	Total receipts	11	11	8
2000	Total: Balances and receipts	17	19	16
Appropriations:				
Current law:				
2101	Registry Fees	-9	-11	-8
2103	Registry Fees	-1	-1	-1
2132	Registry Fees	1	1	1
2199	Total current law appropriations	-9	-11	-8
2999	Total appropriations	-9	-11	-8
5099	Balance, end of year	8	8	8

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

Identification code 362–5026–0–2–376	2025 actual	2026 est.	2027 est.	
<b>Obligations by program activity:</b>				
0001	Administrative expenses	7	5	5
0002	Grants, subsidies and contributions	2	4	4
0900	Total new obligations, unexpired accounts	9	9	9
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	26	27	29
1021	Recoveries of prior year unpaid obligations	1		
1070	Unobligated balance (total)	27	27	29
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund)	9	11	8
1203	Appropriation (previously unavailable)(special or trust)		1	1
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced		-1	-1
1260	Appropriations, mandatory (total)	9	11	8
1930	Total budgetary resources available	36	38	37
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	27	29	28
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	1	3	3
3010	New obligations, unexpired accounts	9	9	9
3020	Outlays (gross)	-6	-9	-9
3040	Recoveries of prior year unpaid obligations, unexpired	-1		
3050	Unpaid obligations, end of year	3	3	3
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	1	3	3
3200	Obligated balance, end of year	3	3	3
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross	9	11	8
Outlays, gross:				
4100	Outlays from new mandatory authority		7	7
4101	Outlays from mandatory balances	6	2	2
4110	Outlays, gross (total)	6	9	9
4180	Budget authority, net (total)	9	11	8
4190	Outlays, net (total)	6	9	9

The Financial Institutions Reform, Recovery, and Enforcement Act of 1989 (P.L. 101–73) established the Appraisal Subcommittee of the Federal Financial Institutions Examination Council (ASC). The ASC is composed of representatives of the Board of Governors of the Federal Reserve System, the Federal Deposit Insurance Corporation, the National Credit Union Administration, the Office of the Comptroller of the Currency, the Department of Housing and Urban Development, the Consumer Financial Protection Bureau, and the Federal Housing Finance Agency.

The ASC is charged with ensuring that real estate appraisals used in federally-related transactions are performed in accordance with uniform standards by appraisers certified and licensed by the states. Its responsibilities include: (1) monitoring the requirements established by the States for the certification and licensing of appraisers and the registration and supervision of the operations and activities of appraisal management companies; (2) monitoring the requirements established by the Federal financial institutions' regulatory agencies regarding appraisal standards for federally-related transactions under their jurisdiction; (3) monitoring and reviewing the practices, procedures, activities, and organization of the Appraisal Foundation; (4) maintaining the National Registry of licensed and certified appraisers and appraisal management companies; (5) transmitting an annual report to Congress no later than June 15 of each year; and (6) making grants to the Appraisal Foundation and state appraiser certifying and licensing agencies.

The ASC's activities, including grants awarded to the Appraisal Foundation, were initially funded from a one-time appropriation of \$5 million. These funds were repaid to Treasury in 1998. The ASC is now operating

REGISTRY FEES—Continued

on fee income from (1) appraisal management companies and (2) state-licensed and state-certified real estate appraisers in the National Registry.

Object Classification (in millions of dollars)

Identification code 362-5026-0-2-376	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	4	4	4
25.2 Other services from non-Federal sources .....	3	3	3
41.0 Grants, subsidies, and contributions .....	2	2	2
99.0 Direct obligations .....	9	9	9
99.9 Total new obligations, unexpired accounts .....	9	9	9

Employment Summary

Identification code 362-5026-0-2-376	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	17	17	17

FEDERAL HOUSING FINANCE AGENCY

Federal Funds

FEDERAL HOUSING FINANCE AGENCY, ADMINISTRATIVE EXPENSES

Special and Trust Fund Receipts (in millions of dollars)

Identification code 537-5532-0-2-371	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....		67	
Receipts:			
Current law:			
1110 FHFA, Fees on GSEs for Administrative Expenses .....	492	268	340
1140 Interest Earnings on Investments In Treasury Securities, FHFA .....	13	12	10
1199 Total current law receipts .....	505	280	350
1999 Total receipts .....	505	280	350
2000 Total: Balances and receipts .....	505	347	350
Appropriations:			
Current law:			
2101 Federal Housing Finance Agency, Administrative Expenses .....	-425	-335	-340
2101 Federal Housing Finance Agency, Administrative Expenses .....	-13	-12	-10
2199 Total current law appropriations .....	-438	-347	-350
2999 Total appropriations .....	-438	-347	-350
5099 Balance, end of year .....	67		

Program and Financing (in millions of dollars)

Identification code 537-5532-0-2-371	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Federal Housing Finance Agency, Administrative Expenses (Direct) .....	391	335	338
0801 Federal Housing Finance Agency, Administrative Expenses (Reimbursable) .....	2	2	2
0900 Total new obligations, unexpired accounts .....	393	337	340
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	105	174	197
1021 Recoveries of prior year unpaid obligations .....	21	10	5
1033 Recoveries of prior year paid obligations .....	1	1	1
1070 Unobligated balance (total) .....	127	185	203
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	425	335	340
1201 Appropriation (interest earnings) .....	13	12	10
1260 Appropriations, mandatory (total) .....	438	347	350
1800 Spending authority from offsetting collections, mandatory: Collected .....	2	2	2

1900 Budget authority (total) .....	440	349	352
1930 Total budgetary resources available .....	567	534	555
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	174	197	215

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	74	66	34
3010 New obligations, unexpired accounts .....	393	337	340
3020 Outlays (gross) .....	-380	-359	-349
3040 Recoveries of prior year unpaid obligations, unexpired .....	-21	-10	-5
3050 Unpaid obligations, end of year .....	66	34	20
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	74	66	34
3200 Obligated balance, end of year .....	66	34	20

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	440	349	352
Outlays, gross:			
4100 Outlays from new mandatory authority .....	332	302	304
4101 Outlays from mandatory balances .....	48	57	45
4110 Outlays, gross (total) .....	380	359	349
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-2	-3	-3
4123 Non-Federal sources .....	-1		
4130 Offsets against gross budget authority and outlays (total) ....	-3	-3	-3
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	1	1	1
4160 Budget authority, net (mandatory) .....	438	347	350
4170 Outlays, net (mandatory) .....	377	356	346
4180 Budget authority, net (total) .....	438	347	350
4190 Outlays, net (total) .....	377	356	346

Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value .....	178	303	387
5001 Total investments, EOY: Federal securities: Par value .....	303	387	399

The U.S. Federal Housing (Federal Housing Finance Agency, FHFA, or the Agency) is the regulator of the housing Government-Sponsored Enterprises (GSEs) which include Fannie Mae, Freddie Mac, and the eleven Federal Home Loan Banks. FHFA was established by the Housing and Economic Recovery Act of 2008 (P.L. 110-289) which amended the Federal Housing Enterprise Safety and Soundness Act of 1992. FHFA receives direct funding for its activities from mandatory assessments on the GSEs.

Object Classification (in millions of dollars)

Identification code 537-5532-0-2-371	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	151	121	121
11.3 Other than full-time permanent .....	3	3	3
11.5 Other personnel compensation .....	24	8	8
11.9 Total personnel compensation .....	178	132	132
12.1 Civilian personnel benefits .....	66	49	49
13.0 Benefits for former personnel .....	1	1	1
21.0 Travel and transportation of persons .....	1	2	2
23.2 Rental payments to others .....	1	6	16
23.3 Communications, utilities, and miscellaneous charges .....	3	3	3
25.1 Advisory and assistance services .....	37	34	38
25.2 Other services from non-Federal sources .....	23	32	24
25.3 Other goods and services from Federal sources .....	5	5	5
25.7 Operation and maintenance of equipment .....	4	4	4
26.0 Supplies and materials .....	5	4	
31.0 Equipment .....	11	11	12
94.0 Financial transfers .....	55	52	52
99.0 Direct obligations .....	390	335	338
99.0 Reimbursable obligations .....	2	2	2
99.5 Adjustment for rounding .....	1		
99.9 Total new obligations, unexpired accounts .....	393	337	340

**Employment Summary**

Identification code 537-5532-0-2-371	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	714	543	543

OFFICE OF INSPECTOR GENERAL

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

Identification code 537-5564-0-2-371	2025 actual	2026 est.	2027 est.
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**Obligations by program activity:**

0801 Office of Inspector General Reimbursable .....	52	55	55
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**Budgetary resources:**

Unobligated balance:

1000 Unobligated balance brought forward, Oct 1 .....	4	10	7
1021 Recoveries of prior year unpaid obligations .....	3		
1070 Unobligated balance (total) .....	7	10	7

Budget authority:

1800 Spending authority from offsetting collections, mandatory: Collected .....	55	52	52
1930 Total budgetary resources available .....	62	62	59

Memorandum (non-add) entries:

1941 Unexpired unobligated balance, end of year .....	10	7	4
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**Change in obligated balance:**

Unpaid obligations:

3000 Unpaid obligations, brought forward, Oct 1 .....	13	11	10
3010 New obligations, unexpired accounts .....	52	55	55
3020 Outlays (gross) .....	-51	-56	-61
3040 Recoveries of prior year unpaid obligations, unexpired .....	-3		
3050 Unpaid obligations, end of year .....	11	10	4

Memorandum (non-add) entries:

3100 Obligated balance, start of year .....	13	11	10
3200 Obligated balance, end of year .....	11	10	4

**Budget authority and outlays, net:**

Mandatory:

4090 Budget authority, gross .....	55	52	52
4100 Outlays, gross:			
4101 Outlays from new mandatory authority .....	43	44	44
4101 Outlays from mandatory balances .....	8	12	17
4110 Outlays, gross (total) .....	51	56	61

Offsets against gross budget authority and outlays:

Offsetting collections (collected) from:

4120 Federal sources .....	-55	-52	-52
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-4	4	9

The Federal Housing Finance Agency Office of Inspector General (FHFA-OIG), established in the Housing and Economic Recovery Act of 2008, has duties and responsibilities that are intended to facilitate the efficient and effective conduct of FHFA in its capacity as the primary regulator of the housing Government-Sponsored Enterprises (GSEs) and conservator of Fannie Mae and Freddie Mac. The IG is funded through FHFA's direct assessments on the housing GSEs.

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

Identification code 537-5564-0-2-371	2025 actual	2026 est.	2027 est.
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Reimbursable obligations:

Personnel compensation:

11.1 Full-time permanent .....	24	25	25
11.5 Other personnel compensation .....	2	2	2
11.9 Total personnel compensation .....	26	27	27
12.1 Civilian personnel benefits .....	13	13	13
21.0 Travel and transportation of persons .....	1	1	1
23.1 Rental payments to GSA .....	1	1	1
23.3 Communications, utilities, and miscellaneous charges .....	1	2	2
25.1 Advisory and assistance services .....	4	4	4
25.3 Other goods and services from Federal sources .....	3	3	3
25.7 Operation and maintenance of equipment .....	1	1	1
31.0 Equipment .....	2	3	3

99.9 Total new obligations, unexpired accounts .....	52	55	55
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**Employment Summary**

Identification code 537-5564-0-2-371	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment .....	115	118	118

**FEDERAL LABOR RELATIONS AUTHORITY**

*Federal Funds*

**SALARIES AND EXPENSES**

*For necessary expenses to carry out functions of the Federal Labor Relations Authority, pursuant to Reorganization Plan Numbered 2 of 1978, and the Civil Service Reform Act of 1978, including services authorized by 5 U.S.C. 3109, and including hire of experts and consultants, hire of passenger motor vehicles, and including official reception and representation expenses (not to exceed \$1,500) and rental of conference rooms in the District of Columbia and elsewhere, \$27,687,000, of which \$968,000 shall be for the Office of the Inspector General: Provided, That public members of the Federal Service Impasses Panel may be paid travel expenses and per diem in lieu of subsistence as authorized by law (5 U.S.C. 5703) for persons employed intermittently in the Government service, and compensation as authorized by 5 U.S.C. 3109: Provided further, That, notwithstanding 31 U.S.C. 3302, funds received from fees charged to non-Federal participants at labor-management relations conferences shall be credited to and merged with this account, to be available without further appropriation for the costs of carrying out these conferences.*

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

Identification code 054-0100-0-1-805	2025 actual	2026 est.	2027 est.
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**Obligations by program activity:**

0001 Authority .....	17	18	19
0002 Office of the General Counsel .....	11	11	8
0003 Federal Service Impasses Panel .....	1	1	1
0900 Total new obligations, unexpired accounts .....	29	30	28

**Budgetary resources:**

Unobligated balance:

1000 Unobligated balance brought forward, Oct 1 .....		1	1
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Budget authority:

1100 Appropriations, discretionary:			
1100 Appropriation .....	30	30	28
1930 Total budgetary resources available .....	30	31	29

Memorandum (non-add) entries:

1941 Unexpired unobligated balance, end of year .....	1	1	1
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**Change in obligated balance:**

Unpaid obligations:

3000 Unpaid obligations, brought forward, Oct 1 .....	5	3	4
3010 New obligations, unexpired accounts .....	29	30	28
3020 Outlays (gross) .....	-30	-29	-28
3041 Recoveries of prior year unpaid obligations, expired .....	-1		
3050 Unpaid obligations, end of year .....	3	4	4

Memorandum (non-add) entries:

3100 Obligated balance, start of year .....	5	3	4
3200 Obligated balance, end of year .....	3	4	4

**Budget authority and outlays, net:**

Discretionary:

4000 Budget authority, gross .....	30	30	28
4010 Outlays, gross:			
4010 Outlays from new discretionary authority .....	26	26	24
4011 Outlays from discretionary balances .....	4	3	4
4020 Outlays, gross (total) .....	30	29	28
4180 Budget authority, net (total) .....	30	30	28
4190 Outlays, net (total) .....	30	29	28

The Federal Labor Relations Authority (FLRA) is an independent administrative Federal agency created by Title VII of the Civil Service Reform Act of 1978 (the Statute) with a mission to carry out five statutory responsibilities: 1) determining the appropriateness of units for labor organization representation; 2) resolving complaints of unfair labor practices; 3) adjudicating exceptions to arbitrators' awards; 4) adjudicating legal issues relat-

SALARIES AND EXPENSES—Continued

ing to duty to bargain; and 5) resolving impasses during negotiations. All work throughout the agency is undertaken to support a single program—to administer and enforce the Statute by determining the respective rights of employees, agencies, and labor organizations in their relations with one another.

FLRA's authority is divided by law and by delegation among a three-member Authority and an Office of General Counsel, appointed by the President and subject to Senate confirmation; and the Federal Service Impasses Panel, which consists of ten part-time members appointed by the President.

FLRA does not initiate cases. Proceedings before FLRA originate from filings arising through the actions of Federal employees, Federal agencies, or Federal labor organizations. Nationwide, FLRA includes four Regional Offices and a Headquarters site in Washington, D.C.

*Authority.*—The Authority adjudicates appeals filed by either Federal agencies or Federal labor organizations on negotiability issues, exceptions to arbitration awards, representation petitions, eligibility of labor organizations for national consultation rights, and unfair labor practice complaints.

*Office of the General Counsel.*—The General Counsel investigates allegations of unfair labor practices. In addition, the General Counsel conducts elections concerning the exclusive recognition of labor organizations and certifies the results of elections.

*Federal Service Impasses Panel.*—The Panel resolves labor negotiation impasses between Federal agencies and labor organizations.

Object Classification (in millions of dollars)

Identification code 054-0100-0-1-805	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	17	14	14
11.5 Other personnel compensation .....	.....	1	.....
11.9 Total personnel compensation .....	17	15	14
12.1 Civilian personnel benefits .....	6	5	5
23.1 Rental payments to GSA .....	2	2	2
25.2 Other services from non-Federal sources .....	1	7	5
25.3 Other goods and services from Federal sources .....	1	1	1
99.0 Direct obligations .....	27	30	27
99.5 Adjustment for rounding .....	2	.....	1
99.9 Total new obligations, unexpired accounts .....	29	30	28

Employment Summary

Identification code 054-0100-0-1-805	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	104	78	78

FEDERAL MARITIME COMMISSION

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the Federal Maritime Commission as authorized by section 46107 of title 46, United States Code, including services as authorized by section 3109 of title 5, United States Code; hire of passenger motor vehicles as authorized by section 1343(b) of title 31, United States Code; and uniforms or allowances therefor, as authorized by sections 5901 and 5902 of title 5, United States Code, \$40,000,000, of which \$2,000,000 shall remain available until September 30, 2028: Provided, That not to exceed \$3,500 shall be for official reception and representation expenses.

Program and Financing (in millions of dollars)

Identification code 065-0100-0-1-403	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0002 Inspector General .....	1	1	1
0003 Operational and Administrative .....	37	37	37

0004 Multi-Year Operational and Administrative .....	1	2	2
0900 Total new obligations, unexpired accounts .....	39	40	40
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	1
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	1	.....	.....
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	40	40	40
1930 Total budgetary resources available .....	41	41	41
<b>Memorandum (non-add) entries:</b>			
1940 Unobligated balance expiring .....	-1	.....	.....
1941 Unexpired unobligated balance, end of year .....	1	1	1
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	14	13	8
3010 New obligations, unexpired accounts .....	39	40	40
3020 Outlays (gross) .....	-39	-45	-41
3041 Recoveries of prior year unpaid obligations, expired .....	-1	.....	.....
3050 Unpaid obligations, end of year .....	13	8	7
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	14	13	8
3200 Obligated balance, end of year .....	13	8	7
<b>Budget authority and outlays, net:</b>			
<b>Discretionary:</b>			
4000 Budget authority, gross .....	40	40	40
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	30	32	32
4011 Outlays from discretionary balances .....	9	13	9
4020 Outlays, gross (total) .....	39	45	41
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4030 Federal sources .....	-1	.....	.....
<b>Additional offsets against gross budget authority only:</b>			
4052 Offsetting collections credited to expired accounts .....	1	.....	.....
4070 Budget authority, net (discretionary) .....	40	40	40
4080 Outlays, net (discretionary) .....	38	45	41
4180 Budget authority, net (total) .....	40	40	40
4190 Outlays, net (total) .....	38	45	41

The Federal Maritime Commission (FMC or Commission) regulates oceanborne transportation in the foreign commerce of the United States. The principal statutes administered by the Commission are codified at 46 U.S.C. 40101-44106 and 46 U.S.C. 3503. The Commission monitors the economic activities of ocean common carriers, marine terminal operators (MTOs), ports, and ocean transportation intermediaries who operate in U.S. foreign commerce to ensure that they maintain just and reasonable practices.

*Competition:* The Commission reviews competitive activities of common carrier alliances and other agreements among common carriers and/or terminal operators and monitors the international ocean transportation supply chain. The Commission processes and reviews agreements, service contracts, and service arrangements for compliance with statutory requirements; and reviews common carriers' privately published tariff systems for accessibility, accuracy, and reasonable terms in accordance with its enforcement of 46 U.S.C. Part A - Ocean Shipping.

*Enforcement:* The Commission maintains an enforcement program designed to investigate and prosecute violations of the law, and to assist regulated entities in achieving compliance. The Commission detects and appropriately remedies malpractices and violations of the prohibited acts set forth in 46 U.S.C. 41101-41109 and investigates complaints about charges assessed by common carriers pursuant to 46 U.S.C. 41310. The Commission also monitors the laws and practices of foreign governments which could have a discriminatory or otherwise adverse impact on shipping conditions in U.S. trades, and imposes remedial action, as appropriate, pursuant to 46 U.S.C. 42101-42109 and 46 U.S.C. 42301-42307 as well as enforces special regulatory requirements applicable to carriers owned or controlled by foreign governments pursuant to 46 U.S.C. 40701-40706.

**Public Assistance:** The Commission offers a voluntary information dispute resolution program to assist international ocean industry stakeholders with commercial disputes.

**Ocean Transportation Intermediaries (OTIs):** The Commission issues licenses to qualified OTIs operating in the United States and ensures that U.S. OTIs are bonded or maintain other evidence of financial responsibility pursuant to 46 U.S.C. 40901–40904.

**Passenger Vessel Operators:** The Commission ensures that passenger vessel operators demonstrate adequate financial responsibility to indemnify passengers in the event of nonperformance of voyages or passenger injury or death pursuant to 46 U.S.C. 44101–44106; and maintain liability insurance in accordance with 46 U.S.C. 3503(b)(1)(C).

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

Identification code 065–0100–0–1–403	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	19	18	19
11.3 Other than full-time permanent .....	1		
11.5 Other personnel compensation .....		1	1
11.9 Total personnel compensation .....	20	19	20
12.1 Civilian personnel benefits .....	7	8	8
23.1 Rental payments to GSA .....	3	3	3
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1
25.1 Advisory and assistance services .....	3	3	2
25.2 Other services from non-Federal sources .....	1	3	3
25.3 Other goods and services from Federal sources .....	3	2	2
99.0 Direct obligations .....	38	39	39
99.5 Adjustment for rounding .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	39	40	40

**Employment Summary**

Identification code 065–0100–0–1–403	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	124	120	125

**GENERAL FUND RECEIPT ACCOUNTS**

(in millions of dollars)

	2025 actual	2026 est.	2027 est.
<b>Offsetting receipts from the public:</b>			
065–322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts .....	1		
General Fund Offsetting receipts from the public .....	1		

**FEDERAL MEDIATION AND CONCILIATION SERVICE**

**Federal Funds**

**SALARIES AND EXPENSES**

For expenses necessary to carry out the closure of the Federal Mediation and Conciliation Service, \$7,400,000, to remain available until expended.

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

Identification code 093–0100–0–1–505	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Dispute mediation and preventive mediation, public information, and grants .....	47	39	2
0002 Arbitration services .....	1	1	1
0003 Management and administrative support .....	1	5	4
0091 Direct program activities, subtotal .....	49	45	7
0101 Internal Training and Education .....			1
0799 Total direct obligations .....	49	45	8

0801 Reimbursable program activity .....	2	2	
0900 Total new obligations, unexpired accounts .....	51	47	8

**Budgetary resources:**

<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	10	8	12
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	10		
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	54	49	7
<b>Spending authority from offsetting collections, discretionary:</b>			
1700 Collected .....	2	2	
1900 Budget authority (total) .....	56	51	7
1930 Total budgetary resources available .....	66	59	19
<b>Memorandum (non-add) entries:</b>			
1940 Unobligated balance expiring .....	-7		
1941 Unexpired unobligated balance, end of year .....	8	12	11

**Change in obligated balance:**

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	10	7	1
3010 New obligations, unexpired accounts .....	51	47	8
3020 Outlays (gross) .....	-51	-53	-9
3041 Recoveries of prior year unpaid obligations, expired .....	-3		
3050 Unpaid obligations, end of year .....	7	1	
<b>Uncollected payments:</b>			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-5	-5	-5
3090 Uncollected pymts, Fed sources, end of year .....	-5	-5	-5
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	5	2	-4
3200 Obligated balance, end of year .....	2	-4	-5

**Budget authority and outlays, net:**

<b>Discretionary:</b>			
4000 Budget authority, gross .....	56	51	7
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	43	47	4
4011 Outlays from discretionary balances .....	8	6	5
4020 Outlays, gross (total) .....	51	53	9
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4030 Federal sources .....	-1	-1	
4033 Non-Federal sources .....	-1	-1	
4040 Offsets against gross budget authority and outlays (total) .....	-2	-2	
4070 Budget authority, net (discretionary) .....	54	49	7
4080 Outlays, net (discretionary) .....	49	51	9
4180 Budget authority, net (total) .....	54	49	7
4190 Outlays, net (total) .....	49	51	9

The Budget proposes to eliminate the Federal Mediation and Conciliation Service (FMCS), consistent with the President's efforts to decrease the size of the Federal Government to enhance accountability, reduce waste, and reduce unnecessary governmental entities. This account provides funding for the orderly closure of FMCS.

The Federal Mediation and Conciliation Service (FMCS) provides assistance to parties in labor disputes in industries affecting commerce through conciliation and mediation.

**Dispute Mediation.**—FMCS assists labor and management in the mediation disputes, other than those involving rail and air transportation, whenever such disputes threaten to cause a substantial interruption of interstate commerce or a major impairment to the national defense. FMCS also makes mediation and conciliation services available to Federal agencies and organizations representing Federal employees in the resolution of negotiation disputes. FMCS provides mandatory mediation and, where necessary, impartial boards of inquiry to assist in resolving labor disputes involving private nonprofit health care institutions.

**Arbitration Services.**—FMCS assists parties in disputes by utilizing the arbitration process for the resolution of disputes arising under or in the negotiation of collective bargaining agreements in the private and public sectors.

**Management and Administrative Support.**—This activity provides for overall management and administration, policy planning, research and evaluation, and employee development.

SALARIES AND EXPENSES—Continued

Object Classification (in millions of dollars)

Identification code 093-0100-0-1-505	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	30	27	3
12.1 Civilian personnel benefits .....	11	10	1
21.0 Travel and transportation of persons .....	1	1	.....
23.1 Rental payments to GSA .....	2	2	1
23.3 Communications, utilities, and miscellaneous charges .....	1	1	.....
25.2 Other services from non-Federal sources .....	1	1	1
25.3 Other goods and services from Federal sources .....	2	2	1
25.7 Operation and maintenance of equipment .....	1	1	1
99.0 Direct obligations .....	49	45	8
99.0 Reimbursable obligations .....	2	2	.....
99.9 Total new obligations, unexpired accounts .....	51	47	8

Employment Summary

Identification code 093-0100-0-1-505	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	180	143	17
2001 Reimbursable civilian full-time equivalent employment .....	6	6	.....

FEDERAL MINE SAFETY AND HEALTH REVIEW COMMISSION

Federal Funds

SALARIES AND EXPENSES

For expenses necessary for the Federal Mine Safety and Health Review Commission, \$16,909,000.

Program and Financing (in millions of dollars)

Identification code 368-2800-0-1-554	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Appellate Level .....	11	9	8
0002 Trial Level .....	6	9	9
0900 Total new obligations, unexpired accounts .....	17	18	17
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	18	18	17
1900 Budget authority (total) .....	18	18	17
1930 Total budgetary resources available .....	18	18	17
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	5	5	5
3010 New obligations, unexpired accounts .....	17	18	17
3020 Outlays (gross) .....	-16	-18	-19
3041 Recoveries of prior year unpaid obligations, expired .....	-1	.....	.....
3050 Unpaid obligations, end of year .....	5	5	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	5	5	5
3200 Obligated balance, end of year .....	5	5	3
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	18	18	17
Outlays, gross:			
4010 Outlays from new discretionary authority .....	14	15	15
4011 Outlays from discretionary balances .....	2	3	4
4020 Outlays, gross (total) .....	16	18	19
4180 Budget authority, net (total) .....	18	18	17
4190 Outlays, net (total) .....	16	18	19

The Federal Mine Safety and Health Review Commission reviews and decides contested enforcement actions of the Secretary of Labor under the Federal Mine Safety and Health Act of 1977, as amended by the Mine

Improvement and New Emergency Response Act of 2006. The Commission also adjudicates claims by miners and miners' representatives concerning their rights under law. The Commission holds fact-finding hearings and issues orders affirming, modifying, or vacating the Secretary's enforcement actions.

Object Classification (in millions of dollars)

Identification code 368-2800-0-1-554	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	7	8	8
11.3 Other than full-time permanent .....	1	.....	.....
11.9 Total personnel compensation .....	8	8	8
12.1 Civilian personnel benefits .....	3	3	3
23.1 Rental payments to GSA .....	2	2	2
25.1 Advisory and assistance services .....	1	1	1
25.2 Other services from non-Federal sources .....	1	1	.....
25.3 Other goods and services from Federal sources .....	2	3	2
99.0 Direct obligations .....	17	18	16
99.5 Adjustment for rounding .....	.....	.....	1
99.9 Total new obligations, unexpired accounts .....	17	18	17

Employment Summary

Identification code 368-2800-0-1-554	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	55	55	55

FEDERAL PERMITTING IMPROVEMENT STEERING COUNCIL

Federal Funds

ENVIRONMENTAL REVIEW IMPROVEMENT FUND

For the Environmental Review Improvement Fund established pursuant to 42 U.S.C. 4370m-8(d), \$10,000,000, to remain available until expended, including the employment of experts and consultants under section 3109 of title 5, United States Code.

Program and Financing (in millions of dollars)

Identification code 473-5761-0-2-808	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Salaries and expenses .....	82	62	61
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	218	155	93
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	.....	1	.....
1021 Recoveries of prior year unpaid obligations .....	18	.....	.....
1070 Unobligated balance (total) .....	236	155	93
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	.....	.....	10
Advance appropriations, discretionary:			
1170 Advance appropriation .....	1	.....	.....
1900 Budget authority (total) .....	1	.....	10
1930 Total budgetary resources available .....	237	155	103
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	155	93	42
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	122	151	75
3010 New obligations, unexpired accounts .....	82	62	61
3020 Outlays (gross) .....	-35	-138	-55
3040 Recoveries of prior year unpaid obligations, unexpired .....	-18	.....	.....
3050 Unpaid obligations, end of year .....	151	75	81
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	122	151	75
3200 Obligated balance, end of year .....	151	75	81

Budget authority and outlays, net:			
Discretionary:			
4000	Budget authority, gross .....	1	10
Outlays, gross:			
4010	Outlays from new discretionary authority .....	1	6
Mandatory:			
Outlays, gross:			
4101	Outlays from mandatory balances .....	34	138
4180	Budget authority, net (total) .....	1	10
4190	Outlays, net (total) .....	35	138

The 2027 Budget requests \$10 million for the Federal Permitting Improvement Steering Council (Permitting Council). This request supports the authorized activities of the Permitting Council established under Title 41 of the Fixing America's Surface Transportation Act (FAST Act) (Public Law 114-94), as well as the authority of the Executive Director to use the Environmental Review Improvement Fund. The Permitting Council leads Government-wide efforts to improve the transparency, predictability, and accountability of the Federal environmental review and authorization process for qualifying infrastructure projects.

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

Identification code 473-5761-0-2-808			
	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1	Full-time permanent .....	3	3
11.3	Other than full-time permanent .....	1	1
11.9	Total personnel compensation .....	3	4
12.1	Civilian personnel benefits .....	1	1
25.1	Advisory and assistance services .....	3	2
25.3	Other goods and services from Federal sources .....	75	54
99.0	Direct obligations .....	82	61
99.5	Adjustment for rounding .....	1	1
99.9	Total new obligations, unexpired accounts .....	82	62

**Employment Summary**

Identification code 473-5761-0-2-808			
	2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment .....	21	21

**FEDERAL TRADE COMMISSION**

*Federal Funds*

**SALARIES AND EXPENSES**

For necessary expenses of the Federal Trade Commission, including uniforms or allowances therefor, as authorized by 5 U.S.C. 5901-5902; services as authorized by 5 U.S.C. 3109; hire of passenger motor vehicles; and not to exceed \$2,000 for official reception and representation expenses, \$426,710,000, to remain available until expended, of which not less than \$2,700,000 shall be for necessary expenses of the Office of Inspector General: Provided, That not to exceed \$300,000 shall be available for use to contract with a person or persons for collection services in accordance with the terms of 31 U.S.C. 3718: Provided further, That, notwithstanding any other provision of law, not to exceed \$286,328,000 of offsetting collections derived from fees collected for premerger notification filings under the Hart-Scott-Rodino Antitrust Improvements Act of 1976 (15 U.S.C. 18a), regardless of the year of collection, shall be retained and used for necessary expenses in this appropriation: Provided further, That, notwithstanding any other provision of law, not to exceed \$18,000,000 in offsetting collections derived from fees to implement and enforce the Telemarketing Sales Rule, promulgated under the Telemarketing and Consumer Fraud and Abuse Prevention Act (15 U.S.C. 6101 et seq.), shall be credited to this account, and be retained and used for necessary expenses in this appropriation: Provided further, That the sum herein appropriated from the general fund shall be reduced as such offsetting collections are received during fiscal year 2027 so as to result in a final fiscal year 2027 appropriation from the general fund estimated at no more than \$122,382,000: Provided further, That none of the funds made available to the Federal Trade Commission may be used to implement subsection (e)(2)(B) of section 43 of the Federal Deposit Insurance Act (12 U.S.C. 1831t).

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

Identification code 029-0100-0-1-376			
	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001	Protect Consumers .....	213	195
0002	Maintain Competition .....	215	189
0192	Subtotal, direct program .....	428	384
0799	Total direct obligations .....	428	384
0900	Total new obligations, unexpired accounts .....	428	384

**Budgetary resources:**

Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	53	62
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	51	58
1011	Unobligated balance transfer from other acct [047-0616] .....	4	6
1021	Recoveries of prior year unpaid obligations .....	8	5
1070	Unobligated balance (total) .....	65	73
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation [Net General Fund Appropriation] .....	134	55
Spending authority from offsetting collections, discretionary:			
1700	Offsetting collections (cash) - HSR .....	282	311
1700	Offsetting collections (cash) - Do Not Call .....	18	18
1701	Change in uncollected payments, Federal sources .....	-1	
1724	Spending authority from offsetting collections precluded from obligation (limitation on obligations) .....	-8	
1750	Spending auth from offsetting collections, disc (total) .....	291	329
1900	Budget authority (total) .....	425	384
1930	Total budgetary resources available .....	490	457
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	62	73

**Change in obligated balance:**

Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	86	77
3010	New obligations, unexpired accounts .....	428	384
3020	Outlays (gross) .....	-429	-260
3040	Recoveries of prior year unpaid obligations, unexpired .....	-8	-5
3050	Unpaid obligations, end of year .....	77	196
Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1	
3070	Change in uncollected pymts, Fed sources, unexpired .....	1	
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	85	77
3200	Obligated balance, end of year .....	77	196

**Budget authority and outlays, net:**

Discretionary:			
4000	Budget authority, gross .....	425	384
Outlays, gross:			
4010	Outlays from new discretionary authority .....	360	121
4011	Outlays from discretionary balances .....	69	138
4020	Outlays, gross (total) .....	429	259
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4034	Offsetting governmental collections .....	-300	-329
4040	Offsets against gross budget authority and outlays (total) ...	-300	-329
Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired .....	1	
4070	Budget authority, net (discretionary) .....	126	55
4080	Outlays, net (discretionary) .....	129	-70
Mandatory:			
Outlays, gross:			
4101	Outlays from mandatory balances .....	1	
4180	Budget authority, net (total) .....	126	55
4190	Outlays, net (total) .....	129	-69
Memorandum (non-add) entries:			
5090	Unexpired unavailable balance, SOY: Offsetting collections .....	2	10
5092	Unexpired unavailable balance, EOY: Offsetting collections .....	10	10

The Federal Trade Commission's (FTC) mission is to protect consumers and competition by preventing anticompetitive, deceptive, and unfair business practices through law enforcement, advocacy, and education without unduly burdening legitimate business activity. The FTC's mission

SALARIES AND EXPENSES—Continued

is based on a vision of a vibrant economy characterized by vigorous competition and consumer access to accurate information.

**Protect Consumers.**—This goal is to prevent fraud, deception, and unfair business practices in the marketplace. The agency works to accomplish this goal through three objectives: 1) Identify and take actions to address deceptive or unfair practices that harm consumers; 2) Provide the public with knowledge and tools to prevent harm to consumers; and 3) Collaborate with domestic and international partners to enhance consumer protection.

**Promote Competition.**—This goal is to prevent anticompetitive mergers and other anticompetitive business practices in the marketplace. The agency works to accomplish this goal through three objectives: 1) Identify and take actions to address anticompetitive mergers and practices that harm consumers; 2) Engage in effective research and stakeholder outreach to promote competition, advance its understanding, and create awareness of its benefits to consumers; and 3) Collaborate with domestic partners and international partners to preserve and promote competition.

The 2027 Budget includes a program level for the Commission of \$426.7 million, funded by \$122.4 million from the General Fund of the U.S. Treasury and offsetting collections from two sources: \$286.3 million from fees for Hart-Scott-Rodino Act premerger notification filings as authorized by 15 U.S.C. 18a and \$18 million from fees sufficient to implement and enforce the Telemarketing Sales Rule, promulgated under the Telemarketing and Consumer Fraud and Abuse Prevention Act (15 U.S.C. 6101 et seq., as amended).

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

Identification code 029-0100-0-1-376	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	200	189	205
11.3 Other than full-time permanent .....	11		
11.5 Other personnel compensation .....	6	5	5
11.9 Total personnel compensation .....	217	194	210
12.1 Civilian personnel benefits .....	75	68	73
13.0 Benefits for former personnel .....	1		
21.0 Travel and transportation of persons .....	1	1	3
23.1 Rental payments to GSA .....	23	19	24
23.3 Communications, utilities, and miscellaneous charges .....	4	4	5
24.0 Printing and reproduction .....	2	1	3
25.1 Advisory and assistance services .....	73	64	78
25.2 Other services from non-Federal sources .....	5	4	5
25.3 Other goods and services from Federal sources .....		6	
25.4 Operation and maintenance of facilities .....	2	1	2
25.7 Operation and maintenance of equipment .....	21	20	20
31.0 Equipment .....	3	1	3
32.0 Land and structures .....	1	1	1
99.0 Direct obligations .....	428	384	427
99.9 Total new obligations, unexpired accounts .....	428	384	427

**Employment Summary**

Identification code 029-0100-0-1-376	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	1,224	1,100	1,183
2001 Reimbursable civilian full-time equivalent employment .....	1	1	1

**GENERAL FUND RECEIPT ACCOUNTS**

(in millions of dollars)

	2025 actual	2026 est.	2027 est.
<b>Offsetting receipts from the public:</b>			
029-322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts .....	10		

General Fund Offsetting receipts from the public .....	10		
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**GULF COAST ECOSYSTEM RESTORATION COUNCIL**

**Federal Funds**

GULF COAST ECOSYSTEM RESTORATION COUNCIL

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

Identification code 471-1770-0-1-452	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Comprehensive Plan Administration Expense .....	2	2	2
0002 Comprehensive Plan Program Expense .....	33	112	112
0003 Spill Impact Program and Projects .....	162	141	141
0900 Total new obligations, unexpired accounts .....	197	255	255
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	292	197	293
1021 Recoveries of prior year unpaid obligations .....	12	1	1
1070 Unobligated balance (total) .....	304	198	294
<b>Budget authority:</b>			
<b>Spending authority from offsetting collections, mandatory:</b>			
1800 Collected .....	184	350	156
1801 Change in uncollected payments, Federal sources .....	-94		
1850 Spending auth from offsetting collections, mand (total) .....	90	350	156
1930 Total budgetary resources available .....	394	548	450
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	197	293	195
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	851	852	940
3010 New obligations, unexpired accounts .....	197	255	255
3020 Outlays (gross) .....	-184	-166	-166
3040 Recoveries of prior year unpaid obligations, unexpired .....	-12	-1	-1
3050 Unpaid obligations, end of year .....	852	940	1,028
<b>Uncollected payments:</b>			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-746	-652	-652
3070 Change in uncollected pymts, Fed sources, unexpired .....	94		
3090 Uncollected pymts, Fed sources, end of year .....	-652	-652	-652
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	105	200	288
3200 Obligated balance, end of year .....	200	288	376
<b>Budget authority and outlays, net:</b>			
<b>Mandatory:</b>			
4090 Budget authority, gross .....	90	350	156
<b>Outlays, gross:</b>			
4100 Outlays from new mandatory authority .....	8	8	10
4101 Outlays from mandatory balances .....	176	158	156
4110 Outlays, gross (total) .....	184	166	166
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4120 Federal sources .....	-184	-350	-156
<b>Additional offsets against gross budget authority only:</b>			
4140 Change in uncollected pymts, Fed sources, unexpired .....	94		
4160 Budget authority, net (mandatory) .....			
4170 Outlays, net (mandatory) .....		-184	10
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....		-184	10

The Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012 (sections 1601-1608 of Public Law 112-141 (33 U.S.C. 1321(t) and note)) (RESTORE Act) dedicates 80 percent of civil and administrative penalties paid under the Clean Water Act by responsible parties in connection with the Deepwater Horizon oil spill to the Gulf Coast Restoration Trust Fund (Trust Fund). These funds are to be used for ecosystem restoration and economic recovery in the Gulf Coast region.

In addition to establishing the Trust Fund, the RESTORE Act established the Gulf Coast Ecosystem Restoration Council (Council). The Council in-

cludes the Governors of the States of Alabama, Florida, Louisiana, Mississippi and Texas, the Secretaries of the U.S. Departments of Agriculture, Army, Commerce, Homeland Security and the Interior, and the Administrator of the U.S. Environmental Protection Agency. The Council has oversight over the expenditure of sixty percent of the funds made available from the Trust Fund. Thirty percent is administered by the Council for Gulf Coast restoration and recovery under the Council-Selected Restoration Component, and thirty percent is allocated to the state Council members under the Spill Impact Component for Gulf Coast restoration and recovery programs pursuant to state-developed State Expenditure Plans.

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

Identification code 471-1770-0-1-452	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	3	3	3
12.1 Civilian personnel benefits .....	1	1	1
25.1 Advisory and assistance services .....	1	1	1
25.3 Other goods and services from Federal sources .....	2	2	2
41.0 Grants, subsidies, and contributions .....	188	248	248
99.0 Direct obligations .....	195	255	255
99.5 Adjustment for rounding .....	2		
99.9 Total new obligations, unexpired accounts .....	197	255	255

**Employment Summary**

Identification code 471-1770-0-1-452	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment .....	23	23	23

**HARRY S TRUMAN SCHOLARSHIP FOUNDATION**

*Federal Funds*

**PAYMENT TO THE HARRY S TRUMAN SCHOLARSHIP MEMORIAL TRUST FUND**

**SALARIES AND EXPENSES**

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

Identification code 372-0950-0-1-502	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Payment to the Harry S Truman Scholarship Memorial Trust Fund .....	3	3	
0900 Total new obligations, unexpired accounts (object class 94.0) .....	3	3	
<b>Budgetary resources:</b>			
<b>Budget authority:</b>			
Appropriations, discretionary:			
1100 Appropriation .....	3	3	
1930 Total budgetary resources available .....	3	3	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	3	3	
3020 Outlays (gross) .....	-3	-3	
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	3	3	
Outlays, gross:			
4010 Outlays from new discretionary authority .....	3	3	
4180 Budget authority, net (total) .....	3	3	
4190 Outlays, net (total) .....	3	3	

Public Law 93-642 established the Harry S Truman Scholarship Foundation to operate the scholarship program that is the permanent Federal memorial to the 33rd President of the United States. This account reflects appropriations made for payment to the Harry S Truman Scholarship Foundation Trust Fund. No payment is requested for FY 2027.

**Trust Funds**

**HARRY S TRUMAN MEMORIAL SCHOLARSHIP TRUST FUND**

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

Identification code 372-8296-0-7-502	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....	32	32	35
<b>Receipts:</b>			
Current law:			
1140 Interest on Investments, Harry S Truman Memorial Scholarship Trust Fund .....	2	2	2
1140 General Fund Payment, Harry S Truman Scholarship Trust Fund .....	3	3	3
1199 Total current law receipts .....	5	5	5
1999 Total receipts .....	5	5	5
2000 Total: Balances and receipts .....	37	37	40
<b>Appropriations:</b>			
Current law:			
2101 Harry S Truman Memorial Scholarship Trust Fund .....	-5	-2	-2
Proposed:			
2201 Harry S Truman Memorial Scholarship Trust Fund .....			2
2999 Total appropriations .....	-5	-2	
5099 Balance, end of year .....	32	35	40

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

Identification code 372-8296-0-7-502	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Scholarship awards .....	3	1	
0002 Program administration .....		1	
0900 Total new obligations, unexpired accounts .....	3	2	
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	24	26	26
<b>Budget authority:</b>			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	5	2	2
1930 Total budgetary resources available .....	29	28	28
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	26	26	28
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	3	2	
3020 Outlays (gross) .....	-3	-2	
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	5	2	2
Outlays, gross:			
4100 Outlays from new mandatory authority .....	3	2	
4180 Budget authority, net (total) .....	5	2	2
4190 Outlays, net (total) .....	3	2	
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	35	56	56
5001 Total investments, EOY: Federal securities: Par value .....	56	56	56

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

	2025 actual	2026 est.	2027 est.
<b>Enacted/requested:</b>			
Budget Authority .....	5	2	2
Outlays .....	3	2	
<b>Legislative proposal, not subject to PAYGO:</b>			
Budget Authority .....			-2
<b>Total:</b>			
Budget Authority .....	5	2	
Outlays .....	3	2	

Appropriations in 1975 and 1976, totaling \$30 million, established the Foundation's trust fund. The funds have been invested by the Secretary of the Treasury in U.S. Treasury securities, and the interest earned on these funds is available for carrying out the activities of the Foundation.

HARRY S TRUMAN MEMORIAL SCHOLARSHIP TRUST FUND—Continued

The Foundation awards scholarships for qualified students who demonstrate outstanding potential for and interest in careers in public service at the local, State, or Federal level or in the non-profit sector. In its annual competition, the Foundation selects up to 65 new Truman Scholars. The maximum award is \$30,000 toward a graduate level degree program.

Object Classification (in millions of dollars)

Identification code 372-8296-0-7-502	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
12.1 Civilian personnel benefits .....	1	1	.....
41.0 Grants, subsidies, and contributions .....	2	1	.....
99.0 Direct obligations .....	3	2	.....
99.9 Total new obligations, unexpired accounts .....	3	2	.....

Employment Summary

Identification code 372-8296-0-7-502	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	5	5	5

HARRY S TRUMAN MEMORIAL SCHOLARSHIP TRUST FUND  
(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 372-8296-2-7-502	2025 actual	2026 est.	2027 est.
<b>Budgetary resources:</b>			
<b>Budget authority:</b>			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....			-2
1930 Total budgetary resources available .....			-2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....			-2
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....			-2
4180 Budget authority, net (total) .....			-2
4190 Outlays, net (total) .....			

