

# DEPARTMENT OF AGRICULTURE

## OFFICE OF THE SECRETARY

### Federal Funds

#### OFFICE OF THE SECRETARY

(INCLUDING TRANSFERS OF FUNDS)

For necessary expenses of the Office of the Secretary, **[\$46,361,000]** *\$64,987,000* of which not to exceed **[\$7,000,000]** *\$5,964,000* shall be available for the immediate Office of the Secretary, of which \$500,000 shall be for the establishment of a Seafood Industry Liaison; not to exceed **[\$1,700,000]** *\$15,259,000* shall be available for the Office of Homeland Security; not to exceed **[\$5,190,000]** *\$5,000,000* shall be available for the Office of Tribal Relations, of which \$1,000,000 shall be to continue a Tribal Public Health Resource Center at a land grant university with existing indigenous public health expertise to expand current partnerships and collaborative efforts with indigenous groups to improve the delivery of public health services and functions in American Indian communities focusing on indigenous food sovereignty; not to exceed **[\$5,250,000]** *\$1,998,000* shall be available for the Office of Partnerships and Public Engagement, of which \$1,500,000 shall be for 7 U.S.C. 2279(c)(5); not to exceed **[\$18,721,000]** *\$28,269,000* shall be available for the Office of the Assistant Secretary for Administration, of which **[\$17,015,000]** *\$26,969,000* shall be available for Departmental Administration to provide for necessary expenses for management support services to offices of the Department and for general administration, security, repairs and alterations, and other miscellaneous supplies and expenses not otherwise provided for and necessary for the practical and efficient work of the Department: *Provided*, That funds made available by this Act to an agency in the Administration mission area for salaries and expenses are available to fund up to one administrative support staff for the Office; not to exceed \$3,500,000 shall be available for the Office of Assistant Secretary for Congressional Relations and Intergovernmental Affairs to carry out the programs funded by this Act, including programs involving intergovernmental affairs and liaison within the executive branch; and not to exceed **[\$5,000,000]** *\$4,997,000* shall be available for the Office of Communications: *Provided further*, That the Secretary of Agriculture is authorized to transfer funds appropriated for any office of the Office of the Secretary to any other office of the Office of the Secretary: *Provided further*, That no appropriation for any office shall be increased or decreased by more than 5 percent: *Provided further*, That not to exceed \$22,000 of the amount made available under this paragraph for the immediate Office of the Secretary shall be available for official reception and representation expenses, not otherwise provided for, as determined by the Secretary: *Provided further*, That the amount made available under this heading for Departmental Administration shall be reimbursed from applicable appropriations in this Act for travel expenses incident to the holding of hearings as required by 5 U.S.C. 551–558: *Provided further*, That funds made available under this heading for the Office of the Assistant Secretary for Congressional Relations and Intergovernmental Affairs shall be transferred to agencies of the Department of Agriculture funded by this Act to maintain personnel at the agency level: *Provided further*, That no funds made available under this heading for the Office of Assistant Secretary for Congressional Relations may be obligated after 30 days from the date of enactment of this Act, unless the Secretary has notified the Committees on Appropriations of both Houses of Congress on the allocation of these funds by USDA agency: *Provided further*, That during any 30 day notification period referenced in section 716 of this Act, the Secretary of Agriculture shall take no action to begin implementation of the action that is subject to section 716 of this Act or make any public announcement of such action in any form].

#### OFFICE OF THE ASSISTANT SECRETARY FOR CIVIL RIGHTS

For necessary expenses of the Office of the Assistant Secretary for Civil Rights, **[\$1,466,000]** *\$1,309,000*: *Provided*, That funds made available by this Act to an agency in the Civil Rights mission area for salaries and expenses are available to fund up to one administrative support staff for the Office.

#### OFFICE OF THE UNDER SECRETARY FOR RESEARCH, EDUCATION, AND ECONOMICS

For necessary expenses of the Office of the Under Secretary for Research, Education, and Economics, **[\$1,884,000]** *\$1,000,000*: *Provided*, That funds made available by this Act to an agency in the Research, Education, and Economics mission area for salaries and expenses are available to fund up to one administrative support staff for the Office: *Provided further*, That of the amounts made available under this heading, \$500,000 shall be made available for the Office of the Chief Scientist].

#### OFFICE OF THE UNDER SECRETARY FOR MARKETING AND REGULATORY PROGRAMS

For necessary expenses of the Office of the Under Secretary for Marketing and Regulatory Programs, **[\$1,617,000]** *\$1,200,000*: *Provided*, That funds made available by this Act to an agency in the Marketing and Regulatory Programs mission area for salaries and expenses are available to fund up to one administrative support staff for the Office.

#### OFFICE OF THE UNDER SECRETARY FOR FOOD SAFETY

For necessary expenses of the Office of the Under Secretary for Food Safety, **[\$1,117,000]** *\$800,000*: *Provided*, That funds made available by this Act to an agency in the Food Safety mission area for salaries and expenses are available to fund up to one administrative support staff for the Office.

#### OFFICE OF THE UNDER SECRETARY FOR FARM PRODUCTION AND CONSERVATION

For necessary expenses of the Office of the Under Secretary for Farm Production and Conservation, **[\$1,527,000]** *\$1,000,000*: *Provided*, That funds made available by this Act to an agency in the Farm Production and Conservation mission area for salaries and expenses are available to fund up to one administrative support staff for the Office.

#### OFFICE OF THE UNDER SECRETARY FOR RURAL DEVELOPMENT

For necessary expenses of the Office of the Under Secretary for Rural Development, **[\$1,620,000]** *\$1,000,000*: *Provided*, That funds made available by this Act to an agency in the Rural Development mission area for salaries and expenses are available to fund up to one administrative support staff for the Office.

#### OFFICE OF THE UNDER SECRETARY FOR FOOD, NUTRITION, AND CONSUMER SERVICES

For necessary expenses of the Office of the Under Secretary for Food, Nutrition, and Consumer Services, **[\$1,127,000]** *\$800,000*: *Provided*, That funds made available by this Act to an agency in the Food, Nutrition and Consumer Services mission area for salaries and expenses are available to fund up to one administrative support staff for the Office.

#### OFFICE OF THE UNDER SECRETARY FOR TRADE AND FOREIGN AGRICULTURAL AFFAIRS

For necessary expenses of the Office of the Under Secretary for Trade and Foreign Agricultural Affairs, **[\$932,000]** *\$614,000*: *Provided*, That funds made available by this Act to any agency in the Trade and Foreign Agricultural Affairs mission area for salaries and expenses are available to fund up to one administrative support staff for the Office.

#### OFFICE OF CODEX ALIMENTARIUS

For necessary expenses of the Office of Codex Alimentarius, **[\$4,922,000]** *\$2,500,000*, including not to exceed \$100,000 for official reception and representation expenses. (*Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.*)

#### OFFICE OF THE UNDER SECRETARY FOR NATURAL RESOURCES AND ENVIRONMENT

For necessary expenses of the Office of the Under Secretary for Natural Resources and Environment, *\$750,000*: *Provided*, That funds made available by this Act to any agency in the Natural Resources and Environment mission area for salaries and expenses are available to fund up to one administrative support staff for the office.

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

Identification code 012–9913–0–1–999	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Office of the Secretary .....	6	7	6
0002 Under/Assistant Secretaries .....	23	28	21
0003 Departmental Administration .....	23	17	27
0004 Office of Communications .....	7	5	5
0005 Office of Homeland Security and Emergency Coordination .....	2	2	15
0007 Office of Partnerships and Public Engagement .....	7	5	2
0009 Farming Opportunities Training and Outreach - Sec. 2501 .....	21	24	24
0010 COVID-19 CARES Act CFAP payments .....	7	6	6
0011 Institute for Rural Partnerships .....	.....	6	6
0012 Disaster Relief Supplemental Appropriations Act, 2023 .....	320	197	197
0017 CFAP 1.0 Payments .....	43	8	8
0018 CFAP 2.0 Payments .....	345	33	33
0019 Market Disruption Assistance and Relief .....	173	55	55