INSTITUTE OF AMERICAN INDIAN AND ALASKA  
NATIVE CULTURE AND ARTS DEVELOPMENT

Federal Funds

PAYMENT TO THE INSTITUTE

Program and Financing (in millions of dollars)

Identification code 373-2900-0-1-502	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Payment to the Institute .....	13	13	.....
0900 Total new obligations, unexpired accounts (object class 41.0) .....	13	13	.....
<b>Budgetary resources:</b>			
<b>Budget authority:</b>			
Appropriations, discretionary:			
1100 Appropriation .....	13	13	.....
1930 Total budgetary resources available .....	13	13	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	13	13	.....
3020 Outlays (gross) .....	-13	-13	.....
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	13	13	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....			
4011 Outlays from discretionary balances .....			
4020 Outlays, gross (total) .....			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	1		.....
4180 Budget authority, net (total) .....	295	292	6
4190 Outlays, net (total) .....	337	426	207

4180 Budget authority, net (total) .....	13	13	.....
4190 Outlays, net (total) .....	13	13	.....

The 2027 Budget proposes to eliminate funding for the Institute of American Indian and Alaska Native Culture and Arts Development.

INSTITUTE OF MUSEUM AND LIBRARY SERVICES

Federal Funds

OFFICE OF MUSEUM AND LIBRARY SERVICES: GRANTS AND ADMINISTRATION

For necessary expenses to carry out the closure of the Institute of Museum and Library Services, \$6,000,000.

Program and Financing (in millions of dollars)

Identification code 474-0300-0-1-503	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Assistance for museums .....	55	55	.....
0002 Assistance for libraries .....	212	212	.....
0003 Administration .....	28	25	6
0799 Total direct obligations .....	295	292	6
0900 Total new obligations, unexpired accounts .....	295	292	6
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	4	4	4
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	1	1	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	295	292	6
1900 Budget authority (total) .....	295	292	6
1930 Total budgetary resources available .....	299	296	10
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	4	4	4
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	403	356	222
3010 New obligations, unexpired accounts .....	295	292	6
3020 Outlays (gross) .....	-337	-426	-207
3041 Recoveries of prior year unpaid obligations, expired .....	-5		
3050 Unpaid obligations, end of year .....	356	222	21
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	403	356	222
3200 Obligated balance, end of year .....	356	222	21
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	295	292	6
Outlays, gross:			
4010 Outlays from new discretionary authority .....	62	88	2
4011 Outlays from discretionary balances .....	274	338	205
4020 Outlays, gross (total) .....	336	426	207
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	1		.....
4180 Budget authority, net (total) .....	295	292	6
4190 Outlays, net (total) .....	337	426	207

The Institute of Museum and Library Services (IMLS) is the primary source of Federal support for the nation's libraries and museums. The Institute's organization, mission, and functions are defined in the Museum and Library Services Act, as amended, Public Law 115-410; the National Museum of African American History and Culture Act, Public Law 108-184; and the National Museum of the American Latino Act, Public Law 116-260, the Consolidated Appropriations Act, 2021. The Budget proposes to eliminate funding for several independent agencies, including the Institute of Museum and Library Services (IMLS), as part of the Administration's plan to move the Nation towards fiscal responsibility and to redefine the proper role of the Federal Government. The Budget requests \$6,000,000 to conduct an orderly closeout.

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

Identification code 474-0300-0-1-503	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	11	6	2
12.1 Civilian personnel benefits .....	4	2	1
23.1 Rental payments to GSA .....	1	1	1
25.2 Other services from non-Federal sources .....	12	16	2
41.0 Grants, subsidies, and contributions .....	267	267	.....
99.0 Direct obligations .....	295	292	6
99.9 Total new obligations, unexpired accounts .....	295	292	6

**Employment Summary**

Identification code 474-0300-0-1-503	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	77	40	13

**INTELLIGENCE COMMUNITY MANAGEMENT ACCOUNT**

*Federal Funds*

**INTELLIGENCE COMMUNITY MANAGEMENT ACCOUNT**

*For necessary expenses of the Intelligence Community Management Account, \$591,000,000.*

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

Identification code 467-0401-0-1-054	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Intelligence community management .....	607	629	591
0801 Intelligence Community Management Account (Reimbursable) .....	35	60	54
0900 Total new obligations, unexpired accounts .....	642	689	645
<b>Budgetary resources:</b>			
<b>Budget authority:</b>			
Appropriations, discretionary:			
1100 Appropriation .....	629	629	591
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	35	60	54
1900 Budget authority (total) .....	664	689	645
1930 Total budgetary resources available .....	664	689	645
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-22	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	201	176	191
3010 New obligations, unexpired accounts .....	642	689	645
3011 Obligations ("upward adjustments"), expired accounts .....	14	.....	.....
3020 Outlays (gross) .....	-651	-674	-651
3041 Recoveries of prior year unpaid obligations, expired .....	-30	.....	.....
3050 Unpaid obligations, end of year .....	176	191	185
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 .....	200	175	190
3200 Obligated balance, end of year .....	175	190	184

**Budget authority and outlays, net:**

<b>Discretionary:</b>			
4000 Budget authority, gross .....	664	689	645
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	515	532	497
4011 Outlays from discretionary balances .....	136	142	154
4020 Outlays, gross (total) .....	651	674	651
<b>Offsets against gross budget authority and outlays:</b>			
Offsetting collections (collected) from:			
4030 Federal sources .....	-38	-60	-54
4033 Non-Federal sources: .....	-1	.....	.....
4040 Offsets against gross budget authority and outlays (total) ....	-39	-60	-54

<b>Additional offsets against gross budget authority only:</b>				
4052 Offsetting collections credited to expired accounts .....	4	.....	.....	.....
<b>Additional offsets against budget authority only (total) .....</b>				
4060 .....	4	.....	.....	.....
4070 Budget authority, net (discretionary) .....	629	629	591	.....
4080 Outlays, net (discretionary) .....	612	614	597	.....
4180 Budget authority, net (total) .....	629	629	591	.....
4190 Outlays, net (total) .....	612	614	597	.....

The Intelligence Community Management Account (ICMA) provides resources that directly support the Director of National Intelligence (DNI) in overseeing integration of the Intelligence Community (IC), through offices such as the IC Inspector General, IC Chief Information Officer, IC Chief Financial Officer, and the Civil Liberties, Privacy, and Transparency Office.

The ICMA funds the support functions of the Office of the Director of National Intelligence, including Legislative Affairs, General Counsel, Chief Operating Officer, Strategic Communications, and Military Affairs. The ICMA funds IC policy and capabilities, which includes policy and strategy, acquisition, domestic engagement, information sharing and data, and science and technology initiatives.

The ICMA also funds the National Intelligence Council, and the President's Daily Briefing Staff. These elements are the DNI's principal advisory sources in executing IC-wide management responsibilities and the DNI's role as advisor to the President. The National Intelligence Council provides analytical support to the DNI and to senior policy makers. The President's Daily Briefing Staff supports the production of the daily intelligence briefing provided to the President and his senior staff.

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

Identification code 467-0401-0-1-054	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	170	156	134
11.5 Other personnel compensation .....	5	14	14
11.9 Total personnel compensation .....	175	170	148
12.1 Civilian personnel benefits .....	53	32	28
21.0 Travel and transportation of persons .....	9	8	7
22.0 Transportation of things .....	5	5	6
23.1 Rental payments to GSA .....	1	1	1
23.3 Communications, utilities, and miscellaneous charges .....	5	4	4
24.0 Printing and reproduction .....	1	2	2
25.1 Advisory and assistance services .....	182	255	234
25.2 Other services from non-Federal sources .....	58	39	54
25.3 Other goods and services from Federal sources .....	4	18	15
25.4 Operation and maintenance of facilities .....	15	22	9
25.5 Research and development contracts .....	3	1	2
25.7 Operation and maintenance of equipment .....	87	66	57
26.0 Supplies and materials .....	3	1	1
31.0 Equipment .....	6	4	22
32.0 Land and structures .....	.....	1	1
99.0 Direct obligations .....	607	629	591
99.0 Reimbursable obligations .....	35	60	54
99.9 Total new obligations, unexpired accounts .....	642	689	645

**Employment Summary**

Identification code 467-0401-0-1-054	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	918	774	670

**INTERNATIONAL TRADE COMMISSION**

*Federal Funds*

**SALARIES AND EXPENSES**

*For necessary expenses of the International Trade Commission, including hire of passenger motor vehicles and services as authorized by section 3109 of title 5, United States Code, and not to exceed \$2,250 for official reception and representation expenses, \$134,000,000, to remain available until expended.*

SALARIES AND EXPENSES—Continued

Program and Financing (in millions of dollars)

Identification code 034-0100-0-1-153	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Research, investigations, and reports .....	130	126	134
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	9	4	
1021 Recoveries of prior year unpaid obligations .....	3		
1070 Unobligated balance (total) .....	12	4	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	122	122	134
1930 Total budgetary resources available .....	134	126	134
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	4		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	28	24	10
3010 New obligations, unexpired accounts .....	130	126	134
3020 Outlays (gross) .....	-131	-140	-133
3040 Recoveries of prior year unpaid obligations, unexpired .....	-3		
3050 Unpaid obligations, end of year .....	24	10	11
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	28	24	10
3200 Obligated balance, end of year .....	24	10	11
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	122	122	134
Outlays, gross:			
4010 Outlays from new discretionary authority .....	110	115	126
4011 Outlays from discretionary balances .....	21	25	7
4020 Outlays, gross (total) .....	131	140	133
4180 Budget authority, net (total) .....	122	122	134
4190 Outlays, net (total) .....	131	140	133

The U.S. International Trade Commission (Commission) is an independent, nonpartisan Federal agency with specific responsibilities in investigating, adjudicating, and enforcing certain U.S. trade laws, providing relevant and timely analysis to the President and the Congress on trade issues, and maintaining the Harmonized Tariff Schedule of the United States (HTS).

For 2027, the Commission requests an appropriation of \$134 million to support its authorized operations. Pursuant to section 175 of the Trade Act of 1974, the budget estimates for the Commission are transmitted to Congress without revision by the President.

The Commission has three long-standing, statutory mandates: (1) to investigate and make determinations in proceedings involving imports claimed to injure a domestic industry, violations of U.S. intellectual property rights, or other unfair methods of competition in connection with imported goods; (2) to provide independent analysis and information on tariffs, trade, and competitiveness to the Congress and the President; and (3) to maintain the HTS.

Object Classification (in millions of dollars)

Identification code 034-0100-0-1-153	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	64	62	68
11.3 Other than full-time permanent .....	5	5	5
11.5 Other personnel compensation .....	3	2	2
11.9 Total personnel compensation .....	72	69	75
12.1 Civilian personnel benefits .....	25	25	26
23.1 Rental payments to GSA .....	11	11	11
23.3 Communications, utilities, and miscellaneous charges .....	2	2	2
25.1 Advisory and assistance services .....	2	2	2
25.2 Other services from non-Federal sources .....	1	1	1
25.3 Other goods and services from Federal sources .....	4	4	4
25.7 Operation and maintenance of equipment .....	8	9	10
26.0 Supplies and materials .....	2	2	2

31.0 Equipment .....	4	1	1
32.0 Land and structures .....			
99.0 Direct obligations .....	131	126	134
99.5 Adjustment for rounding .....	-1		
99.9 Total new obligations, unexpired accounts .....	130	126	134

Employment Summary

Identification code 034-0100-0-1-153	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	433	412	441

JAMES MADISON MEMORIAL FELLOWSHIP  
FOUNDATION

Trust Funds

JAMES MADISON MEMORIAL FELLOWSHIP TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 381-8282-0-7-502	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1140 Earnings on Investments, James Madison Memorial Fellowship Foundation .....	2	2	2
2000 Total: Balances and receipts .....	2	2	2
Appropriations:			
Current law:			
2101 James Madison Memorial Fellowship Trust Fund .....	-2	-2	-2
5099 Balance, end of year .....			

Program and Financing (in millions of dollars)

Identification code 381-8282-0-7-502	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Fellowship awards .....	3	1	1
0002 Program administration .....		1	1
0900 Total new obligations, unexpired accounts .....	3	2	2
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	36	35	35
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	2	2	2
1930 Total budgetary resources available .....	38	37	37
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	35	35	35
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	2	1
3010 New obligations, unexpired accounts .....	3	2	2
3020 Outlays (gross) .....	-3	-3	-2
3050 Unpaid obligations, end of year .....	2	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2	2	1
3200 Obligated balance, end of year .....	2	1	1
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	2	2	2
Outlays, gross:			
4100 Outlays from new mandatory authority .....	1	1	1
4101 Outlays from mandatory balances .....	2	2	1
4110 Outlays, gross (total) .....	3	3	2
4180 Budget authority, net (total) .....	2	2	2
4190 Outlays, net (total) .....	3	3	2
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	37	37	37
5001 Total investments, EOY: Federal securities: Par value .....	37	37	37

Public Laws 99–500, Sections 801–817, and Public Law 99–591, Section 801–817, established the James Madison Memorial Fellowship Foundation to operate a fellowship program to encourage graduate study of the framing, principles, and history of the American Constitution. Appropriations of \$10 million in 1988 and 1989 established the Foundation's trust fund. The funds have been invested by the Secretary of the Treasury in U.S. Treasury securities, and the interest earned on these funds is available for carrying out the activities of the Foundation.

The Foundation is authorized to award graduate fellowships of up to \$24,000 to high school teachers of American history, American government, and civics. College seniors and recent college graduates who want to become secondary school teachers of these subjects are also eligible.

*Fellowship awards.*—This activity is comprised of fellowship awards to cover educational expenses. It also supports the Foundation's annual Summer Institute on the U.S. Constitution, which all current fellows are required to attend. The Institute is an intensive educational experience that will ensure that all fellows know the history of the framing, ratification, and implementation of the U.S. Constitution and the Bill of Rights.

*Program administration.*—This activity covers the costs of planning and the operation of the fellowship program.

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

Identification code 381–8282–0–7–502	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	1	1	1
41.0 Grants, subsidies, and contributions .....	2	1	1
99.0 Direct obligations .....	3	2	2
99.9 Total new obligations, unexpired accounts .....	3	2	2

**Employment Summary**

Identification code 381–8282–0–7–502	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	5	5	5

**JAPAN-UNITED STATES FRIENDSHIP COMMISSION**

*Trust Funds*

JAPAN-UNITED STATES FRIENDSHIP TRUST FUND

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

Identification code 382–8025–0–7–154	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....	35	34	34
<b>Receipts:</b>			
<b>Current law:</b>			
1140 Interest on Investment in Public Debt Securities, Japan-United States Friendship Commission .....	2	2	3
2000 Total: Balances and receipts .....	37	36	37
<b>Appropriations:</b>			
<b>Current law:</b>			
2101 Japan-United States Friendship Trust Fund .....	-2	-2	-2
5098 Rounding adjustment .....	-1		
5099 Balance, end of year .....	34	34	35

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

Identification code 382–8025–0–7–154	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Grants & Program Activities .....	2	2	2
0900 Total new obligations, unexpired accounts (object class 41.0) .....	2	2	2
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	2	2	2

<b>Budget authority:</b>			
<b>Appropriations, mandatory:</b>			
1201 Appropriation (special or trust fund) .....	2	2	2
1900 Budget authority (total) .....	2	2	2
1930 Total budgetary resources available .....	4	4	4
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	2	2	2

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

<b>Budget authority and outlays, net:</b>			
<b>Mandatory:</b>			
4090 Budget authority, gross .....	2	2	2
<b>Outlays, gross:</b>			
4100 Outlays from new mandatory authority .....	2	2	2
4101 Outlays from mandatory balances .....		2	
4110 Outlays, gross (total) .....	2	4	2
4180 Budget authority, net (total) .....	2	2	2
4190 Outlays, net (total) .....	2	4	2

<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	35	35	35
5001 Total investments, EOY: Federal securities: Par value .....	35	35	35

The Japan-U.S. Friendship Commission (JUSFC) is an independent Federal agency established by the United States Congress (Public Law 94–118) in 1975 to sustain the important friendship and partnership between Japan and the United States, and to strengthen this relationship through educational, cultural, and intellectual exchange. JUSFC is a grantmaking agency that supports research, education, public affairs, and exchange with Japan. Its operations and grantmaking are funded from the Japan-United States Friendship Trust Fund, which originated from payments by the Government of Japan for the return of U.S. facilities in Okinawa, and post-war assistance provided by the United States.

**LEGAL SERVICES CORPORATION**

*Federal Funds*

PAYMENT TO THE LEGAL SERVICES CORPORATION

*For payment to the Legal Services Corporation to carry out the purposes of the Legal Services Corporation Act of 1974, \$21,000,000, to be used only for the closure of the Legal Services Corporation: Provided, That the Legal Services Corporation may continue to provide locality pay to officers and employees at a rate no greater than that provided by the Federal Government to Washington, D.C.-based employees as authorized by section 5304 of title 5, United States Code, notwithstanding section 1005(d) of the Legal Services Corporation Act (42 U.S.C. 2996d(d)): Provided further, That the authorities provided in section 205 of this Act shall be applicable to the Legal Services Corporation: Provided further, That, for the purposes of section 504 of this Act, the Legal Services Corporation shall be considered an agency of the United States Government.*

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

Identification code 020–0501–0–1–752	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Payment to Legal Services Corporation .....	563	540	21
0900 Total new obligations, unexpired accounts (object class 41.0) .....	563	540	21
<b>Budgetary resources:</b>			
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	560	540	21
<b>Spending authority from offsetting collections, discretionary:</b>			
1700 Collected .....	3		
1900 Budget authority (total) .....	563	540	21

PAYMENT TO THE LEGAL SERVICES CORPORATION—Continued  
Program and Financing—Continued

Identification code 020-0501-0-1-752	2025 actual	2026 est.	2027 est.
1930 Total budgetary resources available .....	563	540	21
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	563	540	21
3020 Outlays (gross) .....	-563	-540	-21
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	563	540	21
Outlays, gross:			
4010 Outlays from new discretionary authority .....	563	540	21
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-3		
4180 Budget authority, net (total) .....	560	540	21
4190 Outlays, net (total) .....	560	540	21

The Budget proposes to eliminate Federal funding for several independent entities, including the Legal Services Corporation (LSC), as part of the Administration's plans to move the Nation towards fiscal responsibility and to redefine the proper role of the Federal Government. The Budget requests \$21 million to conduct an orderly closeout of LSC in 2027.

ADMINISTRATIVE PROVISION—LEGAL SERVICES CORPORATION

None of the funds appropriated in this Act to the Legal Services Corporation shall be expended for any purpose prohibited or limited by, or contrary to any of the provisions of, sections 501, 502, 503, 504, 505, and 506 of Public Law 105-119, and all funds appropriated in this Act to the Legal Services Corporation shall be subject to the same terms and conditions set forth in such sections, except that all references in sections 502 and 503 to 1997 and 1998 shall be deemed to refer instead to 2026 and 2027, respectively: Provided, That for the purposes of applications of such sections 501 and 502, any requirement relating to the proportion of attorneys serving on the governing body of an entity providing legal assistance shall be deemed to be satisfied if at least 33 percent of such governing body is composed of attorneys otherwise meeting the criteria established by section 1007(c) of the Legal Services Corporation Act (42 U.S.C. 2996f(c)), and section 502(2)(b)(ii) of Public Law 104-134 shall not apply.

MARINE MAMMAL COMMISSION

Federal Funds

SALARIES AND EXPENSES

For necessary expenses to carry out the closure of the Marine Mammal Commission, \$1,499,000 to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 387-2200-0-1-302	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Salaries and expenses .....	4	4	1
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	5	4	1
1930 Total budgetary resources available .....	5	4	1
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1		1
3010 New obligations, unexpired accounts .....	4	4	1
3020 Outlays (gross) .....	-5	-3	-2
3050 Unpaid obligations, end of year .....		1	

Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1		1
3200 Obligated balance, end of year .....		1	
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	5	4	1
Outlays, gross:			
4010 Outlays from new discretionary authority .....	4	3	1
4011 Outlays from discretionary balances .....	1		1
4020 Outlays, gross (total) .....	5	3	2
4180 Budget authority, net (total) .....	5	4	1
4190 Outlays, net (total) .....	5	3	2

The Marine Mammal Commission is charged by the Marine Mammal Protection Act (MMPA) of 1972 to further the conservation of marine mammals and their environment through oversight of Federal agencies' MMPA implementation. The Budget proposes to terminate funding for the agency.

Object Classification (in millions of dollars)

Identification code 387-2200-0-1-302	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	2	2	1
25.1 Advisory and assistance services .....	1	2	
99.0 Direct obligations .....	3	4	1
99.5 Adjustment for rounding .....	1		
99.9 Total new obligations, unexpired accounts .....	4	4	1

Employment Summary

Identification code 387-2200-0-1-302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	14	14	14

MERIT SYSTEMS PROTECTION BOARD

Federal Funds

SALARIES AND EXPENSES

(INCLUDING TRANSFER OF FUNDS)

For necessary expenses to carry out functions of the Merit Systems Protection Board pursuant to Reorganization Plan Numbered 2 of 1978, the Civil Service Reform Act of 1978, and the Whistleblower Protection Act of 1989 (5 U.S.C. 5509 note), including services as authorized by 5 U.S.C. 3109, rental of conference rooms in the District of Columbia and elsewhere, hire of passenger motor vehicles, direct procurement of survey printing, and not to exceed \$2,000 for official reception and representation expenses, \$44,163,000, to remain available until September 30, 2028, and in addition not to exceed \$2,345,000, to remain available until September 30, 2028, for administrative expenses to adjudicate retirement appeals to be transferred from the Civil Service Retirement and Disability Fund in amounts determined by the Merit Systems Protection Board.

Program and Financing (in millions of dollars)

Identification code 389-0100-0-1-805	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Adjudication .....	41	40	37
0002 Merit systems studies .....	2	2	2
0003 Management support .....	6	5	5
0799 Total direct obligations .....	49	47	44
0801 Salaries and Expenses (Reimbursable) .....	2	2	2
0900 Total new obligations, unexpired accounts .....	51	49	46
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	4	4	6
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	4		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	49	49	44

Spending authority from offsetting collections, discretionary:				
1700	Collected .....	3	2	2
1900	Budget authority (total) .....	52	51	46
1930	Total budgetary resources available .....	56	55	52
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-1		
1941	Unexpired unobligated balance, end of year .....	4	6	6

<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	9	7	2
3010	New obligations, unexpired accounts .....	51	49	46
3020	Outlays (gross) .....	-52	-54	-46
3041	Recoveries of prior year unpaid obligations, expired .....	-1		
3050	Unpaid obligations, end of year .....	7	2	2
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	9	7	2
3200	Obligated balance, end of year .....	7	2	2

<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	52	51	46
Outlays, gross:				
4010	Outlays from new discretionary authority .....	43	47	42
4011	Outlays from discretionary balances .....	9	7	4
4020	Outlays, gross (total) .....	52	54	46
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-3	-2	-2
4180	Budget authority, net (total) .....	49	49	44
4190	Outlays, net (total) .....	49	52	44

The Merit Systems Protection Board (MSPB) is an independent agency in the Executive Branch of the Federal Government that serves as the guardian of Federal merit systems. The Board's mission is to protect Federal merit systems and the rights of individuals within those systems. The MSPB accomplishes its mission by: hearing and deciding employee appeals from agency actions; hearing and deciding cases brought by the Office of Special Counsel involving alleged abuses of the merit systems, and other cases arising under the Board's original jurisdiction; conducting studies of the civil service and other merit systems in the Executive Branch to determine whether they are free from prohibited personnel practices; and providing oversight of the significant actions and regulations of the Office of Personnel Management (OPM) to determine whether they are in accord with merit system principles. The MSPB's inception began in 1883, when the Congress passed the Pendleton Act establishing the Civil Service Commission and a merit-based employment system for the Federal Government. The Pendleton Act grew out of the 19th century reform movement to curtail the excesses of political patronage in Government. As the Commission's responsibilities multiplied, a growing consensus emerged that it could not properly and adequately perform managerial and adjudicatory functions simultaneously. Concern over the inherent conflict of interest in the Commission's role as both rule-maker and judge was a principal motivating factor behind the enactment by the Congress of the Civil Service Reform Act of 1978. The Act replaced the Civil Service Commission with three new independent agencies: OPM, the Federal Labor Relations Authority, and MSPB. MSPB assumed the employee appeals functions of the Commission and was given the new responsibilities to perform merit systems studies and to review the significant actions of OPM.

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

Identification code 389-0100-0-1-805		2025 actual	2026 est.	2027 est.
Direct obligations:				
11.1	Personnel compensation: Full-time permanent .....	29	29	26
12.1	Civilian personnel benefits .....	10	8	8
23.1	Rental payments to GSA .....	4	4	4
23.3	Communications, utilities, and miscellaneous charges .....	1	1	1
25.2	Other services from non-Federal sources .....	1	1	1
25.3	Other goods and services from Federal sources .....	2	2	2
25.7	Operation and maintenance of equipment .....	1	1	1
31.0	Equipment .....	1	1	1
99.0	Direct obligations .....	49	47	44

99.0	Reimbursable obligations .....	2	2	2
99.9	Total new obligations, unexpired accounts .....	51	49	46

**Employment Summary**

Identification code 389-0100-0-1-805		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment .....	153	153	152
2001	Reimbursable civilian full-time equivalent employment .....	11	11	11

**MILITARY COMPENSATION AND RETIREMENT  
MODERNIZATION COMMISSION**

*Federal Funds*

MILITARY COMPENSATION AND RETIREMENT MODERNIZATION COMMISSION

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

Identification code 479-2994-0-1-054		2025 actual	2026 est.	2027 est.
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	1	1	
3020	Outlays (gross) .....		-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		

**Budget authority and outlays, net:**

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

**MORRIS K. UDALL AND STEWART L. UDALL  
FOUNDATION**

*Federal Funds*

MORRIS K. UDALL AND STEWART L. UDALL TRUST FUND

(INCLUDING TRANSFER OF FUNDS)

*The unobligated balances from amounts made available to the Morris K. Udall and Stewart L. Udall Foundation (Foundation) in prior appropriations Acts shall be available only for expenses necessary to carry out the closure of the Foundation: Provided, That any unobligated balances not needed to carry out the closure of the Foundation shall be permanently cancelled not later than September 30, 2027.*

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

Identification code 487-0900-0-1-502		2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>				
0001	Federal payment to Morris K. Udall Scholarship and Excellence in National Environmental Policy Foundation .....	2	2	
0900	Total new obligations, unexpired accounts (object class 94.0) .....	2	2	

**Budgetary resources:**

Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	2	2	
1930	Total budgetary resources available .....	2	2	

**Change in obligated balance:**

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

**Budget authority and outlays, net:**

Discretionary:				
4000	Budget authority, gross .....	2	2	

MORRIS K. UDALL AND STEWART L. UDALL TRUST FUND—Continued  
Program and Financing—Continued

Identification code 487-0900-0-1-502	2025 actual	2026 est.	2027 est.
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	2	2	.....
4180 Budget authority, net (total) .....	2	2	.....
4190 Outlays, net (total) .....	2	2	.....

The Trust Fund is invested in Treasury securities with maturities suitable to the needs of the Fund. Interest revenues from the investments fund authorized Education and The University of Arizona partner programming, including the Native American Graduate Fellowships, Parks in Focus, Scholarships, and Udall Center for Studies in Public Policy (Udall center) activities including the Udall Archives. The President's Budget proposes to eliminate funding for these programs as part of the Administration's plans to move the Nation towards fiscal responsibility and to redefine the proper role of the Federal Government.

ENVIRONMENTAL DISPUTE RESOLUTION FUND

*The unobligated balances from amounts previously made available under this heading shall be available only for expenses necessary to carry out the closure of the Morris K. Udall and Stewart L. Udall Foundation (Foundation): Provided, That such amounts shall be in addition to any other amounts available for such purposes: Provided further, That any unobligated balances not needed to carry out the closure of the Foundation shall be permanently cancelled not later than September 30, 2027.*

Program and Financing (in millions of dollars)

Identification code 487-0925-0-1-306	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Environmental dispute resolution fund .....	6	6	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	12	13	13
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	4	4	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	2	2	.....
1701 Change in uncollected payments, Federal sources .....	1	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	3	2	.....
1900 Budget authority (total) .....	7	6	.....
1930 Total budgetary resources available .....	19	19	13
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	13	13	13
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	2	.....
3010 New obligations, unexpired accounts .....	6	6	.....
3020 Outlays (gross) .....	-6	-8	.....
3050 Unpaid obligations, end of year .....	2	.....	.....
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-3	-4	-4
3070 Change in uncollected pymts, Fed sources, unexpired .....	-1	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-4	-4	-4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	-1	-2	-4
3200 Obligated balance, end of year .....	-2	-4	-4
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	7	6	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	5	6	.....
4011 Outlays from discretionary balances .....	1	2	.....
4020 Outlays, gross (total) .....	6	8	.....
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-2	-2	.....

Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-1	.....	.....
4070 Budget authority, net (discretionary) .....	4	4	.....
4080 Outlays, net (discretionary) .....	4	6	.....
4180 Budget authority, net (total) .....	4	4	.....
4190 Outlays, net (total) .....	4	6	.....

Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value .....	5	6	6
5001 Total investments, EOY: Federal securities: Par value .....	6	6	6

In 1998, Public Law 105-56 established the U.S. Institute for Environmental Conflict Resolution (U.S. Institute) as a part of the Udall Foundation. The Further Consolidated Appropriations Act, 2020 renamed the U.S. Institute as the John S. McCain III National Center for Environmental Conflict Resolution (National Center) to honor the legacy of Senator John McCain. The President's Budget proposes to eliminate funding for the National Center as part of the Administration's plans to move the Nation towards fiscal responsibility and to redefine the proper role of the Federal Government. The President's government-wide permitting streamlining and efficiency initiatives will dramatically decrease permitting timelines, which allows for the elimination of the National Center

Object Classification (in millions of dollars)

Identification code 487-0925-0-1-306	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	4	4	.....
99.0 Direct obligations .....	4	4	.....
99.0 Reimbursable obligations .....	2	2	.....
99.9 Total new obligations, unexpired accounts .....	6	6	.....

Employment Summary

Identification code 487-0925-0-1-306	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	24	26	.....

Trust Funds

MORRIS K. UDALL AND STEWART L. UDALL FOUNDATION

Special and Trust Fund Receipts (in millions of dollars)

Identification code 487-8615-0-7-502	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....	52	53	55
0198 Reconciliation adjustment .....	1	.....	.....
0199 Balance, start of year .....	53	53	55
Receipts:			
Current law:			
1130 Donations, Morris K. Udall Scholarship Fund .....	2	2	.....
1140 General Fund Payments, Morris K. Udall Scholarship Fund .....	.....	2	.....
1140 Interest on Investments, Morris K. Udall Scholarship Fund .....	3	2	.....
1199 Total current law receipts .....	5	6	.....
1999 Total receipts .....	5	6	.....
2000 Total: Balances and receipts .....	58	59	55
Appropriations:			
Current law:			
2101 Morris K. Udall and Stewart L. Udall Foundation .....	-2	-2	.....
2101 Morris K. Udall and Stewart L. Udall Foundation .....	-3	-2	.....
2199 Total current law appropriations .....	-5	-4	.....
2999 Total appropriations .....	-5	-4	.....
5099 Balance, end of year .....	53	55	55

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

Identification code 487-8615-0-7-502	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Morris K. Udall Scholarship and Excellence in National Environmental Policy Foundation .....	3	4	.....
0900 Total new obligations, unexpired accounts (object class 41.0) .....	3	4	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3	5	5
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	2	2	.....
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	3	2	.....
1900 Budget authority (total) .....	5	4	.....
1930 Total budgetary resources available .....	8	9	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	5	5	5
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	3	4	.....
3020 Outlays (gross) .....	-3	-4	.....
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	2	2	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	2	.....
Mandatory:			
4090 Budget authority, gross .....	3	2	.....
Outlays, gross:			
4100 Outlays from new mandatory authority .....	3	2	.....
4180 Budget authority, net (total) .....	5	4	.....
4190 Outlays, net (total) .....	3	4	.....
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOF: Federal securities: Par value .....	51	51	51
5001 Total investments, EOY: Federal securities: Par value .....	51	51	51

Public Law 102-259 established the Udall Foundation to award scholarships, fellowships, and internships for study related to the environment, and to Native Americans and Alaska Natives in fields related to health care and tribal public policy; connect youth to the Nation's public lands and natural resources through the Stewart L. Udall Parks In Focus Program (Parks in Focus); and provide funding to the Udall Center for Studies in Public Policy (Udall Center) at the University of Arizona to conduct policy research and outreach on the environment. The President's Budget proposes to eliminate funding for the Udall Foundation as part of the Administration's plans to move the Nation towards fiscal responsibility and to redefine the proper role of the Federal Government. The Udall Foundation duplicates scholarships and support provided to Native American and Alaskan Native students by other Federal departments.

**Employment Summary**

Identification code 487-8615-0-7-502	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	2	.....	.....

**NATIONAL ARCHIVES AND RECORDS  
ADMINISTRATION**

*Federal Funds*

OPERATING EXPENSES

For necessary expenses in connection with the administration of the National Archives and Records Administration and archived Federal records and related activities, as provided by law, and for expenses necessary for the review and declassification of documents, the activities of the Public Interest Declassification Board, the operations and maintenance of the electronic records archives, the hire of passenger motor vehicles, and for uniforms or allowances therefor, as authorized by

law (5 U.S.C. 5901), including maintenance, repairs, and cleaning, \$404,842,000, of which \$20,000,000 shall remain available until expended for expenses necessary to enhance the Federal Government's ability to electronically preserve, manage, and store Government records.

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

Identification code 088-0300-0-1-804	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Legislative Archives, Presidential Libraries, and Museum			
Services .....	132	128	125
0002 Citizen Services .....	154	141	131
0003 Agency and Related Services .....	66	65	63
0004 Facility Operations .....	64	62	66
0007 Electronic Records Initiative .....	29	49	21
0799 Total direct obligations .....	445	445	406
0888 Operating Expenses (Reimbursable) .....	2	1	1
0900 Total new obligations, unexpired accounts .....	447	446	407
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	19	23	.....
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	19	.....	.....
1021 Recoveries of prior year unpaid obligations .....	1	1	1
1070 Unobligated balance (total) .....	20	24	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	450	421	405
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	3	1	1
1900 Budget authority (total) .....	453	422	406
1930 Total budgetary resources available .....	473	446	407
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-3	.....	.....
1941 Unexpired unobligated balance, end of year .....	23	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	89	78	97
3010 New obligations, unexpired accounts .....	447	446	407
3011 Obligations ("upward adjustments"), expired accounts .....	1	.....	.....
3020 Outlays (gross) .....	-455	-426	-411
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	-1	-1
3041 Recoveries of prior year unpaid obligations, expired .....	-3	.....	.....
3050 Unpaid obligations, end of year .....	78	97	92
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	89	78	97
3200 Obligated balance, end of year .....	78	97	92
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	453	422	406
Outlays, gross:			
4010 Outlays from new discretionary authority .....	378	346	333
4011 Outlays from discretionary balances .....	77	80	78
4020 Outlays, gross (total) .....	455	426	411
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-3	-1	-1
4040 Offsets against gross budget authority and outlays (total) ....	-3	-1	-1
4180 Budget authority, net (total) .....	450	421	405
4190 Outlays, net (total) .....	452	425	410

4000 Budget authority, gross .....	453	422	406
4010 Outlays from new discretionary authority .....	378	346	333
4011 Outlays from discretionary balances .....	77	80	78
4020 Outlays, gross (total) .....	455	426	411
4030 Federal sources .....	-3	-1	-1
4040 Offsets against gross budget authority and outlays (total) ....	-3	-1	-1
4180 Budget authority, net (total) .....	450	421	405
4190 Outlays, net (total) .....	452	425	410

This appropriation provides for the operation of the Federal Government's archives and records management activities, the preservation of permanently valuable historical records, and their access and use by the public.

*Legislative Archives, Presidential Libraries, and Museum Services.*—This activity provides for the Center for Legislative Archives and the White House Liaison Division, which provide records management services to Congress and the White House; the Presidential Libraries of sixteen former Presidents; and nationwide education, outreach, and exhibits programs, including the National Archives Museum in Washington, D.C.

*Citizen Services.*—This activity provides for public access to and engagement with permanently valuable Federal Government records by the researcher community and the general public at public research rooms, online

OPERATING EXPENSES—Continued

at [www.archives.gov](http://www.archives.gov), and through innovative tools and technology to support collaboration with the public.

**Agency and Related Services.**—This activity provides for the services NARA provides to other Federal agencies, including records management, appropriate declassification of classified national security information, oversight of the classification system and controlled, unclassified information, and improvements to the administration of the Freedom of Information Act by the Office of Government Information Services; the electronic records management activities of the Electronic Records Archives system; and publication of the Federal Register and U.S. Statutes-at-Large.

**Facility Operations.**—This activity provides for the operations and maintenance of NARA facilities.

**Electronic Records Initiative.**—This activity provides for expenses necessary to enhance the Federal Government's ability to electronically preserve, manage, and store Government records.

Object Classification (in millions of dollars)

Identification code 088-0300-0-1-804	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	175	157	157
11.5 Other personnel compensation .....	4	3	3
11.9 Total personnel compensation .....	179	160	160
12.1 Civilian personnel benefits .....	66	62	59
13.0 Benefits for former personnel .....	1		
22.0 Transportation of things .....	1	4	1
23.1 Rental payments to GSA .....	8	6	7
23.2 Rental payments to others .....	1	1	1
23.3 Communications, utilities, and miscellaneous charges .....	14	13	13
25.1 Advisory and assistance services .....	6	10	10
25.2 Other services from non-Federal sources .....	34	38	26
25.3 Other goods and services from Federal sources .....	29	25	26
25.4 Operation and maintenance of facilities .....	37	40	42
25.7 Operation and maintenance of equipment .....	40	48	30
26.0 Supplies and materials .....	1	2	3
31.0 Equipment .....	26	34	26
32.0 Land and structures .....	2	2	2
99.0 Direct obligations .....	445	445	406
99.0 Reimbursable obligations .....	2	1	1
99.9 Total new obligations, unexpired accounts .....	447	446	407

Employment Summary

Identification code 088-0300-0-1-804	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	1,525	1,448	1,448
2001 Reimbursable civilian full-time equivalent employment .....	18	18	18

OFFICE OF INSPECTOR GENERAL

For necessary expenses of the Office of Inspector General in carrying out the provisions of the Inspector General Reform Act of 2008, Public Law 110-409, 122 Stat. 4302-16 (2008), and the Inspector General Act of 1978 (5 U.S.C. 401 et seq.), as amended, and for the hire of passenger motor vehicles, \$5,328,000.

Program and Financing (in millions of dollars)

Identification code 088-0305-0-1-804	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Office of Inspector General .....	4	6	5
<b>Budgetary resources:</b>			
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	6	6	5
1930 Total budgetary resources available .....	6	6	5
<b>Memorandum (non-add) entries:</b>			
1940 Unobligated balance expiring .....	-2		

Change in obligated balance:

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	1		1
3010 New obligations, unexpired accounts .....	4	6	5
3020 Outlays (gross) .....	-5	-5	-6
3050 Unpaid obligations, end of year .....		1	
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	1		1
3200 Obligated balance, end of year .....		1	

Budget authority and outlays, net:

<b>Discretionary:</b>			
4000 Budget authority, gross .....	6	6	5
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	4	5	5
4011 Outlays from discretionary balances .....	1		1
4020 Outlays, gross (total) .....	5	5	6
4180 Budget authority, net (total) .....	6	6	5
4190 Outlays, net (total) .....	5	5	6

The Office of Inspector General (OIG) provides independent audits, investigations, and other services; and serves as an independent, internal advocate to promote economy, efficiency, and effectiveness at NARA. The Inspector General Act of 1978, as amended, established the OIG's independent role and general responsibilities. The OIG investigates misconduct, evaluates NARA's performance, makes recommendations for improvements, and follows up to ensure economical, efficient, and effective operations and compliance with laws, policies, and regulations.

Object Classification (in millions of dollars)

Identification code 088-0305-0-1-804	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	2	3	3
12.1 Civilian personnel benefits .....	1	1	1
25.1 Advisory and assistance services .....	1	2	1
99.9 Total new obligations, unexpired accounts .....	4	6	5

Employment Summary

Identification code 088-0305-0-1-804	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	11	20	20

REPAIRS AND RESTORATION

For the repair, alteration, and improvement of archives facilities, and to provide adequate storage for holdings, \$9,500,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 088-0302-0-1-804	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Repairs and Restoration (Direct) .....	33	40	27
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	72	47	17
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	8	8	10
<b>Spending authority from offsetting collections, discretionary:</b>			
1700 Collected .....		2	
1900 Budget authority (total) .....	8	10	10
1930 Total budgetary resources available .....	80	57	27
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	47	17	
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	18	27	3
3010 New obligations, unexpired accounts .....	33	40	27
3020 Outlays (gross) .....	-24	-64	-30
3050 Unpaid obligations, end of year .....	27	3	

Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	18	27	3
3200	Obligated balance, end of year .....	27	3	
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	8	10	10
Outlays, gross:				
4010	Outlays from new discretionary authority .....	8	9	9
4011	Outlays from discretionary balances .....	16	55	21
4020	Outlays, gross (total) .....	24	64	30
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....		-2	
4180	Budget authority, net (total) .....	8	8	10
4190	Outlays, net (total) .....	24	62	30

This appropriation provides for the repair, alteration, and improvement of National Archives facilities and Presidential Libraries nationwide. Funding provided allows NARA to maintain a safe environment for public visitors and researchers, NARA employees, and the permanently valuable Federal Government records stored in NARA buildings.

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

Identification code 088-0302-0-1-804				
	2025 actual	2026 est.	2027 est.	
Direct obligations:				
25.1	Advisory and assistance services .....	2		
25.2	Other services from non-Federal sources .....	4		
25.4	Operation and maintenance of facilities .....	2		
32.0	Land and structures .....	15	27	16
41.0	Grants, subsidies, and contributions .....	10	13	11
99.9	Total new obligations, unexpired accounts .....	33	40	27

NATIONAL HISTORICAL PUBLICATIONS AND RECORDS COMMISSION  
GRANTS PROGRAM

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

Identification code 088-0301-0-1-804				
	2025 actual	2026 est.	2027 est.	
<b>Obligations by program activity:</b>				
0001	National Historical Publications and Records Commission (Direct) .....	2	27	4
0900	Total new obligations, unexpired accounts (object class 41.0) .....	2	27	4

<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	7	16	8
1021	Recoveries of prior year unpaid obligations .....	1		
1070	Unobligated balance (total) .....	8	16	8
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	10	19	
1930	Total budgetary resources available .....	18	35	8
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	16	8	4

<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	72	52	24
3010	New obligations, unexpired accounts .....	2	27	4
3020	Outlays (gross) .....	-21	-55	-20
3040	Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050	Unpaid obligations, end of year .....	52	24	8
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	72	52	24
3200	Obligated balance, end of year .....	52	24	8

<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	10	19	
Outlays, gross:				
4010	Outlays from new discretionary authority .....	1	2	

4011	Outlays from discretionary balances .....	20	53	20
4020	Outlays, gross (total) .....	21	55	20
4180	Budget authority, net (total) .....	10	19	
4190	Outlays, net (total) .....	21	55	20

The Budget does not include funding for the National Historical Publications and Records Commission (NHPRC) grants program.

RECORDS CENTER REVOLVING FUND

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

Identification code 088-4578-0-4-804				
	2025 actual	2026 est.	2027 est.	
<b>Obligations by program activity:</b>				
0001	Direct program activity .....	1		
0801	Records Center Revolving Fund (Reimbursable) .....	230	235	235
0900	Total new obligations, unexpired accounts .....	231	235	235

<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	29	23	18
1021	Recoveries of prior year unpaid obligations .....	3	2	2
1070	Unobligated balance (total) .....	32	25	20
Budget authority:				
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	232	228	230
1701	Change in uncollected payments, Federal sources .....	-10		
1750	Spending auth from offsetting collections, disc (total) .....	222	228	230
1900	Budget authority (total) .....	222	228	230
1930	Total budgetary resources available .....	254	253	250
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	23	18	15

<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	41	34	39
3010	New obligations, unexpired accounts .....	231	235	235
3020	Outlays (gross) .....	-235	-228	-230
3040	Recoveries of prior year unpaid obligations, unexpired .....	-3	-2	-2
3050	Unpaid obligations, end of year .....	34	39	42
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-38	-28	-28
3070	Change in uncollected pymts, Fed sources, unexpired .....	10		
3090	Uncollected pymts, Fed sources, end of year .....	-28	-28	-28
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	3	6	11
3200	Obligated balance, end of year .....	6	11	14

<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	222	228	230
Outlays, gross:				
4010	Outlays from new discretionary authority .....	208	198	200
4011	Outlays from discretionary balances .....	27	30	30
4020	Outlays, gross (total) .....	235	228	230
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-230	-228	-230
4033	Non-Federal sources .....	-2		
4040	Offsets against gross budget authority and outlays (total) ....	-232	-228	-230
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	10		
4060	Additional offsets against budget authority only (total) .....	10		
4070	Budget authority, net (discretionary) .....			
4080	Outlays, net (discretionary) .....	3		
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....	3		

This full cost recovery revolving fund provides for the storage and related services that NARA Records Centers provide to Federal agency customers. NARA Federal Records Centers provide low-cost, high-quality storage and related services, including: transfer, reference, re-file, and disposal services for temporary and pre-archival Federal Government records.