OFFICE OF THE SECRETARY—Continued  
Program and Financing—Continued

Identification code 012-9913-0-1-999	2025 actual	2026 est.	2027 est.
0020 Drought Relief .....	400		
0021 Food Aid .....	673	30	30
0022 Regional Agricultural Trade Promotion .....	345	167	167
0023 CAA 2021 Div N: COVID-19 CFAP Payments - Sec. 751/754 .....	59	13	12
0025 IRA Section 21002(c) Line 6011 .....	1		
0026 IRA Section 22007(c) Line 6011 .....	4		
0027 IRA Section 22007 a Line 6012 .....	40		
0028 IRA Section 22005 Line 6013 .....	34		
0029 IRA Section 22007 (e ) Line 6014 .....	23		
0030 IRA Section 22007 (f) Line 6015 .....	2	1	1
0031 IRA Section 22005 Line 6016 .....	10		
0033 Greenhouse Gas Technical Assistance Provider and Third Party Verifier Program .....	1	1	1
0034 ARPA Sec 1006 Outreach for Socially Disadvantaged Farmers .....	5	1	1
0036 American Relief Act .....	17,602	6,699	3,051
0037 10 Pilot Projects Indian Tribes School Lunch Programs-GP758 .....		3	3
0038 Committee on Foreign Investment n the US (CFIUS)- GP787 .....	1	1	1
0039 Biobased Technology Accelerator Grants .....	20	63	63
0040 Farmers Support Program .....		3,065	3,065
0041 Voluntary Meat Inspection Fees for Bison Buffalo GP 754 .....		1	
0799 Total direct obligations .....	20,197	10,438	6,800
0801 Office of the Secretary (Reimbursable) .....	30	73	29
0802 Departmental Administration (Reimbursable) .....	44	21	21
0804 Office of Homeland Security (Reimbursable) .....	12	12	12
0805 Office of Partnerships and Public Engagement (Reimbursable) .....	8		
0899 Total reimbursable obligations .....	94	106	62
0900 Total new obligations, unexpired accounts .....	20,291	10,544	6,862
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	4,236	24,872	17,305
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	1,098		
1010 Unobligated balance transfer to other accts [012-1600] .....	-558		
1010 Unobligated balance transfer to other accts [513-1200] .....	-3		
1021 Recoveries of prior year unpaid obligations .....	840	1	1
1033 Recoveries of prior year paid obligations .....	36		
1070 Unobligated balance (total) .....	4,551	24,873	17,306
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	76	64	76
1100 Appropriation American Relief Act .....	31,000		
1100 Appropriation Institute for Rural Partnerships .....	6	5	
1100 Appropriation PL 118-42 GP 758 .....	2	2	
1100 Appropriation PL 118-42 GP 787 .....	2		
1100 Appropriation PL 119-37 GP 754 .....		1	
1160 Appropriation, discretionary (total) .....	31,086	72	76
Appropriations, mandatory:			
1220 Appropriations transferred to other acct [012-1600] .....	-94		
1222 Exercised borrowing authority transferred from other accounts [012-4336] .....	10,125	3,000	
1222 Exercised borrowing authority transferred from other accounts [012-4336] .....		25	25
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-590	-172	-1
1260 Appropriations, mandatory (total) .....	9,441	2,853	24
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	52	51	50
1701 Change in uncollected payments, Federal sources .....	42		
1750 Spending auth from offsetting collections, disc (total) .....	94	51	50
1900 Budget authority (total) .....	40,621	2,976	150
1930 Total budgetary resources available .....	45,172	27,849	17,456
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-9		
1941 Unexpired unobligated balance, end of year .....	24,872	17,305	10,594
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2,618	4,330	
3010 New obligations, unexpired accounts .....	20,291	10,544	6,862
3011 Obligations ("upward adjustments"), expired accounts .....	21		
3020 Outlays (gross) .....	-17,692	-14,873	-5,234
3040 Recoveries of prior year unpaid obligations, unexpired .....	-840	-1	-1
3041 Recoveries of prior year unpaid obligations, expired .....	-68		

3050 Unpaid obligations, end of year .....	4,330		1,627
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-62	-68	-68
3070 Change in uncollected pymts, Fed sources, unexpired .....	-42		
3071 Change in uncollected pymts, Fed sources, expired .....	36		
3090 Uncollected pymts, Fed sources, end of year .....	-68	-68	-68
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2,556	4,262	-68
3200 Obligated balance, end of year .....	4,262	-68	1,559
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	31,180	123	126
Outlays, gross:			
4010 Outlays from new discretionary authority .....	16,284	88	95
4011 Outlays from discretionary balances .....	455	4,782	3,692
4020 Outlays, gross (total) .....	16,739	4,870	3,787
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-80	-51	-50
4033 Non-Federal sources .....	-182		
4040 Offsets against gross budget authority and outlays (total) .....	-262	-51	-50
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-42		
4052 Offsetting collections credited to expired accounts .....	184		
4053 Recoveries of prior year paid obligations, unexpired accounts .....	26		
4060 Additional offsets against budget authority only (total) .....	168		
4070 Budget authority, net (discretionary) .....	31,086	72	76
4080 Outlays, net (discretionary) .....	16,477	4,819	3,737
Mandatory:			
4090 Budget authority, gross .....	9,441	2,853	24
Outlays, gross:			
4100 Outlays from new mandatory authority .....	1	2,057	25
4101 Outlays from mandatory balances .....	952	7,946	1,422
4110 Outlays, gross (total) .....	953	10,003	1,447
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-10		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	10		
4160 Budget authority, net (mandatory) .....	9,441	2,853	24
4170 Outlays, net (mandatory) .....	943	10,003	1,447
4180 Budget authority, net (total) .....	40,527	2,925	100
4190 Outlays, net (total) .....	17,420	14,822	5,184

The Office of the Secretary is responsible for the overall planning, coordination and administration of the Department's programs. This includes the Secretary, Deputy Secretary, Under Secretaries, Assistant Secretaries, and other related offices, who provide policy guidance for the Department; and provide liaison with the Executive Office of the President and Members of Congress. The 2027 Budget requests \$26.7 million.