RECORDS CENTER REVOLVING FUND—Continued

Object Classification (in millions of dollars)

Identification code 088-4578-0-4-804	2025 actual	2026 est.	2027 est.
<b>Reimbursable obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	80	79	79
11.5 Other personnel compensation .....	5	5	5
11.9 Total personnel compensation .....	85	84	84
12.1 Civilian personnel benefits .....	33	29	29
22.0 Transportation of things .....	3	4	4
23.1 Rental payments to GSA .....	53	54	54
23.2 Rental payments to others .....	1	5	5
23.3 Communications, utilities, and miscellaneous charges .....	5	5	5
25.1 Advisory and assistance services .....	3	5	5
25.2 Other services from non-Federal sources .....	3	10	10
25.3 Other goods and services from Federal sources .....	12	11	11
25.4 Operation and maintenance of facilities .....	2	2	2
25.7 Operation and maintenance of equipment .....	10	10	10
26.0 Supplies and materials .....	1	2	2
31.0 Equipment .....	14	12	12
32.0 Land and structures .....	6	2	2
99.0 Reimbursable obligations .....	231	235	235
99.9 Total new obligations, unexpired accounts .....	231	235	235

Employment Summary

Identification code 088-4578-0-4-804	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment .....	1,164	1,092	1,092

Trust Funds

NATIONAL ARCHIVES GIFT FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 088-8127-0-7-804	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....	2		
0198 Reconciliation adjustment .....	-2		
0199 Balance, start of year .....			
<b>Receipts:</b>			
<b>Current law:</b>			
1130 Gifts and Bequests, National Archives Gift Fund .....	3	1	1
1130 Interest and Dividends on Non-Federal Securities, National Archives Gift Fund .....	1	1	1
1130 Realized Gains on Non-Federal Securities, National Archives Gift Fund .....		1	1
1130 Proceeds from Non-Federal Securities not Immediately Reinvested, National Archives Gift Fund .....	1	1	1
1140 Earnings on Investments in Federal Securities, National Archives Gift Fund .....	1	1	1
1198 Rounding adjustment .....	-1	-1	-2
1199 Total current law receipts .....	5	4	3
1999 Total receipts .....	5	4	3
2000 Total: Balances and receipts .....	5	4	3
<b>Appropriations:</b>			
<b>Current law:</b>			
2101 National Archives Gift Fund .....	-5	-4	-3
5099 Balance, end of year .....			

Program and Financing (in millions of dollars)

Identification code 088-8127-0-7-804	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0801 National Archives Gift Fund (Reimbursable) .....	11	8	3
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	14	8	4
<b>Budget authority:</b>			
<b>Appropriations, mandatory:</b>			
1201 Appropriation (special or trust fund) .....	5	4	3
1930 Total budgetary resources available .....	19	12	7

<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	8	4	4

<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	3	4
3010 New obligations, unexpired accounts .....	11	8	3
3020 Outlays (gross) .....	-9	-7	-5
3050 Unpaid obligations, end of year .....	3	4	2
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	1	3	4
3200 Obligated balance, end of year .....	3	4	2

<b>Budget authority and outlays, net:</b>			
<b>Mandatory:</b>			
4090 Budget authority, gross .....	5	4	3
<b>Outlays, gross:</b>			
4100 Outlays from new mandatory authority .....	5	3	2
4101 Outlays from mandatory balances .....	4	4	3
4110 Outlays, gross (total) .....	9	7	5
4180 Budget authority, net (total) .....	5	4	3
4190 Outlays, net (total) .....	9	7	5

<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	14	11	11
5001 Total investments, EOY: Federal securities: Par value .....	11	11	11
5010 Total investments, SOY: non-Fed securities: Market value .....	20	21	
5011 Total investments, EOY: non-Fed securities: Market value .....	21		

The National Archives Trust Fund Board may accept conditional and unconditional gifts or bequests of money, securities, or other personal property for the benefit of NARA activities. NARA receives endowments from private foundations to offset a portion of the operating costs of Presidential Libraries.

Object Classification (in millions of dollars)

Identification code 088-8127-0-7-804	2025 actual	2026 est.	2027 est.
<b>Reimbursable obligations:</b>			
25.1 Advisory and assistance services .....	1		
25.2 Other services from non-Federal sources .....	6	3	1
25.3 Other goods and services from Federal sources .....	1	2	1
31.0 Equipment .....	1	1	
33.0 Investments and loans .....	1	1	1
94.0 Financial transfers .....	1	1	
99.9 Total new obligations, unexpired accounts .....	11	8	3

NATIONAL ARCHIVES TRUST FUND

Program and Financing (in millions of dollars)

Identification code 088-8436-0-8-804	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0801 Sales .....	18	4	2
0802 Presidential libraries .....		13	12
0900 Total new obligations, unexpired accounts .....	18	17	14

<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	5	4	2
1021 Recoveries of prior year unpaid obligations .....	1	2	1
1033 Recoveries of prior year paid obligations .....	3		
1070 Unobligated balance (total) .....	9	6	3
<b>Budget authority:</b>			
<b>Spending authority from offsetting collections, mandatory:</b>			
1800 Collected .....	13	13	13
1930 Total budgetary resources available .....	22	19	16
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	4	2	2

<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	3	5
3010 New obligations, unexpired accounts .....	18	17	14
3020 Outlays (gross) .....	-16	-13	-13

3040	Recoveries of prior year unpaid obligations, unexpired .....	-1	-2	-1
3050	Unpaid obligations, end of year .....	3	5	5
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	2	3	5
3200	Obligated balance, end of year .....	3	5	5
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	13	13	13
Outlays, gross:				
4100	Outlays from new mandatory authority .....	13	10	10
4101	Outlays from mandatory balances .....	3	3	3
4110	Outlays, gross (total) .....	16	13	13
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources .....	-16	-13	-13
Additional offsets against gross budget authority only:				
4143	Recoveries of prior year paid obligations, unexpired accounts .....	3		
4160	Budget authority, net (mandatory) .....			
4170	Outlays, net (mandatory) .....			
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....			
<b>Memorandum (non-add) entries:</b>				
5000	Total investments, SOY: Federal securities: Par value .....	7	7	7
5001	Total investments, EOY: Federal securities: Par value .....	7	7	7
5010	Total investments, SOY: non-Fed securities: Market value .....	89	97	97
5011	Total investments, EOY: non-Fed securities: Market value .....	97	97	97
5090	Unexpired unavailable balance, SOY: Offsetting collections .....	1	1	1
5092	Unexpired unavailable balance, EOY: Offsetting collections .....	1	1	1

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

Identification code 088-8436-0-8-804	2025 actual	2026 est.	2027 est.	
Reimbursable obligations:				
11.1	Personnel compensation: Full-time permanent .....	4	4	4
12.1	Civilian personnel benefits .....	1	2	2
25.2	Other services from non-Federal sources .....	5	4	3
25.3	Other goods and services from Federal sources .....	1	1	1
26.0	Supplies and materials .....	1	1	1
31.0	Equipment .....	1	1	
33.0	Investments and loans .....	5	4	3
99.0	Reimbursable obligations .....	18	17	14
99.9	Total new obligations, unexpired accounts .....	18	17	14

**Employment Summary**

Identification code 088-8436-0-8-804	2025 actual	2026 est.	2027 est.	
2001	Reimbursable civilian full-time equivalent employment .....	46	50	50

**NATIONAL CAPITAL PLANNING COMMISSION**

**Federal Funds**

**SALARIES AND EXPENSES**

For necessary expenses of the National Capital Planning Commission under chapter 87 of title 40, United States Code, including services as authorized by 5 U.S.C. 3109, \$8,759,000: Provided, That one-quarter of 1 percent of the funds provided under this heading may be used for official reception and representational expenses associated with hosting international visitors engaged in the planning and physical development of world capitals.

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

Identification code 394-2500-0-1-451	2025 actual	2026 est.	2027 est.	
<b>Obligations by program activity:</b>				
0001	Salaries and expenses .....	8	9	9
0801	Reimbursable program activity .....	4	3	
0900	Total new obligations, unexpired accounts .....	12	12	9
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	7	4	1
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	9	9	9
1900	Budget authority (total) .....	9	9	9
1930	Total budgetary resources available .....	16	13	10
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	4	1	1
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	2	3	3
3010	New obligations, unexpired accounts .....	12	12	9
3020	Outlays (gross) .....	-11	-12	-12
3050	Unpaid obligations, end of year .....	3	3	
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	2	3	3
3200	Obligated balance, end of year .....	3	3	
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	9	9	9
Outlays, gross:				
4010	Outlays from new discretionary authority .....	8	8	8
4011	Outlays from discretionary balances .....	3	4	4
4020	Outlays, gross (total) .....	11	12	12
4180	Budget authority, net (total) .....	9	9	9
4190	Outlays, net (total) .....	11	12	12

The National Capital Planning Commission (NCPC) is the central planning agency for the Federal Government in the National Capital Region. The Commission provides overall planning guidance for Federal land and buildings in the region by reviewing the design of Federal and certain local projects, overseeing long-range planning for future development, and monitoring capital investment by Federal agencies. NCPC will continue to work with the District of Columbia and Federal and regional partners to develop comprehensive policies and planning initiatives that support the Federal interest and contribute to the best urban design, infrastructure, resource, and land-use outcomes for the Region. In addition, NCPC will continue to ensure that all Federal development in the Region meets the highest design standards and will review Federal plans for regional capital improvements.

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

Identification code 394-2500-0-1-451	2025 actual	2026 est.	2027 est.	
Direct obligations:				
11.1	Personnel compensation: Full-time permanent .....	4	4	4
12.1	Civilian personnel benefits .....	2	2	2
23.1	Rental payments to GSA .....		1	1
23.2	Rental payments to others .....	1		
25.1	Advisory and assistance services .....		1	1
25.3	Other goods and services from Federal sources .....	1	1	1
99.0	Direct obligations .....	8	9	9
99.0	Reimbursable obligations .....	4	3	
99.9	Total new obligations, unexpired accounts .....	12	12	9

SALARIES AND EXPENSES—Continued  
Employment Summary

Identification code 394–2500–0–1–451	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	30	30	30

NATIONAL COMMISSION ON MILITARY, NATIONAL,  
AND PUBLIC SERVICE

Federal Funds

NATIONAL COMMISSION ON MILITARY, NATIONAL, AND PUBLIC SERVICE

Program and Financing (in millions of dollars)

Identification code 236–2978–0–1–054	2025 actual	2026 est.	2027 est.
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	2	
3020 Outlays (gross) .....		-2	
3050 Unpaid obligations, end of year .....	2		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2	2	
3200 Obligated balance, end of year .....	2		
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....		2	
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....		2	

NATIONAL COMMISSION ON MILITARY AVIATION  
SAFETY

Federal Funds

NATIONAL COMMISSION ON MILITARY AVIATION SAFETY

Program and Financing (in millions of dollars)

Identification code 246–2865–0–1–054	2025 actual	2026 est.	2027 est.
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	
3020 Outlays (gross) .....		-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	
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....		1	

NATIONAL COUNCIL ON DISABILITY

Federal Funds

SALARIES AND EXPENSES

For expenses necessary for the National Council on Disability as authorized by title IV of the Rehabilitation Act of 1973, \$3,850,000.

Program and Financing (in millions of dollars)

Identification code 413–3500–0–1–506	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Salaries and expenses .....	4	3	3
0002 Other services from non-Federal sources .....		1	1
0900 Total new obligations, unexpired accounts .....	4	4	4
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	4	4	4
1930 Total budgetary resources available .....	4	4	4
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....		1	
3010 New obligations, unexpired accounts .....	4	4	4
3020 Outlays (gross) .....	-3	-5	-4
3050 Unpaid obligations, end of year .....	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....		1	
3200 Obligated balance, end of year .....	1		
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	4	4	4
Outlays, gross:			
4010 Outlays from new discretionary authority .....	3	4	4
4011 Outlays from discretionary balances .....		1	
4020 Outlays, gross (total) .....	3	5	4
4180 Budget authority, net (total) .....	4	4	4
4190 Outlays, net (total) .....	3	5	4

The National Council on Disability (NCD), an independent Federal agency, is composed of nine members appointed by the President and the Congress. Established under the Rehabilitation Act of 1973, as amended by the Workforce Innovation and Opportunity Act, the NCD is responsible for reviewing the Federal Government's laws, programs, and policies which affect people with disabilities. The NCD also makes recommendations on issues affecting individuals with disabilities and their families to the President; the Congress; the Rehabilitation Services Administration; the National Institute on Disability, Independent Living, and Rehabilitation Research; and other Federal Departments and agencies.

Object Classification (in millions of dollars)

Identification code 413–3500–0–1–506	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	2	2	2
25.2 Other services from non-Federal sources .....	1	1	1
99.0 Direct obligations .....	3	3	3
99.5 Adjustment for rounding .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	4	4	4

Employment Summary

Identification code 413–3500–0–1–506	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	11	11	11

**NATIONAL CREDIT UNION ADMINISTRATION**

*Federal Funds*  
OPERATING FUND

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

Identification code 025-4056-0-3-373	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0801 Safeguard Federally Insured Credit Unions .....	252	213	209
0803 Enable Access to Cooperative Financial Services .....	18	14	14
0804 Strengthen NCUA's Capabilities and Performance .....	105	116	94
0805 Office of Inspector General .....	4	3	3
0900 Total new obligations, unexpired accounts .....	379	346	320
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	185	206	206
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	396	346	320
1801 Change in uncollected payments, Federal sources .....	4		
1850 Spending auth from offsetting collections, mand (total) .....	400	346	320
1930 Total budgetary resources available .....	585	552	526
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	206	206	206
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	72	62	3
3010 New obligations, unexpired accounts .....	379	346	320
3020 Outlays (gross) .....	-389	-405	-321
3050 Unpaid obligations, end of year .....	62	3	2
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-107	-111	-111
3070 Change in uncollected pymts, Fed sources, unexpired .....	-4		
3090 Uncollected pymts, Fed sources, end of year .....	-111	-111	-111
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	-35	-49	-108
3200 Obligated balance, end of year .....	-49	-108	-109
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	400	346	320
Outlays, gross:			
4100 Outlays from new mandatory authority .....	255	329	304
4101 Outlays from mandatory balances .....	134	76	17
4110 Outlays, gross (total) .....	389	405	321
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-244	-218	-195
4121 Interest on Federal securities .....	-6	-6	-5
4123 Non-Federal sources .....	-4		
4124 Offsetting governmental collections .....	-142	-122	-120
4130 Offsets against gross budget authority and outlays (total) ...	-396	-346	-320
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-4		
4160 Budget authority, net (mandatory) .....			
4170 Outlays, net (mandatory) .....	-7	59	1
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-7	59	1
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	127	134	141
5001 Total investments, EOY: Federal securities: Par value .....	134	141	148

The mission of the National Credit Union Administration (NCUA) is to enable access to financial services by facilitating safe, sound, and resilient credit unions. Credit unions are member-owned, cooperative associations organized for the purpose of promoting thrift and creating a source of credit for members. As of September 30, 2025, there were 4,331 federally-insured credit unions with nearly \$2.4 trillion in total assets.

NCUA, through its Operating Fund, conducts activities prescribed by the Federal Credit Union Act of 1934, which include: 1) chartering new Federal credit unions; 2) approving field of membership applications of Federal

credit unions; 3) promulgating regulations and providing guidance; 4) performing regulatory compliance and safety and soundness examinations; 5) implementing and administering enforcement actions, such as prohibition orders, orders to cease and desist, orders of conservatorship and orders of liquidation; and 6) administering the National Credit Union Share Insurance Fund (SIF), which provides insurance to Federal credit unions (FCUs) and federally-insured state-chartered credit unions (FISCUs).

NCUA funds its activities through operating fees levied on all FCUs, and through reimbursements from the SIF, which is funded by FCUs and FISCUs.

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

Identification code 025-4056-0-3-373	2025 actual	2026 est.	2027 est.
11.1 Reimbursable obligations: Personnel compensation: Full-time permanent .....	206	180	170
11.9 Total personnel compensation .....	206	180	170
12.1 Civilian personnel benefits .....	88	81	76
21.0 Travel and transportation of persons .....	15	23	18
23.2 Rental payments to others .....	2	1	1
23.3 Communications, utilities, and miscellaneous charges .....	3	8	5
25.2 Other services from non-Federal sources .....	38	22	14
25.3 Other goods and services from Federal sources .....	8	8	8
25.4 Operation and maintenance of facilities .....	3	3	3
26.0 Supplies and materials .....	1	1	1
31.0 Equipment .....	15	19	24
99.9 Total new obligations, unexpired accounts .....	379	346	320

**Employment Summary**

Identification code 025-4056-0-3-373	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment .....	1,189	967	967

**CREDIT UNION SHARE INSURANCE FUND**

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

Identification code 025-4468-0-3-373	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0801 Payments to the Operating Fund for services and facilities .....	246	198	195
0802 Other Administrative Expenses .....	4	5	5
0804 Liquidation Expenses .....	27	268	304
0806 Credit Union Refunds .....	228		
0900 Total new obligations, unexpired accounts .....	505	471	504
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	22,098	23,054	24,077
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	1,448	1,494	2,271
1801 Change in uncollected payments, Federal sources .....	13		
1850 Spending auth from offsetting collections, mand (total) .....	1,461	1,494	2,271
1930 Total budgetary resources available .....	23,559	24,548	26,348
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	23,054	24,077	25,844
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	201	189	
3010 New obligations, unexpired accounts .....	505	471	504
3020 Outlays (gross) .....	-517	-660	-504
3050 Unpaid obligations, end of year .....	189		
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-91	-104	-104
3070 Change in uncollected pymts, Fed sources, unexpired .....	-13		
3090 Uncollected pymts, Fed sources, end of year .....	-104	-104	-104
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	110	85	-104
3200 Obligated balance, end of year .....	85	-104	-104

CREDIT UNION SHARE INSURANCE FUND—Continued  
Program and Financing—Continued

Identification code 025-4468-0-3-373	2025 actual	2026 est.	2027 est.
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	1,461	1,494	2,271
Outlays, gross:			
4100 Outlays from new mandatory authority .....	348	471	504
4101 Outlays from mandatory balances .....	169	189	.....
4110 Outlays, gross (total) .....	517	660	504
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4121 Interest on Federal securities .....	-599	-767	-924
4123 Non-Federal sources .....	-72	-20	-47
4124 Offsetting governmental collections .....	-777	-707	-1,300
4130 Offsets against gross budget authority and outlays (total) ....	-1,448	-1,494	-2,271
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-13	.....	.....
4160 Budget authority, net (mandatory) .....	.....	.....	.....
4170 Outlays, net (mandatory) .....	-931	-834	-1,767
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	-931	-834	-1,767
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	22,782	24,156	25,179
5001 Total investments, EOY: Federal securities: Par value .....	24,156	25,179	26,946

The primary purpose of the National Credit Union Share Insurance Fund (SIF) is to provide insurance for deposits of member accounts (also known as insured member shares) for the 145 million members in federally-chartered credit unions and state-chartered credit unions that qualify for insurance under the Federal Credit Union Act. As of September 30, 2025, 4,331 Federal- and state-chartered credit unions and 11 corporate credit unions were insured by the SIF, with insured member shares of \$1.8 trillion, an increase of approximately \$76 billion, or 4.3 percent, year-on-year.

Following a cost allocation method that distributes NCUA costs between its insurance and regulatory functions, the SIF reimburses the NCUA Operating Fund for its share of administrative costs. In calendar year 2025, the SIF paid reimbursements of approximately \$246 million to the Operating Fund.

The NCUA Board maintained the SIF's normal operating level at 1.33 percent of insured shares in 2025. The normal operating level is the Fund's equity level above which the Board would be expected to authorize distributions to insured credit unions.

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

Identification code 025-4468-0-3-373	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
25.2 Other services from non-Federal sources .....	4	5	5
25.3 Other goods and services from Federal sources .....	246	198	195
42.0 Liquidation Expenses .....	27	268	304
44.0 Credit Union Refunds .....	228	.....	.....
99.9 Total new obligations, unexpired accounts .....	505	471	504

CENTRAL LIQUIDITY FACILITY

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

Identification code 025-4470-0-3-373	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0801 Membership Activity .....	20	35	.....
0802 Administration .....	2	2	2
0809 Reimbursable program activities, subtotal .....	22	37	2
0900 Total new obligations, unexpired accounts .....	22	37	2

**Budgetary resources:**

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	962	1,009	1,052
Budget authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....	1	.....	.....
Spending authority from offsetting collections, mandatory:			
1800 Offsetting Collections (Subscribed Stock, CCU Guarantee Program) .....	27	.....	.....
1800 Offsetting Collections (Subscribed Stock) .....	.....	40	40
1800 Offsetting Collections (Interest) .....	41	40	40
1801 Change in uncollected payments, Federal sources .....	1	.....	.....
1825 Spending authority from offsetting collections applied to repay debt .....	-1	.....	.....
1850 Spending auth from offsetting collections, mand (total) .....	68	80	80
1900 Budget authority (total) .....	69	80	80
1930 Total budgetary resources available .....	1,031	1,089	1,132
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1,009	1,052	1,130

**Change in obligated balance:**

Unpaid obligations:			
3010 New obligations, unexpired accounts .....	22	37	2
3020 Outlays (gross) .....	-22	-37	-2
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-5	-6	-6
3070 Change in uncollected pymts, Fed sources, unexpired .....	-1	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-6	-6	-6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	-5	-6	-6
3200 Obligated balance, end of year .....	-6	-6	-6

**Budget authority and outlays, net:**

Mandatory:			
4090 Budget authority, gross .....	69	80	80
Outlays, gross:			
4100 Outlays from new mandatory authority .....	20	37	2
4101 Outlays from mandatory balances .....	2	.....	.....
4110 Outlays, gross (total) .....	22	37	2
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4121 Interest on Federal securities .....	-41	-40	-40
4123 Non-Federal sources .....	-27	-40	-40
4130 Offsets against gross budget authority and outlays (total) ....	-68	-80	-80
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-1	.....	.....
4160 Budget authority, net (mandatory) .....	.....	.....	.....
4170 Outlays, net (mandatory) .....	-46	-43	-78
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	-46	-43	-78

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

5000 Total investments, SOY: Federal securities: Par value .....	966	1,011	1,056
5001 Total investments, EOY: Federal securities: Par value .....	1,011	1,056	1,101

The purpose of the Central Liquidity Facility (CLF), established under Title III of the Federal Credit Union (FCU) Act, is to improve the general financial stability of member credit unions by lending, subject to statutory limitations, to member credit unions experiencing unusual or unexpected liquidity shortfalls. The two primary sources of funds for the CLF are stock subscriptions from member credit unions and access to borrowing from the Federal Financing Bank.

As of December 31, 2025, the borrowing authority of the CLF was \$22.0 billion.

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

Identification code 025-4470-0-3-373	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
25.3 Other goods and services from Federal sources .....	2	2	2
44.0 Membership Activity .....	20	35	.....
99.9 Total new obligations, unexpired accounts .....	22	37	2

COMMUNITY DEVELOPMENT REVOLVING LOAN FUND

Program and Financing (in millions of dollars)

Identification code 025-4472-0-3-373	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Technical assistance grants .....	2	3	3
0801 Loans .....	1	1	1
0900 Total new obligations, unexpired accounts .....	2	4	4
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	13	15	14
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	3		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	3	3	
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	1		1
1900 Budget authority (total) .....	4	3	1
1930 Total budgetary resources available .....	17	18	15
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	15	14	11
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	6	5	1
3010 New obligations, unexpired accounts .....	2	4	4
3020 Outlays (gross) .....	-3	-8	-1
3050 Unpaid obligations, end of year .....	5	1	4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	6	5	1
3200 Obligated balance, end of year .....	5	1	4
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	3	3	
Outlays, gross:			
4010 Outlays from new discretionary authority .....		3	
4011 Outlays from discretionary balances .....	2		
4020 Outlays, gross (total) .....	2	3	
Mandatory:			
4090 Budget authority, gross .....	1		1
Outlays, gross:			
4100 Outlays from new mandatory authority .....			1
4101 Outlays from mandatory balances .....	1	5	
4110 Outlays, gross (total) .....	1	5	1
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-1		-1
4180 Budget authority, net (total) .....	3	3	
4190 Outlays, net (total) .....	2	8	
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	11	11	11
5001 Total investments, EOY: Federal securities: Par value .....	11	11	11

Status of Direct Loans (in millions of dollars)

Identification code 025-4472-0-3-373	2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	3	3	4
1231 Disbursements: Direct loan disbursements .....	2	1	1
1251 Repayments: Repayments and prepayments .....	-2		-1
1290 Outstanding, end of year .....	3	4	4

The Community Development Revolving Loan Fund (CDRLF) was established by Congress in 1979 with a \$6 million appropriation to assist credit unions serving low-income communities to: 1) provide financial services to their communities; 2) stimulate economic activities in their communities, resulting in increased income and employment; and 3) operate more efficiently. CDRLF funds a revolving loan program and a technical assistance grant program. The Budget does not propose new resources for CDRLF.

Object Classification (in millions of dollars)

Identification code 025-4472-0-3-373	2025 actual	2026 est.	2027 est.
41.0 Direct obligations: Grants, subsidies, and contributions .....	2	3	3
33.0 Reimbursable obligations: Investments and loans .....		1	1
99.0 Reimbursable obligations .....		1	1
99.9 Total new obligations, unexpired accounts .....	2	4	4

NATIONAL ENDOWMENT FOR THE ARTS

Federal Funds

GRANTS AND ADMINISTRATION

For necessary expenses to carry out the closure of the National Endowment for the Arts, \$29,000,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 417-0100-0-1-503	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Promotion of the arts .....	137	163	
0003 Program support .....	2	2	
0004 Salaries and expenses .....	36	42	29
0799 Total direct obligations .....	175	207	29
0801 Reimbursable program activity .....	1	1	
0900 Total new obligations, unexpired accounts .....	176	208	29
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	24	65	73
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	23	63	
1021 Recoveries of prior year unpaid obligations .....	9	8	4
1070 Unobligated balance (total) .....	33	73	77
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	207	207	29
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1	1	
1900 Budget authority (total) .....	208	208	29
1930 Total budgetary resources available .....	241	281	106
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	65	73	77
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	216	149	181
3010 New obligations, unexpired accounts .....	176	208	29
3020 Outlays (gross) .....	-234	-168	-206
3040 Recoveries of prior year unpaid obligations, unexpired .....	-9	-8	-4
3050 Unpaid obligations, end of year .....	149	181	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	216	149	181
3200 Obligated balance, end of year .....	149	181	
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	208	208	29
Outlays, gross:			
4010 Outlays from new discretionary authority .....	55	75	29
4011 Outlays from discretionary balances .....	177	93	177
4020 Outlays, gross (total) .....	232	168	206
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-1	-1	
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	2		
4180 Budget authority, net (total) .....	207	207	29
4190 Outlays, net (total) .....	233	167	206

The Budget proposes to eliminate funding for several independent agencies, including the National Endowment for the Arts. The Budget requests \$29 million to conduct an orderly closeout of the agency beginning in fiscal year 2027.

GRANTS AND ADMINISTRATION—Continued  
Object Classification (in millions of dollars)

Identification code 417-0100-0-1-503	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	18	19	12
11.3 Other than full-time permanent .....	2	3	.....
11.5 Other personnel compensation .....	1	1	.....
11.9 Total personnel compensation .....	21	23	12
12.1 Civilian personnel benefits .....	7	8	4
13.0 Benefits for former personnel .....	.....	.....	4
21.0 Travel and transportation of persons .....	.....	1	.....
23.1 Rental payments to GSA .....	.....	2	2
25.1 Advisory and assistance services .....	19	3	1
25.2 Other services from non-Federal sources .....	5	4	3
25.3 Other goods and services from Federal sources .....	2	2	2
31.0 Equipment .....	2	2	1
41.0 Grants, subsidies, and contributions .....	119	162	.....
99.0 Direct obligations .....	175	207	29
99.0 Reimbursable obligations .....	1	1	.....
99.9 Total new obligations, unexpired accounts .....	176	208	29

**Employment Summary**

Identification code 417-0100-0-1-503	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	143	123	75

**Trust Funds**

GIFTS AND DONATIONS, NATIONAL ENDOWMENT FOR THE ARTS

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

Identification code 417-8040-0-7-503	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....	.....	.....	.....
<b>Receipts:</b>			
<b>Current law:</b>			
1130 Gifts and Donations, National Endowment for the Arts .....	.....	1	1
<b>Proposed:</b>			
1230 Gifts and Donations, National Endowment for the Arts .....	.....	.....	-1
1999 Total receipts .....	.....	1	.....
2000 Total: Balances and receipts .....	.....	1	.....
<b>Appropriations:</b>			
<b>Current law:</b>			
2101 Gifts and Donations, National Endowment for the Arts .....	.....	-1	-1
<b>Proposed:</b>			
2201 Gifts and Donations, National Endowment for the Arts .....	.....	.....	1
2999 Total appropriations .....	.....	-1	.....
5099 Balance, end of year .....	.....	.....	.....

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

Identification code 417-8040-0-7-503	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0102 Permanent authority .....	1	1	1
0900 Total new obligations, unexpired accounts (object class 41.0) .....	1	1	1
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	6	5	5
<b>Budget authority:</b>			
<b>Appropriations, mandatory:</b>			
1201 Appropriation (special or trust fund) .....	.....	1	1
1930 Total budgetary resources available .....	6	6	6
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	5	5	5
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3010 New obligations, unexpired accounts .....	1	1	1
3020 Outlays (gross) .....	-1	-1	-1

**Budget authority and outlays, net:**

<b>Mandatory:</b>			
4090 Budget authority, gross .....	.....	1	1
<b>Outlays, gross:</b>			
4101 Outlays from mandatory balances .....	1	1	1
4180 Budget authority, net (total) .....	.....	1	1
4190 Outlays, net (total) .....	1	1	1

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

	2025 actual	2026 est.	2027 est.
<b>Enacted/requested:</b>			
Budget Authority .....	.....	1	1
Outlays .....	1	1	1
<b>Legislative proposal, subject to PAYGO:</b>			
Budget Authority .....	.....	.....	-1
Outlays .....	.....	.....	-1
<b>Total:</b>			
Budget Authority .....	.....	1	.....
Outlays .....	1	1	.....

GIFTS AND DONATIONS, NATIONAL ENDOWMENT FOR THE ARTS  
(Legislative proposal, subject to PAYGO)

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

Identification code 417-8040-4-7-503	2025 actual	2026 est.	2027 est.
<b>Budgetary resources:</b>			
<b>Budget authority:</b>			
<b>Appropriations, mandatory:</b>			
1201 Appropriation (special or trust fund) .....	.....	.....	-1
1930 Total budgetary resources available .....	.....	.....	-1
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	.....	.....	-1
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3020 Outlays (gross) .....	.....	.....	1
3050 Unpaid obligations, end of year .....	.....	.....	1
<b>Memorandum (non-add) entries:</b>			
3200 Obligated balance, end of year .....	.....	.....	1
<b>Budget authority and outlays, net:</b>			
<b>Mandatory:</b>			
4090 Budget authority, gross .....	.....	.....	-1
<b>Outlays, gross:</b>			
4101 Outlays from mandatory balances .....	.....	.....	-1
4180 Budget authority, net (total) .....	.....	.....	-1
4190 Outlays, net (total) .....	.....	.....	-1

**NATIONAL ENDOWMENT FOR THE HUMANITIES**

**Federal Funds**

GRANTS AND ADMINISTRATION

*For necessary expenses to carry out closure of the National Endowment for the Humanities, including for the administration of awards made prior to September 30, 2026, and satisfaction and administration of offers made prior to September 30, 2026, pursuant to the matching grants program authorized under sections 10(a)(2), 11(a)(2)(B), and 11(a)(3)(B) of the National Foundation on the Arts and the Humanities Act of 1965, \$38,000,000, to remain available until expended.*

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

Identification code 418-0200-0-1-503	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....	.....	.....	.....
<b>Receipts:</b>			
<b>Current law:</b>			
1130 Gifts and Donations, National Endowment for the Humanities .....	.....	1	1
<b>Proposed:</b>			
1230 Gifts and Donations, National Endowment for the Humanities .....	.....	.....	-1
1999 Total receipts .....	.....	1	.....
2000 Total: Balances and receipts .....	.....	1	.....

Appropriations:			
Current law:			
2101	Grants and Administration .....	-1	-1
Proposed:			
2201	Grants and Administration .....		1
2999	Total appropriations .....	-1	
5099	Balance, end of year .....		

Outlays, gross:			
4100	Outlays from new mandatory authority .....	1	1
4101	Outlays from mandatory balances .....	2	8
4110	Outlays, gross (total) .....	2	9
4180	Budget authority, net (total) .....	247	208
4190	Outlays, net (total) .....	197	204

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

Identification code 418-0200-0-1-503	2025 actual	2026 est.	2027 est.	
<b>Obligations by program activity:</b>				
0001	Promotion of the humanities .....	76	165	8
0004	Administration .....	33	26	30
0799	Total direct obligations .....	109	191	38
0801	Reimbursable program activity .....	1	1	1
0900	Total new obligations, unexpired accounts .....	110	192	39
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	40	201	218
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	39	159	
1021	Recoveries of prior year unpaid obligations .....	4		
1033	Recoveries of prior year paid obligations .....	2		
1070	Unobligated balance (total) .....	46	201	218
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	207	207	38
Appropriations, mandatory:				
1200	Appropriation .....	40		
1201	Appropriation (special or trust fund) .....		1	1
1260	Appropriations, mandatory (total) .....	40	1	1
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	1	1	1
1701	Change in uncollected payments, Federal sources .....	17		
1750	Spending auth from offsetting collections, disc (total) .....	18	1	1
1900	Budget authority (total) .....	265	209	40
1930	Total budgetary resources available .....	311	410	258
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	201	218	219

<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	249	155	142
3010	New obligations, unexpired accounts .....	110	192	39
3020	Outlays (gross) .....	-200	-205	-174
3040	Recoveries of prior year unpaid obligations, unexpired .....	-4		
3050	Unpaid obligations, end of year .....	155	142	7
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1	-18	-18
3070	Change in uncollected pymts, Fed sources, unexpired .....	-17		
3090	Uncollected pymts, Fed sources, end of year .....	-18	-18	-18
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	248	137	124
3200	Obligated balance, end of year .....	137	124	-11

<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	225	208	39
Outlays, gross:				
4010	Outlays from new discretionary authority .....	63	132	38
4011	Outlays from discretionary balances .....	135	64	115
4020	Outlays, gross (total) .....	198	196	153
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-3	-1	-1
4040	Offsets against gross budget authority and outlays (total) ....	-3	-1	-1
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-17		
4053	Recoveries of prior year paid obligations, unexpired accounts .....	2		
4060	Additional offsets against budget authority only (total) .....	-15		
4070	Budget authority, net (discretionary) .....	207	207	38
4080	Outlays, net (discretionary) .....	195	195	152
Mandatory:				
4090	Budget authority, gross .....	40	1	1

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority .....	247	208	39
Outlays .....	197	204	173
Legislative proposal, subject to PAYGO:			
Budget Authority .....			-1
Outlays .....			-1
Total:			
Budget Authority .....	247	208	38
Outlays .....	197	204	172

The Budget proposes to eliminate funding for several independent agencies, including the National Endowment for the Humanities (NEH). The Budget includes \$38 million to conduct an orderly closeout of the NEH beginning in fiscal year 2027.

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

Identification code 418-0200-0-1-503	2025 actual	2026 est.	2027 est.	
11.1	Direct obligations: Personnel compensation: Full-time permanent .....	25	10	11
11.9	Total personnel compensation .....	25	10	11
12.1	Civilian personnel benefits .....	9	6	4
13.0	Benefits for former personnel .....		1	8
23.1	Rental payments to GSA .....		1	3
25.1	Advisory and assistance services .....		3	1
25.2	Other services from non-Federal sources .....	1	2	1
25.3	Other goods and services from Federal sources .....		3	2
41.0	Grants, subsidies, and contributions .....	74	165	8
99.0	Direct obligations .....	109	191	38
99.0	Reimbursable obligations .....	1	1	1
99.9	Total new obligations, unexpired accounts .....	110	192	39

**Employment Summary**

Identification code 418-0200-0-1-503	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment .....	141	56	61

**GRANTS AND ADMINISTRATION**  
(Legislative proposal, subject to PAYGO)

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

Identification code 418-0200-4-1-503	2025 actual	2026 est.	2027 est.
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201	Appropriation (special or trust fund) .....		-1
1930	Total budgetary resources available .....		-1
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....		-1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3020	Outlays (gross) .....		1
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
Outlays, gross:			
4100	Outlays from new mandatory authority .....		-1
4180	Budget authority, net (total) .....		-1

GRANTS AND ADMINISTRATION—Continued  
Program and Financing—Continued

Identification code 418-0200-4-1-503	2025 actual	2026 est.	2027 est.
4190 Outlays, net (total)			-1

ADMINISTRATIVE PROVISIONS

None of the funds appropriated to the National Foundation on the Arts and the Humanities may be used to process any grant or contract documents which do not include the text of 18 U.S.C. 1913: Provided, That none of the funds appropriated to the National Foundation on the Arts and the Humanities may be used for official reception and representation expenses: Provided further, That funds from non-appropriated sources may be used as necessary for official reception and representation expenses.

NATIONAL LABOR RELATIONS BOARD

Federal Funds

SALARIES AND EXPENSES

For expenses necessary for the National Labor Relations Board to carry out the functions vested in it by the Labor-Management Relations Act, 1947, and other laws, \$285,499,000, of which \$1,674,000 shall be for the Office of the Inspector General: Provided, That no part of this appropriation shall be available to organize or assist in organizing agricultural laborers or used in connection with investigations, hearings, directives, or orders concerning bargaining units composed of agricultural laborers as referred to in section 2(3) of the Act of July 5, 1935, and as amended by the Labor-Management Relations Act, 1947, and as defined in section 3(f) of the Act of June 25, 1938, and including in said definition employees engaged in the maintenance and operation of ditches, canals, reservoirs, and waterways when maintained or operated on a mutual, nonprofit basis and at least 95 percent of the water stored or supplied thereby is used for farming purposes.

Program and Financing (in millions of dollars)

Identification code 420-0100-0-1-505	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Casehandling	170	165	163
0002 Administrative Law Judges	10	9	9
0003 Board Adjudication	24	24	23
0005 Mission Support	99	94	88
0006 Internal Review	2	2	2
0900 Total new obligations, unexpired accounts	305	294	285
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4	6	14
1011 Unobligated balance transfer from other acct [047-0616]	8	8	
1070 Unobligated balance (total)	12	14	14
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	299	294	285
1900 Budget authority (total)	299	294	285
1930 Total budgetary resources available	311	308	299
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	6	14	14
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	49	44	33
3010 New obligations, unexpired accounts	305	294	285
3011 Obligations ("upward adjustments"), expired accounts	2		
3020 Outlays (gross)	-310	-305	-290
3041 Recoveries of prior year unpaid obligations, expired	-2		
3050 Unpaid obligations, end of year	44	33	28
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	49	44	33
3200 Obligated balance, end of year	44	33	28

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	299	294	285
Outlays, gross:			
4010 Outlays from new discretionary authority	274	270	262
4011 Outlays from discretionary balances	31	24	24
4020 Outlays, gross (total)	305	294	286
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	5	11	4
4180 Budget authority, net (total)	299	294	285
4190 Outlays, net (total)	310	305	290

The National Labor Relations Board resolves representation disputes in industry and also remedies and prevents specified unfair labor practices by employers or labor organizations. Case intake and additional program statistics appear in the table below.

	2025 actual	est.	2027 est.
Case intake:			
Unfair labor practice cases	19,754	19,000	19,000
Representation cases	2,743	2,000	2,000
Administrative law judges:			
Hearings closed	120	110	130
Decisions issued	148	130	140
Board adjudication:			
Contested Board decisions issued	86	300	300
Regional director decisions	242	100	100
Board decisions requiring court enforcement	42	58	60

**Casehandling (formerly Field investigations in 2015 and earlier).**—Charges of unfair labor practices and petitions for elections to resolve representation disputes are investigated by regional office personnel. Approximately 90 percent of merit unfair labor practice cases are closed by settlement, dismissal, or withdrawal. The remainder are prepared for public hearing. About 85–90 percent of representation elections are held pursuant to agreement of the parties. The agency strives to maximize the voluntary settlement of all cases and to avoid litigation.

**Administrative law judge hearing.**—Administrative law judges conduct public hearings in unfair labor practice cases. Their findings and recommendations are set forth in their decisions.

**Board adjudication.**—In an unfair labor practice case, a judge's decision becomes a Board order if no exceptions are filed. About 35 percent of these decisions become automatic Board orders or are complied with voluntarily. The remainder, with exceptions filed, require a Board decision. In representation cases, regional directors initially decide the issues by Board delegation. The Board itself decides representation issues on referral from regional directors or by granting a request for review of a regional director's decision. The Board also rules on objection and challenge questions in election cases. Unlike other Federal agencies, Board orders are not self-enforcing in the absence of a timely petition to review. If the parties do not voluntarily comply with a Board order involving unfair labor practices, the Board must request that an appellate court enforce the decision.

**Internal Review.**—Office of the Inspector General.

**Mission Support.**—Previously spread across other program activities; includes administrative, personnel, and financial management functions conducted in the Headquarters.

Object Classification (in millions of dollars)

Identification code 420-0100-0-1-505	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	179	172	170
12.1 Civilian personnel benefits	65	62	62
21.0 Travel and transportation of persons	1	2	2
23.1 Rental payments to GSA	21	15	16
23.3 Communications, utilities, and miscellaneous charges	2	4	4
25.2 Other services from non-Federal sources	34	37	29
31.0 Equipment	3	2	2
99.9 Total new obligations, unexpired accounts	305	294	285

**Employment Summary**

Identification code 420-0100-0-1-505	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	1,213	1,151	1,149

**ADMINISTRATIVE PROVISIONS**

ADMINISTRATIVE PROVISION

SEC. 408. None of the funds provided by this Act or previous Acts making appropriations for the National Labor Relations Board may be used to issue any new administrative directive or regulation that would provide employees any means of voting through any electronic means in an election to determine a representative for the purposes of collective bargaining.

**NATIONAL MEDIATION BOARD**

*Federal Funds*

**SALARIES AND EXPENSES**

For expenses necessary to carry out the provisions of the Railway Labor Act, including emergency boards appointed by the President, \$14,306,000.

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

Identification code 421-2400-0-1-505	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Mediator services .....	10	10	9
0002 Representation services .....	3	3	3
0003 Arbitration services .....	2	2	2
0900 Total new obligations, unexpired accounts .....	15	15	14
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	15	15	14
1930 Total budgetary resources available .....	15	15	14
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	5	4	1
3010 New obligations, unexpired accounts .....	15	15	14
3020 Outlays (gross) .....	-15	-18	-14
3041 Recoveries of prior year unpaid obligations, expired .....	-1		
3050 Unpaid obligations, end of year .....	4	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	5	4	1
3200 Obligated balance, end of year .....	4	1	1
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	15	15	14
Outlays, gross:			
4010 Outlays from new discretionary authority .....	12	14	13
4011 Outlays from discretionary balances .....	3	4	1
4020 Outlays, gross (total) .....	15	18	14
4180 Budget authority, net (total) .....	15	15	14
4190 Outlays, net (total) .....	15	18	14

*Mediator and alternative dispute resolution (ADR) services.*—NMB mediates disputes over wages, hours, and working conditions for over 700 rail and air carriers and approximately 650,000 employees in the two industries. This works to protect the Nation's supply chain, interstate commerce, and movement of the travelling public. Additionally, the Boards ADR program provides collective bargaining training, facilitation, and grievance mediation services to the labor-management community.

	2025 actual	2026 est.	2027 est.
<b>Mediation &amp; ADR cases:</b>			
Pending, start of year .....	86	79	73
Received during year .....	33	53	59
Closed during year .....	40	59	50
Pending, end of year .....	79	73	82

*Employee representation.*—As mandated by the Railway Labor Act (RLA), the National Mediation Board (NMB) ensures employees in the airline and railroad industries can select a labor organization or individual to represent them through a secret ballot election for collective bargaining. Employees may also change or reject representation. NMB investigates representation disputes involving the various crafts or classes of railroad and airline employees to determine their choice of representatives for the purpose of collective bargaining.

	2025 actual	2026 est.	2027 est.
<b>Representation cases:</b>			
Pending, start of year .....	10	9	10
Received during year .....	33	30	30
Closed during year .....	34	29	31
Pending, end of year .....	9	10	9
Freedom of Information Act (FOIA) requests received .....	76	65	65
Investigation cases closed .....	76	65	65

*Emergency disputes.*—If parties fail to resolve disputes through mediation, the Board proffers arbitration. If neither mediation nor voluntary arbitration is successful, the Board notifies the President of the dispute that could substantially threaten to interrupt essential service. The President may appoint an emergency board (PEB) to investigate and report on the dispute. A PEB report usually serves as a basis for resolving the dispute.

	2025 actual	2026 est.	2027 est.
<b>Board created:</b>			
Emergency (sec. 160) .....	0	1	1
Emergency (sec. 159a) .....	2	2	1

*Arbitration services.*—RLA sections 3 and 7 govern Arbitration. Railroad employee grievances resulting from disputes over the interpretation or application of collective bargaining agreements may be brought for settlement to the National Railroad Adjustment Board (NRAB). The divisions of the NRAB are composed of an equal number of carrier and union representatives compensated by the party or parties they represent. Public Law 89-456 provides for the adjustment of disputes involving grievances resulting from interpretation or application of bargaining agreements in the railroad industry and for disputes otherwise referable to the NRAB. In these disputes, the National Mediation Board compensates the neutral party (arbitrator) selected to help resolve these grievances. Administrative direction and support for the public law boards, special boards of adjustment, and the NRAB are provided by government contractors who are compensated by the National Mediation Board pursuant to statutory provisions.

	2025 actual	2026 est.	2027 est.
<b>Arbitration cases:</b>			
Pending, start of year .....	4,456	5,884	5,334
Received during year .....	4,418	3,200	3,300
Closed during year .....	2,990	3,750	3,800
Pending, end of year .....	5,884	5,334	4,834

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

Identification code 421-2400-0-1-505	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	6	6	6
11.8 Special personal services payments .....	1	1	1
11.9 Total personnel compensation .....	7	7	7
12.1 Civilian personnel benefits .....	2	2	2
23.1 Rental payments to GSA .....	1	1	1
25.2 Other services from non-Federal sources .....	4	5	4
99.0 Direct obligations .....	14	15	14
99.5 Adjustment for rounding .....	1		
99.9 Total new obligations, unexpired accounts .....	15	15	14

**Employment Summary**

Identification code 421-2400-0-1-505	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	36	40	40

**NATIONAL RAILROAD PASSENGER CORPORATION  
OFFICE OF INSPECTOR GENERAL**

*Federal Funds*

**SALARIES AND EXPENSES**

For necessary expenses of the Office of Inspector General for the National Railroad Passenger Corporation to carry out the provisions of the Inspector General Act of 1978 (5 U.S.C. 401 et seq.), \$31,100,000: Provided, That the Inspector General shall have all necessary authority, in carrying out the duties specified in such Act, to investigate allegations of fraud, including false statements to the Government under section 1001 of title 18, United States Code, by any person or entity that is subject to regulation by the National Railroad Passenger Corporation: Provided further, That the Inspector General may enter into contracts and other arrangements for audits, studies, analyses, and other services with public agencies and with private persons, subject to the applicable laws and regulations that govern the obtaining of such services within the National Railroad Passenger Corporation: Provided further, That the Inspector General may select, appoint, and employ such officers and employees as may be necessary for carrying out the functions, powers, and duties of the Office of Inspector General, subject to the applicable laws and regulations that govern such selections, appointments, and employment within the National Railroad Passenger Corporation: Provided further, That concurrent with the President's budget request for fiscal year 2028, the Inspector General shall submit to the House and Senate Committees on Appropriations a budget request for fiscal year 2028 in similar format and substance to budget requests submitted by executive agencies of the Federal Government.

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

Identification code 575-2996-0-1-401	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Payment to Amtrak IG .....	29	29	31
0900 Total new obligations, unexpired accounts (object class 41.0) .....	29	29	31
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	1
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	1		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	29	29	31
1930 Total budgetary resources available .....	30	30	32
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 .....	4	5	
3010 New obligations, unexpired accounts .....	29	29	31
3020 Outlays (gross) .....	-28	-34	-31
3050 Unpaid obligations, end of year .....	5		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	4	5	
3200 Obligated balance, end of year .....	5		
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	29	29	31
Outlays, gross:			
4010 Outlays from new discretionary authority .....	24	29	31
4011 Outlays from discretionary balances .....	4	5	
4020 Outlays, gross (total) .....	28	34	31
4180 Budget authority, net (total) .....	29	29	31
4190 Outlays, net (total) .....	28	34	31

The 2027 Budget proposes \$31.100 million for activities for the National Railroad Passenger Corporation (Amtrak) Office of the Inspector General.

**NATIONAL TRANSPORTATION SAFETY BOARD**

*Federal Funds*

**SALARIES AND EXPENSES**

For necessary expenses of the National Transportation Safety Board, including hire of passenger motor vehicles and aircraft; services as authorized by section 3109 of title 5, United States Code, but at rates for individuals not to exceed the per diem rate equivalent to the rate for a GS-15; uniforms, or allowances therefor, as authorized by sections 5901 and 5902 of title 5, United States Code, \$187,000,000, of which \$42,000,000, to remain available until September 30, 2031, is for necessary expenses related to the relocation of NTSB Headquarters facilities, including any related furniture, fixtures, equipment, and physical move; and of which not to exceed \$1,000 may be used for official reception and representation expenses.

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

Identification code 424-0310-0-1-407	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Executive Management and Direction .....	26	26	26
0002 Safety Recommendations and Communications .....	10	11	10
0003 Aviation Safety .....	40	40	40
0004 Information Technology and Services .....	10	10	10
0005 Research and Engineering .....	17	17	17
0007 Administrative Law Judges .....	3	3	4
0008 Highway Safety .....	11	11	11
0009 Marine Safety .....	7	7	7
0010 Railroad, Pipeline and Hazardous Materials Investigations .....	15	15	15
0011 Human Capital Management and Training .....	5	5	5
0091 Direct program activities, subtotal .....	144	145	145
0100 Sub-total, Direct obligations .....	144	145	145
0201 Technology Modernization Funding .....	10	3	
0301 NTSB Headquarters Facilities Relocation .....			42
0799 Total direct obligations .....	154	148	187
0900 Total new obligations, unexpired accounts .....	154	148	187
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	21	13	10
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	11		
1011 Unobligated balance transfer from other acct [047-0616] .....	2		
1070 Unobligated balance (total) .....	23	13	10
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	145	145	187
1900 Budget authority (total) .....	145	145	187
1930 Total budgetary resources available .....	168	158	197
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1		
1941 Unexpired unobligated balance, end of year .....	13	10	10
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	27	31	24
3010 New obligations, unexpired accounts .....	154	148	187
3020 Outlays (gross) .....	-148	-155	-171
3041 Recoveries of prior year unpaid obligations, expired .....	-2		
3050 Unpaid obligations, end of year .....	31	24	40
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	27	31	24
3200 Obligated balance, end of year .....	31	24	40
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	145	145	187
Outlays, gross:			
4010 Outlays from new discretionary authority .....	122	130	155
4011 Outlays from discretionary balances .....	21	19	15
4020 Outlays, gross (total) .....	143	149	170
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	5	6	1
4180 Budget authority, net (total) .....	145	145	187
4190 Outlays, net (total) .....	148	155	171

The National Transportation Safety Board (NTSB) is an independent nonregulatory agency that promotes transportation safety by maintaining

independence and objectivity; conducting objective, precise accident investigations and safety studies; performing fair and objective airman and mariner certification appeals; and advocating and promoting NTSB safety recommendations. The NTSB also provides assistance to victims of transportation accidents and their families.

In 2027, the Administration proposes a total funding level of \$187 million for NTSB Salaries and Expenses, which includes \$42 million for the necessary expenses related to the relocation of the NTSB Headquarters facilities and allows the NTSB to fulfill its role in improving safety on the Nation's transportation system.

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

Identification code 424-0310-0-1-407	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	66	71	71
11.3 Other than full-time permanent .....	2	3	3
11.5 Other personnel compensation .....	4	4	4
11.9 Total personnel compensation .....	72	78	78
12.1 Civilian personnel benefits .....	27	28	29
21.0 Travel and transportation of persons .....	3	3	4
23.1 Rental payments to GSA .....	11	11	11
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1
25.1 Advisory and assistance services .....	2	2	2
25.2 Other services from non-Federal sources .....	16	8	8
25.3 Other goods and services from Federal sources .....	9	5	4
25.4 Operation and maintenance of facilities .....	1	1	1
25.7 Operation and maintenance of equipment .....	7	7	7
26.0 Supplies and materials .....	1	1	1
31.0 Equipment .....	4	3	10
32.0 Land and structures .....			31
99.0 Direct obligations .....	154	148	187
99.9 Total new obligations, unexpired accounts .....	154	148	187

**Employment Summary**

Identification code 424-0310-0-1-407	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	421	445	445

**EMERGENCY FUND**

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

Identification code 424-0311-0-1-407	2025 actual	2026 est.	2027 est.
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	2	2	2
1930 Total budgetary resources available .....	2	2	2
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	2	2	2
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

The National Transportation Safety Board is mandated by the Congress to investigate all catastrophic transportation accidents and, therefore, has no control over the frequency of costly accident investigations. The emergency fund provides a funding mechanism by which periodic accident investigation cost fluctuations can be met without delaying critical phases of the investigations. The current balance of \$2 million is sufficient to cover unanticipated costs associated with an increased number of accidents, and thus the Administration does not propose new funding in 2027.

**NEIGHBORHOOD REINVESTMENT CORPORATION**

*Federal Funds*

**PAYMENT TO THE NEIGHBORHOOD REINVESTMENT CORPORATION**

*For payment to the Neighborhood Reinvestment Corporation, as authorized by the Neighborhood Reinvestment Corporation Act (42 U.S.C. 8101-8107), \$15,000,000: Provided, That such funds may be used only to prepare for the discontinuation of Federal funding, including but not limited to costs related to personnel, management of existing grants, and the termination of ongoing programs.*

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

Identification code 082-1300-0-1-451	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Payment for operations and grants .....	158	158	15
0900 Total new obligations, unexpired accounts (object class 41.0) .....	158	158	15
<b>Budgetary resources:</b>			
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	158	158	15
1900 Budget authority (total) .....	158	158	15
1930 Total budgetary resources available .....	158	158	15
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3010 New obligations, unexpired accounts .....	158	158	15
3020 Outlays (gross) .....	-158	-158	-15
<b>Budget authority and outlays, net:</b>			
<b>Discretionary:</b>			
4000 Budget authority, gross .....	158	158	15
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	158	158	15
4180 Budget authority, net (total) .....	158	158	15
4190 Outlays, net (total) .....	158	158	15

The Neighborhood Reinvestment Corporation (NRC), doing business as "NeighborWorks America," was established by Federal charter in 1978 as a nonprofit organization to provide financial support, capacity building, technical assistance, and training for affordable housing and community-based revitalization efforts nationwide. The Budget requests \$15 million to conduct an orderly closeout of Federal payments to NRC in fiscal year 2027, which includes funding for costs related to personnel and management of existing grants.

**NORTHERN BORDER REGIONAL COMMISSION**

*Federal Funds*

**NORTHERN BORDER REGIONAL COMMISSION**

(INCLUDING CANCELLATION OF FUNDS)

*Of the unobligated balances from prior year appropriations available under this heading, \$90,000,000 is hereby permanently cancelled, which shall include \$50,000,000 in unobligated balances from amounts made available under this heading in division J of Public Law 117-58: Provided, That any remaining unobligated balances from amounts previously made available under this heading shall be available only for expenses necessary to carry out the closure of the Northern Border Regional Commission.*

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

Identification code 573-3742-0-1-452	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Program Activities .....	86	74	4
0002 Administrative Activities .....	6	5	
0799 Total direct obligations .....	92	79	4
0810 Reimbursable program activity .....	4	2	
0900 Total new obligations, unexpired accounts .....	96	81	4

NORTHERN BORDER REGIONAL COMMISSION—Continued  
Program and Financing—Continued

Identification code 573-3742-0-1-452	2025 actual	2026 est.	2027 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	209	165	133
1021 Recoveries of prior year unpaid obligations .....	3		
1070 Unobligated balance (total) .....	212	165	133
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	41	42	
1121 Appropriations transferred from other acct [069-0548] ....	5	5	
1131 Unobligated balance of appropriations permanently reduced .....			-40
1131 Unobligated balance of appropriations permanently reduced .....			-50
1160 Appropriation, discretionary (total) .....	46	47	-90
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	3	2	
1900 Budget authority (total) .....	49	49	-90
1930 Total budgetary resources available .....	261	214	43
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	165	133	39
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	137	202	238
3010 New obligations, unexpired accounts .....	96	81	4
3020 Outlays (gross) .....	-28	-45	-3
3040 Recoveries of prior year unpaid obligations, unexpired .....	-3		
3050 Unpaid obligations, end of year .....	202	238	239
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-14	-14	-14
3090 Uncollected pymts, Fed sources, end of year .....	-14	-14	-14
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	123	188	224
3200 Obligated balance, end of year .....	188	224	225
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	49	49	-90
Outlays, gross:			
4010 Outlays from new discretionary authority .....		4	-90
4011 Outlays from discretionary balances .....	28	41	93
4020 Outlays, gross (total) .....	28	45	3
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-3	-2	
4180 Budget authority, net (total) .....	46	47	-90
4190 Outlays, net (total) .....	25	43	3

Identification code 573-3742-0-1-452	2025 actual	2026 est.	2027 est.
11.8 Direct obligations: Personnel compensation: Special personal services payments .....	4	5	
11.9 Total personnel compensation .....	4	5	
25.2 Other services from non-Federal sources .....	2	2	
41.0 Grants, subsidies, and contributions .....	86	72	4
99.0 Direct obligations .....	92	79	4
99.0 Reimbursable obligations .....	4	2	
99.9 Total new obligations, unexpired accounts .....	96	81	4

Object Classification (in millions of dollars)

Identification code 573-3742-0-1-452	2025 actual	2026 est.	2027 est.
11.8 Direct obligations: Personnel compensation: Special personal services payments .....	4	5	
11.9 Total personnel compensation .....	4	5	
25.2 Other services from non-Federal sources .....	2	2	
41.0 Grants, subsidies, and contributions .....	86	72	4
99.0 Direct obligations .....	92	79	4
99.0 Reimbursable obligations .....	4	2	
99.9 Total new obligations, unexpired accounts .....	96	81	4

The Northern Border Regional Commission (NBRC) is a Federal-State-partnership providing grant funding, coordination, and capacity building to support economic development in distressed communities in parts of Maine, New Hampshire, New York, and Vermont. The Budget proposes to eliminate several agencies, including the NBRC. NBRC would use prior year unobligated balances to conduct an orderly closeout of the agency in 2027. The Budget requests the permanent cancellation of \$40 million in unobligated discretionary balances and \$50 million in Infrastructure Investment and Jobs Act (IIJA) emergency balances.

Employment Summary

Identification code 573-3742-0-1-452	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	3	3	3

NORTHWEST REGIONAL COMMISSION

Federal Funds

EXPENSES, NORTHWEST REGIONAL COMMISSION

Program and Financing (in millions of dollars)

Identification code 568-2852-0-1-452	2025 actual	2026 est.	2027 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....			1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....		1	
1930 Total budgetary resources available .....		1	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....		1	1
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....		1	
4180 Budget authority, net (total) .....		1	
4190 Outlays, net (total) .....			

The Commerce, Justice, Science; Energy and Water Development; and Interior and Environment Appropriations Act, 2026 (P.L. 119-74) established the Northwest Regional Commission (NWRC) to support certain communities in Washington, Oregon, Idaho, and Montana. The Budget does not provide funding for NWRC.

NUCLEAR REGULATORY COMMISSION

Federal Funds

SALARIES AND EXPENSES

For expenses necessary for the Commission in carrying out the purposes of the Energy Reorganization Act of 1974 and the Atomic Energy Act of 1954, \$878,104,000, including official representation expenses not to exceed \$75,000, to remain available until expended: Provided, That of the amount appropriated herein, not more than \$11,662,000 may be made available for salaries, travel, and other support costs for the Office of the Commission, to remain available until September 30, 2028: Provided further, That revenues from licensing fees, inspection services, and other services and collections estimated at \$744,750,000 in fiscal year 2027 shall be retained and used for necessary salaries and expenses in this account, notwithstanding 31 U.S.C. 3302, and shall remain available until expended: Provided further, That the sum herein appropriated shall be reduced by the amount of revenues received during fiscal year 2027 so as to result in a final fiscal year 2027 appropriation estimated at not more than \$133,354,000.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 031-0200-0-1-276	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1120 Nuclear Facility Fees, Nuclear Regulatory Commission .....		804	745
1120 Nuclear Facility Fees, Nuclear Regulatory Commission .....	813	15	11
1199 Total current law receipts .....	813	819	756
1999 Total receipts .....	813	819	756
2000 Total: Balances and receipts .....	813	819	756
Appropriations:			
Current law:			
2101 Salaries and Expenses .....	-800	-804	-745
2101 Office of Inspector General .....	-13	-15	-11

2199	Total current law appropriations .....	-813	-819	-756
2999	Total appropriations .....	-813	-819	-756
5099	Balance, end of year .....			

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

Identification code 031-0200-0-1-276	2025 actual	2026 est.	2027 est.	
<b>Obligations by program activity:</b>				
0001	Nuclear Reactor Safety .....	506	502	461
0005	Nuclear Materials and Waste Safety .....	120	113	108
0007	Decommissioning and Low-Level Waste .....	22	28	24
0010	University Nuclear Leadership Program .....	7	12	
0012	Corporate Support .....	314	309	285
0799	Total direct obligations .....	969	964	878
0801	Salaries and Expenses (Reimbursable) .....	5	9	7
0900	Total new obligations, unexpired accounts .....	974	973	885
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	76	69	88
1021	Recoveries of prior year unpaid obligations .....	35	30	20
1033	Recoveries of prior year paid obligations .....	1		
1070	Unobligated balance (total) .....	112	99	108
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation (General Fund) .....	128	149	133
1101	Appropriation (NRC receipts) .....	800	804	745
1160	Appropriation, discretionary (total) .....	928	953	878
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	6	9	7
1701	Change in uncollected payments, Federal sources .....	-3		
1750	Spending auth from offsetting collections, disc (total) .....	3	9	7
1900	Budget authority (total) .....	931	962	885
1930	Total budgetary resources available .....	1,043	1,061	993
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	69	88	108

Identification code 031-0200-0-1-276	2025 actual	2026 est.	2027 est.	
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	312	275	278
3010	New obligations, unexpired accounts .....	974	973	885
3020	Outlays (gross) .....	-976	-940	-904
3040	Recoveries of prior year unpaid obligations, unexpired .....	-35	-30	-20
3050	Unpaid obligations, end of year .....	275	278	239
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-4	-1	-1
3070	Change in uncollected pymts, Fed sources, unexpired .....	3		
3090	Uncollected pymts, Fed sources, end of year .....	-1	-1	-1
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	308	274	277
3200	Obligated balance, end of year .....	274	277	238

Identification code 031-0200-0-1-276	2025 actual	2026 est.	2027 est.	
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	931	962	885
Outlays, gross:				
4010	Outlays from new discretionary authority .....	760	724	666
4011	Outlays from discretionary balances .....	216	216	238
4020	Outlays, gross (total) .....	976	940	904
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-1	-4	-1
4033	Non-Federal sources .....	-6	-5	-6
4040	Offsets against gross budget authority and outlays (total) .....	-7	-9	-7
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	3		
4053	Recoveries of prior year paid obligations, unexpired accounts .....	1		
4060	Additional offsets against budget authority only (total) .....	4		
4070	Budget authority, net (discretionary) .....	928	953	878
4080	Outlays, net (discretionary) .....	969	931	897
4180	Budget authority, net (total) .....	928	953	878
4190	Outlays, net (total) .....	969	931	897

*Nuclear Reactor Safety.*—The U.S. Nuclear Regulatory Commission's (NRC's) Nuclear Reactor Safety Program encompasses licensing and oversight of civilian nuclear power reactors and non-power production or utilization facilities in a manner that adequately protects public health and safety. It also provides reasonable assurance of the security of facilities and protection against radiological sabotage. This program contributes to the NRC's safety and security strategic goals through the activities of the Operating Reactors and New Reactors Business Lines, which regulate operating and new nuclear reactors to ensure they meet applicable requirements.

*Nuclear Materials and Waste Safety.*—The Nuclear Materials and Waste Safety Program encompasses the NRC's licensing and oversight of nuclear materials in a manner that adequately protects public health and safety. This program provides assurance of the physical security of the materials and waste and protection against radiological sabotage, theft, or diversion of nuclear materials. Through this program, the NRC regulates uranium processing and fuel facilities, research and pilot facilities, nuclear materials users (medical, industrial, research, and academic), spent fuel storage, spent fuel material transportation and packaging, decontamination and decommissioning of facilities, and low-level and high-level radioactive waste. The program contributes to the NRC's safety and security strategic goals through the activities of the Spent Fuel Storage and Transportation, Nuclear Materials Users, Decommissioning and Low-Level Waste, and Fuel Facilities Business Lines.

*Corporate Support.*—The NRC's Corporate Support Business Line involves centrally managed activities that are necessary for the agency to accomplish its mission. These activities include acquisitions, administrative services, financial management, human resource management, information technology (IT)/information management (IM), outreach, policy support, and training.

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

Identification code 031-0200-0-1-276	2025 actual	2026 est.	2027 est.	
<b>Direct obligations:</b>				
Personnel compensation:				
11.1	Full-time permanent .....	444	428	401
11.3	Other than full-time permanent .....	4	4	4
11.5	Other personnel compensation .....	15	15	15
11.9	Total personnel compensation .....	463	447	420
12.1	Civilian personnel benefits .....	175	184	173
21.0	Travel and transportation of persons .....	15	21	19
22.0	Transportation of things .....	1	1	1
23.1	Rental payments to GSA .....	28	28	29
23.3	Communications, utilities, and miscellaneous charges .....	11	11	11
24.0	Printing and reproduction .....	1	1	1
25.1	Advisory and assistance services .....	38	36	30
25.2	Other services from non-Federal sources .....	58	56	50
25.3	Other goods and services from Federal sources .....	68	66	60
25.5	Research and development contracts .....	2	2	2
25.7	Operation and maintenance of equipment .....	84	82	71
26.0	Supplies and materials .....	2	2	2
31.0	Equipment .....	16	15	9
41.0	Grants, subsidies, and contributions .....	7	12	
99.0	Direct obligations .....	969	964	878
99.0	Reimbursable obligations .....	5	9	7
99.9	Total new obligations, unexpired accounts .....	974	973	885

**Employment Summary**

Identification code 031-0200-0-1-276	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment .....	2,760	2,734	2,543
2001	Reimbursable civilian full-time equivalent employment .....	6	17	9

OFFICE OF INSPECTOR GENERAL

For expenses necessary for the Office of Inspector General in carrying out the provisions of the Inspector General Act of 1978, \$14,245,000, to remain available until September 30, 2028: Provided, That revenues from licensing fees, inspection

OFFICE OF INSPECTOR GENERAL—Continued

services, and other services and collections estimated at \$11,444,000 in fiscal year 2027 shall be retained and be available until September 30, 2028, for necessary salaries and expenses in this account, notwithstanding section 3302 of title 31, United States Code: Provided further, That the sum herein appropriated shall be reduced by the amount of revenues received during fiscal year 2027 so as to result in a final fiscal year 2027 appropriation estimated at not more than \$2,801,000: Provided further, That of the amounts appropriated under this heading, \$1,345,000 shall be for Inspector General services for the Defense Nuclear Facilities Safety Board.

Program and Financing (in millions of dollars)

Identification code 031-0300-0-1-276	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Inspector General .....	14	19	14
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	6	7	7
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	3	4	3
1101 Appropriation (special or trust) .....	13	15	11
1160 Appropriation, discretionary (total) .....	16	19	14
1930 Total budgetary resources available .....	22	26	21
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1		
1941 Unexpired unobligated balance, end of year .....	7	7	7
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	2	2
3010 New obligations, unexpired accounts .....	14	19	14
3020 Outlays (gross) .....	-13	-19	-15
3050 Unpaid obligations, end of year .....	2	2	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	2	2
3200 Obligated balance, end of year .....	2	2	1
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	16	19	14
Outlays, gross:			
4010 Outlays from new discretionary authority .....	9	15	11
4011 Outlays from discretionary balances .....	4	4	4
4020 Outlays, gross (total) .....	13	19	15
4180 Budget authority, net (total) .....	16	19	14
4190 Outlays, net (total) .....	13	19	15

The NRC's Office of the Inspector General (OIG) was established as a statutory entity on April 15, 1989, in accordance with the 1988 amendments to the Inspector General Act, to provide oversight of NRC operations. The Consolidated Appropriations Act of 2014 subsequently authorized the NRC Inspector General (IG) to exercise the same authorities concerning Defense Nuclear Facilities Safety Board (DNFSB) operations. The OIG's mission is to provide independent, objective audit and investigative oversight of the operations of these agencies to protect people and the environment.

Object Classification (in millions of dollars)

Identification code 031-0300-0-1-276	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	8	12	9
12.1 Civilian personnel benefits .....	4	4	3
25.2 Other services from non-Federal sources .....	1	1	1
25.3 Other goods and services from Federal sources .....	1	2	1
99.9 Total new obligations, unexpired accounts .....	14	19	14

Employment Summary

Identification code 031-0300-0-1-276	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	52	68	63

GENERAL PROVISIONS—INDEPENDENT AGENCIES

SEC. 401. (a) The amounts made available by this title for the Nuclear Regulatory Commission may be reprogrammed for any program, project, or activity, and the Commission shall notify the Committees on Appropriations of both Houses of Congress at least 30 days prior to the use of any proposed reprogramming that would cause any program funding level to increase or decrease by more than \$500,000 or 10 percent, whichever is less, during the time period covered by this Act.

(b)(1) The Nuclear Regulatory Commission may waive the notification requirement in subsection (a) if compliance with such requirement would pose a substantial risk to human health, the environment, welfare, or national security.

(2) The Nuclear Regulatory Commission shall notify the Committees on Appropriations of both Houses of Congress of any waiver under paragraph (1) as soon as practicable, but not later than 3 days after the date of the activity to which a requirement or restriction would otherwise have applied. Such notice shall include an explanation of the substantial risk under paragraph (1) that permitted such waiver and shall provide a detailed report to the Committees of such waiver and changes to funding levels to programs, projects, or activities.

(c) Except as provided in subsections (a), (b), and (d), the amounts made available by this title for "Nuclear Regulatory Commission—Salaries and Expenses" shall be expended as directed in the explanatory statement accompanying this Act.

(d) None of the funds provided for the Nuclear Regulatory Commission shall be available for obligation or expenditure through a reprogramming of funds that increases funds or personnel for any program, project, or activity for which funds are denied or restricted by this Act.

(e) The Commission shall provide a monthly report to the Committees on Appropriations of both Houses of Congress, which includes the following for each program, project, or activity, including any prior year appropriations—

- (1) total budget authority;
- (2) total unobligated balances; and
- (3) total unliquidated obligations.

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2025 actual	2026 est.	2027 est.
Offsetting receipts from the public:			
031-322000 All Other General Fund Proprietary Receipts Including			
Budget Clearing Accounts .....		1	1
General Fund Offsetting receipts from the public .....		1	1

NUCLEAR WASTE TECHNICAL REVIEW BOARD

Federal Funds

SALARIES AND EXPENSES

For expenses necessary for the Nuclear Waste Technical Review Board, as authorized by Public Law 100-203, section 5051, \$4,000,000, to be derived from the Nuclear Waste Fund, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 431-0500-0-1-271	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Technical and scientific activities .....	4	4	4
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	1
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	4	4	4

1930	Total budgetary resources available .....	5	5	5
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	1	1	1
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	1	1	
3010	New obligations, unexpired accounts .....	4	4	4
3020	Outlays (gross) .....	-4	-5	-4
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:				
4000	Budget authority, gross .....	4	4	4
Outlays, gross:				
4010	Outlays from new discretionary authority .....	3	4	4
4011	Outlays from discretionary balances .....	1	1	
4020	Outlays, gross (total) .....	4	5	4
4180	Budget authority, net (total) .....	4	4	4
4190	Outlays, net (total) .....	4	5	4

As mandated by the Nuclear Waste Policy Amendments Act of 1987, the Nuclear Waste Technical Review Board (Board) evaluates the technical and scientific validity of activities undertaken by the Department of Energy (DOE) related to the management and disposition of spent nuclear fuel and high-level radioactive waste. The Board's purpose is to provide independent expert advice to DOE and Congress on technical issues and to review DOE's efforts to implement the relevant sections of the Nuclear Waste Policy Act. The Board must report its findings, conclusions, and recommendations to Congress and the Secretary of Energy.

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

Identification code 431-0500-0-1-271	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	2	2	2
99.5 Adjustment for rounding .....	2	2	2
99.9 Total new obligations, unexpired accounts .....	4	4	4

**Employment Summary**

Identification code 431-0500-0-1-271	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	12	16	16

1940	Memorandum (non-add) entries:			
	Unobligated balance expiring .....	-1		
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	4	4	2
3010	New obligations, unexpired accounts .....	14	14	14
3020	Outlays (gross) .....	-14	-16	-15
3050	Unpaid obligations, end of year .....	4	2	1
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	4	4	2
3200	Obligated balance, end of year .....	4	2	1
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	15	14	14
Outlays, gross:				
4010	Outlays from new discretionary authority .....	11	12	12
4011	Outlays from discretionary balances .....	3	4	3
4020	Outlays, gross (total) .....	14	16	15
4180	Budget authority, net (total) .....	15	14	14
4190	Outlays, net (total) .....	14	16	15

The Occupational Safety and Health Review Commission, established by the Occupational Safety and Health Act of 1970, adjudicates contested enforcement actions of the Secretary of Labor. The Commission holds fact-finding hearings and issues orders affirming, modifying, or vacating the Secretary's enforcement actions.

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

Identification code 432-2100-0-1-554	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	7	8	8
12.1 Civilian personnel benefits .....	3	3	3
23.1 Rental payments to GSA .....	2	2	2
99.0 Direct obligations .....	12	13	13
99.1 Adjustment for rounding .....	2	1	1
99.9 Total new obligations, unexpired accounts .....	14	14	14

**Employment Summary**

Identification code 432-2100-0-1-554	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	42	51	51

**OCCUPATIONAL SAFETY AND HEALTH REVIEW COMMISSION**

*Federal Funds*

SALARIES AND EXPENSES

For expenses necessary for the Occupational Safety and Health Review Commission, \$14,223,000.

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

Identification code 432-2100-0-1-554	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Administrative Law Judge determinations .....	7	6	6
0002 Commission Review .....	5	7	7
0003 Executive Director .....	2	1	1
0900 Total new obligations, unexpired accounts .....	14	14	14
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	15	14	14
1930 Total budgetary resources available .....	15	14	14

**OFFICE OF GOVERNMENT ETHICS**

*Federal Funds*

SALARIES AND EXPENSES

For necessary expenses to carry out functions of the Office of Government Ethics pursuant to chapter 131 of title 5, United States Code, the Ethics Reform Act of 1989, and the Representative Louise McIntosh Slaughter Stop Trading on Congressional Knowledge Act (Public Law 112-105), including services as authorized by section 3109 of title 5, United States Code, rental of conference rooms in the District of Columbia and elsewhere, hire of passenger motor vehicles, and not to exceed \$1,500 for official reception and representation expenses, \$23,051,000.

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

Identification code 434-1100-0-1-805	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Salaries and Expenses (Direct) .....	22	23	23
0801 Salaries and Expenses (Reimbursable) .....		1	1
0900 Total new obligations, unexpired accounts .....	22	24	24
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	23	23	23
Spending authority from offsetting collections, discretionary:			
1700 Collected .....		1	1

SALARIES AND EXPENSES—Continued  
Program and Financing—Continued

Identification code 434–1100–0–1–805		2025 actual	2026 est.	2027 est.
1900	Budget authority (total) .....	23	24	24
1930	Total budgetary resources available .....	23	24	24
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-1		
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	4	4	3
3010	New obligations, unexpired accounts .....	22	24	24
3020	Outlays (gross) .....	-21	-25	-24
3041	Recoveries of prior year unpaid obligations, expired .....	-1		
3050	Unpaid obligations, end of year .....	4	3	3
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	4	4	3
3200	Obligated balance, end of year .....	4	3	3
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	23	24	24
Outlays, gross:				
4010	Outlays from new discretionary authority .....	18	21	21
4011	Outlays from discretionary balances .....	3	4	3
4020	Outlays, gross (total) .....	21	25	24
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4033	Non-Federal sources .....		-1	-1
4040	Offsets against gross budget authority and outlays (total) ....		-1	-1
4180	Budget authority, net (total) .....	23	23	23
4190	Outlays, net (total) .....	21	24	23

The U.S. Office of Government Ethics (OGE), established by the Ethics in Government Act of 1978, provides overall leadership and oversight of the Executive Branch ethics program designed to prevent and resolve conflicts of interest. OGE's mission is part of the very foundation of public service. The first principle in the Fourteen Principles of Ethical Conduct for Government Officers and Employees provides that, "[p]ublic service is a public trust, requiring employees to place loyalty to the Constitution, the laws and ethical principles above private gain." OGE undertakes this important prevention mission as part of a framework comprising Executive Branch agencies and entities whose work focuses on institutional integrity. Within this framework, the ethics program works to ensure that public servants carry out the governmental responsibilities entrusted to them with impartiality, and that they serve as good stewards of public resources.

To carry out its vital leadership and oversight responsibilities for the Executive Branch ethics program, OGE helps top Executive Branch officials resolve conflicts of interest and meet their ethics responsibilities by assisting the President and the Senate in the Presidential appointments process; monitoring senior leaders' compliance with individual ethics responsibilities and commitments; and leading the Executive Branch financial disclosure programs for more than 26,000 public filers and 380,000 confidential filers, including operating and maintaining *INTEGRITY*, a public financial disclosure management application required by the Representative Louise McIntosh Slaughter Stop Trading on Congressional Knowledge (STOCK) Act. OGE advances a strong, consistent Executive Branch ethics program by promulgating and maintaining enforceable standards of ethical conduct for more than 2 million employees in over 140 Executive Branch agencies, including the White House; providing expert advice and support to ethics officials; strengthening the expertise of officials who are integral to the Executive Branch ethics program; and continuously reviewing and refining ethics requirements to mitigate risk and address emerging issues. OGE holds Executive Branch agencies accountable for carrying out an effective ethics program by monitoring agency compliance with Executive Branch ethics programs. OGE uses transparency to further oversight of the Executive Branch by making ethics documents publicly available and facilitating public participation in and understanding of government ethics.

Object Classification (in millions of dollars)

Identification code 434–1100–0–1–805		2025 actual	2026 est.	2027 est.
Direct obligations:				
11.1	Personnel compensation: Full-time permanent .....	11	12	10
12.1	Civilian personnel benefits .....	4	4	4
25.1	Advisory and assistance services .....	4	4	5
25.3	Other goods and services from Federal sources .....	2	2	3
99.0	Direct obligations .....	21	22	22
99.0	Reimbursable obligations .....		1	1
99.5	Adjustment for rounding .....	1	1	1
99.9	Total new obligations, unexpired accounts .....	22	24	24

Employment Summary

Identification code 434–1100–0–1–805		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment .....	70	65	63

OFFICE OF NAVAJO AND HOPI INDIAN RELOCATION

Federal Funds

SALARIES AND EXPENSES

Program and Financing (in millions of dollars)

Identification code 435–1100–0–1–808		2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>				
0001	Operation of relocation office .....	5	2	
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	4	2	
1021	Recoveries of prior year unpaid obligations .....	1		
1070	Unobligated balance (total) .....	5	2	
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	2		
1930	Total budgetary resources available .....	7	2	
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	2		
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	1		2
3010	New obligations, unexpired accounts .....	5	2	
3020	Outlays (gross) .....	-5		
3040	Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050	Unpaid obligations, end of year .....		2	2
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	1		2
3200	Obligated balance, end of year .....		2	2
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	2		
Outlays, gross:				
4011	Outlays from discretionary balances .....	5		
4180	Budget authority, net (total) .....	2		
4190	Outlays, net (total) .....	5		

The 2027 Budget proposes to eliminate funding for the Office of Navajo and Hopi Indian Relocation.

Object Classification (in millions of dollars)

Identification code 435–1100–0–1–808		2025 actual	2026 est.	2027 est.
Direct obligations:				
11.1	Personnel compensation: Full-time permanent .....	2		
25.2	Other services from non-Federal sources .....	2	2	
32.0	Land and structures .....	1		
99.9	Total new obligations, unexpired accounts .....	5	2	

**Employment Summary**

Identification code 435-1100-0-1-808	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	15		

**OFFICE OF SPECIAL COUNSEL**

*Federal Funds*

**SALARIES AND EXPENSES**

For necessary expenses to carry out functions of the Office of Special Counsel, including services as authorized by 5 U.S.C. 3109, payment of fees and expenses for witnesses, rental of conference rooms in the District of Columbia and elsewhere, and hire of passenger motor vehicles, \$31,585,000.

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

Identification code 062-0100-0-1-805	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Investigation and prosecution of reprisals for whistle blowing .....	31	32	32
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....		1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	32	32	32
1930 Total budgetary resources available .....	32	33	33
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 .....	3	2	3
3010 New obligations, unexpired accounts .....	31	32	32
3020 Outlays (gross) .....	-32	-31	-31
3050 Unpaid obligations, end of year .....	2	3	4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	3	2	3
3200 Obligated balance, end of year .....	2	3	4
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	32	32	32
Outlays, gross:			
4010 Outlays from new discretionary authority .....	30	29	29
4011 Outlays from discretionary balances .....	2	2	2
4020 Outlays, gross (total) .....	32	31	31
4180 Budget authority, net (total) .....	32	32	32
4190 Outlays, net (total) .....	32	31	31

The Office of Special Counsel (OSC): 1) investigates Federal employee, former employee, and applicant allegations of prohibited personnel practices (including reprisal for whistleblowing and other activities prohibited by civil service law) and, when appropriate, prosecutes before the Merit Systems Protection Board; 2) provides a safe channel for whistleblowing by Federal employees, former employees, and applicants, transmitting whistleblower allegations to the agency head for investigation and forwarding final reports to the President and the Congress; 3) investigates and enforces the Uniformed Services Employment and Reemployment Rights Act (USERRA); and, 4) advises on and enforces civil provisions of the Hatch Act.

OSC received 9,820 new cases in FY 2025, an agency record. This was a 57 percent increase compared to FY 2024 alone, and OSC expects high caseloads to continue through FY 2026 and FY 2027. A significant number of favorable outcomes in PPP cases was achieved across multiple programmatic units, which is expected to continue.

Specifically, OSC achieved 397 favorable outcomes in prohibited personnel practice cases in FY 2025. OSC also resolved 710 Hatch Act cases, which is a 117 percent increase compared to the prior five year average.

In addition, OSC issued 94 warning letters and successfully obtained 41 corrective and/or disciplinary actions against agency officials who committed Hatch Act violations. OSC also assisted 19 service members in asserting their employment and reemployment rights.

Additionally, in FY 2025, OSC received 2,535 new disclosures. This is approximately 44 percent above the number of new disclosures received in FY 2024 alone. OSC processed and closed 2,609 disclosures, and referred 23 disclosures of waste, fraud, and abuse to agency heads for investigation. Further, OSC continued to use enhanced methods to more efficiently resolve cases through its Alternative Dispute Resolution (ADR) program by completing 27 case mediations in FY 2025.

During the last several years, OSC has received numerous whistleblower disclosures from employees at the Department of Veterans Affairs (VA). OSC's work with VA whistleblowers has helped promote accountability and improvements within the VA. OSC continues to receive a disproportionately large number of cases from VA employees and, to address this, has utilized a streamlined system of managing those cases, which includes a monthly status call with the VA regarding pending retaliation and other PPP investigations.

OSC fulfills its statutory responsibility to assist agencies in informing and training their employees to prevent prohibited personnel practices, whistleblower reprisals, and Hatch Act and USERRA violations, and encourage reporting of claims of waste, fraud, and abuse. In FY 2025, OSC conducted 273 outreach activities throughout the Federal Government, exceeding its annual training goals.

Case Type:	Cases Received 2025	Cases Resolved 2025
Prohibited personnel practice complaints .....	6,572	6,210
Hatch Act complaints .....	694	710
Whistleblower Disclosures .....	2,535	2,609
USERRA cases .....	19	19
Totals .....	9,820	9,536

Similar to FY 2025, OSC projects case intake levels to remain high throughout FY 2026 and FY 2027. This is anticipated given some of the significant results that OSC has achieved for the American taxpayer in recent years, which has garnered increased media exposure.

Overall, the requested funding for FY 2027 will enable OSC to remain efficient in its operations to meet the demand for OSC's services, protect whistleblowers in the VA and other agencies, protect the employment rights of returning service members, and protect the Federal merit system from prohibited personnel practices and Hatch Act violations.

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

Identification code 062-0100-0-1-805	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	19	19	19
12.1 Civilian personnel benefits .....	7	7	7
23.1 Rental payments to GSA .....	2	2	2
25.2 Other services from non-Federal sources .....	3	4	3
99.0 Direct obligations .....	31	32	31
99.5 Adjustment for rounding .....			1
99.9 Total new obligations, unexpired accounts .....	31	32	32

**Employment Summary**

Identification code 062-0100-0-1-805	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	123	119	123

**OTHER COMMISSIONS AND BOARDS**

*Federal Funds*

**COMMISSION FOR THE PRESERVATION OF AMERICA'S HERITAGE ABROAD**

**SALARIES AND EXPENSES**

*For necessary expenses for the Commission for the Preservation of America's Heritage Abroad, as authorized by chapter 3123 of title 54, United States Code, \$770,000, of which \$115,500 shall remain available until September 30, 2028: Provided, That the Commission may procure temporary, intermittent, and other services notwithstanding paragraph (3) of section 312304(b) of such chapter: Provided further, That such authority shall terminate on October 1, 2027: Provided further, That the Commission shall notify the Committees on Appropriations prior to exercising such authority.*

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

Identification code 095-9911-0-1-999	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Other Commissions and Boards (Direct) .....	1	1	1
0900 Total new obligations, unexpired accounts (object class 99.5) .....	1	1	1
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1	1	1
1930 Total budgetary resources available .....	1	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....		1	
3010 New obligations, unexpired accounts .....	1	1	1
3020 Outlays (gross) .....		-2	-1
3050 Unpaid obligations, end of year .....	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....		1	
3200 Obligated balance, end of year .....	1		
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1	1	1
Outlays, gross:			
4010 Outlays from new discretionary authority .....		1	1
4011 Outlays from discretionary balances .....		1	
4020 Outlays, gross (total) .....		2	1
4180 Budget authority, net (total) .....	1	1	1
4190 Outlays, net (total) .....		2	1

This account includes the request for the Commission for the Preservation of America's Heritage Abroad, which helps preserve cultural sites associated with the foreign heritage of Americans from eastern and central Europe by identifying properties; negotiating U.S. agreements with foreign governments; and facilitating restoration, preservation, and memorialization efforts. The request includes funding required to enable the Commission to meet its requirements for staff and operational expenses.

**PATIENT-CENTERED OUTCOMES RESEARCH TRUST FUND**

*Federal Funds*

**PAYMENT TO THE PATIENT-CENTERED OUTCOMES RESEARCH TRUST FUND**

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

Identification code 579-1299-0-1-552	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 General Fund Payment .....	338	356	364
0900 Total new obligations, unexpired accounts (object class 94.0) .....	338	356	364

<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	338	356	364
1930 Total budgetary resources available .....	338	356	364
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	338	356	364
3020 Outlays (gross) .....	-338	-356	-364
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	338	356	364
Outlays, gross:			
4100 Outlays from new mandatory authority .....	338	356	364
4180 Budget authority, net (total) .....	338	356	364
4190 Outlays, net (total) .....	338	356	364

This fund exists for issuance of general fund appropriations to the Patient-Centered Outcomes Research Trust Fund. In accordance with Public Law 116-94, annual appropriations will continue through 2029.

*Trust Funds*

**PATIENT-CENTERED OUTCOMES RESEARCH TRUST FUND**

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

Identification code 579-8299-0-7-552	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....	90	49	58
0198 Reconciliation adjustment .....	-46		
0199 Balance, start of year .....	44	49	58
Receipts:			
Current law:			
1110 Fees on Health Insurance and Self-insured Health Plans, PCORTF .....	508	543	566
1140 Interest Received by Trust Funds, PCORTF .....	5	6	6
1140 Payment from the General Fund, Patient-Centered Outcomes Research Trust Fund .....	338	356	364
1198 Rounding Adjustment .....	1		
1199 Total current law receipts .....	852	905	936
1999 Total receipts .....	852	905	936
2000 Total: Balances and receipts .....	896	954	994
Appropriations:			
Current law:			
2101 Patient-Centered Outcomes Research Trust Fund .....	-852	-899	-931
2103 Patient-Centered Outcomes Research Trust Fund .....	-44	-48	-51
2132 Patient-Centered Outcomes Research Trust Fund .....	49	51	53
2199 Total current law appropriations .....	-847	-896	-929
2999 Total appropriations .....	-847	-896	-929
5099 Balance, end of year .....	49	58	65

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

Identification code 579-8299-0-7-552	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Obligations to PCORI .....	847	717	743
0002 Obligations to HHS .....		179	186
0900 Total new obligations, unexpired accounts (object class 94.0) .....	847	896	929
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	852	899	931
1203 Appropriation (previously unavailable)(special or trust) .....	44	48	51
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-49	-51	-53
1260 Appropriations, mandatory (total) .....	847	896	929
1900 Budget authority (total) .....	847	896	929
1930 Total budgetary resources available .....	847	896	929

Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	3	2
3010	New obligations, unexpired accounts .....	847	896
3020	Outlays (gross) .....	-848	-898
<hr/>			
3050	Unpaid obligations, end of year .....	2	
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	3	2
3200	Obligated balance, end of year .....	2	
<hr/>			
Budget authority and outlays, net:			
Mandatory:			
4090	Budget authority, gross .....	847	896
Outlays, gross:			
4100	Outlays from new mandatory authority .....	847	896
4101	Outlays from mandatory balances .....	1	2
<hr/>			
4110	Outlays, gross (total) .....	848	898
4180	Budget authority, net (total) .....	847	896
4190	Outlays, net (total) .....	848	898
<hr/>			
Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value .....	47	223
5001	Total investments, EOY: Federal securities: Par value .....	223	51

Public Law 116-94 authorized the extension of the Patient-Centered Outcomes Research Trust Fund (PCORTF) to receive amounts from general fund appropriations, fees on health insurance and self-insured plans, and interest earned on investments. Amounts appropriated or credited to the PCORTF are available to the Patient-Centered Outcomes Research Institute and the Secretary of Health and Human Services for carrying out part D of Title XI of the Social Security Act and section 937 of the Public Health Service Act, respectively. The PCORTF terminates at the end of FY 2029.