In 2026, the Office of the Secretary will continue to administer unobligated balances from 2023, 2024, and 2025 supplemental funding appropriated by Congress for prior disasters. In addition, unobligated balances are projected for the supplemental funding Congress provided to the Office of the Secretary through the Coronavirus Aid, Relief, and Economic Security Act, the Consolidated Appropriations Act, the American Rescue Plan, Extending Government Funding and Delivering Emergency Assistance Act, and the Inflation Reduction Act.

The Office of Homeland Security (OHS) provides overall leadership and coordination of programs in the Department to plan for and respond to major natural and terrorist emergencies and threats. This involves coordination with mission areas/agencies for policy formulation, response plans, reporting, and action assignments to meet acute and major threats to the food and agriculture system and key USDA assets. The 2027 Budget requests \$15.2 million.

The Office of Partnerships and Public Engagement (OPPE) was established to rapidly expand outreach to America's agricultural community and facilitate greater access to USDA programs. Additionally, OPPE serves as the lead agent for USDA partnership and outreach activities, with tasking and reporting authority to direct, coordinate, and control all target programs.

Programs include all components of the former Office of Advocacy and Outreach. The 2027 Budget requests \$2 million.

The Departmental Administration (DA) was established to ensure that the USDA administrative programs and policies meet the needs of USDA program organizations and are consistent with laws and mandates. DA provides leadership to ensure the timely and effective delivery of high quality and cost-effective mission support services across the Department and coordinates human resources, procurement, property management, emergency preparedness and response activities, and programs for small and disadvantaged business utilization. The 2027 Budget requests \$27 million.

The Office of Communications (OC) provides leadership and coordination for the development of communication strategies for the Department and plays a critical role in disseminating information about USDA's programs to the general public. OC continues to develop effective communications strategies that increase the visibility and the transparency of USDA programs. The Budget will support—information and outreach to farmers, foresters, producers, and ranchers to learn about and utilize USDA programs to benefit their operations. The 2027 Budget requests \$5 million.

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

Identification code 012-9913-0-1-999	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	34	30	33
11.1 Full-time permanent .....	25	11	10
11.3 Other than full-time permanent .....	2		
11.5 Other personnel compensation .....	1		
11.9 Total personnel compensation .....	62	41	43
12.1 Civilian personnel benefits .....	12	10	10
12.1 Civilian personnel benefits .....	8	3	3
21.0 Travel and transportation of persons .....	1	1	1
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1
25.1 Advisory and assistance services .....	1	1	1
25.1 Advisory and assistance services .....		1,500	1,300
25.2 Other services from non-Federal sources .....	6	14	17
25.2 Other services from non-Federal sources .....	31	182	185
25.3 Other goods and services from Federal sources .....	13	14	23
25.4 Operation and maintenance of facilities .....	1	1	1
25.4 Operation and maintenance of facilities .....	9	10	15
25.5 Research and development contracts .....		2	
25.5 Research and development contracts .....	451	526	353
25.7 Operation and maintenance of equipment .....	8	12	15
26.0 Supplies and materials .....	91	112	130
31.0 Equipment .....	6	7	6
41.0 Grants, subsidies, and contributions .....		2	
41.0 Grants, subsidies, and contributions .....	19,496	7,999	4,696
99.0 Direct obligations .....	20,197	10,438	6,800
99.0 Reimbursable obligations .....	94	106	62
99.9 Total new obligations, unexpired accounts .....	20,291	10,544	6,862

**Employment Summary**

Identification code 012-9913-0-1-999	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	207	197	208
1001 Direct civilian full-time equivalent employment .....	173	76	71
2001 Reimbursable civilian full-time equivalent employment .....	222	135	121

**FOOD SUPPLY CHAIN AND AGRICULTURE PANDEMIC RESPONSE PROGRAM ACCOUNT**

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

Identification code 012-0408-0-1-351	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0023 Food Supply Chain .....		8	3
0030 Food Bank Network .....		1	
0035 Administrative expenses- Meat and Poultry Processing Expansion Programs .....	1	1	1
0040 