## POSTAL SERVICE

### Federal Funds

#### PAYMENT TO THE POSTAL SERVICE FUND

For payment to the Postal Service Fund for revenue forgone on free and reduced rate mail, pursuant to subsections (c) and (d) of section 2401 of title 39, United States Code, \$32,394,000: Provided, That mail for overseas voting and mail for the blind shall continue to be free: Provided further, That none of the funds made available to the Postal Service by this Act shall be used to implement any rule, regulation, or policy of charging any officer or employee of any State or local child support enforcement agency, or any individual participating in a State or local program of child support enforcement, a fee for information requested or provided concerning an address of a postal customer: Provided further, That none of the funds provided in this Act shall be used to consolidate or close small rural and other small post offices: Provided further, That the Postal Service may not destroy, and shall continue to offer for sale, any copies of the Multinational Species Conservation Funds Semipostal Stamp, as authorized under the Multinational Species Conservation Funds Semipostal Stamp Act of 2010 (Public Law 111-241).

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

Identification code 018-1001-0-1-372	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001	Free Mail .....	42	38
0003	Revenue Forgone .....	8	
0004	Compacts of Free Association .....	32	32
<hr/>			
0900	Total new obligations, unexpired accounts (object class 94.0) .....	82	70
<hr/>			
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation .....	50	38
Appropriations, mandatory:			
1200	Appropriation .....	32	32
1900	Budget authority (total) .....	82	70
1930	Total budgetary resources available .....	82	70

Change in obligated balance:			
Unpaid obligations:			
3010	New obligations, unexpired accounts .....	82	70
3020	Outlays (gross) .....	-82	-70
<hr/>			
Budget authority and outlays, net:			
Discretionary:			
4000	Budget authority, gross .....	50	38
Outlays, gross:			
4010	Outlays from new discretionary authority .....	50	38
Mandatory:			
4090	Budget authority, gross .....	32	32
Outlays, gross:			
4100	Outlays from new mandatory authority .....	32	32
4180	Budget authority, net (total) .....	82	70
4190	Outlays, net (total) .....	82	70

The Budget proposes \$32,394,000 for the U.S. Postal Service for the estimated 2027 costs of free mail service for the blind and overseas voting. Pursuant to P.L. 93-328, the 2027 appropriation request of the U.S. Postal Service for Payment to the Postal Service Fund for the costs of free mail service for the blind and overseas voting is \$12,486,000. This amount includes \$35,252,000 requested for the estimated 2027 costs of free mail service for the blind and overseas voting and a reduction of \$22,766,000 as a reconciliation adjustment for 2024 actual mail volume of free mail service for the blind and overseas voting.

## POSTAL SERVICE FUND

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

Identification code 018-4020-0-3-372	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001	Electric Vehicles and Infrastructure [P.L. 117-169] .....	648	237
0003	Interest .....	604	
0004	Supplies and services .....	254	
<hr/>			
0799	Total direct obligations .....	1,506	237
0801	Postal field operations .....	60,329	61,017
0802	Transportation .....	8,394	8,411
0803	Building occupancy .....	4,114	4,277
0804	Supplies and services .....	3,196	3,647
0805	Research and development .....	2	2
0806	Administration and area operations .....	7,319	7,988
0807	Interest .....		634
0808	Service-wide expenses .....	392	435
<hr/>			
0809	Reimbursable program activities, subtotal .....	83,746	86,411
0810	Capital Investment .....	2,728	3,317
0811	Change in resources on order and inventory .....	286	
0812	Postal Regulatory Commission .....	26	28
<hr/>			
0819	Reimbursable program activities, subtotal .....	3,040	3,345
0899	Total reimbursable obligations .....	86,786	89,756
<hr/>			
0900	Total new obligations, unexpired accounts .....	88,292	89,993
<hr/>			
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	16,426	11,346
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700	Collected .....		241
1710	Transferred to other accounts [018-0100] .....		-241
Spending authority from offsetting collections, mandatory:			
1800	Collected [USPS Revenue] .....	83,548	84,100
1800	Collected [P.L. 103-123] .....	8	11
1810	Spending authority from offsetting collections transferred to other accounts [018-0100] .....	-268	-274
1810	Spending authority from offsetting collections transferred to other accounts [070-0530] .....	-4	-5
1820	Capital transfer of spending authority from offsetting collections to general fund .....	-72	
<hr/>			
1850	Spending auth from offsetting collections, mand (total) .....	83,212	83,832
1900	Budget authority (total) .....	83,212	83,832
1930	Total budgetary resources available .....	99,638	95,178
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	11,346	5,185

POSTAL SERVICE FUND—Continued  
Program and Financing—Continued

Identification code 018-4020-0-3-372	2025 actual	2026 est.	2027 est.
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	3,021	2,946	3,973
3010 New obligations, unexpired accounts .....	88,292	89,993	91,470
3020 Outlays (gross) .....	-88,367	-88,966	-90,409
3050 Unpaid obligations, end of year .....	2,946	3,973	5,034
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	3,021	2,946	3,973
3200 Obligated balance, end of year .....	2,946	3,973	5,034
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	83,212	83,832	86,285
Outlays, gross:			
4100 Outlays from new mandatory authority .....	83,211	80,630	85,011
4101 Outlays from mandatory balances .....	5,156	8,336	5,398
4110 Outlays, gross (total) .....	88,367	88,966	90,409
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-1,419	-1,307	-1,279
4121 Interest on Federal securities .....	-930	-327	-69
4121 Interest on Federal securities [P.L. 117-169] .....	-151	-61	-13
4123 Non-Federal sources .....	-81,056	-82,137	-84,924
4130 Offsets against gross budget authority and outlays (total) ....	-83,556	-83,832	-86,285
4160 Budget authority, net (mandatory) .....	-344	.....	.....
4170 Outlays, net (mandatory) .....	4,811	5,134	4,124
4180 Budget authority, net (total) .....	-344	.....	.....
4190 Outlays, net (total) .....	4,811	5,134	4,124
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	19,447	13,708	8,986
5001 Total investments, EOY: Federal securities: Par value .....	13,708	8,986	5,274

The Postal Reorganization Act of 1970 (Public Law 91-375), converted the Post Office Department into the U.S. Postal Service (USPS), an independent establishment within the Executive Branch. This legislation reorganized the Postal Service to function in a businesslike manner, though Section 2401 authorized annual appropriations to reimburse the Postal Service for public service costs incurred and for revenue forgone when providing services for free or at reduced rates to groups such as the blind, non-profit organizations, local newspapers, military and overseas voters, and publishers of educational material. The Postal Service commenced operations July 1, 1971. The Agency is charged with providing patrons with reliable mail service at reasonable rates and fees.

The Postal Service is governed by an 11-member Board of Governors, including nine Governors appointed by the President, a Postmaster General who is selected by the Governors, and a Deputy Postmaster General who is selected by the Governors and the Postmaster General.

The activities of the Postal Service are financed from: (1) mail and services revenue; (2) reimbursements from Federal and non-Federal sources; (3) proceeds from borrowing; (4) interest from U.S. treasury securities and other investments; and (5) appropriations by the Congress. All receipts and deposits are made to the Postal Service Fund and are available without fiscal year limitation for payment of all expenses incurred, retirement of obligations, investment in capital assets, and investment in obligations and securities. Since 1971, there have been several reforms. Notably, the Omnibus Budget Reconciliation Act of 1989 (Public Law 101-239) moved the Postal Service "off-budget" so that, beginning in 1990, the receipts and disbursements of the Fund are not considered as part of the congressional and executive budget process. Annual appropriations to the Postal Service are recorded on-budget in the Payment to the Postal Service Fund. Payments owed by the Postal Service to Office of Personnel Management (OPM) managed accounts are recorded "on budget" in those accounts.

The Revenue Forgone Reform Act of 1993 (Public Law 103-123) amended Section 2401 of the Postal Reorganization Act and replaced the indefinite authorization of appropriations to support reduced rates for non-

profits with an authorization of annual appropriations of \$29 million each year from 1994 through 2035. This amount was estimated to compensate for insufficient appropriations for fiscal years 1991 through 1993 and for revenue losses from mandated reductions to postage rates to non-profits through 1998. From 1994 to 2016 and from 2024 to 2025, the Postal Service received \$573 million in total appropriations under Public Law 103-123. The Postal Service has continued to receive annual appropriations to reimburse it for free postage for the blind and overseas absentee balloting materials pursuant to the Postal Reorganization Act.

The 2006 Postal Accountability and Enhancement Act (Public Law 109-435) or PAEA made a number of changes affecting the operations and oversight of the Postal Service. The Act provided for separate accounting and reporting for market-dominant products such as First-Class Mail and competitive products such as package delivery. The Act also amended the process for determining rate increases for market-dominant products, in part by imposing a 10-year limit on rate increases linked to the Consumer Price Index for All Urban Consumers (CPI-U). In 2017, the Postal Regulatory Commission announced proposed changes to the rate structure including increases above the cap of the CPI-U. In November 2020, the Postal Regulatory Commission adopted final rules to give the Postal Service greater flexibility in establishing prices for Market Dominant mail products, and in August 2021, the first postage rates using this new market-dominant price flexibility took effect. In January 2026, the Postal Regulatory Commission adopted new rules restricting the Postal Service from increasing rates above the *de minimis* threshold for Market Dominant products more than once per fiscal year through 2030.

PAEA also created the Postal Service Retiree Health Benefits (RHB) Fund, intended to place the Postal Service on a path to fully fund retiree (annuitant) health benefits liabilities. This Fund was to receive from the Postal Service: (1) the pension savings provided to the Postal Service by the Postal Civil Service Retirement System Funding Reform Act of 2003 (Public Law 108-18) that were held in escrow during 2006; (2) a 10-year stream of payments defined within PAEA to begin the liquidation of the Postal Service's unfunded liability for post-retirement health benefits; (3) beginning in 2017, payments for the actuarial cost of Postal Service contributions for the post-retirement health benefits for its current employees; (4) beginning in 2017, a 40-year amortization payment to fund any remaining unfunded liabilities associated with post-retirement health benefits of Postal Service employees; and (5) the surplus resources of the Civil Service Retirement and Disability Fund that are not needed to finance future retirement benefits under the Civil Service Retirement System (CSRS) to current or former employees of the Postal Service that are attributable to civilian employment with the Postal Service. After passage in 2006, the Postal Service contributed \$38 billion to the Fund but failed to make required payments each year from 2012 through 2021, thus steadily increasing the size of the unfunded liability.

PAEA also required the Postal Service to begin a 27-year amortization to retire its unfunded liability under the CSRS in 2017. However, the Postal Service has never paid these amortization payments for its unfunded liability to the CSRS. From 2014 through 2021, the Postal Service also failed to make amortization payments related to unfunded liabilities under the Federal Employees Retirement System (FERS). In 2022, 2023, 2024, and 2025 the Postal Service made partial FERS amortization payments of \$500 million, \$600 million, \$1 billion, and \$1.5 billion respectively, \$4.6 billion less in total than the payments due for those years. In total, as of September 30, 2025, the Postal Service reported \$30.9 billion in outstanding amounts due to the Office of Personnel Management (OPM) related to CSRS and FERS. In light of the Postal Service's improving financial position, the Budget assumes that the Postal Service will make the annual FERS amortization payments nearly in full beginning in 2026. However, the Budget reflects continued default on amortization of the unfunded liability to the CSRS.

The Postal Service Reform Act of 2022 (Public Law 117-108) or PSRA eliminated the requirement established by PAEA for the Postal Service to

begin making payments in 2017 for the actuarial cost of Postal Service contributions for post-retirement benefits of current employees, including any payments owed prior to that date, resulting in the removal of \$57 billion in unfunded liabilities from the Postal Service's balance sheet. The PSRA also codified use of the RHB Fund to meet retirement and health care-related operating costs of the Postal Service, among other changes. A new payment mandated by the PSRA, based on the difference between government contributions to be paid from the RHB fund and the net claims costs of individuals provided coverage from the fund, will begin in 2026.

The Postal Service has statutory borrowing from the Federal Financing Bank (FFB) authority capped at \$15 billion, as amended by Public Law 101-227, with the annual increase in outstanding debt limited to \$3 billion, as amended by PAEA. As of September 30, 2025, the total debt outstanding to the FFB was \$15.0 billion. Section 6001 of the Coronavirus Aid, Relief and Economic Security (CARES) Act of 2020 (Public Law 116-136) provided an additional \$10 billion in borrowing authority to be used exclusively for COVID-19 related operating expenses. Pursuant to Section 801 of the Consolidated Appropriations Act of 2021 (Public Law 116-260), no repayment is required for amounts borrowed under the CARES Act.

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

Identification code 018-4020-0-3-372	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
26.0 Supplies and materials .....	254		
31.0 Equipment .....	648	237	237
43.0 Interest and dividends .....	604		
99.0 Direct obligations .....	1,506	237	237
<b>Reimbursable obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	32,944	33,350	34,234
11.3 Other than full-time permanent .....	5,513	5,559	5,703
11.5 Other personnel compensation .....	6,844	6,887	7,057
11.9 Total personnel compensation .....	45,301	45,796	46,994
12.1 Civilian personnel benefits .....	19,454	19,497	20,243
13.0 Benefits for former personnel .....	209	743	943
21.0 Travel and transportation of persons .....	223	258	267
22.0 Transportation of things .....	9,122	9,233	9,340
23.1 Rental payments to GSA .....	29	29	30
23.2 Rental payments to others .....	2,798	2,798	2,886
23.3 Communications, utilities, and miscellaneous charges .....	976	1,087	1,132
24.0 Printing and reproduction .....	96	77	73
25.2 Other services from non-Federal sources .....	3,766	4,002	4,080
26.0 Supplies and materials .....	1,759	1,920	1,947
31.0 Equipment .....	633	3,181	2,312
32.0 Land and structures .....	2,082	125	121
42.0 Insurance claims and indemnities .....	338	376	387
43.0 Interest and dividends .....		634	478
99.0 Reimbursable obligations .....	86,786	89,756	91,233
99.9 Total new obligations, unexpired accounts .....	88,292	89,993	91,470

**Employment Summary**

Identification code 018-4020-0-3-372	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment .....	607,004	598,359	595,445

**OFFICE OF INSPECTOR GENERAL**  
**SALARIES AND EXPENSES**  
(INCLUDING TRANSFER OF FUNDS)

For necessary expenses of the Office of Inspector General in carrying out the provisions of chapter 4 of title 5, United States Code, \$241,461,000, to be derived by transfer from the Postal Service Fund and expended as authorized by section 603(b)(3) of the Postal Accountability and Enhancement Act (Public Law 109-435).

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

Identification code 018-0100-0-1-372	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Audit .....	80	82	72
0002 Investigations .....	192	196	172
0799 Total direct obligations .....	272	278	244
0801 Office of Inspector General (Reimbursable) .....	3	1	1
0900 Total new obligations, unexpired accounts .....	275	279	245
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	11	7	3
<b>Budget authority:</b>			
<b>Spending authority from offsetting collections, discretionary:</b>			
1700 Collected .....	3	1	1
1711 Transferred from other accounts [018-4020] .....	268	274	241
1750 Spending auth from offsetting collections, disc (total) .....	271	275	242
1900 Budget authority (total) .....	271	275	242
1930 Total budgetary resources available .....	282	282	245
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	7	3	
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3010 New obligations, unexpired accounts .....	275	279	245
3020 Outlays (gross) .....	-275	-279	-245
<b>Budget authority and outlays, net:</b>			
<b>Discretionary:</b>			
4000 Budget authority, gross .....	271	275	242
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	271	275	242
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4030 Federal sources .....	-3	-1	-1
<b>Mandatory:</b>			
<b>Outlays, gross:</b>			
4101 Outlays from mandatory balances .....	4	4	3
4180 Budget authority, net (total) .....	268	274	241
4190 Outlays, net (total) .....	272	278	244

The U.S. Postal Service Office of Inspector General (USPS OIG) is an independent organization charged with reporting to Congress on the overall efficiency, effectiveness, and economy of Postal Service programs and operations. The USPS OIG meets this responsibility by conducting audits, investigations, and other reviews. The USPS OIG focuses on the prevention, identification, and elimination of: (1) waste, fraud, and abuse; (2) violations of laws, rules, and regulations; and (3) inefficiencies in Postal Service programs and operations.

The Budget proposes \$241,461,000 for USPS OIG's operations. Pursuant to P.L. 109-435, the 2027 appropriation request of the USPS OIG is \$280,405,000.

Section 603(b)(1) of P.L. 109-435 (Postal Accountability and Enhancement Act) authorizes appropriations for the USPS OIG out of the off-budget Postal Service Fund beginning in 2009. The authorization resulted in the reclassification of USPS OIG spending from off-budget mandatory to off-budget discretionary.

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

Identification code 018-0100-0-1-372	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	147	157	136
11.3 Other than full-time permanent .....		1	1
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	148	159	138
12.1 Civilian personnel benefits .....	69	74	63
21.0 Travel and transportation of persons .....	6	4	4
23.2 Rental payments to others .....	6	6	6
23.3 Communications, utilities, and miscellaneous charges .....	2	2	2
25.1 Advisory and assistance services .....	20	19	18
25.3 Other goods and services from Federal sources .....	1	1	1
25.7 Operation and maintenance of equipment .....	12	9	8

OFFICE OF INSPECTOR GENERAL—Continued  
Object Classification—Continued

Identification code 018-0100-0-1-372	2025 actual	2026 est.	2027 est.
26.0 Supplies and materials .....	1	1	1
31.0 Equipment .....	7	3	3
99.0 Direct obligations .....	272	278	244
99.0 Reimbursable obligations .....	3	1	1
99.9 Total new obligations, unexpired accounts .....	275	279	245

Employment Summary

Identification code 018-0100-0-1-372	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	874	916	776
2001 Reimbursable civilian full-time equivalent employment .....	4	4	4

PRESIDIO TRUST

Federal Funds

PRESIDIO TRUST

Program and Financing (in millions of dollars)

Identification code 512-4331-0-3-303	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0801 Presidio Trust (Reimbursable) .....	208	370	219

Budgetary resources:

<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	325	333	160
1021 Recoveries of prior year unpaid obligations .....	13		
1070 Unobligated balance (total) .....	338	333	160
<b>Budget authority:</b>			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	225	207	218
1701 Change in uncollected payments, Federal sources .....	-16		
1720 Capital transfer of spending authority from offsetting collections to general fund .....	-1		
1725 Spending authority from offsetting collections applied to repay debt .....	-5	-10	-15
1750 Spending auth from offsetting collections, disc (total) .....	203	197	203
1900 Budget authority (total) .....	203	197	203
1930 Total budgetary resources available .....	541	530	363
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	333	160	144

Change in obligated balance:

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	268	222	291
3010 New obligations, unexpired accounts .....	208	370	219
3020 Outlays (gross) .....	-241	-301	-221
3040 Recoveries of prior year unpaid obligations, unexpired .....	-13		
3050 Unpaid obligations, end of year .....	222	291	289
<b>Uncollected payments:</b>			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-48	-32	-32
3070 Change in uncollected pymts, Fed sources, unexpired .....	16		
3090 Uncollected pymts, Fed sources, end of year .....	-32	-32	-32
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	220	190	259
3200 Obligated balance, end of year .....	190	259	257

Budget authority and outlays, net:

<b>Discretionary:</b>			
4000 Budget authority, gross .....	203	197	203
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	165	108	112
4011 Outlays from discretionary balances .....	76	193	109
4020 Outlays, gross (total) .....	241	301	221
<b>Offsets against gross budget authority and outlays:</b>			
Offsetting collections (collected) from:			
4030 Federal sources .....	-8	-2	-2
4031 Interest on Federal securities .....	-17	-10	-10

4033 Non-Federal sources .....	-200	-195	-206
4040 Offsets against gross budget authority and outlays (total) ....	-225	-207	-218
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	16		
4070 Budget authority, net (discretionary) .....	-6	-10	-15
4080 Outlays, net (discretionary) .....	16	94	3
4180 Budget authority, net (total) .....	-6	-10	-15
4190 Outlays, net (total) .....	16	94	3

Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value .....	269	349	262
5001 Total investments, EOY: Federal securities: Par value .....	349	262	202

Object Classification (in millions of dollars)

Identification code 512-4331-0-3-303	2025 actual	2026 est.	2027 est.
11.1 Reimbursable obligations: Personnel compensation: Full-time permanent .....	43	49	51
11.9 Total personnel compensation .....	43	49	51
12.1 Civilian personnel benefits .....	16	19	20
23.3 Communications, utilities, and miscellaneous charges .....	11	11	11
25.2 Other services from non-Federal sources .....	125	195	74
26.0 Supplies and materials .....	1	1	1
31.0 Equipment .....	4	4	4
32.0 Land and structures .....	8	91	58
99.9 Total new obligations, unexpired accounts .....	208	370	219

Employment Summary

Identification code 512-4331-0-3-303	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment .....	317	339	339

PRIVACY AND CIVIL LIBERTIES OVERSIGHT BOARD

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the Privacy and Civil Liberties Oversight Board, as authorized by section 1061 of the Intelligence Reform and Terrorism Prevention Act of 2004 (42 U.S.C. 2000ee), \$14,436,000, to remain available until September 30, 2028 .

Program and Financing (in millions of dollars)

Identification code 535-2724-0-1-054	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Salaries and expenses .....	14	14	14

Budgetary resources:

<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	3	3	3
<b>Budget authority:</b>			
Appropriations, discretionary:			
1100 Appropriation .....	14	14	14
1900 Budget authority (total) .....	14	14	14
1930 Total budgetary resources available .....	17	17	17
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	3	3	3

Change in obligated balance:

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	2	2
3010 New obligations, unexpired accounts .....	14	14	14
3020 Outlays (gross) .....	-13	-14	-14
3050 Unpaid obligations, end of year .....	2	2	2
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	1	2	2
3200 Obligated balance, end of year .....	2	2	2

Budget authority and outlays, net:

<b>Discretionary:</b>			
4000 Budget authority, gross .....	14	14	14
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	9	11	11

4011	Outlays from discretionary balances .....	4	3	3
4020	Outlays, gross (total) .....	13	14	14
4180	Budget authority, net (total) .....	14	14	14
4190	Outlays, net (total) .....	13	14	14

The Intelligence Reform and Terrorism Prevention Act of 2004 (IRTPA) created the Privacy and Civil Liberties Oversight Board (PCLOB). The IRTPA originally placed the Board within the Executive Office of the President. The Implementing Recommendations of the 9/11 Commission Act of 2007 reconstituted the Board as an independent oversight agency within the Executive Branch. All five members of the Board are nominated by the President and confirmed by the Senate for staggered six-year terms. The Board has two main responsibilities: 1) to analyze and review actions the executive branch takes to protect the United States from terrorism, ensuring that the need for such actions is balanced with the need to protect privacy and civil liberties; and 2) to ensure that liberty concerns are appropriately considered in the development and implementation of laws, regulations, and policies related to efforts to protect the Nation against terrorism. The Board is required to report semi-annually on its operations to the U.S. Congress, as well as inform the public of its activities, as appropriate.

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

Identification code 535-2724-0-1-054	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	7	7	7
11.9 Total personnel compensation .....	7	7	7
12.1 Civilian personnel benefits .....	2	2	2
23.1 Rental payments to GSA .....	1	1	1
25.1 Advisory and assistance services .....	2	2	3
25.3 Other goods and services from Federal sources .....	1	1	.....
26.0 Supplies and materials .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	14	14	14

**Employment Summary**

Identification code 535-2724-0-1-054	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	43	43	43

**PUBLIC BUILDINGS REFORM BOARD**

*Federal Funds*

**SALARIES AND EXPENSES**

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

Identification code 290-2860-0-1-804	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	2	4	3
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	7	9	9
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	4	4	.....
1930 Total budgetary resources available .....	11	13	9
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	9	9	6
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	3	2	.....
3010 New obligations, unexpired accounts .....	2	4	3
3020 Outlays (gross) .....	-3	-6	-3
3050 Unpaid obligations, end of year .....	2	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	3	2	.....
3200 Obligated balance, end of year .....	2	.....	.....

**Budget authority and outlays, net:**

Identification code 290-2860-0-1-804	2025 actual	2026 est.	2027 est.
<b>Discretionary:</b>			
4000 Budget authority, gross .....	4	4	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1	4	.....
4011 Outlays from discretionary balances .....	2	2	3
4020 Outlays, gross (total) .....	3	6	3
4180 Budget authority, net (total) .....	4	4	.....
4190 Outlays, net (total) .....	3	6	3

The Federal Assets Sale and Transfer Act of 2016 (Public Law 114-287), enacted in December 2016, authorizes the Public Buildings Reform Board. The role of the Board is to identify opportunities for the Government to significantly reduce its inventory of civilian real property and reduce cost to the Government, subject to approval by the Office of Management and Budget. By law, the Board sunsets December 31, 2026.

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

Identification code 290-2860-0-1-804	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	1	1	1
25.1 Advisory and assistance services .....	1	3	2
99.9 Total new obligations, unexpired accounts .....	2	4	3

**Employment Summary**

Identification code 290-2860-0-1-804	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	2	2	2

**PUBLIC DEFENDER SERVICE FOR THE DISTRICT OF COLUMBIA**

*Federal Funds*

**FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA PUBLIC DEFENDER SERVICE**

For salaries and expenses, including the transfer and hire of motor vehicles, of the District of Columbia Public Defender Service, as authorized by the National Capital Revitalization and Self-Government Improvement Act of 1997, \$53,382,000: Provided, That notwithstanding any other provision of law, all amounts under this heading shall be apportioned quarterly by the Office of Management and Budget and obligated and expended in the same manner as funds appropriated for salaries and expenses of Federal agencies: Provided further, That the District of Columbia Public Defender Service may establish for employees of the District of Columbia Public Defender Service a program substantially similar to the program set forth in subchapter II of chapter 35 of title 5, United States Code, except that the maximum amount of the payment made under the program to any individual may not exceed the amount referred to in section 3523(b)(3)(B) of title 5, United States Code: Provided further, That for the purposes of engaging with, and receiving services from, Federal Franchise Fund Programs established in accordance with section 403 of the Government Management Reform Act of 1994, as amended, the District of Columbia Public Defender Service shall be considered an agency of the United States Government: Provided further, That the District of Columbia Public Defender Service may enter into contracts for the procurement of severable services and multiyear contracts for the acquisition of property and services to the same extent and under the same conditions as an executive agency under sections 3902 and 3903 of title 41, United States Code.

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

Identification code 511-1733-0-1-754	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Public Defender Service .....	51	54	53
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3	6	6
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	3	.....	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	54	54	53

FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA PUBLIC DEFENDER  
SERVICE—Continued  
Program and Financing—Continued

Identification code 511-1733-0-1-754	2025 actual	2026 est.	2027 est.
1930 Total budgetary resources available .....	57	60	59
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	6	6	6
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	10	10	6
3010 New obligations, unexpired accounts .....	51	54	53
3011 Obligations ("upward adjustments"), expired accounts .....	1		1
3020 Outlays (gross) .....	-52	-58	-53
3050 Unpaid obligations, end of year .....	10	6	7
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	10	10	6
3200 Obligated balance, end of year .....	10	6	7
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	54	54	53
Outlays, gross:			
4010 Outlays from new discretionary authority .....	45	49	48
4011 Outlays from discretionary balances .....	7	9	5
4020 Outlays, gross (total) .....	52	58	53
4180 Budget authority, net (total) .....	54	54	53
4190 Outlays, net (total) .....	52	58	53

The Public Defender Service for the District of Columbia (PDS) is a federally funded, independent organization governed by an eleven-member Board of Trustees. PDS was created in 1970 by a Federal statute (P.L. 91-358; see also D.C. Code Sec. 2-1601, et seq.) to fulfill the constitutional mandate (under *Gideon v. Wainwright*) to provide criminal defense counsel for individuals who cannot afford to hire a lawyer. PDS's mission is to provide and promote quality legal representation for indigent adults and children facing a loss of liberty in the District of Columbia justice system and thereby protect society's interest in the fair administration of justice. PDS specializes in representation in the most complex and resource-intensive criminal and delinquency cases. PDS also represents individuals facing involuntary civil commitment in the District's mental health system and individuals facing parole revocation for D.C. Code offenses.

Object Classification (in millions of dollars)

Identification code 511-1733-0-1-754	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	27	29	28
11.8 Special personal services payments .....	1	1	1
11.9 Total personnel compensation .....	28	30	29
12.1 Civilian personnel benefits .....	11	12	12
23.1 Rental payments to GSA .....	3	3	3
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1
25.1 Advisory and assistance services .....	2	2	2
25.2 Other services from non-Federal sources .....	2	2	2
25.3 Other goods and services from Federal sources .....	1	1	1
25.7 Operation and maintenance of equipment .....	1	1	1
26.0 Supplies and materials .....	1	1	1
31.0 Equipment .....	1	1	1
99.0 Direct obligations .....	51	54	53
99.9 Total new obligations, unexpired accounts .....	51	54	53

Employment Summary

Identification code 511-1733-0-1-754	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	228	237	253

PAYMENT TO PUERTO RICO OVERSIGHT BOARD

Federal Funds

PAYMENT TO PUERTO RICO OVERSIGHT BOARD

Special and Trust Fund Receipts (in millions of dollars)

Identification code 328-5619-0-2-806	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1110 Payment from Puerto Rico, Puerto Rico Oversight Board .....	59	59	59
2000 Total: Balances and receipts .....	59	59	59
Appropriations:			
Current law:			
2101 Payment to Puerto Rico Oversight Board .....	-59	-59	-59
5099 Balance, end of year .....			

Program and Financing (in millions of dollars)

Identification code 328-5619-0-2-806	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Payment to Oversight Board .....	59	59	59
0900 Total new obligations, unexpired accounts (object class 25.2) .....	59	59	59
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	59	59	59
1930 Total budgetary resources available .....	59	59	59
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	59	59	59
3020 Outlays (gross) .....	-59	-59	-59
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	59	59	59
Outlays, gross:			
4100 Outlays from new mandatory authority .....	59	59	59
4180 Budget authority, net (total) .....	59	59	59
4190 Outlays, net (total) .....	59	59	59

The Puerto Rico Oversight, Management, and Economic Stability Act (P.L. 114-187) created an oversight board that is not a department, agency, establishment, or instrumentality of the Federal Government but is an entity within the territorial government, which is not subject to the supervision or control of any Federal agency. See 42 U.S.C. 2121(c). Although the Board's financing is derived entirely from the territorial government, the flow of funds from the territory to the Board is mandated by Federal law. Because Federal law prescribes the flow of funds to the Board, the Budget reflects the allocation of resources by the territorial government to the new territorial entity with a net zero Federal deficit impact, consistent with long-standing budgetary concepts. Because the Board itself is not a Federal entity, its operations will not be included in the Federal Government's Budget. Data are presented here on a Puerto Rico fiscal year basis (July 1 to June 30).

RAILROAD RETIREMENT BOARD

Federal Funds

DUAL BENEFITS PAYMENTS ACCOUNT

For payment to the Dual Benefits Payments Account, authorized under section 15(d) of the Railroad Retirement Act of 1974, \$4,000,000, which shall include amounts becoming available in fiscal year 2027 pursuant to section 224(c)(1)(B) of Public Law 98-76; and in addition, an amount, not to exceed 2 percent of the amount provided herein, shall be available proportional to the amount by which the product of recipients and the average benefit received exceeds the amount available for payment of vested dual benefits: Provided, That the total amount

provided herein shall be credited in 12 approximately equal amounts on the first day of each month in the fiscal year.

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

Identification code 060-0111-0-1-601	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Dual Benefits Payments Account (Direct) .....	5	5	4
0900 Total new obligations, unexpired accounts (object class 41.0) .....	5	5	4
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....		2	2
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	7	5	4
Appropriations, mandatory:			
1200 Appropriation .....	1		
1900 Budget authority (total) .....	8	5	4
1930 Total budgetary resources available .....	8	7	6
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1		
1941 Unexpired unobligated balance, end of year .....	2	2	2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	5	5	4
3020 Outlays (gross) .....	-5	-5	-4
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	7	5	4
Outlays, gross:			
4010 Outlays from new discretionary authority .....	5	5	4
Mandatory:			
4090 Budget authority, gross .....	1		
4180 Budget authority, net (total) .....	8	5	4
4190 Outlays, net (total) .....	5	5	4

This appropriation is a Federal subsidy to the rail industry pension for costs not financed by the railroad sector.

Established in conjunction with the Railroad Retirement Solvency Act of 1983, this account acts as a conduit for various financial transactions, such as interfund transfers and fund transfers from the Department of the Treasury.

**FEDERAL PAYMENTS TO THE RAILROAD RETIREMENT ACCOUNTS**

For payment to the accounts established in the Treasury for the payment of benefits under the Railroad Retirement Act for interest earned on unnegotiated checks, \$75,000, to remain available through September 30, 2028, which shall be the maximum amount available for payment pursuant to section 417 of Public Law 98-76.

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

Identification code 060-0113-0-1-601	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Federal Payments to Railroad Retirement Accounts (Direct) .....	863	798	867
0900 Total new obligations, unexpired accounts (object class 42.0) .....	863	798	867
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	863	798	867
1930 Total budgetary resources available .....	863	798	867
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	863	798	867
3020 Outlays (gross) .....	-863	-798	-867
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	863	798	867
Outlays, gross:			
4100 Outlays from new mandatory authority .....	863	798	867

4180 Budget authority, net (total) .....	863	798	867
4190 Outlays, net (total) .....	863	798	867

This account funds interest on uncashed checks and the transfer of income taxes on Tier I and Tier II railroad retirement benefits.

**RAILROAD UNEMPLOYMENT INSURANCE EXTENDED BENEFIT PAYMENTS**

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

Identification code 060-0117-0-1-603	2025 actual	2026 est.	2027 est.
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	3	3	
3020 Outlays (gross) .....		-3	
3050 Unpaid obligations, end of year .....	3		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	3	3	
3200 Obligated balance, end of year .....	3		
<b>Budget authority and outlays, net:</b>			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....		3	
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....		3	

This appropriation provides funding for extended unemployment benefits paid by the Railroad Retirement Board under the Worker, Homeownership, and Business Assistance Act of 2009 (P.L. 111-92), the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 (P.L. 111-312), the Temporary Payroll Tax Cut Continuation Act (P.L. 112-78), the Middle Class Tax Relief and Job Creation Act of 2012 (P.L. 112-96), the CARES Act (P.L. 116-136), the Consolidated Appropriations Act, 2021 (P.L. 116-260), and the American Rescue Plan Act of 2021 (P.L. 117-2).

**RAILROAD UNEMPLOYMENT INSURANCE WAIVER OF 7 DAY PERIOD**

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

Identification code 060-0123-0-1-603	2025 actual	2026 est.	2027 est.
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....		1	1
3011 Obligations ("upward adjustments"), expired accounts .....	1		
3050 Unpaid obligations, end of year .....	1	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....		1	1
3200 Obligated balance, end of year .....	1	1	1
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

**RAILROAD UNEMPLOYMENT INSURANCE ENHANCED BENEFIT PAYMENTS**

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

Identification code 060-0122-0-1-603	2025 actual	2026 est.	2027 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	223	223	223
1930 Total budgetary resources available .....	223	223	223
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	223	223	223
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	
3020 Outlays (gross) .....		-1	
3050 Unpaid obligations, end of year .....	1		

**RAILROAD UNEMPLOYMENT INSURANCE ENHANCED BENEFIT PAYMENTS—Continued**  
**Program and Financing—Continued**

Identification code 060-0122-0-1-603	2025 actual	2026 est.	2027 est.
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year	1	1	
3200 Obligated balance, end of year	1		
<b>Budget authority and outlays, net:</b>			
<b>Mandatory:</b>			
<b>Outlays, gross:</b>			
4101 Outlays from mandatory balances		1	
4180 Budget authority, net (total)			
4190 Outlays, net (total)		1	

This appropriation provides funding for Railroad Unemployment Insurance Enhanced Benefit Payments paid by the Railroad Retirement Board under the CARES Act (P.L. 116-136), the Consolidated Appropriations Act, 2021 (P.L. 116-260), and the American Rescue Plan Act of 2021 (P.L. 117-2).

**Trust Funds**

**RAILROAD UNEMPLOYMENT INSURANCE TRUST FUND**

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

Identification code 060-8051-0-7-603	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Railroad Unemployment Insurance Trust Fund (Direct)	111	140	159
0801 Railroad Unemployment Insurance Trust Fund (Reimbursable)	17	18	18
0900 Total new obligations, unexpired accounts	128	158	177
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1		2	2
1020 Adjustment of unobligated bal brought forward, Oct 1	2		
1033 Recoveries of prior year paid obligations	6		
1070 Unobligated balance (total)	8	2	2
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1101 Appropriation (special or trust)	18	20	20
1103 Appropriation (previously unavailable)(special or trust)	10		
1135 Appropriations precluded from obligation (special or trust)	-9		
1160 Appropriation, discretionary (total)	19	20	20
<b>Appropriations, mandatory:</b>			
1201 Appropriation (special or trust fund)	27	13	15
1203 Appropriation (unavailable balances)	442	382	286
1235 Appropriations precluded from obligation (special or trust)	-381	-275	-162
1260 Appropriations, mandatory (total)	88	120	139
<b>Spending authority from offsetting collections, mandatory:</b>			
1800 Collected	15	18	18
1900 Budget authority (total)	122	158	177
1930 Total budgetary resources available	130	160	179
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year	2	2	2
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1	10	11	
3010 New obligations, unexpired accounts	128	158	177
3020 Outlays (gross)	-127	-169	-177
3050 Unpaid obligations, end of year	11		
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year	10	11	
3200 Obligated balance, end of year	11		
<b>Budget authority and outlays, net:</b>			
<b>Discretionary:</b>			
4000 Budget authority, gross	19	20	20
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority	19	20	20

<b>Mandatory:</b>			
4090 Budget authority, gross	103	138	157
<b>Outlays, gross:</b>			
4100 Outlays from new mandatory authority	103	138	157
4101 Outlays from mandatory balances	5	11	
4110 Outlays, gross (total)	108	149	157
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4123 Non-Federal sources	-21	-18	-18
<b>Additional offsets against gross budget authority only:</b>			
4143 Recoveries of prior year paid obligations, unexpired accounts	6		
4160 Budget authority, net (mandatory)	88	120	139
4170 Outlays, net (mandatory)	87	131	139
4180 Budget authority, net (total)	107	140	159
4190 Outlays, net (total)	106	151	159

<b>Memorandum (non-add) entries:</b>			
5090 Unexpired unavailable balance, SOY: Offsetting collections	1	1	1
5092 Unexpired unavailable balance, EOY: Offsetting collections	1	1	1

The Board administers a separate fund for unemployment and sickness insurance payments. Administrative expenses are financed from employer unemployment taxes.

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

Identification code 060-8051-0-7-603	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
42.0 Benefit payments	94	120	139
94.0 Financial transfers	19	20	20
99.0 Direct obligations	113	140	159
99.0 Reimbursable obligations	15	18	18
99.9 Total new obligations, unexpired accounts	128	158	177

**RAIL INDUSTRY PENSION FUND**

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

Identification code 060-8011-0-7-601	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	429	541	258
<b>Receipts:</b>			
<b>Current law:</b>			
1110 Refunds, Rail Industry Pension Fund		-11	-11
1110 Taxes, Rail Industry Pension Fund	3,855	3,910	3,979
1140 Interest and Profits on Investments in Public Debt Securities, Rail Industry Pension Fund	24	20	20
1140 Payment from the National Railroad Retirement Investment Trust, Rail Industry Pension Fund	1,367	1,575	1,642
1140 Federal Payments to Railroad Retirement Trust Funds, Rail Industry Pension Fund	484	465	455
1199 Total current law receipts	5,730	5,959	6,085
1999 Total receipts	5,730	5,959	6,085
2000 Total: Balances and receipts	6,159	6,500	6,343
<b>Appropriations:</b>			
<b>Current law:</b>			
2101 Rail Industry Pension Fund	-96	-99	-98
2101 Rail Industry Pension Fund	-5,634	-5,959	-6,084
2103 Rail Industry Pension Fund	-749	-951	-678
2135 Rail Industry Pension Fund	861	767	890
2199 Total current law appropriations	-5,618	-6,242	-5,970
2999 Total appropriations	-5,618	-6,242	-5,970
5099 Balance, end of year	541	258	373

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

Identification code 060-8011-0-7-601	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Rail Industry Pension Fund (Direct)	5,934	6,024	6,070

<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....		9
1033	Recoveries of prior year paid obligations .....	5	
1070	Unobligated balance (total) .....	5	9
Budget authority:			
Appropriations, discretionary:			
1101	Appropriation (special or trust) .....	96	99
Appropriations, mandatory:			
1201	Appropriation (special or trust fund) .....	5,634	5,959
1203	Appropriation (unavailable balances) .....	749	951
1220	Appropriations transferred to other acct [060-8010] .....		-209
1221	Appropriations transferred from other acct [060-8010] .....	311	108
1235	Appropriations precluded from obligation (special or trust) .....	-861	-767
1260	Appropriations, mandatory (total) .....	5,833	5,934
1900	Budget authority (total) .....	5,929	6,033
1930	Total budgetary resources available .....	5,934	6,033
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....		9
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	413	409
3010	New obligations, unexpired accounts .....	5,934	6,024
3020	Outlays (gross) .....	-5,938	-6,433
3050	Unpaid obligations, end of year .....	409	
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	413	409
3200	Obligated balance, end of year .....	409	
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000	Budget authority, gross .....	96	99
Outlays, gross:			
4010	Outlays from new discretionary authority .....	96	99
Mandatory:			
4090	Budget authority, gross .....	5,833	5,934
Outlays, gross:			
4100	Outlays from new mandatory authority .....	5,833	5,925
4101	Outlays from mandatory balances .....	9	409
4110	Outlays, gross (total) .....	5,842	6,334
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123	Non-Federal sources .....	-5	
Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts .....	5	
4160	Budget authority, net (mandatory) .....	5,833	5,934
4170	Outlays, net (mandatory) .....	5,837	6,334
4180	Budget authority, net (total) .....	5,929	6,033
4190	Outlays, net (total) .....	5,933	6,433
<b>Memorandum (non-add) entries:</b>			
5000	Total investments, SOY: Federal securities: Par value .....	760	965
5001	Total investments, EOY: Federal securities: Par value .....	965	678

1160	Limitation on the Office of Inspector General .....	14	14	14
1199	Income under present law .....	5,749	5,973	6,099
1999	Total cash income .....	5,749	5,973	6,099
Cash outgo during year:				
Current law:				
2100	Rail Industry Pension Fund .....	-5,938	-6,433	-6,070
2100	Limitation on the Office of Inspector General .....	-11	-22	-14
2199	Outgo under current law .....	-5,949	-6,455	-6,084
2999	Total cash outgo (-) .....	-5,949	-6,455	-6,084
Surplus or deficit:				
3110	Excluding interest .....	-224	-502	-5
3120	Interest .....	24	20	20
3199	Subtotal, surplus or deficit .....	-200	-482	15
3230	Rail Industry Pension Fund .....	311		108
3230	Rail Industry Pension Fund .....		-209	
3298	Rounding adjustment .....	-2		
3299	Total adjustments .....	309	-209	108
3999	Total change in fund balance .....	109	-691	123
Unexpended balance, end of year:				
4100	Uninvested balance (net), end of year .....	-3	-407	-406
4200	Rail Industry Pension Fund .....	965	678	800
4999	Total balance, end of year .....	962	271	394

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

Identification code 060-8011-0-7-601	2025 actual	2026 est.	2027 est.
Direct obligations:			
42.0	Benefit payments .....	5,838	5,925
94.0	Financial transfers .....	96	99
99.9	Total new obligations, unexpired accounts .....	5,934	6,024

**LIMITATION ON ADMINISTRATION**

For necessary expenses for the Railroad Retirement Board ("Board") for administration of the Railroad Retirement Act and the Railroad Unemployment Insurance Act, \$127,000,000, to be derived in such amounts as determined by the Board from the railroad retirement accounts and from moneys credited to the railroad unemployment insurance administration fund: Provided, That notwithstanding section 7(b)(9) of the Railroad Retirement Act this limitation may be used to hire attorneys only through the excepted service: Provided further, That the previous proviso shall not change the status under Federal employment laws of any attorney hired by the Railroad Retirement Board prior to January 1, 2013: Provided further, That notwithstanding section 7(b)(9) of the Railroad Retirement Act, this limitation may be used to hire students attending qualifying educational institutions or individuals who have recently completed qualifying educational programs using current excepted hiring authorities established by the Office of Personnel Management.

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

Identification code 060-8237-0-7-601	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001	Rail Industry Pension Fund .....	84	90
0002	Railroad Social Security Equivalent Benefit .....	21	21
0003	Railroad Unemployment Insurance Trust Fund .....	18	19
0006	TMF .....	2	1
0100	Subtotal, direct program .....	125	131
0799	Total direct obligations .....	125	131
0801	Medicare and other reimbursements .....	39	30
0900	Total new obligations, unexpired accounts .....	164	161

<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	9	11
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	5	
1012	Unobligated balance transfers between expired and unexpired accounts .....	8	
1021	Recoveries of prior year unpaid obligations .....	1	
1070	Unobligated balance (total) .....	18	11

Railroad retirees generally receive the equivalent to a Social Security benefit and a rail industry pension collectively bargained like other private pension plans but embedded in Federal law. Approximately 2,230 individuals also receive both full Social Security and rail industry benefits.

**Status of Funds** (in millions of dollars)

Identification code 060-8011-0-7-601	2025 actual	2026 est.	2027 est.
Unexpended balance, start of year:			
0100	Balance, start of year .....	853	962
0999	Total balance, start of year .....	853	962
Cash income during the year:			
Current law:			
Receipts:			
1110	Refunds, Rail Industry Pension Fund .....		-11
1110	Taxes, Rail Industry Pension Fund .....	3,855	3,910
1130	Rail Industry Pension Fund .....	5	
1150	Interest and Profits on Investments in Public Debt Securities, Rail Industry Pension Fund .....	24	20
1160	Payment from the National Railroad Retirement Investment Trust, Rail Industry Pension Fund .....	1,367	1,575
1160	Federal Payments to Railroad Retirement Trust Funds, Rail Industry Pension Fund .....	484	465

LIMITATION ON ADMINISTRATION—Continued  
Program and Financing—Continued

Identification code 060-8237-0-7-601	2025 actual	2026 est.	2027 est.
<b>Budget authority:</b>			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	158	157	156
1900 Budget authority (total) .....	158	157	156
1930 Total budgetary resources available .....	176	168	163
<b>Memorandum (non-add) entries:</b>			
1940 Unobligated balance expiring .....	-1		
1941 Unexpired unobligated balance, end of year .....	11	7	4
<b>Special and non-revolving trust funds:</b>			
1951 Unobligated balance expiring .....	1		
1952 Expired unobligated balance, start of year .....	18	9	9
1953 Expired unobligated balance, end of year .....	8	9	9

<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	45	42	3
3010 New obligations, unexpired accounts .....	164	161	159
3011 Obligations ("upward adjustments"), expired accounts .....	11		
3020 Outlays (gross) .....	-169	-200	-156
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3041 Recoveries of prior year unpaid obligations, expired .....	-8		
3050 Unpaid obligations, end of year .....	42	3	6
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	45	42	3
3200 Obligated balance, end of year .....	42	3	6

<b>Budget authority and outlays, net:</b>			
<b>Discretionary:</b>			
4000 Budget authority, gross .....	158	157	156
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	127	157	156
4011 Outlays from discretionary balances .....	40	42	
4020 Outlays, gross (total) .....	167	199	156
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4030 Federal sources .....	-159	-157	-156
4033 Non-Federal sources .....	-1		
4040 Offsets against gross budget authority and outlays (total) ...	-160	-157	-156
<b>Additional offsets against gross budget authority only:</b>			
4052 Offsetting collections credited to expired accounts .....	2		
4070 Budget authority, net (discretionary) .....			
4080 Outlays, net (discretionary) .....	7	42	
<b>Mandatory:</b>			
<b>Outlays, gross:</b>			
4101 Outlays from mandatory balances .....	2	1	
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	9	43	

The table below shows anticipated workloads.

	2024 actual	2025 actual	2026 est.	2027 est.
Pending, start of year .....	10,756	10,534	11,601	10,857
New Railroad Retirement applications .....	21,366	22,491	21,000	20,000
New Social Security certifications .....	2,892	5,016	3,000	3,000
Total dispositions (excluding partial awards) .....	24,480	26,440	24,744	23,532
Pending, end of year .....	10,534	11,601	10,857	10,325

As shown below, the Board projects this workload will continue to decline as the number of beneficiaries declines.

	1980 act.	1990 act.	2010 act.	2024 act.	2025 act.	2026 est.
Total beneficiaries .....	1,009,500	894,196	549,154	461,416	452,580	443,500

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

Identification code 060-8237-0-7-601	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	68	66	66
11.3 Other than full-time permanent .....	1		
11.5 Other personnel compensation .....		1	
11.9 Total personnel compensation .....	69	67	66
12.1 Civilian personnel benefits .....	26	26	26
23.1 Rental payments to GSA .....	1	3	3
23.3 Communications, utilities, and miscellaneous charges .....	6	6	6
25.1 Advisory and assistance services .....		1	1
25.2 Other services from non-Federal sources .....	14	15	15
25.3 Other goods and services from Federal sources .....	3	4	4

25.4 Operation and maintenance of facilities .....	3	3	3
25.6 Medical care .....	1	1	1
25.7 Operation and maintenance of equipment .....	2	3	3
31.0 Equipment .....		1	1
99.0 Direct obligations .....	125	130	129
99.0 Reimbursable obligations .....	39	30	29
99.5 Adjustment for rounding .....		1	1
99.9 Total new obligations, unexpired accounts .....	164	161	159

**Employment Summary**

Identification code 060-8237-0-7-601	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	626	582	581
2001 Reimbursable civilian full-time equivalent employment .....	88	86	87

NATIONAL RAILROAD RETIREMENT INVESTMENT TRUST

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

Identification code 060-8118-0-7-601	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....	27,473	28,858	29,915
<b>Receipts:</b>			
<b>Current law:</b>			
1130 Gains and Losses on Non-Federal Securities, National Railroad Retirement Investment Trust .....	2,405	2,298	1,887
1130 Interest and Dividends on Non-Federal Securities, National Railroad Retirement Investment Trust .....	330	378	478
1140 Earnings on Investments in Federal Securities, National Railroad Retirement Investment Trust .....	32	27	24
1199 Total current law receipts .....	2,767	2,703	2,389
1999 Total receipts .....	2,767	2,703	2,389
2000 Total: Balances and receipts .....	30,240	31,561	32,304
<b>Appropriations:</b>			
<b>Current law:</b>			
2101 National Railroad Retirement Investment Trust .....	-1,381	-1,646	-1,713
5098 Rounding adjustment .....	-1		
5099 Balance, end of year .....	28,858	29,915	30,591

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

Identification code 060-8118-0-7-601	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 NRRIT expenses .....	1,381	1,646	1,713
<b>Budgetary resources:</b>			
<b>Budget authority:</b>			
<b>Appropriations, mandatory:</b>			
1201 Appropriation (special or trust fund) .....	1,381	1,646	1,713
1930 Total budgetary resources available .....	1,381	1,646	1,713

<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3010 New obligations, unexpired accounts .....	1,381	1,646	1,713
3020 Outlays (gross) .....	-1,381	-1,646	-1,713

<b>Budget authority and outlays, net:</b>			
<b>Mandatory:</b>			
4090 Budget authority, gross .....	1,381	1,646	1,713
<b>Outlays, gross:</b>			
4100 Outlays from new mandatory authority .....	1,381	1,646	1,713
4180 Budget authority, net (total) .....	1,381	1,646	1,713
4190 Outlays, net (total) .....	1,381	1,646	1,713

<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	1,062	1,515	959
5001 Total investments, EOY: Federal securities: Par value .....	1,515	959	980
5012 Total investments, SOY: non-Federal securities: Market value (means of financing) .....	26,414	27,378	28,996
5013 Total investments, EOY: non-Federal securities: Market value (means of financing) .....	27,378	28,996	29,650

The Trust manages and invests the funds of the Railroad Retirement System in private securities and U.S. Treasury Securities.

**Status of Funds** (in millions of dollars)

Identification code 060-8118-0-7-601	2025 actual	2026 est.	2027 est.
<b>Unexpended balance, start of year:</b>			
0100 Balance, start of year .....	27,473	28,858	29,915
0999 Total balance, start of year .....	27,473	28,858	29,915
<b>Cash income during the year:</b>			
<b>Current law:</b>			
<b>Receipts:</b>			
1150 Gains and Losses on Non-Federal Securities, National Railroad Retirement Investment Trust .....	2,405	2,298	1,887
1150 Earnings on Investments in Federal Securities, National Railroad Retirement Investment Trust .....	32	27	24
1150 Interest and Dividends on Non-Federal Securities, National Railroad Retirement Investment Trust .....	330	378	478
1199 Income under present law .....	2,767	2,703	2,389
1999 Total cash income .....	2,767	2,703	2,389
<b>Cash outgo during year:</b>			
<b>Current law:</b>			
2100 National Railroad Retirement Investment Trust .....	-1,381	-1,646	-1,713
2199 Outgo under current law .....	-1,381	-1,646	-1,713
2999 Total cash outgo (-) .....	-1,381	-1,646	-1,713
<b>Surplus or deficit:</b>			
3110 Excluding interest .....	-1,381	-1,646	-1,713
3120 Interest .....	2,767	2,703	2,389
3199 Subtotal, surplus or deficit .....	1,386	1,057	676
3298 Rounding adjustment .....	-1		
3299 Total adjustments .....	-1		
3999 Total change in fund balance .....	1,385	1,057	676
<b>Unexpended balance, end of year:</b>			
4100 Uninvested balance (net), end of year .....	27,343	28,956	29,611
4200 National Railroad Retirement Investment Trust .....	1,515	959	980
4999 Total balance, end of year .....	28,858	29,915	30,591

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

Identification code 060-8118-0-7-601	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
25.2 Other services from non-Federal sources .....	57	71	71
94.0 Financial transfers .....	1,324	1,575	1,642
99.9 Total new obligations, unexpired accounts .....	1,381	1,646	1,713

**LIMITATION ON THE OFFICE OF INSPECTOR GENERAL**

For expenses necessary for the Office of Inspector General for audit, investigatory and review activities, as authorized by the Inspector General Act of 1978, not more than \$14,000,000, to be derived from the railroad retirement accounts and railroad unemployment insurance account.

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

Identification code 060-8018-0-7-601	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Rail Industry Pension Fund .....	8	10	10
0002 Railroad Social Security Equivalent Benefit .....	3	2	2
0003 Railroad Unemployment Insurance Trust .....	3	2	2
0100 Subtotal, direct program .....	14	14	14
0799 Total direct obligations .....	14	14	14
0900 Total new obligations, unexpired accounts .....	14	14	14
<b>Budgetary resources:</b>			
<b>Budget authority:</b>			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	14	14	14
1900 Budget authority (total) .....	14	14	14
1930 Total budgetary resources available .....	14	14	14
<b>Memorandum (non-add) entries:</b>			
<b>Special and non-revolving trust funds:</b>			
1952 Expired unobligated balance, start of year .....	5	4	4

1953 Expired unobligated balance, end of year .....	4	4	4
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	5	8	
3010 New obligations, unexpired accounts .....	14	14	14
3011 Obligations ("upward adjustments"), expired accounts .....	1		
3020 Outlays (gross) .....	-11	-22	-14
3041 Recoveries of prior year unpaid obligations, expired .....	-1		
3050 Unpaid obligations, end of year .....	8		
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	5	8	
3200 Obligated balance, end of year .....	8		
<b>Budget authority and outlays, net:</b>			
<b>Discretionary:</b>			
4000 Budget authority, gross .....	14	14	14
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	10	14	14
4011 Outlays from discretionary balances .....	1	8	
4020 Outlays, gross (total) .....	11	22	14
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4030 Federal sources .....	-14	-14	-14
4040 Offsets against gross budget authority and outlays (total) .....	-14	-14	-14
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-3	8	

The Limitation on the Office of Inspector General receives an appropriation for audit, investigatory and review activities of the Railroad Retirement Board Office of Inspector General.

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

Identification code 060-8018-0-7-601	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	6	7	7
12.1 Civilian personnel benefits .....	3	3	4
25.2 Other services from non-Federal sources .....	2	2	1
25.3 Other goods and services from Federal sources .....	3	2	2
99.0 Direct obligations .....	14	14	14
99.9 Total new obligations, unexpired accounts .....	14	14	14

**Employment Summary**

Identification code 060-8018-0-7-601	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	44	49	55

**RAILROAD SOCIAL SECURITY EQUIVALENT BENEFIT ACCOUNT**

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

Identification code 060-8010-0-7-601	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....	408	339	380
0198 Reconciliation adjustment .....	-1		
0199 Balance, start of year .....	407	339	380
<b>Receipts:</b>			
<b>Current law:</b>			
1110 Refunds, Railroad Social Security Equivalent Benefit Account .....		-9	-9
1110 Railroad Social Security Equivalent Benefit Account, Taxes .....	3,377	3,465	3,542
1110 Railroad Social Security Equivalent Benefit Account, Receipts Transferred to Federal Hospital Insurance Trust Fund .....	-686	-668	-680
1140 Railroad Social Security Equivalent Benefit Account, Interest and Profits on Investments in Public Debt Securities .....	41	29	33
1140 Railroad Social Security Equivalent Benefit Account, Income Tax Credits .....	371	333	412
1140 Railroad Social Security Equivalent Benefit Account, Interest Transferred to Federal Hospital Insurance Trust Fund .....	-30	-27	-26
1140 Railroad Social Security Equivalent Benefit Account, Receipts from Federal Old-age Survivors Ins. Trust Fund .....	5,996	5,925	6,104
1140 Railroad Social Security Equivalent Benefit Account, Receipts from Federal Disability Insurance Trust Fund .....	-1	-86	-81

RAILROAD SOCIAL SECURITY EQUIVALENT BENEFIT ACCOUNT—Continued  
Special and Trust Fund Receipts—Continued

Identification code 060-8010-0-7-601	2025 actual	2026 est.	2027 est.
1140 Advances from the General Fund for Financial Interchange Interest, Social Security Equivalent Benefit Account .....	8	7	7
1199 Total current law receipts .....	9,076	8,969	9,302
1999 Total receipts .....	9,076	8,969	9,302
2000 Total: Balances and receipts .....	9,483	9,308	9,682
Appropriations:			
Current law:			
2101 Railroad Social Security Equivalent Benefit Account .....	-24	-22	-23
2101 Railroad Social Security Equivalent Benefit Account .....	-9,051	-8,969	-9,303
2103 Railroad Social Security Equivalent Benefit Account .....	-1,151	-1,095	-1,135
2135 Railroad Social Security Equivalent Benefit Account .....	1,082	1,158	1,156
2199 Total current law appropriations .....	-9,144	-8,928	-9,305
2999 Total appropriations .....	-9,144	-8,928	-9,305
5099 Balance, end of year .....	339	380	377

Program and Financing (in millions of dollars)

Identification code 060-8010-0-7-601	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Railroad Social Security Equivalent Benefit Account (Direct) .....	8,976	9,080	9,211
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	24	22	23
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	9,051	8,969	9,303
1203 Appropriation (previously unavailable)(special or trust) ....	1,151	1,095	1,135
1220 Appropriations transferred to other accts [060-8011] .....	-311	.....	-108
1221 Appropriations transferred from other acct [060-8011] .....	.....	209	.....
1235 Appropriations precluded from obligation (special or trust) .....	-1,082	-1,158	-1,156
1236 Appropriations applied to repay debt .....	-5,073	-5,209	-5,167
1260 Appropriations, mandatory (total) .....	3,736	3,906	4,007
Borrowing authority, mandatory:			
1400 Borrowing authority .....	5,216	5,152	5,181
1900 Budget authority (total) .....	8,976	9,080	9,211
1930 Total budgetary resources available .....	8,976	9,080	9,211
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	730	742	.....
3010 New obligations, unexpired accounts .....	8,976	9,080	9,211
3020 Outlays (gross) .....	-8,964	-9,822	-9,198
3050 Unpaid obligations, end of year .....	742	.....	13
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	730	742	.....
3200 Obligated balance, end of year .....	742	.....	13
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	24	22	23
Outlays, gross:			
4010 Outlays from new discretionary authority .....	24	22	23
Mandatory:			
4090 Budget authority, gross .....	8,952	9,058	9,188
Outlays, gross:			
4100 Outlays from new mandatory authority .....	8,940	9,058	9,175
4101 Outlays from mandatory balances .....	.....	742	.....
4110 Outlays, gross (total) .....	8,940	9,800	9,175
4180 Budget authority, net (total) .....	8,976	9,080	9,211
4190 Outlays, net (total) .....	8,964	9,822	9,198
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value .....	1,087	1,119	1,135
5001 Total investments, EOY: Federal securities: Par value .....	1,119	1,135	1,146
5080 Outstanding debt, SOY .....	-4,605	-4,748	-4,691
5081 Outstanding debt, EOY .....	-4,748	-4,691	-4,705
5082 Borrowing .....	-5,216	-5,152	-5,181

All railroad retirees receive the equivalent of a Social Security benefit, and they may also receive other add-ons including rail industry pension payments, windfall payments, and supplemental annuities. Social Security benefits for former railroad employees are funded by the Social Security trust funds, and rail industry pension payments are the responsibility of the rail sector.

Under current law, a financial interchange occurs once each year between the Social Security trust funds and the Social Security Equivalent Benefit (SSEB) account. SSEB receives monthly advances from the general fund equal to an estimate of the transfer SSEB would have received for the previous month if the financial interchange transfers were on a monthly basis. Advances from the previous year are repaid annually to the general fund immediately after the financial interchange is received. In 2025, \$5,216 million was advanced and \$5,073 million was repaid.

Status of Funds (in millions of dollars)

Identification code 060-8010-0-7-601	2025 actual	2026 est.	2027 est.
Unexpended balance, start of year:			
0100 Balance, start of year .....	-3,453	-3,653	-4,297
0999 Total balance, start of year .....	-3,453	-3,653	-4,297
Cash income during the year:			
Current law:			
Receipts:			
1110 Refunds, Railroad Social Security Equivalent Benefit Account .....	.....	-9	-9
1110 Railroad Social Security Equivalent Benefit Account, Taxes .....	3,377	3,465	3,542
1110 Railroad Social Security Equivalent Benefit Account, Receipts Transferred to Federal Hospital Insurance Trust Fund .....	-686	-668	-680
1150 Railroad Social Security Equivalent Benefit Account, Interest and Profits on Investments in Public Debt Securities ...	41	29	33
1150 Railroad Social Security Equivalent Benefit Account, Interest Transferred to Federal Hospital Insurance Trust Fund .....	-30	-27	-26
1160 Railroad Social Security Equivalent Benefit Account, Income Tax Credits .....	371	333	412
1160 Railroad Social Security Equivalent Benefit Account, Receipts from Federal Old-age Survivors Ins. Trust Fund .....	5,996	5,925	6,104
1160 Railroad Social Security Equivalent Benefit Account, Receipts from Federal Disability Insurance Trust Fund .....	-1	-86	-81
1160 Advances from the General Fund for Financial Interchange Interest, Social Security Equivalent Benefit Account .....	8	7	7
1199 Income under present law .....	9,076	8,969	9,302
1999 Total cash income .....	9,076	8,969	9,302
Cash outgo during year:			
Current law:			
2100 Railroad Social Security Equivalent Benefit Account .....	-8,964	-9,822	-9,198
2199 Outgo under current law .....	-8,964	-9,822	-9,198
2999 Total cash outgo (-) .....	-8,964	-9,822	-9,198
Surplus or deficit:			
3110 Excluding interest .....	101	-855	97
3120 Interest .....	11	2	7
3199 Subtotal, surplus or deficit .....	112	-853	104
3230 Railroad Social Security Equivalent Benefit Account .....	-311	.....	-108
3230 Railroad Social Security Equivalent Benefit Account .....	.....	209	.....
3298 Rounding adjustment .....	-1	.....	.....
3299 Total adjustments .....	-312	209	-108
3999 Total change in fund balance .....	-200	-644	-4
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year .....	-4,772	-5,432	-5,447
4200 Railroad Social Security Equivalent Benefit Account .....	1,119	1,135	1,146
4999 Total balance, end of year .....	-3,653	-4,297	-4,301

Object Classification (in millions of dollars)

Identification code 060-8010-0-7-601	2025 actual	2026 est.	2027 est.
Direct obligations:			
42.0 Benefit payments .....	8,954	9,058	9,080
94.0 Financial transfers .....	.....	.....	108

94.0	Financial transfers .....	22	22	23
99.9	Total new obligations, unexpired accounts .....	8,976	9,080	9,211

## SECURITIES AND EXCHANGE COMMISSION

### Federal Funds

#### SALARIES AND EXPENSES

For necessary expenses for the Securities and Exchange Commission, including services as authorized by 5 U.S.C. 3109, the rental of space (to include multiple year leases) in the District of Columbia and elsewhere, and not to exceed \$3,500 for official reception and representation expenses, \$1,908,000,000, to remain available until expended; of which not less than \$20,050,000 shall be for the Office of Inspector General; of which not to exceed \$275,000 shall be available for a permanent secretariat for the International Organization of Securities Commissions; and of which not to exceed \$100,000 shall be available for expenses for consultations and meetings hosted by the Commission with foreign governmental and other regulatory officials, members of their delegations and staffs to exchange views concerning securities matters, such expenses to include necessary logistic and administrative expenses and the expenses of Commission staff and foreign invitees in attendance including: (1) incidental expenses such as meals; (2) travel and transportation; and (3) related lodging or subsistence: Provided, That any unobligated balances from funds made available under this heading in prior Acts for replacement leases for the Commission's headquarters and other regional office facilities may be used for such purposes at any Commission office facility, notwithstanding provisos in such Acts limiting use to particular office facilities, and notwithstanding provisos in such Acts requiring that de-obligated amounts derived from the general fund be returned to the general fund or that de-obligated amounts derived from fees or assessments be paid to national securities exchanges and national securities associations in proportion to any fees or assessments paid by such national securities exchange or national securities association.

For purposes of calculating the fee rate under section 31(j) of the Securities Exchange Act of 1934 (15 U.S.C. 78ee(j)) for fiscal year 2027, all amounts appropriated under this heading shall be deemed to be the regular appropriation to the Commission for fiscal year 2027: Provided, That fees and charges authorized by section 31 of the Securities Exchange Act of 1934 (15 U.S.C. 78ee) shall be credited to this account as offsetting collections: Provided further, That not to exceed \$1,908,000,000 of such offsetting collections shall be available until expended for necessary expenses of this account: Provided further, That the total amount appropriated under this heading from the general fund for fiscal year 2027 shall be reduced as such offsetting fees are received so as to result in a final total fiscal year 2027 appropriation from the general fund estimated at not more than \$0.

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

Identification code 050-0100-0-1-376	2025 actual	2026 est.	2027 est.	
<b>Obligations by program activity:</b>				
0001	Enforcement .....	694	607	634
0002	Examinations .....	500	470	467
0003	Corporation Finance .....	184	178	179
0004	Trading and Markets .....	123	113	115
0005	Investment Management .....	96	86	89
0006	Economic and Risk Analysis .....	85	82	83
0007	General Counsel .....	71	64	64
0008	Other Program Offices .....	110	100	102
0009	Agency Direction and Administrative Support .....	314	307	320
0010	Inspector General .....	25	25	25
0900	Total new obligations, unexpired accounts .....	2,202	2,032	2,078
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	142	444	587
1021	Recoveries of prior year unpaid obligations .....	315	25	25
1070	Unobligated balance (total) .....	457	469	612
Budget authority:				
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	3,651	2,150	1,908
1700	Collected [Relocation Costs] .....	40		
1724	Spending authority from offsetting collections precluded from obligation (limitation on obligations) .....	-1,502		
1750	Spending auth from offsetting collections, disc (total) .....	2,189	2,150	1,908
1900	Budget authority (total) .....	2,189	2,150	1,908

1930	Total budgetary resources available .....	2,646	2,619	2,520
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	444	587	442
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	771	486	243
3010	New obligations, unexpired accounts .....	2,202	2,032	2,078
3020	Outlays (gross) .....	-2,172	-2,250	-2,044
3040	Recoveries of prior year unpaid obligations, unexpired .....	-315	-25	-25
3050	Unpaid obligations, end of year .....	486	243	252
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	771	486	243
3200	Obligated balance, end of year .....	486	243	252
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	2,189	2,150	1,908
Outlays, gross:				
4010	Outlays from new discretionary authority .....	1,771	1,828	1,622
4011	Outlays from discretionary balances .....	401	422	422
4020	Outlays, gross (total) .....	2,172	2,250	2,044
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4033	Non-Federal sources .....		-1	
4034	Offsetting governmental collections .....	-3,651	-2,149	-1,908
4034	Offsetting governmental collections [Relocation Costs] .....	-40		
4040	Offsets against gross budget authority and outlays (total) ....	-3,691	-2,150	-1,908
4070	Budget authority, net (discretionary) .....	-1,502		
4080	Outlays, net (discretionary) .....	-1,519	100	136
4180	Budget authority, net (total) .....	-1,502		
4190	Outlays, net (total) .....	-1,519	100	136
<b>Memorandum (non-add) entries:</b>				
5090	Unexpired unavailable balance, SOY: Offsetting collections .....	7,177	8,679	8,679
5092	Unexpired unavailable balance, EOY: Offsetting collections .....	8,679	8,679	8,679

The mission of the Securities and Exchange Commission (SEC) is to protect investors; maintain fair, orderly, and efficient markets; and facilitate capital formation. The SEC's six major programs include the following:

**Enforcement.**—The Division of Enforcement investigates and prosecutes civil violations of the Federal securities laws and works closely with the Department of Justice and other law enforcement partners to coordinate and assist in criminal prosecutions.

**Examinations.**—The Division of Examinations conducts the SEC's examination program to detect violations of the Federal securities laws and evaluate internal compliance controls at securities firms registered with the SEC.

**Corporation Finance.**—The Division of Corporation Finance selectively reviews company disclosures to ensure that investors have the information necessary to make informed investment decisions and to help deter fraud and misrepresentation in securities transactions.

**Trading and Markets.**—The Division of Trading and Markets' (TM) mission is to establish and maintain standards for fair, orderly, and efficient markets while fostering investor protection and confidence in the markets. TM oversees the activities of industry self-regulatory organizations, such as the Financial Industry Regulatory Authority, and directly regulates market participants where Commission rulemaking is more effective than self-regulation.

**Investment Management.**—The Division of Investment Management works to protect investors, promote informed investment decision making, and facilitate appropriate innovation in investment products and services through regulation of the asset management industry.

**Economic and Risk Analysis.**—The Division of Economic and Risk Analysis integrates financial economics and rigorous data analytics into the core mission of the SEC.

Additional program offices directly support the major programs: the Office of International Affairs, the Office of the Chief Accountant, the Office of Credit Ratings, the Office of Investor Education and Assistance, the Office of the Investor Advocate, the Office of Administrative Law Judges, the

SALARIES AND EXPENSES—Continued

Office of the Advocate for Small Business Capital Formation, and the Office of Municipal Securities.

The SEC is funded through offsetting fees and assessments collected pursuant to section 31 of the Securities Exchange Act of 1934 (15 U.S.C. 78ee) at a rate intended to fully offset the SEC's appropriation.

Object Classification (in millions of dollars)

Identification code 050-0100-0-1-376	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	1,068	976	1,034
11.3 Other than full-time permanent .....	25		
11.9 Total personnel compensation .....	1,093	976	1,034
12.1 Civilian personnel benefits .....	416	390	400
13.0 Benefits for former personnel .....	22	2	
21.0 Travel and transportation of persons .....	4	4	4
23.1 Rental payments to GSA .....	36	104	109
23.2 Rental payments to others .....	58		
23.3 Communications, utilities, and miscellaneous charges .....	10		
24.0 Printing and reproduction .....	12	1	5
25.1 Advisory and assistance services .....	25	24	24
25.2 Other services from non-Federal sources .....	67	65	63
25.3 Other goods and services from Federal sources .....	50	48	47
25.4 Operation and maintenance of facilities .....	10	10	9
25.7 Operation and maintenance of equipment .....	373	360	351
26.0 Supplies and materials .....	1	1	1
31.0 Equipment .....	24	46	30
42.0 Insurance claims and indemnities .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	2,202	2,032	2,078

Employment Summary

Identification code 050-0100-0-1-376	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	4,542	4,024	4,177

SECURITIES AND EXCHANGE COMMISSION RESERVE FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 050-5566-0-2-376	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....	3	3	3
<b>Receipts:</b>			
<b>Current law:</b>			
1110 Registration Fees, Securities and Exchange Commission Reserve Fund .....	50		
2000 Total: Balances and receipts .....	53	3	3
<b>Appropriations:</b>			
<b>Current law:</b>			
2101 Securities and Exchange Commission Reserve Fund .....	-50		
2103 Securities and Exchange Commission Reserve Fund .....	-3		
2132 Securities and Exchange Commission Reserve Fund .....	3		
2199 Total current law appropriations .....	-50		
2999 Total appropriations .....	-50		
5099 Balance, end of year .....	3	3	3

Program and Financing (in millions of dollars)

Identification code 050-5566-0-2-376	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Enforcement .....	4		
0002 Examinations .....	3		
0003 Corporation Finance .....	1		
0004 Trading and Markets .....	1		
0005 Investment Management .....	1		
0008 Other Program Offices .....	1		
0009 Agency Direction and Administrative Support .....	2		
0900 Total new obligations, unexpired accounts .....	13		

Budgetary resources:

<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	2	43	
1021 Recoveries of prior year unpaid obligations .....	4		
1029 Other balances withdrawn to Treasury .....		-46	
1038 Sequester (previously unavailable) for withdrawal .....		3	
1070 Unobligated balance (total) .....	6		
<b>Budget authority:</b>			
<b>Appropriations, mandatory:</b>			
1201 Appropriation (special or trust fund) .....	50		
1203 Appropriation (previously unavailable)(special or trust) .....	3		
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-3		
1260 Appropriations, mandatory (total) .....	50		
1930 Total budgetary resources available .....	56		
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	43		

Change in obligated balance:

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	38		
3010 New obligations, unexpired accounts .....	13		
3020 Outlays (gross) .....	-47		
3040 Recoveries of prior year unpaid obligations, unexpired .....	-4		
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	38		

Budget authority and outlays, net:

<b>Mandatory:</b>			
4090 Budget authority, gross .....	50		
<b>Outlays, gross:</b>			
4100 Outlays from new mandatory authority .....	13		
4101 Outlays from mandatory balances .....	34		
4110 Outlays, gross (total) .....	47		
4180 Budget authority, net (total) .....	50		
4190 Outlays, net (total) .....	47		

Object Classification (in millions of dollars)

Identification code 050-5566-0-2-376	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
25.7 Operation and maintenance of equipment .....	3		
31.0 Equipment .....	10		
99.9 Total new obligations, unexpired accounts .....	13		

INVESTOR PROTECTION FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 050-5567-0-2-376	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....	28	22	17
0198 Reconciliation adjustment .....	1		
0199 Balance, start of year .....	29	22	17
<b>Receipts:</b>			
<b>Current law:</b>			
1110 Monetary Sanctions, Investor Protection Fund .....	-1	274	193
1140 Interest, Investor Protection Fund .....	16	16	16
1199 Total current law receipts .....	15	290	209
1999 Total receipts .....	15	290	209
2000 Total: Balances and receipts .....	44	312	226
<b>Appropriations:</b>			
<b>Current law:</b>			
2101 Investor Protection Fund .....	-15	-290	-209
2103 Investor Protection Fund .....	-29	-22	-17
2132 Investor Protection Fund .....	22	17	12
2199 Total current law appropriations .....	-22	-295	-214
2999 Total appropriations .....	-22	-295	-214
5099 Balance, end of year .....	22	17	12

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

Identification code 050-5567-0-2-376	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Enforcement .....	65	314	213
0900 Total new obligations, unexpired accounts (object class 11.8) .....	65	314	213
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	362	319	300
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	15	290	209
1203 Appropriation (previously unavailable)(special or trust) ....	29	22	17
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-22	-17	-12
1260 Appropriations, mandatory (total) .....	22	295	214
1930 Total budgetary resources available .....	384	614	514
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	319	300	301
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	117	12	19
3010 New obligations, unexpired accounts .....	65	314	213
3020 Outlays (gross) .....	-170	-307	-213
3050 Unpaid obligations, end of year .....	12	19	19
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	117	12	19
3200 Obligated balance, end of year .....	12	19	19
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	22	295	214
Outlays, gross:			
4100 Outlays from new mandatory authority .....		295	213
4101 Outlays from mandatory balances .....	170	12	
4110 Outlays, gross (total) .....	170	307	213
4180 Budget authority, net (total) .....	22	295	214
4190 Outlays, net (total) .....	170	307	213
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	472	334	334
5001 Total investments, EOY: Federal securities: Par value .....	334	334	334

As part of the Dodd-Frank Wall Street Reform and Consumer Protection Act (P.L. 111-203) (the Dodd-Frank Act), the Congress substantially expanded the Securities and Exchange Commission's (SEC or Commission) authority to pay whistleblower awards and enhanced the anti-retaliation protections available to whistleblowers. The intent is to incentivize submission of high-quality tips by motivating persons with knowledge of possible securities laws violations to assist the Federal Government in identifying and prosecuting individuals who violate the Federal securities laws.

To comply with direction provided in the Dodd-Frank Act, the SEC's Division of Enforcement established an Office of the Whistleblower to administer and enforce the whistleblower award program. The Investor Protection Fund (the Fund), established by the Dodd-Frank Act, provides resources for payments to whistleblowers and for the SEC's Office of the Inspector General Employee Suggestion Program. Deposits into the Fund are comprised of a portion of monetary sanctions collected by the SEC in judicial or administrative actions brought by the Commission under the Federal securities laws that are not added to a disgorgement fund or other fund under section 308 of the Sarbanes-Oxley Act of 2002 (P.L. 107-204), as well as amounts in such funds that will not be distributed to injured investors. No sanction collected by the Commission can be deposited into the Fund if the balance at the time the sanction is collected exceeds \$300 million. No funds have been taken or withheld from harmed investors to pay whistleblower awards. The Commission is required to submit an annual report on the whistleblower award program to the Committee on Banking, Housing, and Urban Affairs of the Senate and the Committee on Financial Services of the House of Representatives.

The figures reported for 2026 and 2027 are based on assumptions regarding several variables inherent to litigation and to the Commission's whistleblower award process. Given the potential for significant variation in the payouts and their timing, it is possible that actual payouts will be either significantly higher or significantly lower than these estimates.

**GENERAL FUND RECEIPT ACCOUNTS**

	(in millions of dollars)		
	2025 actual	2026 est.	2027 est.
Governmental receipts:			
050-109100 Post Judgement Penalties .....	11	3	3
General Fund Governmental receipts .....	11	3	3

**SMITHSONIAN INSTITUTION**

*Federal Funds*

**SALARIES AND EXPENSES**

*For necessary expenses of the Smithsonian Institution, as authorized by law, including research in the fields of art, science, and history; development, preservation, and documentation of the National Collections; presentation of public exhibits and performances; collection, preparation, dissemination, and exchange of information and publications; conduct of education, training, and museum assistance programs; maintenance, alteration, operation, lease agreements of no more than 30 years, and protection of buildings, facilities, and approaches; not to exceed \$100,000 for services as authorized by 5 U.S.C. 3109; and purchase, rental, repair, and cleaning of uniforms for employees, \$841,300,000, to remain available until September 30, 2028, except as otherwise provided herein; of which not to exceed \$14,056,000 for the instrumentation program, collections acquisition, exhibition reinstallation, Smithsonian American Women's History Museum, and the repatriation of skeletal remains program shall remain available until expended; and including such funds as may be necessary to support American overseas research centers: Provided, That funds appropriated herein are available for advance payments to independent contractors performing research services or participating in official Smithsonian presentations: Provided further, That the Smithsonian Institution may expend Federal appropriations designated in this Act for lease or rent payments, as rent payable to the Smithsonian Institution, and such rent payments may be deposited into the general trust funds of the Institution to be available as trust funds for expenses associated with the purchase of a portion of the building at 600 Maryland Avenue, SW, Washington, D.C., to the extent that federally supported activities will be housed there: Provided further, That the use of such amounts in the general trust funds of the Institution for such purpose shall not be construed as Federal debt service for, a Federal guarantee of, a transfer of risk to, or an obligation of the Federal Government: Provided further, That no appropriated funds may be used directly to service debt which is incurred to finance the costs of acquiring a portion of the building at 600 Maryland Avenue, SW, Washington, D.C., or of planning, designing, and constructing improvements to such building: Provided further, That any agreement entered into by the Smithsonian Institution for the sale of its ownership interest, or any portion thereof, in such building so acquired may not take effect until the expiration of a 30 day period which begins on the date on which the Secretary of the Smithsonian submits to the Committees on Appropriations of the House of Representatives and Senate, the Committees on House Administration and Transportation and Infrastructure of the House of Representatives, and the Committee on Rules and Administration of the Senate a report, as outlined in the explanatory statement described in section 4 of the Further Consolidated Appropriations Act, 2020 (Public Law 116-94; 133 Stat. 2536) on the intended sale.*

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

Identification code 033-0100-0-1-503	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Public programs .....	56	56	50
0002 Exhibitions .....	60	60	59
0003 Collections .....	83	85	81
0004 Research .....	111	111	105
0005 Facilities .....	275	298	284
0006 Security & safety .....	121	130	129

SALARIES AND EXPENSES—Continued  
Program and Financing—Continued

Identification code 033-0100-0-1-503	2025 actual	2026 est.	2027 est.
0007 Information technology .....	60	62	59
0008 Operations .....	120	120	118
0009 Development .....	3	3	2
0799 Total direct obligations .....	889	925	887
0821 Salaries and Expenses (Reimbursable) .....	12	11	11
0900 Total new obligations, unexpired accounts .....	901	936	898
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	122	131	135
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	121	130	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	893	929	841
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	11	11	11
1701 Change in uncollected payments, Federal sources .....	6	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	17	11	11
1900 Budget authority (total) .....	910	940	852
1930 Total budgetary resources available .....	1,032	1,071	987
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	131	135	89
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	189	176	119
3010 New obligations, unexpired accounts .....	901	936	898
3020 Outlays (gross) .....	-912	-993	-873
3041 Recoveries of prior year unpaid obligations, expired .....	-2	.....	.....
3050 Unpaid obligations, end of year .....	176	119	144
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-25	-27	-27
3070 Change in uncollected pymts, Fed sources, unexpired .....	-6	.....	.....
3071 Change in uncollected pymts, Fed sources, expired .....	4	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-27	-27	-27
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	164	149	92
3200 Obligated balance, end of year .....	149	92	117
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	910	940	852
Outlays, gross:			
4010 Outlays from new discretionary authority .....	695	790	716
4011 Outlays from discretionary balances .....	217	203	157
4020 Outlays, gross (total) .....	912	993	873
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-15	-11	-11
4040 Offsets against gross budget authority and outlays (total) ....	-15	-11	-11
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-6	.....	.....
4052 Offsetting collections credited to expired accounts .....	4	.....	.....
4060 Additional offsets against budget authority only (total) .....	-2	.....	.....
4070 Budget authority, net (discretionary) .....	893	929	841
4080 Outlays, net (discretionary) .....	897	982	862
4180 Budget authority, net (total) .....	893	929	841
4190 Outlays, net (total) .....	897	982	862

The Smithsonian Institution conducts research in natural and physical sciences, history and the history of cultures, technology and the arts. The Institution acquires and preserves more than 157 million items of scientific, cultural, and historic importance for reference and study purposes. These resources may be accessed by millions of visitors and researchers worldwide either in person, or increasingly online. The Smithsonian's public exhibitions delve into subjects from aeronautics to zoology.

The Institution encompasses 21 museums, a zoological park and animal conservation and research center, research institutes, and supporting facilities.

Included in the presentation of the Salaries and Expenses account are data for the Canal Zone biological area fund. Donations, subscriptions, and fees are appropriated and used to defray part of the expenses of maintaining and operating the Canal Zone biological area (60 Stat. 1101; 20 U.S.C. 79, 79a).

Object Classification (in millions of dollars)

Identification code 033-0100-0-1-503	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	380	384	377
11.3 Other than full-time permanent .....	2	2	2
11.5 Other personnel compensation .....	24	24	24
11.9 Total personnel compensation .....	406	410	403
12.1 Civilian personnel benefits .....	149	154	151
21.0 Travel and transportation of persons .....	4	4	4
22.0 Transportation of things .....	2	2	2
23.3 Rent, Communications, and Utilities .....	99	103	105
24.0 Printing and reproduction .....	1	1	1
25.2 Other services .....	187	207	182
26.0 Supplies and materials .....	18	19	17
31.0 Equipment .....	21	23	20
32.0 Land and structures .....	2	2	2
99.0 Direct obligations .....	889	925	887
99.0 Reimbursable obligations .....	12	11	11
99.9 Total new obligations, unexpired accounts .....	901	936	898

Employment Summary

Identification code 033-0100-0-1-503	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	3,873	4,047	3,804

FACILITIES CAPITAL

For necessary expenses of repair, revitalization, and alteration of facilities owned or occupied by the Smithsonian Institution, by contract or otherwise, as authorized by section 2 of the Act of August 22, 1949 (63 Stat. 623), and for construction, including necessary personnel, \$120,000,000, to remain available until expended, of which not to exceed \$10,000 shall be for services as authorized by 5 U.S.C. 3109.

Program and Financing (in millions of dollars)

Identification code 033-0103-0-1-503	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0010 Construction .....	14	12	1
0020 Revitalization .....	153	179	120
0030 Facilities planning and design .....	19	40	22
0900 Total new obligations, unexpired accounts .....	186	231	143
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	108	120	41
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	198	152	120
1900 Budget authority (total) .....	198	152	120
1930 Total budgetary resources available .....	306	272	161
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	120	41	18
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	325	282	278
3010 New obligations, unexpired accounts .....	186	231	143
3020 Outlays (gross) .....	-229	-235	-139
3050 Unpaid obligations, end of year .....	282	278	282
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	325	282	278
3200 Obligated balance, end of year .....	282	278	282
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	198	152	120

Outlays, gross:				
4010	Outlays from new discretionary authority .....	15	38	30
4011	Outlays from discretionary balances .....	214	197	109
4020	Outlays, gross (total) .....	229	235	139
4180	Budget authority, net (total) .....	198	152	120
4190	Outlays, net (total) .....	229	235	139

This account provides funding for major new construction projects to support the Smithsonian's existing and future programs in research, collections management, public exhibitions, and education. This account also includes major repairs, revitalization, code compliance changes, minor construction, alterations and modifications, and building system renewals of Smithsonian museum buildings and facilities for storage and conservation of collections, research, and support. The Facilities Capital account also includes planning and design funding related to these activities and to plan new museums authorized by Congress.

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

Identification code 033-0103-0-1-503	2025 actual	2026 est.	2027 est.	
Direct obligations:				
11.1	Personnel compensation: Full-time permanent .....	5	6	6
12.1	Civilian personnel benefits .....	2	2	2
23.3	Communications, utilities, and miscellaneous charges .....	2	2	2
25.2	Other services from non-Federal sources .....	1	1	1
26.0	Supplies and materials .....	1	1	1
31.0	Equipment .....	4	4	4
32.0	Land and structures .....	171	215	127
99.9	Total new obligations, unexpired accounts .....	186	231	143

**Employment Summary**

Identification code 033-0103-0-1-503	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment .....	53	53	40

**TRUMP-KENNEDY CENTER FOR THE PERFORMING ARTS**

**OPERATIONS AND MAINTENANCE**

For necessary expenses for the operation, maintenance, and security of the Trump-Kennedy Center for the Performing Arts, including rent of temporary office space in the District of Columbia during renovations of such Center, \$34,602,000, to remain available until September 30, 2028.

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

Identification code 033-0302-0-1-503	2025 actual	2026 est.	2027 est.	
<b>Obligations by program activity:</b>				
0001	Operations and Maintenance, JFK Center for the Performing Arts (Direct) .....	32	32	35
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	4	9	10
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	4	6	
1021	Recoveries of prior year unpaid obligations .....		1	1
1070	Unobligated balance (total) .....	4	10	11
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	32	32	35
Appropriations, mandatory:				
1200	Appropriation (PL 119-21) .....	5		
1900	Budget authority (total) .....	37	32	35
1930	Total budgetary resources available .....	41	42	46
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	9	10	11
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	7	10	6
3010	New obligations, unexpired accounts .....	32	32	35
3020	Outlays (gross) .....	-29	-35	-36
3040	Recoveries of prior year unpaid obligations, unexpired .....		-1	-1
3050	Unpaid obligations, end of year .....	10	6	4

Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	7	10	6
3200	Obligated balance, end of year .....	10	6	4

**Budget authority and outlays, net:**

Discretionary:				
4000	Budget authority, gross .....	32	32	35
Outlays, gross:				
4010	Outlays from new discretionary authority .....	22	26	28
4011	Outlays from discretionary balances .....	7	7	6
4020	Outlays, gross (total) .....	29	33	34
Mandatory:				
4090	Budget authority, gross .....	5		
Outlays, gross:				
4101	Outlays from mandatory balances .....		2	2
4180	Budget authority, net (total) .....	37	32	35
4190	Outlays, net (total) .....	29	35	36

This appropriation provides for the operating and maintenance expenses of the Trump-Kennedy Center for the Performing Arts, including maintenance, security, memorial interpretation, janitorial, short-term repair, and other services including rent of temporary office space in the District of Columbia during renovations of the Center.

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

Identification code 033-0302-0-1-503	2025 actual	2026 est.	2027 est.	
Direct obligations:				
11.1	Personnel compensation: Full-time permanent .....	6	7	7
12.1	Civilian personnel benefits .....	2	3	3
23.3	Communications, utilities, and miscellaneous charges .....	4	5	6
25.2	Other services from non-Federal sources .....	20	17	19
99.9	Total new obligations, unexpired accounts .....	32	32	35

**Employment Summary**

Identification code 033-0302-0-1-503	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment .....	45	50	50

**CAPITAL REPAIR AND RESTORATION**

For necessary expenses for capital repair and restoration of the existing features of the building and site of the Trump-Kennedy Center for the Performing Arts, \$2,398,000, to remain available until expended.

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

Identification code 033-0303-0-1-503	2025 actual	2026 est.	2027 est.	
<b>Obligations by program activity:</b>				
0001	Capital Repair and Restoration .....	9	180	52
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	45	300	126
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	45		
1021	Recoveries of prior year unpaid obligations .....		1	1
1070	Unobligated balance (total) .....	45	301	127
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	13	5	2
Appropriations, mandatory:				
1200	Appropriation .....	251		
1900	Budget authority (total) .....	264	5	2
1930	Total budgetary resources available .....	309	306	129
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	300	126	77
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	11	9	5
3010	New obligations, unexpired accounts .....	9	180	52
3020	Outlays (gross) .....	-11	-183	-54
3040	Recoveries of prior year unpaid obligations, unexpired .....		-1	-1
3050	Unpaid obligations, end of year .....	9	5	2

CAPITAL REPAIR AND RESTORATION—Continued  
Program and Financing—Continued

Identification code 033-0303-0-1-503	2025 actual	2026 est.	2027 est.
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	11	9	5
3200 Obligated balance, end of year .....	9	5	2
<b>Budget authority and outlays, net:</b>			
<b>Discretionary:</b>			
4000 Budget authority, gross .....	13	5	2
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	3	3	1
4011 Outlays from discretionary balances .....	8	5	3
4020 Outlays, gross (total) .....	11	8	4
<b>Mandatory:</b>			
4090 Budget authority, gross .....	251		
<b>Outlays, gross:</b>			
4101 Outlays from mandatory balances .....		175	50
4180 Budget authority, net (total) .....	264	5	2
4190 Outlays, net (total) .....	11	183	54

This appropriation provides for the repair, restoration and renovation of the Trump-Kennedy Center building, including safety improvements and major repair of interior spaces, including access for persons with disabilities.

Object Classification (in millions of dollars)

Identification code 033-0303-0-1-503	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	1	2	1
25.2 Other services from non-Federal sources .....	8	3	1
32.0 Land and structures .....		175	50
99.9 Total new obligations, unexpired accounts .....	9	180	52

Employment Summary

Identification code 033-0303-0-1-503	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	5	5	5

SALARIES AND EXPENSES

For the upkeep and operations of the National Gallery of Art, the protection and care of the works of art therein, and administrative expenses incident thereto, as authorized by the Act of March 24, 1937 (50 Stat. 51), as amended by the public resolution of April 13, 1939 (Public Resolution 9, 76th Congress), including services as authorized by 5 U.S.C. 3109; payment in advance when authorized by the treasurer of the Gallery for membership in library, museum, and art associations or societies whose publications or services are available to members only, or to members at a price lower than to the general public; purchase, repair, and cleaning of uniforms for guards, and uniforms, or allowances therefor, for other employees as authorized by law (5 U.S.C. 5901-5902); purchase or rental of devices and services for protecting buildings and contents thereof, and maintenance, alteration, improvement, and repair of buildings, approaches, and grounds; and purchase of services for restoration and repair of works of art for the National Gallery of Art by contracts made, without advertising, with individuals, firms, or organizations at such rates or prices and under such terms and conditions as the Gallery may deem proper, \$178,250,000, to remain available until September 30, 2028, of which not to exceed \$3,893,000 for the special exhibition program shall remain available until expended.

Program and Financing (in millions of dollars)

Identification code 033-0200-0-1-503	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Salaries and expenses .....	172	185	178
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	15	20	21
1021 Recoveries of prior year unpaid obligations .....	2	1	1
1070 Unobligated balance (total) .....	17	21	22

<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	175	185	178
1930 Total budgetary resources available .....	192	206	200
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	20	21	22

Change in obligated balance:

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	47	37	22
3010 New obligations, unexpired accounts .....	172	185	178
3011 Obligations ("upward adjustments"), expired accounts .....	6		
3020 Outlays (gross) .....	-179	-199	-180
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2	-1	-1
3041 Recoveries of prior year unpaid obligations, expired .....	-7		
3050 Unpaid obligations, end of year .....	37	22	19
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	47	37	22
3200 Obligated balance, end of year .....	37	22	19

Budget authority and outlays, net:

<b>Discretionary:</b>			
4000 Budget authority, gross .....	175	185	178
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	132	155	150
4011 Outlays from discretionary balances .....	47	44	30
4020 Outlays, gross (total) .....	179	199	180
4180 Budget authority, net (total) .....	175	185	178
4190 Outlays, net (total) .....	179	199	180

The National Gallery of Art receives, holds, and administers works of art acquired for the Nation by the Gallery's board of trustees. It also maintains the Gallery buildings to give maximum care and protection to art treasures and to enable these works of art to be exhibited. This account supports upkeep and operations, protection and care of the works of art, and administrative expenses.

Object Classification (in millions of dollars)

Identification code 033-0200-0-1-503	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	71	76	73
11.3 Other than full-time permanent .....	1	1	1
11.5 Other personnel compensation .....	7	7	7
11.9 Total personnel compensation .....	79	84	81
12.1 Civilian personnel benefits .....	30	31	29
22.0 Transportation of things .....	1	1	1
23.2 Rental payments to others .....	2	2	2
23.3 Communications, utilities, and miscellaneous charges .....	8	11	9
25.2 Other services .....	28	31	31
25.4 Operation and maintenance of facilities .....	11	12	12
26.0 Supplies and materials .....	3	3	3
31.0 Equipment .....	9	9	9
32.0 Land and structures .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	172	185	178

Employment Summary

Identification code 033-0200-0-1-503	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	691	732	685

REPAIR, RESTORATION AND RENOVATION OF BUILDINGS

For necessary expenses of repair, restoration, and renovation of buildings, grounds and facilities owned or occupied by the National Gallery of Art, by contract or otherwise, for operating lease agreements of no more than 10 years, that address space needs created by the ongoing renovations in the Master Facilities Plan, as authorized, \$7,750,000, to remain available until expended: Provided, That funds made available in prior Acts under this heading for the design and construction of an off-site art storage facility in partnership with the Smithsonian Institution may be used for the repair, restoration and renovation of other National Gallery of Art buildings, grounds, and facilities: Provided further, That contracts awarded for environmental systems, protection systems, and exterior repair or renovation of

buildings of the National Gallery of Art may be negotiated with selected contractors and awarded on the basis of contractor qualifications as well as price.

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

Identification code 033-0201-0-1-503	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Repair, Restoration, and Renovation of Buildings .....	19	26	8
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	12	28	21
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	13	28	21
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	34	19	8
1930 Total budgetary resources available .....	47	47	29
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	28	21	21
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	15	16	33
3010 New obligations, unexpired accounts .....	19	26	8
3020 Outlays (gross) .....	-17	-9	-28
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050 Unpaid obligations, end of year .....	16	33	13
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	15	16	33
3200 Obligated balance, end of year .....	16	33	13
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	34	19	8
Outlays, gross:			
4010 Outlays from new discretionary authority .....		2	1
4011 Outlays from discretionary balances .....	17	7	27
4020 Outlays, gross (total) .....	17	9	28
4180 Budget authority, net (total) .....	34	19	8
4190 Outlays, net (total) .....	17	9	28

This account encompasses repairs, alterations, and improvements; additions, renovations, and restorations of a long-term nature and utility; facilities planning and design, and leases of space necessitated by such renovations. The funds are used to keep National Gallery of Art facilities in good repair and efficient operating condition.

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

Identification code 033-0201-0-1-503	2025 actual	2026 est.	2027 est.
Direct obligations:			
23.2 Rental payments to others .....	1	1	1
25.2 Other services from non-Federal sources .....	6	4	4
31.0 Equipment .....	1	1	
32.0 Land and structures .....	11	20	3
99.9 Total new obligations, unexpired accounts .....	19	26	8

**Employment Summary**

Identification code 033-0201-0-1-503	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	2	3	2

**WOODROW WILSON INTERNATIONAL CENTER FOR SCHOLARS**

SALARIES AND EXPENSES

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

Identification code 033-0400-0-1-503	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Salaries and expenses .....	12	5	1
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3	6	6
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	15	5	
1930 Total budgetary resources available .....	18	11	6
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	6	6	5
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	5	1	3
3010 New obligations, unexpired accounts .....	12	5	1
3020 Outlays (gross) .....	-14	-3	-1
3041 Recoveries of prior year unpaid obligations, expired .....	-2		
3050 Unpaid obligations, end of year .....	1	3	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	5	1	3
3200 Obligated balance, end of year .....	1	3	3
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	15	5	
Outlays, gross:			
4010 Outlays from new discretionary authority .....	9	1	
4011 Outlays from discretionary balances .....	5	2	1
4020 Outlays, gross (total) .....	14	3	1
4180 Budget authority, net (total) .....	15	5	
4190 Outlays, net (total) .....	14	3	1

The Budget eliminates Federal funding for the Woodrow Wilson Center.

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

Identification code 033-0400-0-1-503	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	7	1	
11.9 Total personnel compensation .....	7	1	
12.1 Civilian personnel benefits .....	2	1	
25.2 Other services from non-Federal sources .....	1	3	1
41.0 Grants, subsidies, and contributions .....	1		
99.0 Direct obligations .....	11	5	1
99.5 Adjustment for rounding .....	1		
99.9 Total new obligations, unexpired accounts .....	12	5	1

**Employment Summary**

Identification code 033-0400-0-1-503	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	42	14	

**GREAT LAKES AUTHORITY**

*Federal Funds*

GREAT LAKES AUTHORITY

(CANCELLATION)

*Of the unobligated balances from prior year appropriations available under this heading, \$14,000,000 is hereby permanently cancelled.*

GREAT LAKES AUTHORITY—Continued

Program and Financing (in millions of dollars)

Identification code 589-3745-0-1-452	2025 actual	2026 est.	2027 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....			15
1020 Adjustment of unobligated bal brought forward, Oct 1 .....	10		
1070 Unobligated balance (total) .....		10	15
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	5		
1131 Unobligated balance of appropriations permanently reduced .....			-14
1160 Appropriation, discretionary (total) .....	5		-14
1930 Total budgetary resources available .....	15		1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	15		1
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	5		-14
4180 Budget authority, net (total) .....	5		-14
4190 Outlays, net (total) .....			

The Great Lakes Authority (GLA) is authorized as a Federal-State partnership to provide assistance in the areas of the watershed of the Great Lakes and the Great Lakes System. The Budget proposes to eliminate several agencies, including the GLA. The Budget requests the permanent cancellation of \$14 million in unobligated discretionary balances.

**SOUTHEAST CRESCENT REGIONAL COMMISSION**

Federal Funds

SOUTHEAST CRESCENT REGIONAL COMMISSION

(INCLUDING CANCELLATION OF FUNDS)

Of the unobligated balances from prior year appropriations available under this heading, \$5,000,000 is hereby permanently cancelled: Provided, That any remaining unobligated balance from amounts previously made available under this heading shall be available only for expenses necessary to carry out the closure of the Southeast Crescent Regional Commission.

Program and Financing (in millions of dollars)

Identification code 574-3744-0-1-452	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Base Activity .....	3	33	2
0801 Reimbursable program activity .....	2		
0900 Total new obligations, unexpired accounts .....	5	33	2
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	29	53	44
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	28		
1021 Recoveries of prior year unpaid obligations .....	1	2	
1070 Unobligated balance (total) .....	30	55	44
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	20	20	
1131 Unobligated balance of appropriations permanently reduced .....			-5
1160 Appropriation, discretionary (total) .....	20	20	-5
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	7		
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	1	2	
1900 Budget authority (total) .....	28	22	-5
1930 Total budgetary resources available .....	58	77	39
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	53	44	37

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	22	18	27
3010 New obligations, unexpired accounts .....	5	33	2
3020 Outlays (gross) .....	-8	-22	-18
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	-2	
3050 Unpaid obligations, end of year .....	18	27	11
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	22	18	27
3200 Obligated balance, end of year .....	18	27	11

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	27	20	-5
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1	2	-5
4011 Outlays from discretionary balances .....	6	18	22
4020 Outlays, gross (total) .....	7	20	17
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-7		
Mandatory:			
4090 Budget authority, gross .....	1	2	
Outlays, gross:			
4100 Outlays from new mandatory authority .....		1	
4101 Outlays from mandatory balances .....	1	1	1
4110 Outlays, gross (total) .....	1	2	1
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-1	-2	
4180 Budget authority, net (total) .....	20	20	-5
4190 Outlays, net (total) .....		20	18

Southeast Crescent Regional Commission (SCRC) is a Federal-state partnership authorized in the 2008 Farm Bill to promote and encourage economic development in parts of Alabama, Georgia, Mississippi, North Carolina, South Carolina, Virginia, and all of Florida. The Budget proposes to eliminate several agencies, including SCRC. SCRC would use unobligated balances to conduct an orderly closeout of the agency in 2026. The Budget requests the permanent cancellation of \$5 million in unobligated discretionary balances.

Object Classification (in millions of dollars)

Identification code 574-3744-0-1-452	2025 actual	2026 est.	2027 est.
41.0 Direct obligations: Grants, subsidies, and contributions .....	3	33	2
99.0 Direct obligations .....	3	33	2
99.0 Reimbursable obligations .....	2		
99.9 Total new obligations, unexpired accounts .....	5	33	2

Employment Summary

Identification code 574-3744-0-1-452	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	2	1	1

**SOUTHWEST BORDER REGIONAL COMMISSION**

Federal Funds

SOUTHWEST BORDER REGIONAL COMMISSION

(INCLUDING CANCELLATION OF FUNDS)

Of the unobligated balances from prior year appropriations available under this heading, \$1,000,000 is hereby permanently cancelled: Provided, That any remaining unobligated balances from amounts previously made available under this heading shall be available only for expenses necessary to carry out the closure of the Southwest Border Regional Commission.

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

Identification code 569-1500-0-1-452	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Grants .....	11	9	
0002 Administration .....	1	1	1
0900 Total new obligations, unexpired accounts .....	12	10	1
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	14	7	6
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	13	7	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	5	6	
1121 Appropriations transferred from other acct [069-0548] .....		3	
1131 Unobligated balance of appropriations permanently reduced .....			-1
1160 Appropriation, discretionary (total) .....	5	9	-1
1930 Total budgetary resources available .....	19	16	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	7	6	4
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....		11	21
3010 New obligations, unexpired accounts .....	12	10	1
3020 Outlays (gross) .....	-1		-7
3050 Unpaid obligations, end of year .....	11	21	15
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....		11	21
3200 Obligated balance, end of year .....	11	21	15
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	5	9	-1
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1		-1
4011 Outlays from discretionary balances .....			8
4020 Outlays, gross (total) .....	1		7
4180 Budget authority, net (total) .....	5	9	-1
4190 Outlays, net (total) .....	1		7

The Southwest Border Regional Commission (SBRC) is a Federal-State partnership providing grant funding, coordination, and capacity building to support economic development in distressed communities in parts of Arizona, California, New Mexico, and Texas. The Budget proposes to eliminate several agencies, including SBRC. SBRC would use prior year unobligated balances to conduct an orderly closeout of the agency in 2027. The Budget requests the permanent cancellation of \$1 million in unobligated discretionary balances.

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

Identification code 569-1500-0-1-452	2025 actual	2026 est.	2027 est.
41.0 Direct obligations: Grants, subsidies, and contributions .....	11	9	
99.0 Direct obligations .....	11	9	
99.5 Adjustment for rounding .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	12	10	1

**Employment Summary**

Identification code 569-1500-0-1-452	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	1	2	1

**STATE JUSTICE INSTITUTE**

*Federal Funds*

**SALARIES AND EXPENSES**

*For necessary expenses of the State Justice Institute, as authorized by the State Justice Institute Act of 1984 (42 U.S.C. 10701 et seq.) \$5,971,000, of which \$500,000 shall remain available until September 30, 2028: Provided, That not to exceed \$2,250 shall be available for official reception and representation expenses: Provided further, That, for the purposes of section 504 of this Act, the State Justice Institute shall be considered an agency of the United States Government.*

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

Identification code 453-0052-0-1-752	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Salaries and Expenses (Direct) .....	8	8	6
0900 Total new obligations, unexpired accounts (object class 41.0) .....	8	8	6
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	8	8	6
1930 Total budgetary resources available .....	8	8	6
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	10	10	7
3010 New obligations, unexpired accounts .....	8	8	6
3020 Outlays (gross) .....	-8	-11	-8
3050 Unpaid obligations, end of year .....	10	7	5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	10	10	7
3200 Obligated balance, end of year .....	10	7	5
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	8	8	6
Outlays, gross:			
4010 Outlays from new discretionary authority .....	2	1	1
4011 Outlays from discretionary balances .....	6	10	7
4020 Outlays, gross (total) .....	8	11	8
4180 Budget authority, net (total) .....	8	8	6
4190 Outlays, net (total) .....	8	11	8

The State Justice Institute (SJI) was established by Federal law (42 U.S.C. 10701 et seq.) as a non-profit corporation to award grants and undertake other activities to improve the quality of justice in State courts and foster innovative, efficient solutions to common issues faced by all courts. SJI has the authority to assist all State courts—criminal, civil, juvenile, family, and appellate—and the mandate to share the success of one State's innovations with every State court system and the Federal courts. SJI's 2027 budget includes resources to address the unique challenges of the opioid epidemic, behavioral health issues, and technology in state courts.

**SURFACE TRANSPORTATION BOARD**

*Federal Funds*

**SALARIES AND EXPENSES**

*For necessary expenses of the Surface Transportation Board, including services authorized by section 3109 of title 5, United States Code, \$40,799,000: Provided, That, notwithstanding any other provision of law, not to exceed \$1,250,000 from fees established by the Surface Transportation Board shall be credited to this appropriation as offsetting collections and used for necessary and authorized expenses under this heading: Provided further, That the sum herein appropriated from the general fund shall be reduced on a dollar-for-dollar basis by not more than \$1,250,000 as such offsetting collections are received during fiscal year 2027, so as to result, if \$1,250,000 or more of such offsetting collections are received, in a final appropriation from the general fund estimated at not more than \$39,549,000: Provided further, That any fees established by the Surface Transportation Board received in excess of \$1,250,000 in fiscal year 2027 shall be credited to this appro-*

SALARIES AND EXPENSES—Continued

provision as offsetting collections, shall remain available until expended, and shall be used for necessary and authorized expenses under this heading.

Program and Financing (in millions of dollars)

Identification code 472-0301-0-1-401	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity - Rail Carriers .....	46	41	41
0100 Direct program activities, subtotal .....	46	41	41
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	46	40	40
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1	1	1
1900 Budget authority (total) .....	47	41	41
1930 Total budgetary resources available .....	47	41	41
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	14	12	4
3010 New obligations, unexpired accounts .....	46	41	41
3020 Outlays (gross) .....	-46	-49	-41
3041 Recoveries of prior year unpaid obligations, expired .....	-2		
3050 Unpaid obligations, end of year .....	12	4	4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	14	12	4
3200 Obligated balance, end of year .....	12	4	4
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	47	41	41
Outlays, gross:			
4010 Outlays from new discretionary authority .....	36	37	37
4011 Outlays from discretionary balances .....	10	12	4
4020 Outlays, gross (total) .....	46	49	41
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-1	-1	-1
4040 Offsets against gross budget authority and outlays (total) ....	-1	-1	-1
4180 Budget authority, net (total) .....	46	40	40
4190 Outlays, net (total) .....	45	48	40

The Surface Transportation Board (STB or Board) exercises its statutory authority<sup>[1]</sup> to support an efficient, competitive, and sound transportation network underpinning robust domestic manufacturing, thriving farms, and American energy dominance. To carry out its mission, Congress gave the STB sole jurisdiction over transportation by rail carriers, including railroad rates, practices, and service. Congress also charged the STB with promoting a strong, nationally connected supply chain by giving the STB sole jurisdiction over new rail line constructions, rail mergers and consolidations, and rail discontinuances and abandonments. Congress provided the Board with certain authorities in emergencies and for national defense.

While most of the Board's statutorily required duties involve railroads, the STB also performs certain oversight of the intercity bus industry, non-energy and non-water pipelines, household goods carriers' tariffs, and rate regulation of non-contiguous domestic water transportation.

In furtherance of these statutory duties, the Board adjudicates cases, issues declaratory orders, facilitates market entry and exit (including new infrastructure construction), conducts rulemakings, initiates investigations, and executes other necessary functions. The Board also provides for alternative dispute resolution, informal dispute resolution, and other public outreach. The Board analyzes and uses data as part of its oversight and decision-making duties. When necessary, the Board's attorneys represent the agency and defend its decisions in court. The Board is also statutorily required to manage an advisory committee on critical aspects of the rail industry, focusing on railroad-shipper transportation issues.

Fiscal Year (FY) 2027 Program: The Board requests \$40,799,000 to carry out its mission as directed under the law. This includes a request for \$1,250,000 from offsetting collections of fees as a credit to the appropriation received, to the extent collected. Any fees received in excess of \$1,250,000 in FY 2027 shall remain available until expended.

The STB's FY 2027 budget request remains flat relative to the Board's FY 2026 request. This level of funding will drive the most efficient delivery of the agency's statutorily required functions and high-quality, timely results for the public. It reflects a consolidated, flatter organizational structure, with better aligned mission functions, to support faster service and increased productivity as the Board continues to streamline processes, increase technological deployment, and adopt other efficiency improvements.

[1] 49 U.S.C. 10101-11908.

Object Classification (in millions of dollars)

Identification code 472-0301-0-1-401	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	20	17	17
11.3 Other than full-time permanent .....	1	1	1
11.9 Total personnel compensation .....	21	18	18
12.1 Civilian personnel benefits .....	8	7	7
23.1 Rental payments to GSA .....	3	3	3
25.2 Other services from non-Federal sources .....	2	2	2
25.3 Other goods and services from Federal sources .....	12	11	11
99.0 Direct obligations .....	46	41	41
99.9 Total new obligations, unexpired accounts .....	46	41	41

Employment Summary

Identification code 472-0301-0-1-401	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	129	114	114

TENNESSEE VALLEY AUTHORITY

Federal Funds

TENNESSEE VALLEY AUTHORITY FUND

Program and Financing (in millions of dollars)

Identification code 455-4110-0-3-999	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0801 Power program: Operating expenses .....	11,097	11,644	11,763
0802 Power program: Capital expenditures .....	4,473	4,400	4,062
0803 Other Cash Items .....	14,675	16,250	13,697
0804 Non-Federal Investments .....	40,158	40,080	40,035
0809 Reimbursable program activities, subtotal .....	70,403	72,374	69,557
0900 Total new obligations, unexpired accounts .....	70,403	72,374	69,557
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	14,900	15,771	19,298
1022 Capital transfer of unobligated balances to general fund .....	-9	-12	-12
1070 Unobligated balance (total) .....	14,891	15,759	19,286
Budget authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....	3,509	3,356	3,047
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	67,451	72,617	67,549
1801 Change in uncollected payments, Federal sources .....	323	-60	-12
1802 Offsetting collections (previously unavailable) .....	24	24	24
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced .....	-24	-24	-24
1850 Spending auth from offsetting collections, mand (total) .....	67,774	72,557	67,537
1900 Budget authority (total) .....	71,283	75,913	70,584
1930 Total budgetary resources available .....	86,174	91,672	89,870
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	15,771	19,298	20,313

<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	2,909	3,301	1,500
3010	New obligations, unexpired accounts .....	70,403	72,374	69,557
3020	Outlays (gross) .....	-70,011	-74,175	-69,542
3050	Unpaid obligations, end of year .....	3,301	1,500	1,515
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1,801	-2,124	-2,064
3070	Change in uncollected pymts, Fed sources, unexpired .....	-323	60	12
3090	Uncollected pymts, Fed sources, end of year .....	-2,124	-2,064	-2,052
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	1,108	1,177	-564
3200	Obligated balance, end of year .....	1,177	-564	-537
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	71,283	75,913	70,584
Outlays, gross:				
4100	Outlays from new mandatory authority .....		70,867	69,542
4101	Outlays from mandatory balances .....	70,011	3,308	
4110	Outlays, gross (total) .....	70,011	74,175	69,542
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal sources .....	-445	-1,955	-1,955
4121	Interest on Federal securities .....		-45	-45
4123	Non-Federal sources .....	-67,006	-70,617	-65,549
4130	Offsets against gross budget authority and outlays (total) ....	-67,451	-72,617	-67,549
Additional offsets against gross budget authority only:				
4140	Change in uncollected pymts, Fed sources, unexpired .....	-323	60	12
4160	Budget authority, net (mandatory) .....	3,509	3,356	3,047
4170	Outlays, net (mandatory) .....	2,560	1,558	1,993
4180	Budget authority, net (total) .....	3,509	3,356	3,047
4190	Outlays, net (total) .....	2,560	1,558	1,993
<b>Memorandum (non-add) entries:</b>				
5000	Total investments, SOY: Federal securities: Par value .....	1,099	1,078	1,078
5001	Total investments, EOY: Federal securities: Par value .....	1,078	1,078	1,078
5010	Total investments, SOY: non-Fed securities: Market value .....	13,290	14,870	14,870
5011	Total investments, EOY: non-Fed securities: Market value .....	14,870	14,870	14,870
5090	Unexpired unavailable balance, SOY: Offsetting collections .....	24	24	24
5092	Unexpired unavailable balance, EOY: Offsetting collections .....	24	24	24

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

Identification code 455-4110-0-3-999	2025 actual	2026 est.	2027 est.	
Cumulative balance of direct loans outstanding:				
1210	Outstanding, start of year .....	35	23	34
1231	Disbursements: Direct loan disbursements .....		15	15
1251	Repayments: Repayments and prepayments .....	-12	-4	-3
1290	Outstanding, end of year .....	23	34	46

For more than 90 years, the Tennessee Valley Authority (TVA) has delivered on its mission to improve the quality of life of the people in seven Southeastern states. TVA's mission is to generate affordable, reliable power; manage the Tennessee River System to benefit the region; and attract jobs and capital investment.

Today, TVA has one of the nation's largest, most diverse energy portfolios comprised of nuclear, hydro, natural gas, coal, solar, and wind generation. TVA's management of the river system provides for flood control, navigation, land management, and other functions that would otherwise be the responsibility of other Federal agencies. Over the past five years, TVA is estimated to have helped create approximately \$44 billion in projected capital investment and create more than 81,000 new jobs.

**TVA's Power Program.** TVA is the nation's third largest generator of electricity, operates the third largest nuclear fleet, and has one of the largest transmission systems with more than 16,000 miles of lines. TVA supplies electric power to an area of 80,000 square miles covering parts of the seven Tennessee Valley states: Tennessee, Alabama, Mississippi, Kentucky, Georgia, North Carolina and Virginia. Estimated income from power operations, net of interest charges, depreciation, and other operating expenses, is expected to be \$0.6 billion in 2027 on operating revenues of \$13.9 billion. Power generating facilities are financed from power revenues and power system financings. TVA's power system financings consist primarily of

the sale of debt securities and secondarily of alternative forms of financing, such as lease arrangements.

**TVA's Non-Power Programs.** TVA operates a series of 49 dams and 47 reservoirs to reduce the risk of flooding, enable year-round navigation, generate affordable and reliable electricity, improve water quality and water supply, provide recreational opportunities, stimulate economic growth, and provide other public benefits. Each year, this work is estimated to help prevent an average of more than \$300 million in flood loss and help move approximately 50 million tons of goods shipped on the Tennessee River.

TVA is responsible for stewardship activities within the Tennessee Valley that include water release regulation, maintenance of dam machinery and spillway gates, improvement of water quality and supply, management of shoreline erosion, regulation of shoreline development along the Tennessee River and its tributaries, planning and management of 293,000 acres of public land, and operation of public recreation areas. These services are funded entirely by TVA's power revenues and its user fees.

**Economic Development.** TVA works to foster capital investment and job growth in the Valley in collaboration with regional, state, and local organizations. In fiscal year 2025, TVA worked in partnership with communities and the business sector to help attract an estimated \$6.6 billion in capital investment in the Tennessee Valley region and help with the announced creation of over 9,300 new jobs and retention of over 43,000 existing jobs in the Valley.

**Strategic Financial Plan.** In recent years, higher load growth and inflationary pressure have materialized across the Valley. TVA is responding by building new generation and investing in the reliability of our system, which is causing debt to increase. In addition, TVA is evaluating the potential for emerging technologies to play a role in the future of the power system. The TVA Board did not implement a base rate action for FY 2026 but may consider future rate increases to adapt to these evolving conditions. Currently, TVA's residential rates are lower than those paid by approximately 80% of customers of the top 100 U.S. utilities. Industrial rates are lower than those paid by approximately 90% of customers of the top 100 utilities. TVA remains committed to providing competitive rates and reliable power for all Valley customers.

**Financing.** Amounts estimated to become available for TVA programs in 2027 are to be derived from operating revenues of \$13.9 billion. The outstanding balance of TVA's bonds, notes, and other evidences of indebtedness is limited by statute and cannot exceed \$30 billion. TVA's outstanding debt and debt-like obligations were \$23.8 billion at the beginning of 2026 and are estimated to be \$27.3 billion by the end of 2027. At the beginning of 2026, TVA had \$1.7 billion in debt-like obligations that was not counted against its statutory debt cap. At the beginning of 2026, TVA's proprietary capital balance was \$18.5 billion. This balance is expected to grow in coming years and is estimated to be \$19.7 billion by the end of 2027. Proprietary capital is the way TVA shows cumulative earnings on the balance sheet and is made up of net income accumulated over time and the government's original net investment.

**Pension Funding.** As of September 30, 2025, TVA employees' defined benefit pension plan (TVARS) had an 84% funding ratio and a \$1.7 billion unfunded liability. This compares to a 79% funding ratio and \$2.3 billion unfunded liability at September 30, 2024, and an 81% funding ratio and \$1.9 billion unfunded liability at September 30, 2023. The increase in funding ratio and decrease in the unfunded liability in 2025 was driven by an increase in the liability discount rate. TVA contributed \$300 million to TVARS and incurred \$132 million in total actuarial costs in 2025. TVARS made \$789 million in payments to beneficiaries and experienced an increase of \$0.4B, or 4.2%, on plan investments in 2025. TVA is committed to meeting its obligations to current and future retirees and has worked with the TVARS Board in recent years to implement several significant changes to ensure the long-term health of the retirement system.

**Operating Results and Financial Conditions.** Payments to the Treasury as a return on the appropriation investment in the power program are estim-

TENNESSEE VALLEY AUTHORITY FUND—Continued

ated to be \$12 million in 2027. Total capital spending for 2027 is estimated at \$4.5 billion, which in addition to new generation capacity includes approximately \$200 million for environmental projects and \$1.0 billion to maintain TVA's existing generation assets. Total proprietary capital at September 30, 2027, is estimated to be \$0.6 billion more than that at September 30, 2026.

**Policy Initiatives.** In our region and across the country, electricity demand is increasing. It is vital for energy and national security that TVA meet this growth with affordable, reliable, and resilient energy. TVA is building generation and making investments across the region to meet growing demand.

For example, in 2025 commercial operations began at a new aeroderivative Combustion Turbine (CT) plant at TVA's Johnsonville facility. Additionally, TVA has ongoing construction of natural gas projects at its Cumberland and Kingston sites along with an aeroderivative CT project at its Allen site. TVA is also constructing a new Caledonia simple cycle CT and is evaluating additional natural gas projects on the system.

TVA is also investing in and evaluating emerging technologies to meet future demand. In 2019, TVA received the nation's first Small Modular Reactor (SMR) Early Site Permit from the Nuclear Regulatory Commission (NRC). In May 2025, TVA submitted a construction permit application to the NRC for an SMR which is currently under review. The TVA Board approved up to \$350 million to explore the development of an SMR at its Clinch River site. In addition, TVA and a consortium of co-applicants were selected by the U.S. Department of Energy to enter into negotiations for a \$400 million grant to accelerate the deployment of a small modular reactor at the site.

Additionally, in 2025, TVA signed a Power Purchase Agreement to purchase up to 50 megawatts of electricity from the Kairos Power Hermes 2 Plant in Oak Ridge, Tennessee. The capacity is anticipated to come online as early as 2030. Also, in 2025, TVA and ENTRA1 Energy signed an agreement to explore the development of plants that could provide TVA with up to 6 gigawatts of new nuclear power generation through the deployment of six ENTRA1 Energy Plants utilizing NuScale's SMR technology. Furthermore, TVA is also conducting a study to evaluate increasing pumped storage hydropower capacity in the Valley.

As it undertakes these investments, TVA remains committed to providing affordable, reliable power to meet the energy needs of the Valley.

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

Identification code 455-4110-0-3-999	2024 actual	2025 actual
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....	31	31
Investments in U.S. securities:		
1106 Receivables, net .....	73	75
Non-Federal assets:		
1201 Investments in non-Federal securities, net .....	4,922	5,482
1206 Receivables, net .....	1,727	2,046
1207 Advances and prepayments .....	120	170
1601 Direct loans, gross .....	148	155
1603 Allowance for estimated uncollectible loans and interest (-) .....	-1	-1
1604 Direct loans and interest receivable, net .....	147	154
1605 Accounts receivable from foreclosed property .....		
1699 Value of assets related to direct loans .....	147	154
Other Federal assets:		
1801 Cash and other monetary assets .....	8,484	8,735
1802 Inventories and related properties .....	1,155	1,193
1803 Property, plant and equipment, net .....	39,064	41,467
1901 Regulatory assets due to pensions .....	1,979	1,894
1999 Total assets .....	57,702	61,247
<b>LIABILITIES:</b>		
2101 Federal liabilities: Accounts payable .....	295	415
Non-Federal liabilities:		
2201 Accounts payable .....	2,867	3,143
2202 Interest payable .....	280	348
2203 Debt, Alternative Financing .....	934	1,681
2203 Debt, Notes/Bonds .....	20,056	21,831
2204 Liabilities for loan guarantees .....		

2206 Pension and post-retirement benefits .....	2,683	2,432
2207 Other .....	13,424	12,879
2999 Total liabilities .....	40,539	42,729
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	17,163	18,518
4999 Total liabilities and net position .....	57,702	61,247

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

Identification code 455-4110-0-3-999	2025 actual	2026 est.	2027 est.
<b>Reimbursable obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	1,333	1,334	1,336
11.5 Other personnel compensation .....	248	248	243
11.9 Total personnel compensation .....	1,581	1,582	1,579
12.1 Civilian personnel benefits .....	693	694	679
21.0 Travel and transportation of persons .....	27	27	26
22.0 Transportation of things .....	7	7	7
23.2 Rental payments to others .....	12	12	12
25.1 Advisory and assistance services .....	61	61	59
25.2 Other services from non-Federal sources .....	329	330	323
25.7 Operation and maintenance of equipment .....	3,756	3,759	3,679
26.0 Supplies and materials .....	2,322	2,324	2,274
31.0 Equipment .....	482	483	473
32.0 Land and structures .....	25	25	24
33.0 Investments and loans .....	61,067	63,029	60,382
41.0 Grants, subsidies, and contributions .....	41	41	40
99.9 Total new obligations, unexpired accounts .....	70,403	72,374	69,557

**Employment Summary**

Identification code 455-4110-0-3-999	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment .....	10,635	10,635	10,635

**U.S. AGENCY FOR GLOBAL MEDIA**

*Federal Funds*

INTERNATIONAL BROADCASTING OPERATIONS

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

Identification code 514-0206-0-1-154	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Broadcasting Board of Governors .....	740	675	
0100 Subtotal, direct obligations .....	740	675	
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	18	36	
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	18		
1010 Unobligated balance transfer to other accts [047-0616] .....		-4	
1012 Unobligated balance transfers between expired and unexpired accounts .....	5		
1070 Unobligated balance (total) .....	23	32	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	857	643	
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1		
1900 Budget authority (total) .....	858	643	
1930 Total budgetary resources available .....	881	675	
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-105		
1941 Unexpired unobligated balance, end of year .....	36		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	145	118	154
3010 New obligations, unexpired accounts .....	740	675	
3011 Obligations ("upward adjustments"), expired accounts .....	4		
3020 Outlays (gross) .....	-764	-639	-102
3041 Recoveries of prior year unpaid obligations, expired .....	-7		
3050 Unpaid obligations, end of year .....	118	154	52

Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-5	-3	-3
3071	Change in uncollected pymts, Fed sources, expired .....	2		
3090	Uncollected pymts, Fed sources, end of year .....	-3	-3	-3
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	140	115	151
3200	Obligated balance, end of year .....	115	151	49
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	858	643	
Outlays, gross:				
4010	Outlays from new discretionary authority .....	645	514	
4011	Outlays from discretionary balances .....	119	125	102
4020	Outlays, gross (total) .....	764	639	102
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-3		
4033	Non-Federal sources .....	-3		
4040	Offsets against gross budget authority and outlays (total) ....	-6		
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) .....	857	643	
4080	Outlays, net (discretionary) .....	758	639	102
4180	Budget authority, net (total) .....	857	643	
4190	Outlays, net (total) .....	758	639	102

No funding is requested in 2027 for the International Broadcasting Operations account. The 2027 Budget includes a new initiative under the Department of State for an International Communications Activities (ICA) account to advance U.S. foreign policy priorities through targeted international communications, enabling a response to evolving global information challenges. ICA funding will support the continuation of the United States Agency for Global Media's (USAGM) statutory functions and support language services critical to U.S. foreign policy objectives as produced by Voice of America (VOA), to include the Persian Service and Mandarin Service.

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

Identification code 514-0206-0-1-154				
2025 actual    2026 est.    2027 est.				
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	180	114	
11.3	Other than full-time permanent .....	8	2	
11.5	Other personnel compensation .....	9	6	
11.9	Total personnel compensation .....	197	122	
12.1	Civilian personnel benefits .....	64	45	
13.0	Benefits for former personnel .....	15	38	
21.0	Travel and transportation of persons .....	1		
23.1	Rental payments to GSA .....	22	22	
23.3	Communications, utilities, and miscellaneous charges .....	24	24	
25.1	Advisory and assistance services .....	3	3	
25.2	Other services from non-Federal sources .....	90	130	
25.3	Other goods and services from Federal sources .....	1	1	
25.4	Operation and maintenance of facilities .....	5	5	
25.5	Research and development contracts .....	1		
26.0	Supplies and materials .....	1	1	
31.0	Equipment .....	10	6	
41.0	Grants, subsidies, and contributions .....	304	276	
42.0	Insurance claims and indemnities .....	1	1	
43.0	Interest and dividends .....	1	1	
99.0	Direct obligations .....	740	675	
99.9	Total new obligations, unexpired accounts .....	740	675	

**Employment Summary**

Identification code 514-0206-0-1-154				
2025 actual    2026 est.    2027 est.				
1001	Direct civilian full-time equivalent employment .....	1,055	800	

**BROADCASTING CAPITAL IMPROVEMENTS**

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

Identification code 514-0204-0-1-154				
2025 actual    2026 est.    2027 est.				
<b>Obligations by program activity:</b>				
0002	Broadcasting Capital Improvements .....	16	7	
0192	Total direct obligations .....	16	7	
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	32	26	29
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	10	10	
1930	Total budgetary resources available .....	42	36	29
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	26	29	29
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	6	10	4
3010	New obligations, unexpired accounts .....	16	7	
3020	Outlays (gross) .....	-12	-13	-4
3050	Unpaid obligations, end of year .....	10	4	
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	6	10	4
3200	Obligated balance, end of year .....	10	4	
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	10	10	
Outlays, gross:				
4010	Outlays from new discretionary authority .....	3	3	
4011	Outlays from discretionary balances .....	9	10	4
4020	Outlays, gross (total) .....	12	13	4
4180	Budget authority, net (total) .....	10	10	
4190	Outlays, net (total) .....	12	13	4

There is no funding requested in 2027 for Broadcasting Capital Improvements.

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

Identification code 514-0204-0-1-154				
2025 actual    2026 est.    2027 est.				
Direct obligations:				
25.2	Other services from non-Federal sources .....	4	4	
25.4	Operation and maintenance of facilities .....	1	1	
31.0	Equipment .....	11	2	
99.9	Total new obligations, unexpired accounts .....	16	7	

**BUYING POWER MAINTENANCE**

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

Identification code 514-1147-0-1-154				
2025 actual    2026 est.    2027 est.				
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	23	23	23
1930	Total budgetary resources available .....	23	23	23
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	23	23	23
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....			

This account provides funding to offset losses due to exchange rate and overseas wage and price fluctuations as authorized.

**Trust Funds**

**FOREIGN SERVICE NATIONAL SEPARATION LIABILITY TRUST FUND**

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

Identification code 514-8285-0-7-602	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1140 Employing Agency Contributions, Foreign Service National Separation Liability Trust Fund	9		
2000 Total: Balances and receipts	9		
Appropriations:			
Current law:			
2101 Foreign Service National Separation Liability Trust Fund	-9		
5099 Balance, end of year			

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

Identification code 514-8285-0-7-602	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity	4		
0900 Total new obligations, unexpired accounts (object class 42.0)	4		
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	6	11	11
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	9		
1930 Total budgetary resources available	15	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		2	
3010 New obligations, unexpired accounts	4		
3020 Outlays (gross)	-2	-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	9		
Outlays, gross:			
4101 Outlays from mandatory balances	2	2	
4180 Budget authority, net (total)	9		
4190 Outlays, net (total)	2	2	

This fund is maintained to pay separation costs for Foreign Service National employees of the United States Agency for Global Media in those countries in which such pay is legally authorized.

**UNITED STATES COURT OF APPEALS FOR VETERANS CLAIMS**

**Federal Funds**

**SALARIES AND EXPENSES**

For necessary expenses for the operation of the United States Court of Appeals for Veterans Claims as authorized by sections 7251 through 7298 of title 38, United States Code, **[\$49,000,000]** \$50,300,000, of which **[\$3,000,000]** \$4,500,000 shall be available until September 30, **[2027]** 2028: *Provided*, That **[\$4,256,000]** \$4,400,000 shall be available for the purpose of providing financial assistance as described and in accordance with the process and reporting procedures set forth under this heading in Public Law 102-229. (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.*)

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

Identification code 345-0300-0-1-705	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Salaries and Expenses	42	49	50
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	47	49	50
1930 Total budgetary resources available	47	49	50
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-5		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	5	5	5
3010 New obligations, unexpired accounts	42	49	50
3020 Outlays (gross)	-41	-49	-50
3041 Recoveries of prior year unpaid obligations, expired	-1		
3050 Unpaid obligations, end of year	5	5	5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	5	5	5
3200 Obligated balance, end of year	5	5	5
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross	47	49	50
Outlays, gross:			
4010 Outlays from new discretionary authority	38	44	45
4011 Outlays from discretionary balances	3	5	5
4020 Outlays, gross (total)	41	49	50
4180 Budget authority, net (total)	47	49	50
4190 Outlays, net (total)	41	49	50

The United States Court of Appeals for Veterans Claims (Court) is a national court of record established by the Veterans Judicial Review Act, Pub. L. No. 100687, Division A (1988) (Act). The Act, as amended, is codified in part at 38 U.S.C. 72517299. The Court is located in Washington, D.C., but as a national court may sit anywhere in the United States.

The Court is part of the federal judicial system and has a permanent authorization for seven judges, one of whom serves as chief judge. Over 15 years ago, in response to a growing caseload, Congress expanded the Court by authorizing two additional temporary judgeships, and in December 2024, Congress authorized a third temporary judgeship. All seven of the permanent judgeships and two of the three temporary judgeships are currently filled. Judges are appointed by the President, by and with the advice and consent of the Senate, for 15-year terms. Upon retirement, a judge may fully retire or may choose to be recall eligible and thus willing to be recalled to service by the Chief Judge. The Court has nine recall-eligible retired judges, with three currently serving in recall status. Recall-eligible retired judges may elect full retirement at any time.

The Court has exclusive jurisdiction to review decisions made by the Department of Veterans Affairs Board of Veterans' Appeals (Board) that adversely affect a person's entitlement to VA benefits. This judicial review, although specialized in scope, is the same as that performed by all other United States Courts of Appeals. In cases before it, the Court has the authority to decide all relevant questions of law; to interpret constitutional, statutory, and regulatory provisions; and to determine the meaning or applicability of actions/decisions by the Secretary of Veterans Affairs. The Court may affirm, set aside, modify, reverse, or remand those decisions as appropriate. Additionally, the Court has class action authority, has jurisdiction under 28 U.S.C. 1651 to act on petitions and issue all writs necessary or appropriate in aid of its jurisdiction, and acts on applications under 28 U.S.C. 2412(d), the Equal Access to Justice Act (EAJA). Certain decisions by the Court are reviewable by the United States Court of Appeals for the Federal Circuit and, if *certiorari* is granted, by the Supreme Court of the United States. For management, administration, and expenditure of funds in areas beyond the bounds of Chapter 72 of Title 38, the Court may exer-

cise the authorities provided for such purposes applicable to other courts of the United States as defined in Title 28, U.S. Code.

In 1992, Congress authorized the Court to transfer funds from its appropriation that year to the Legal Services Corporation (LSC), for the purpose of providing, facilitating, and furnishing legal and other assistance, through grant or contract, to veterans and others seeking recourse in the Court. That program, often called the pro bono representation program, has been ongoing since that time, with LSC responsible for oversight and grant distribution responsibilities. The Appropriations Subcommittees consider LSC's budget request separately from the Court's budget request, although both are submitted together.

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

Identification code 345-0300-0-1-705	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
11.3 Personnel compensation: Other than full-time permanent .....	21	24	26
12.1 Civilian personnel benefits .....	8	11	10
23.1 Rental payments to GSA .....	3	3	3
25.2 Other services from non-Federal sources .....	3	3	3
25.3 Other goods and services from Federal sources .....	2	2	2
31.0 Equipment .....	2	2	2
41.0 Grants, subsidies, and contributions .....	3	4	4
99.9 Total new obligations, unexpired accounts .....	42	49	50

**Employment Summary**

Identification code 345-0300-0-1-705	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	133	164	166

**Trust Funds**

COURT OF APPEALS FOR VETERANS CLAIMS RETIREMENT FUND

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

Identification code 345-8290-0-7-705	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....			
<b>Receipts:</b>			
<b>Current law:</b>			
1140 Earnings on Investment, Court of Veterans Appeals Retirement Fund, LVE .....	2	1	1
1140 Employing Agency Contributions, Court of Appeals for Veterans Claims Retirement Fund .....	1	2	3
1199 Total current law receipts .....	3	3	4
1999 Total receipts .....	3	3	4
2000 Total: Balances and receipts .....	3	3	4
<b>Appropriations:</b>			
<b>Current law:</b>			
2101 Court of Appeals for Veterans Claims Retirement Fund .....	-3	-3	-4
5099 Balance, end of year .....			

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

Identification code 345-8290-0-7-705	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Court of Appeals for Veterans Claims Retirement Fund .....	3	2	1
0900 Total new obligations, unexpired accounts (object class 42.0) .....	3	2	1
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	66	66	67
<b>Budget authority:</b>			
<b>Appropriations, mandatory:</b>			
1201 Appropriation (special or trust fund) .....	3	3	4
1930 Total budgetary resources available .....	69	69	71
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	66	67	70

**Change in obligated balance:**

<b>Unpaid obligations:</b>			
3010 New obligations, unexpired accounts .....	3	2	1
3020 Outlays (gross) .....	-3	-2	-1

**Budget authority and outlays, net:**

<b>Mandatory:</b>			
4090 Budget authority, gross .....	3	3	4
<b>Outlays, gross:</b>			
4100 Outlays from new mandatory authority .....	3	2	1
4180 Budget authority, net (total) .....	3	3	4
4190 Outlays, net (total) .....	3	2	1

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

5000 Total investments, SOY: Federal securities: Par value .....	71	69	71
5001 Total investments, EOY: Federal securities: Par value .....	69	71	72

The United States Court of Appeals for Veterans Claims Retirement Fund (Retirement Fund or Fund), established under 38 U.S.C. 7298, is used for judges' retired pay and for annuities, refunds, and allowances provided to surviving spouses and dependent children. Participating judges pay 1 percent of their salaries to cover creditable service for retired pay purposes and 2.2 percent of their salaries for survivor annuity purposes. Additional funds needed to cover the unfunded liability may be transferred to the Retirement Fund from the Court's annual appropriation. The Court's contribution to the Fund is estimated annually by an actuarial firm retained by the Court. The Fund is invested solely in government securities.

**UNITED STATES HOLOCAUST MEMORIAL MUSEUM**

*Federal Funds*

HOLOCAUST MEMORIAL MUSEUM

*For expenses of the Holocaust Memorial Museum, as authorized by Public Law 106-292 (36 U.S.C. 2301-2310), \$65,231,000, to remain available until September 30, 2028; of which \$1,000,000 shall remain available until September 30, 2029, for the Museum's equipment replacement program; and of which \$4,000,000 for the Museum's repair and rehabilitation program and \$1,264,000 for the Museum's outreach initiatives program shall remain available until expended.*

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

Identification code 456-3300-0-1-503	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Holocaust Memorial Museum .....	64	65	65
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	4	5	5
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	4		
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	65	65	65
1930 Total budgetary resources available .....	69	70	70
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	5	5	5
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	34	30	26
3010 New obligations, unexpired accounts .....	64	65	65
3011 Obligations ("upward adjustments"), expired accounts .....	2		
3020 Outlays (gross) .....	-66	-65	-67
3041 Recoveries of prior year unpaid obligations, expired .....	-4	-4	
3050 Unpaid obligations, end of year .....	30	26	24
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	34	30	26
3200 Obligated balance, end of year .....	30	26	24
<b>Budget authority and outlays, net:</b>			
<b>Discretionary:</b>			
4000 Budget authority, gross .....	65	65	65
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	45	49	49
4011 Outlays from discretionary balances .....	21	16	18

**HOLOCAUST MEMORIAL MUSEUM—Continued**  
**Program and Financing—Continued**

Identification code 456-3300-0-1-503	2025 actual	2026 est.	2027 est.
4020 Outlays, gross (total) .....	66	65	67
4180 Budget authority, net (total) .....	65	65	65
4190 Outlays, net (total) .....	66	65	67

A nonpartisan, Federal educational institution, the United States Holocaust Memorial Museum is America's national memorial to the victims of the Holocaust dedicated to ensuring the permanence of Holocaust memory, understanding, and relevance. Through the power of Holocaust history, the Museum challenges leaders and individuals worldwide to think critically about their role in society and to confront antisemitism and other forms of hate, prevent genocide, and promote human dignity.

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

Identification code 456-3300-0-1-503	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	14	13	13
12.1 Civilian personnel benefits .....	6	5	5
21.0 Travel and transportation of persons .....	1	1	1
23.1 Rental payments to GSA .....	4	2	2
23.3 Communications, utilities, and miscellaneous charges .....	1	3	3
24.0 Printing and reproduction .....	1	1	1
25.2 Other services from non-Federal sources .....	23	27	27
25.4 Operation and maintenance of facilities .....	4	5	5
26.0 Supplies and materials .....	8	4	4
31.0 Equipment .....	2	4	4
99.9 Total new obligations, unexpired accounts .....	64	65	65

**Employment Summary**

Identification code 456-3300-0-1-503	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	102	96	94

**UNITED STATES INSTITUTE OF PEACE**

*Federal Funds*

**UNITED STATES INSTITUTE OF PEACE**

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

Identification code 458-1300-0-1-153	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Operating Expenses (Direct) .....	42	26	.....
0801 Operating Expenses (Reimbursable) .....	41	.....	.....
0900 Total new obligations, unexpired accounts .....	83	26	.....

**Budgetary resources:**

<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	72	49	43
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	72	48	.....
1021 Recoveries of prior year unpaid obligations .....	3	.....	.....
1070 Unobligated balance (total) .....	75	49	43
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	55	20	.....
<b>Spending authority from offsetting collections, discretionary:</b>			
1700 Collected .....	14	.....	.....
1701 Change in uncollected payments, Federal sources .....	-12	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	2	.....	.....
1900 Budget authority (total) .....	57	20	.....
1930 Total budgetary resources available .....	132	69	43
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	49	43	43

**Change in obligated balance:**

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	30	41	.....

3010 New obligations, unexpired accounts .....	83	26	.....
3011 Obligations ("upward adjustments"), expired accounts .....	7	.....	.....
3020 Outlays (gross) .....	-74	-67	.....
3040 Recoveries of prior year unpaid obligations, unexpired .....	-3	.....	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-2	.....	.....
3050 Unpaid obligations, end of year .....	41	.....	.....
<b>Uncollected payments:</b>			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-116	-61	.....
3070 Change in uncollected pymts, Fed sources, unexpired .....	12	.....	.....
3071 Change in uncollected pymts, Fed sources, expired .....	43	61	.....
3090 Uncollected pymts, Fed sources, end of year .....	-61	.....	.....
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	-86	-20	.....
3200 Obligated balance, end of year .....	-20	.....	.....

**Budget authority and outlays, net:**

<b>Discretionary:</b>			
4000 Budget authority, gross .....	57	20	.....
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	36	.....	.....
4011 Outlays from discretionary balances .....	38	67	.....
4020 Outlays, gross (total) .....	74	67	.....
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4030 Federal sources .....	-16	.....	.....
4040 Offsets against gross budget authority and outlays (total) .....	-16	.....	.....
<b>Additional offsets against gross budget authority only:</b>			
4050 Change in uncollected pymts, Fed sources, unexpired .....	12	.....	.....
4052 Offsetting collections credited to expired accounts .....	2	.....	.....
4060 Additional offsets against budget authority only (total) .....	14	.....	.....
4070 Budget authority, net (discretionary) .....	55	20	.....
4080 Outlays, net (discretionary) .....	58	67	.....
4180 Budget authority, net (total) .....	55	20	.....
4190 Outlays, net (total) .....	58	67	.....

Consistent with Executive Order 14217, "Commencing the Reduction of the Federal Bureaucracy," the Budget proposes to eliminate funding for the U.S. Institute of Peace as part of the Administration's plans to move the Nation toward fiscal responsibility. There is no funding requested for 2027 for the U.S. Institute of Peace.

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

Identification code 458-1300-0-1-153	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
12.1 Civilian personnel benefits .....	35	3	.....
21.0 Travel and transportation of persons .....	1	.....	.....
25.2 Other services from non-Federal sources .....	6	23	.....
99.0 Direct obligations .....	42	26	.....
99.0 Reimbursable obligations .....	41	.....	.....
99.9 Total new obligations, unexpired accounts .....	83	26	.....

**GENERAL FUND RECEIPT ACCOUNTS**

(in millions of dollars)

	2025 actual	2026 est.	2027 est.
<b>Offsetting receipts from the public:</b>			
458-322013 General Fund Proprietary Receipts, Not Otherwise Classified, All Other .....	13	.....	.....
General Fund Offsetting receipts from the public .....	13	.....	.....

**UNITED STATES INTERAGENCY COUNCIL ON HOMELESSNESS**

*Federal Funds*

OPERATING EXPENSES

For necessary expenses to carry out the closure of the United States Interagency Council on Homelessness, \$200,000, notwithstanding section 209 of title II of the McKinney-Vento Homeless Assistance Act, as amended.

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

Identification code 376-1300-0-1-808	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0101 Operations .....	3	4	.....
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	4	4	.....
1930 Total budgetary resources available .....	4	4	.....
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	1
3010 New obligations, unexpired accounts .....	3	4	.....
3020 Outlays (gross) .....	-3	-4	.....
3050 Unpaid obligations, end of year .....	1	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	1	1
3200 Obligated balance, end of year .....	1	1	1
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	4	4	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	3	4	.....
4180 Budget authority, net (total) .....	4	4	.....
4190 Outlays, net (total) .....	3	4	.....

The Budget proposes to terminate operations of the U.S. Interagency Council on Homelessness (USICH). The Budget requests \$200,000 to conduct an orderly closeout of USICH, which includes sufficient funding for limited closeout activities and payroll liabilities. Title II of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11311 et seq.) authorizes USICH to coordinate the Federal response, in partnership with state and local governments and the private sector, to reduce and end homelessness. USICH's authorization will expire on October 1, 2028 under current law.

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

Identification code 376-1300-0-1-808	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	1	2	.....
12.1 Civilian personnel benefits .....	1	1	.....
25.1 Advisory and assistance services .....	1	1	.....
99.9 Total new obligations, unexpired accounts .....	3	4	.....

**Employment Summary**

Identification code 376-1300-0-1-808	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	14	11	.....

**VIETNAM EDUCATION FOUNDATION**

*Federal Funds*

VIETNAM DEBT REPAYMENT FUND

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

Identification code 519-5365-0-2-154	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....	6	6	6
2000 Total: Balances and receipts .....	6	6	6
5099 Balance, end of year .....	6	6	6

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

Identification code 519-5365-0-2-154	2025 actual	2026 est.	2027 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	10	10	10
1930 Total budgetary resources available .....	10	10	10
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	10	10	10
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	.....	.....

The Vietnam Education Foundation Act of 2000 (Title II of Public Law 106-554) created the Vietnam Education Foundation (VEF) to administer an international fellowship program under which Vietnamese nationals can undertake graduate and post-graduate level studies in the United States in the sciences (natural, physical, and environmental), mathematics, medicine, and technology, and American citizens can teach in these fields in appropriate Vietnamese institutions of higher education. The Act also authorized the establishment of the Vietnam Debt Repayment Fund, in which all payments (including interest payments) made by the Socialist Republic of Vietnam under the United States-Vietnam debt agreement shall be deposited as offsetting receipts. From 2002 through 2018, amounts deposited annually were available to VEF for operations and fellowship programs. From 2015 through 2018, the remaining amounts deposited were also made available to support the establishment of an independent, not-for-profit academic institution in the Socialist Republic of Vietnam.

**FEDERALLY CREATED NON-FEDERAL ENTITIES**

FEDERALLY CREATED NON-FEDERAL ENTITIES

The majority of budgetary accounts are associated with departments or other entities that are clearly Federal agencies. In other cases, budgetary accounts reflect a measure of Governmental activity in the economy, though the activity may have no direct relationship with the United States Treasury. Federally created non-Federal entities may be in the Budget because they were created by Federal law, they have some measure of regulatory or other authority conferred to them by law, or because they serve a public good directed by the Government. The following accounts are each deemed to be budgetary and fulfill the goal of presenting a Budget that is comprehensive of the full range of Federal activities.

**AFFORDABLE HOUSING PROGRAM**

*Federal Funds*

AFFORDABLE HOUSING PROGRAM

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

Identification code 530-5528-0-2-604	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....	.....	.....	29
Receipts:			
Current law:			
1110 Contributions, Federal Home Loan Banks, Affordable Housing Program .....	650	515	515

AFFORDABLE HOUSING PROGRAM—Continued  
Special and Trust Fund Receipts—Continued

Identification code 530-5528-0-2-604	2025 actual	2026 est.	2027 est.
2000 Total: Balances and receipts .....	650	515	544
Appropriations:			
Current law:			
2101 Affordable Housing Program .....	-650	-515	-515
2132 Affordable Housing Program .....	29	29	29
2199 Total current law appropriations .....	-650	-486	-486
2999 Total appropriations .....	-650	-486	-486
5099 Balance, end of year .....		29	58

Program and Financing (in millions of dollars)

Identification code 530-5528-0-2-604	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Affordable Housing Program (Direct) .....	650	486	486
0900 Total new obligations, unexpired accounts (object class 41.0) .....	650	486	486
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	650	515	515
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....		-29	-29
1260 Appropriations, mandatory (total) .....	650	486	486
1930 Total budgetary resources available .....	650	486	486

Change in obligated balance:

Unpaid obligations:			
3010 New obligations, unexpired accounts .....	650	486	486
3020 Outlays (gross) .....	-650	-486	-486

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	650	486	486
Outlays, gross:			
4100 Outlays from new mandatory authority .....	650	486	486
4180 Budget authority, net (total) .....	650	486	486
4190 Outlays, net (total) .....	650	486	486

The Affordable Housing Program was created by the Financial Institutions Reform, Recovery, and Enforcement Act of 1989 (FIRREA). FIRREA requires each of the Federal Home Loan Banks to contribute 10-percent of its previous year's net earnings to an Affordable Housing Program (AHP) to be used to subsidize the cost of affordable homeownership and rental housing. The Federal Housing Finance Agency (FHFA) regulates the AHP and ensures that the AHP fulfills its mission.

CORPORATION FOR TRAVEL PROMOTION

Federal Funds

TRAVEL PROMOTION FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 580-5585-0-2-376	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....	425	543	733
Receipts:			
Current law:			
1110 Fees, Travel Promotion Fund .....	218	215	215
2000 Total: Balances and receipts .....	643	758	948
Appropriations:			
Current law:			
2101 Travel Promotion Fund .....	-100	-20	-20
2103 Travel Promotion Fund .....	-6	-6	-1
2132 Travel Promotion Fund .....	6	1	1
2199 Total current law appropriations .....	-100	-25	-20
2999 Total appropriations .....	-100	-25	-20

5099 Balance, end of year .....	543	733	928
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Program and Financing (in millions of dollars)

Identification code 580-5585-0-2-376	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Travel Promotion Fund .....	100	25	20
0900 Total new obligations, unexpired accounts (object class 41.0) .....	100	25	20
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	100	20	20
1203 Appropriation (previously unavailable)(special or trust) ....	6	6	1
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-6	-1	-1
1260 Appropriations, mandatory (total) .....	100	25	20
1930 Total budgetary resources available .....	100	25	20

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	57	31	6
3010 New obligations, unexpired accounts .....	100	25	20
3020 Outlays (gross) .....	-126	-50	-20
3050 Unpaid obligations, end of year .....	31	6	6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	57	31	6
3200 Obligated balance, end of year .....	31	6	6

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	100	25	20
Outlays, gross:			
4100 Outlays from new mandatory authority .....	78	19	20
4101 Outlays from mandatory balances .....	48	31	
4110 Outlays, gross (total) .....	126	50	20
4180 Budget authority, net (total) .....	100	25	20
4190 Outlays, net (total) .....	126	50	20

The Corporation for Travel Promotion (also known as Brand USA) was established by the Travel Promotion Act of 2009 to promote the United States as a travel destination and to communicate U.S. entry and exit policies and procedures. The public-private partnership, funded through a combination of private sector contributions and Federal matching funds, works with the travel industry to encourage increased travel and tourism in the United States.

A surcharge to the Electronic System for Travel Authorization (ESTA) fee that travelers from visa waiver countries pay before arriving in the United States provides Brand USA's Federal matching funds.

CONCRETE MASONRY PRODUCTS BOARD

Federal Funds

CONCRETE MASONRY CHECKOFF

Special and Trust Fund Receipts (in millions of dollars)

Identification code 257-5768-0-2-376	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....	10	16	22
Receipts:			
Current law:			
1110 Concrete Masonry Products, Available .....	10	10	11
2000 Total: Balances and receipts .....	20	26	33
Appropriations:			
Current law:			
2101 Concrete Masonry Checkoff .....	-6	-6	-6
2135 Concrete Masonry Checkoff .....	2	2	2
2199 Total current law appropriations .....	-4	-4	-4
2999 Total appropriations .....	-4	-4	-4
5099 Balance, end of year .....	16	22	29

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

Identification code 257-5768-0-2-376	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	4	4	4
0900 Total new obligations, unexpired accounts (object class 25.2) .....	4	4	4
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	6	6	6
1235 Appropriations precluded from obligation (special or trust) .....	-2	-2	-2
1260 Appropriations, mandatory (total) .....	4	4	4
1930 Total budgetary resources available .....	4	4	4
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	4	4	4
3010 New obligations, unexpired accounts .....	4	4	4
3020 Outlays (gross) .....	-8	-8	-8
3050 Unpaid obligations, end of year .....	4	4	4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	4	4	4
3200 Obligated balance, end of year .....	4	4	4
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	4	4	4
Outlays, gross:			
4100 Outlays from new mandatory authority .....	4	4	4
4101 Outlays from mandatory balances .....	4	4	4
4110 Outlays, gross (total) .....	8	8	8
4180 Budget authority, net (total) .....	4	4	4
4190 Outlays, net (total) .....	8	8	8

The Concrete Masonry Products Research, Education, and Promotion Act of 2018 (the Act) authorized the establishment of a program, including funds for marketing and market research activities, that is designed to: (1) strengthen the position of the concrete masonry products industry in the domestic marketplace; (2) maintain, develop, and expand markets and uses for concrete masonry products in the domestic marketplace; and (3) promote the use of concrete masonry products in construction and building.

The Act required the Secretary of Commerce to issue an order providing for the establishment of a Concrete Masonry Product Board to carry out a program of generic promotion, research, and education regarding concrete masonry products. Further, the Act provides that funding for the Board's activities shall be derived from an assessment on manufacturers of concrete masonry products.

**ELECTRIC RELIABILITY ORGANIZATION**

*Federal Funds*

ELECTRIC RELIABILITY ORGANIZATION

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

Identification code 531-5522-0-2-276	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....	7	7	7
Receipts:			
Current law:			
1110 Fees, Electric Reliability Organization .....	116	116	116
2000 Total: Balances and receipts .....	123	123	123
Appropriations:			
Current law:			
2101 Electric Reliability Organization .....	-123	-123	-123
2132 Electric Reliability Organization .....	7	7	7
2199 Total current law appropriations .....	-116	-116	-116
2999 Total appropriations .....	-116	-116	-116
5099 Balance, end of year .....	7	7	7

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

Identification code 531-5522-0-2-276	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Electric Reliability Organization (Direct) .....	116	116	116
0900 Total new obligations, unexpired accounts (object class 25.2) .....	116	116	116
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	123	123	123
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-7	-7	-7
1260 Appropriations, mandatory (total) .....	116	116	116
1930 Total budgetary resources available .....	116	116	116
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	116	116	116
3020 Outlays (gross) .....	-116	-116	-116
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	116	116	116
Outlays, gross:			
4100 Outlays from new mandatory authority .....	116	116	116
4180 Budget authority, net (total) .....	116	116	116
4190 Outlays, net (total) .....	116	116	116

The Energy Policy Act of 2005 (P.L. 109-58) authorizes the Federal Energy Regulatory Commission (FERC) to certify an Electric Reliability Organization (ERO) to establish and enforce reliability standards for the electric bulk-power system. These standards include requirements for operating existing bulk-power system facilities, including cybersecurity protection, and design of planned additions or modifications to these facilities to provide for reliable operation, but does not include requirements to construct new transmission or generation capacity. On July 20, 2006, FERC certified the North American Electric Reliability Corporation as the ERO. ERO is funded by fees on end users of the bulk-power system. Since the ERO does not report budget data to Treasury, ERO funding is based on estimates.

**FEDERAL RETIREMENT THRIFT INVESTMENT BOARD**

*Federal Funds*

PROGRAM EXPENSES

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

Identification code 026-5290-0-2-602	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Reimbursement for Program Expenses, Federal Retirement Thrift Investment Board .....	501	490	503
2000 Total: Balances and receipts .....	501	490	503
Appropriations:			
Current law:			
2101 Program Expenses .....	-501	-490	-503
5099 Balance, end of year .....			

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

Identification code 026-5290-0-2-602	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Administrative expenses .....	468	490	503
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....		33	33

PROGRAM EXPENSES—Continued  
Program and Financing—Continued

Identification code 026–5290–0–2–602	2025 actual	2026 est.	2027 est.
<b>Budget authority:</b>			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	501	490	503
1930 Total budgetary resources available .....	501	523	536
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	33	33	33
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	468	490	503
3020 Outlays (gross) .....	-468	-490	-503
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	501	490	503
Outlays, gross:			
4100 Outlays from new mandatory authority .....	468	490	503
4180 Budget authority, net (total) .....	501	490	503
4190 Outlays, net (total) .....	468	490	503

The Federal Retirement Thrift Investment Board (FRTIB) is responsible for administering the Thrift Savings Fund. The FRTIB administers the Thrift Savings Fund solely for the benefit of its participants and beneficiaries. Program administration for the Fund is financed from the Fund. If the forfeited funds and transaction processing fees are not sufficient to meet the program expenses, expenses are then charged on all participant and agency contributions to the Fund. No appropriation is required to support the operation and administration of the Fund.

The Thrift Savings Fund is a special tax-deferred savings fund established by the Federal Employees' Retirement System Act of 1986. Due to the fiduciary nature of the Fund, it is excluded from the Federal Budget totals. Information on the financial status and activities of the Fund follows this account.

Object Classification (in millions of dollars)

Identification code 026–5290–0–2–602	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	40	43	44
12.1 Civilian personnel benefits .....	15	17	16
21.0 Travel and transportation of persons .....	12	10	10
23.2 Rental payments to others .....	6	5	5
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1
25.1 Advisory and assistance services .....	363	371	384
25.2 Other services from non-Federal sources .....	9	21	20
25.3 Other goods and services from Federal sources .....	19	19	20
31.0 Equipment .....	3	3	3
99.9 Total new obligations, unexpired accounts .....	468	490	503

Employment Summary

Identification code 026–5290–0–2–602	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	239	257	257

INFORMATION SCHEDULES FOR THE THRIFT SAVINGS FUND

The Fund is composed of individual accounts maintained by the Federal Retirement Thrift Investment Board on behalf of the individual participants in the Fund. All Federal civilian employees and members of the uniformed services are eligible to contribute to the Fund. Civilian employees covered by the Federal Employees' Retirement System (or equivalent retirement systems) receive an automatic agency one percent contribution and matching contributions in accordance with the formulas prescribed by law. Beginning in January 2018, all new members of the uniformed services, and those members of the uniformed services with less than 12 years of service, participate in the Thrift Savings Fund. Uniformed service members

are automatically enrolled in the TSP after sixty days of service at five percent of their basic pay and receive matching contributions and agency one percent contributions. They are also automatically reenrolled each year if they've stopped contributing at any point. Employees can invest in five core investment funds: a U.S. Government securities investment fund; a fixed income index investment fund; a common stock index investment fund; a small capitalization stock index investment fund; an international stock index investment fund. Alternatively, they can invest in eleven life-cycle funds. Lifecycle funds are composed of varying allocations of the five core investment funds. The allocations are based on the target maturity date of each fund. Participants who meet certain criteria also have the option of using a mutual fund window to invest a portion of their account in roughly 4,600 commercially available mutual funds.

The estimated status of the Fund is shown below:

STATUS OF THRIFT SAVINGS FUND

	(in millions of dollars)		
	2025 actual	2026 est.	2027 est.
Thrift Savings Fund investment balance, start of year .....	954,255	1,059,356	1,082,903
<b>Receipts during the year:</b>			
Employee contributions .....	35,196	36,252	37,339
Contributions on behalf of employees <sup>1</sup> .....	15,629	16,098	16,581
Earnings and adjustments <sup>2</sup> .....	117,743	36,576	37,674
Total receipts .....	168,568	88,926	91,594
<b>Outlays during the year:</b>			
Withdrawals .....	62,455	64,329	66,259
Loans to employees, net of repayments .....	544	560	577
Administrative expenses .....	468	490	503
Total cash outlays .....	63,467	65,379	67,339
Thrift Savings Fund investment balance, end of year <sup>3</sup> .....	1,059,356	1,082,903	1,107,158
<b>Notes:</b>			
<sup>1</sup> 2025 Employer contributions included:	2025 actual	2026 est.	2027 est.
Automatic contributions for FERS employees: .....	3,405	3,507	3,612
Matching contributions for FERS employees: .....	12,224	12,591	12,968
	15,629	16,098	16,580
<sup>2</sup> 2025 Earnings included:			
Return on investment in Government Securities .....	13,623	14,032	14,453
Return on non-government instruments .....	103,731	22,144	22,808
Interest on loans to employees .....	374	385	397
Agency payments for lost earnings .....	15	15	16
<sup>3</sup> Investment Balances at 9/30/2025 were:			
TSP G Fund - U.S. Government Securities Investment Fund .....	321,231		
TSP F Fund - Fixed Income Index Investment Fund .....	38,396		
TSP C Fund - Common Stock Index Investment Fund .....	467,157		
TSP S Fund - Small Cap Stock Index Investment Fund .....	119,782		
TSP I Fund - International Stock Index Investment Fund .....	112,055		
Mutual Fund Window .....	735		

Assumptions for growth: FY 2026 and FY 2027 projections are based on 3% increase from FY 2025 actuals, excluding the FY 2025 start of the year balance.

MEDICAL CENTER RESEARCH ORGANIZATIONS

Federal Funds

MEDICAL CENTER RESEARCH ORGANIZATIONS

Program and Financing (in millions of dollars)

Identification code 185–4026–0–3–703	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0801 Operating expenses .....	333	325	332
<b>Budgetary resources:</b>			
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	333	325	332
1930 Total budgetary resources available .....	333	325	332
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....			244
3010 New obligations, unexpired accounts .....	333	325	332

3020	Outlays (gross) .....	-333	-81	-164
3050	Unpaid obligations, end of year .....		244	412
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....			244
3200	Obligated balance, end of year .....		244	412
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	333	325	332
Outlays, gross:				
4100	Outlays from new mandatory authority .....	333	81	83
4101	Outlays from mandatory balances .....			81
4110	Outlays, gross (total) .....	333	81	164
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal sources .....	-333	-325	-332
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....		-244	-168

These nonprofit corporations provide a flexible funding mechanism for the conduct of approved research at Department of Veterans Affairs medical centers. These organizations will derive funds to operate various research activities from Federal and non-Federal sources. No appropriation is required to support these activities.

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

Identification code 185-4026-0-3-703		2025 actual	2026 est.	2027 est.
Reimbursable obligations:				
21.0	Travel and transportation of persons .....	1	1	1
25.2	Other services from non-Federal sources .....	301	293	300
26.0	Supplies and materials .....	20	20	20
31.0	Equipment .....	11	11	11
99.9	Total new obligations, unexpired accounts .....	333	325	332

**NATIONAL ASSOCIATION OF REGISTERED AGENTS AND BROKERS**

*Federal Funds*

NATIONAL ASSOCIATION OF REGISTERED AGENTS AND BROKERS

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

Identification code 543-5743-0-2-376		2025 actual	2026 est.	2027 est.
0100	Balance, start of year .....			
Receipts:				
Current law:				
1110	Membership Fees, NARAB .....			2
2000	Total: Balances and receipts .....			2
Appropriations:				
Current law:				
2101	National Association of Registered Agents and Brokers .....			-2
5099	Balance, end of year .....			

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

Identification code 543-5743-0-2-376		2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>				
0001	Administrative support .....			1
0002	Advisory and assistant services .....			1
0900	Total new obligations, unexpired accounts .....			2
<b>Budgetary resources:</b>				
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....			2
1930	Total budgetary resources available .....			2
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....			2

3020	Outlays (gross) .....			-2
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....			2
Outlays, gross:				
4100	Outlays from new mandatory authority .....			2
4180	Budget authority, net (total) .....			2
4190	Outlays, net (total) .....			2

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

Identification code 543-5743-0-2-376		2025 actual	2026 est.	2027 est.
Direct obligations:				
11.1	Personnel compensation: Full-time permanent .....			1
25.1	Advisory and assistance services .....			1
99.9	Total new obligations, unexpired accounts .....			2

**Employment Summary**

Identification code 543-5743-0-2-376		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment .....			7

**NATIONAL OILHEAT RESEARCH ALLIANCE**

*Federal Funds*

NATIONAL OILHEAT RESEARCH ALLIANCE

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

Identification code 544-5643-0-2-276		2025 actual	2026 est.	2027 est.
0100	Balance, start of year .....	8	10	12
0198	Escrow adjustment .....			
0199	Balance, start of year .....	8	10	12
Receipts:				
Current law:				
1110	Fees, National Oilheat Research Alliance .....	8	8	5
2000	Total: Balances and receipts .....	16	18	17
Appropriations:				
Current law:				
2101	National Oilheat Research Alliance .....	-6	-6	-6
5099	Balance, end of year .....	10	12	11

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

Identification code 544-5643-0-2-276		2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>				
0001	Direct program activity .....	6	6	6
0900	Total new obligations, unexpired accounts (object class 25.2) .....	6	6	6
<b>Budgetary resources:</b>				
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....	6	6	6
1930	Total budgetary resources available .....	6	6	6
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....	6	6	6
3020	Outlays (gross) .....	-6	-6	-6
<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	6
4180	Budget authority, net (total) .....	6	6	6
4190	Outlays, net (total) .....	6	6	6

The National Oilheat Research Alliance (NORA) was first authorized by the National Oilheat Research Alliance Act of 2000, as amended in 2014

NATIONAL OILHEAT RESEARCH ALLIANCE—Continued

(P.L. 113–79), and reauthorized by the Agriculture Improvement Act of 2018 (P.L. 115–334) to develop programs and projects and enter into contracts or other agreements to enhance consumer and employee safety and training; to provide for research, development, and demonstration of clean and efficient oilheat fuel utilization equipment; and to educate consumers. NORA is funded via statutorily-mandated fees of \$0.002 on every gallon of heating oil sold, collected at the wholesale level. Since NORA does not report budget data to Treasury, NORA funding is based on estimates.

**PUBLIC COMPANY ACCOUNTING OVERSIGHT BOARD**

*Federal Funds*

PUBLIC COMPANY ACCOUNTING OVERSIGHT BOARD

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

Identification code 526–5376–0–2–376	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....	36	48	52
Receipts:			
Current law:			
1110 Accounting Support Fees, Public Company Accounting Oversight Board .....	376	303	313
1120 Civil Monetary Penalties, Public Company Accounting Oversight Board .....	12	15	15
1130 Interest on Investments .....	11	7	7
1199 Total current law receipts .....	399	325	335
1999 Total receipts .....	399	325	335
2000 Total: Balances and receipts .....	435	373	387
Appropriations:			
Current law:			
2101 Public Company Accounting Oversight Board .....	-12	-15	-15
2101 Public Company Accounting Oversight Board .....	-376	-303	-313
2103 Public Company Accounting Oversight Board .....	-22	-23	-20
2132 Public Company Accounting Oversight Board .....	23	20	18
2199 Total current law appropriations .....	-387	-321	-330
2999 Total appropriations .....	-387	-321	-330
5099 Balance, end of year .....	48	52	57

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

Identification code 526–5376–0–2–376	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Accounting Oversight .....	372	324	330
0002 Accounting Scholarship Program .....	10	10	10
0900 Total new obligations, unexpired accounts (object class 25.1) .....	382	334	340
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	227	263	250
1020 Adjustment of unobligated bal brought forward, Oct 1 (Error in PY Gross Outlays) .....	31		
1070 Unobligated balance (total) .....	258	263	250
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) (Civil Money Penalties) .....	12	15	15
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	376	303	313
1203 Appropriation (previously unavailable)(special or trust) .....	22	23	20
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-23	-20	-18
1260 Appropriations, mandatory (total) .....	375	306	315
1900 Budget authority (total) .....	387	321	330
1930 Total budgetary resources available .....	645	584	580
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	263	250	240

**Change in obligated balance:**

3010 Unpaid obligations:			
New obligations, unexpired accounts .....	382	334	340

3020 Outlays (gross) .....	-382	-334	-340
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	12	15	15
Outlays, gross:			
4010 Outlays from new discretionary authority .....	10	10	10
4011 Outlays from discretionary balances .....			5
4020 Outlays, gross (total) .....	10	10	15
Mandatory:			
4090 Budget authority, gross .....	375	306	315
Outlays, gross:			
4100 Outlays from new mandatory authority .....	366	306	315
4101 Outlays from mandatory balances .....	6	18	10
4110 Outlays, gross (total) .....	372	324	325
4180 Budget authority, net (total) .....	387	321	330
4190 Outlays, net (total) .....	382	334	340

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

5000 Total investments, SOY: Federal securities: Par value .....	120	111	111
5001 Total investments, EOY: Federal securities: Par value .....	111	111	111

Note: Because the Public Company Accounting Oversight Board (PCAOB) does not report budgetary data to Treasury, amounts shown above were derived from the PCAOB's financial data, which is based on a calendar year.

The Sarbanes-Oxley Act of 2002 (the Act) (P.L. 107–204), as amended by the Dodd-Frank Wall Street Reform and Consumer Protection Act (P.L. 111–203), established the PCAOB to oversee the audits and auditors of both public companies that are subject to Federal securities laws and broker-dealers registered with the Securities and Exchange Commission (SEC) in order to protect the interests of investors and further the public interest in the preparation of informative, accurate, and independent audit reports.

Funding for the PCAOB comes from registration and annual fees paid by public accounting firms and accounting support fees paid by public companies and SEC-registered broker-dealers. The Act designated the Commission to oversee the PCAOB and specifies that the PCAOB's budget and the accounting support fee be subject to approval by the Commission.

**SECURITIES INVESTOR PROTECTION CORPORATION**

*Federal Funds*

SECURITIES INVESTOR PROTECTION CORPORATION

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

Identification code 576–5600–0–2–376	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....	5,085	5,558	5,883
0198 Reconciliation adjustment pursuant to agency documentation .....			
0199 Balance, start of year .....	5,085	5,558	5,883
Receipts:			
Current law:			
1110 Assessments, SIPC .....	519	420	424
1130 Earnings on Investments, SIPC .....	145	179	189
1199 Total current law receipts .....	664	599	613
1999 Total receipts .....	664	599	613
2000 Total: Balances and receipts .....	5,749	6,157	6,496
Appropriations:			
Current law:			
2101 Securities Investor Protection Corporation .....	-190	-280	-217
2103 Securities Investor Protection Corporation .....	-11	-10	-16
2132 Securities Investor Protection Corporation .....	10	16	12
2199 Total current law appropriations .....	-191	-274	-221
2999 Total appropriations .....	-191	-274	-221
5099 Balance, end of year .....	5,558	5,883	6,275

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

Identification code 576–5600–0–2–376	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Program Management .....	24	36	26

0002	Customer Claims .....	167	238	195
0900	Total new obligations, unexpired accounts (object class 25.1) .....	191	274	221
<b>Budgetary resources:</b>				
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....	190	280	217
1203	Appropriation (previously unavailable)(special or trust) ....	11	10	16
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-10	-16	-12
1260	Appropriations, mandatory (total) .....	191	274	221
1930	Total budgetary resources available .....	191	274	221
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....		1	
3010	New obligations, unexpired accounts .....	191	274	221
3020	Outlays (gross) .....	-190	-275	-221
3050	Unpaid obligations, end of year .....	1		
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....		1	
3200	Obligated balance, end of year .....	1		
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	191	274	221
Outlays, gross:				
4100	Outlays from new mandatory authority .....	190	274	221
4101	Outlays from mandatory balances .....		1	
4110	Outlays, gross (total) .....	190	275	221
4180	Budget authority, net (total) .....	191	274	221
4190	Outlays, net (total) .....	190	275	221
<b>Memorandum (non-add) entries:</b>				
5000	Total investments, SOY: Federal securities: Par value .....	5,154	5,627	5,952
5001	Total investments, EOY: Federal securities: Par value .....	5,627	5,952	6,344

Note: Because the Securities Investor Protection Corporation (SIPC) does not report budgetary data to Treasury, amounts shown above were derived from SIPC's financial data, which is based on a calendar year. Earnings on investments are presented for all three years using an unamortized cost rather than the market value, to comply with OMB Circular A-11 requirements.

SIPC was created by the Securities Investor Protection Act of 1970 (SIPA) to protect customers against loss resulting from broker-dealer failure and, thereby, promote investor confidence in the Nation's securities markets. SIPC is a non-profit membership corporation. Its members are, with some exceptions, all persons registered as brokers or dealers under section 15(b) of the Securities Exchange Act of 1934 and all persons who are members of a national securities exchange. SIPC's funding is derived entirely from assessments on its membership and from interest earned on its investments, which are limited to U.S. Government or agency securities.

SIPC may borrow up to \$2.5 billion from the U.S. Department of the Treasury, through the Securities and Exchange Commission, in the event that the fund maintained by SIPC is insufficient to satisfy the claims of customers of brokerage firms in SIPA liquidation or for other purposes of SIPA. SIPC has not accessed these loans to date and the Budget does not project that SIPC will require use of these loans over the next 10 years.

**STANDARD SETTING BODY**

*Federal Funds*

PAYMENT TO STANDARD SETTING BODY

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

Identification code 527-5377-0-2-376		2025 actual	2026 est.	2027 est.
0100	Balance, start of year .....	2	2	2
Receipts:				
Current law:				
1110	Accounting Support Fees, Standard Setting Body .....	33	29	30
2000	Total: Balances and receipts .....	35	31	32
Appropriations:				
Current law:				
2101	Payment to Standard Setting Body .....	-33	-29	-30

2103	Payment to Standard Setting Body .....	-2	-2	-2
2132	Payment to Standard Setting Body .....	2	2	2
2199	Total current law appropriations .....	-33	-29	-30
2999	Total appropriations .....	-33	-29	-30
5099	Balance, end of year .....	2	2	2

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

Identification code 527-5377-0-2-376		2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>				
0001	Advisory and assistance services .....	33	29	30
0900	Total new obligations, unexpired accounts (object class 25.1) .....	33	29	30
<b>Budgetary resources:</b>				
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....	33	29	30
1203	Appropriation (previously unavailable)(special or trust) ....	2	2	2
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-2	-2	-2
1260	Appropriations, mandatory (total) .....	33	29	30
1930	Total budgetary resources available .....	33	29	30
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....	33	29	30
3020	Outlays (gross) .....	-33	-29	-30
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	33	29	30
Outlays, gross:				
4100	Outlays from new mandatory authority .....	33	29	30
4180	Budget authority, net (total) .....	33	29	30
4190	Outlays, net (total) .....	33	29	30

Note: Because the standard setting body does not provide budgetary data to Treasury, amounts shown above were derived from the standard setting body's financial data, which is based on a calendar year.

The Financial Accounting Standards Board (FASB) is an independent, private-sector organization organized in 1973 within the Financial Accounting Foundation (FAF), which is an independent, private-sector, not-for-profit corporation. The FASB consists of a seven-member board, whose members are appointed by the FAF. The FASB was originally designated by the Securities and Exchange Commission (Commission) as the authoritative standard setter for purposes of the Federal securities laws in 1973. In April 2003, the Commission reaffirmed the status of the FASB as a designated private-sector standard setting body pursuant to the Sarbanes-Oxley Act of 2002 (the Act) (P.L. 107-204), stating that the FASB's financial accounting and reporting standards are recognized as "generally accepted" for purposes of the Federal securities laws.

The Act authorizes funding for the standard setting body to be derived from an accounting support fee assessed on public companies, although the FAF has, on a voluntary basis, partially offset the fees that could be assessed pursuant to the Act by payments derived from publication sales and licensing fees. Prior to the Act, the FASB was funded by voluntary contributions from public companies, public accounting firms, and other stakeholders. The standard setting body's accounting support fee is subject to review by the Commission.

**UNITED MINE WORKERS OF AMERICA BENEFIT FUNDS**

*Trust Funds*

UNITED MINE WORKERS OF AMERICA COMBINED BENEFIT FUND

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

Identification code 476-8295-0-7-551		2025 actual	2026 est.	2027 est.
0100	Balance, start of year .....	373	373	409

UNITED MINE WORKERS OF AMERICA COMBINED BENEFIT FUND—Continued  
Special and Trust Fund Receipts—Continued

Identification code 476-8295-0-7-551	2025 actual	2026 est.	2027 est.
<b>Receipts:</b>			
Current law:			
1110 Premiums, Combined Fund and 1992 Plan, UMWA .....	9	34	31
1140 Transfers from Abandoned Mine Reclamation Fund .....	398	383	444
1140 Federal Payment to United Mine Workers of America .....	718	719	724
1140 Federal Payment to United Mine Workers of America .....	387	6	5
1199 Total current law receipts .....	1,512	1,142	1,204
1999 Total receipts .....	1,512	1,142	1,204
2000 Total: Balances and receipts .....	1,885	1,515	1,613
<b>Appropriations:</b>			
Current law:			
2101 United Mine Workers of America 1992 Benefit Plan .....	-111	-51	-52
2101 United Mine Workers of America Combined Benefit Fund .....	-19	-26	-21
2101 United Mine Workers of America 1993 Benefit Plan .....	-664	-310	-369
2101 United Mine Workers of America Pension Funds .....	-718	-719	-724
2199 Total current law appropriations .....	-1,512	-1,106	-1,166
2999 Total appropriations .....	-1,512	-1,106	-1,166
5099 Balance, end of year .....	373	409	447

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

Identification code 476-8295-0-7-551	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 United Mine Workers of America Combined Benefit Fund .....	19	26	21
0900 Total new obligations, unexpired accounts (object class 42.0) .....	19	26	21
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	19	26	21
1930 Total budgetary resources available .....	19	26	21
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	19	26	21
3020 Outlays (gross) .....	-19	-26	-21
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	19	26	21
Outlays, gross:			
4100 Outlays from new mandatory authority .....	19	26	21
4180 Budget authority, net (total) .....	19	26	21
4190 Outlays, net (total) .....	19	26	21

The Combined Benefit Fund was established by the Coal Industry Retiree Health Benefit Act of 1992 to take over paying for medical care of retired miners and their dependents who were eligible for health care from the private 1950 and 1974 United Mine Workers of America Benefit Plans. The Fund's trustees represent the United Mine Workers of America and coal companies. The Fund is financed by assessments on current and former signatories to labor agreements with the United Mine Workers; past transfers from the United Mine Workers pension fund; transfers from the Abandoned Mine Land Reclamation fund; and the General Fund of the Treasury.

UNITED MINE WORKERS OF AMERICA 1992 BENEFIT PLAN

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

Identification code 476-8260-0-7-551	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 United Mine Workers of America 1992 Benefit Plan .....	111	51	52
0900 Total new obligations, unexpired accounts (object class 42.0) .....	111	51	52

**Budgetary resources:**

Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	111	51	52
1930 Total budgetary resources available .....	111	51	52

**Change in obligated balance:**

Unpaid obligations:			
3010 New obligations, unexpired accounts .....	111	51	52
3020 Outlays (gross) .....	-111	-51	-52

**Budget authority and outlays, net:**

Mandatory:			
4090 Budget authority, gross .....	111	51	52
Outlays, gross:			
4100 Outlays from new mandatory authority .....	111	51	52
4180 Budget authority, net (total) .....	111	51	52
4190 Outlays, net (total) .....	111	51	52

The 1992 Benefit Plan was established by the Coal Industry Retiree Health Benefit Act of 1992. It pays for health care for those miners who retired between July 21, 1992 and September 30, 1994, and their dependents, who are eligible for benefits under an employer plan and cease to be covered, usually because an employer is out of business. Plan trustees are appointed by the United Mine Workers of America and the Bituminous Coal Operators Association, a coal industry bargaining group. The Plan is supported by signers of the 1988 labor agreement with the United Mine Workers of America; transfers from the Abandoned Mine Land Reclamation fund; and the General Fund of the Treasury.

UNITED MINE WORKERS OF AMERICA 1993 BENEFIT PLAN

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

Identification code 476-8535-0-7-551	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 United Mine Workers of America 1993 Benefit Plan .....	664	310	369
0900 Total new obligations, unexpired accounts (object class 42.0) .....	664	310	369
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	664	310	369
1930 Total budgetary resources available .....	664	310	369
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	664	310	369
3020 Outlays (gross) .....	-664	-310	-369
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	664	310	369
Outlays, gross:			
4100 Outlays from new mandatory authority .....	664	310	369
4180 Budget authority, net (total) .....	664	310	369
4190 Outlays, net (total) .....	664	310	369

The 1993 Benefit Plan provides health benefits to certain retired mine workers and disabled mine workers who are not eligible for benefits under the Coal Industry Retiree Health Benefit Act of 1992 and who are not receiving benefits from employers' benefit plans. The 1993 Benefit Plan was established through collective bargaining under the National Bituminous Coal Wage Agreement of 1993. Plan trustees are appointed by the United Mine Workers of America and the Bituminous Coal Operators Association, a coal industry bargaining group. The Plan is financed by signatories to the National Bituminous Coal Wage Agreement; transfers from the Abandoned Mine Land Reclamation fund; and the General Fund of the Treasury.

UNITED MINE WORKERS OF AMERICA PENSION FUNDS

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

Identification code 476–8553–0–7–601	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity .....	718	719	724
0900 Total new obligations, unexpired accounts (object class 42.0) .....	718	719	724
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	718	719	724
1930 Total budgetary resources available .....	718	719	724
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	718	719	724

3020 Outlays (gross) .....	-718	-719	-724
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	718	719	724
Outlays, gross:			
4100 Outlays from new mandatory authority .....	718	719	724
4180 Budget authority, net (total) .....	718	719	724
4190 Outlays, net (total) .....	718	719	724

The 1974 United Mine Workers of America Pension Plan provides pensions to eligible mine workers who retire, to those who become totally disabled as a result of mine accidents, and to the eligible surviving spouses of mine workers. The Bipartisan Miners Act of 2019 (Division M of Public Law 116–94), authorizes mandatory Treasury payments to the 1974 United Mine Workers of America Pension Plan, subject to certain limitations, until the Plans funded percentage reaches 100 percent.

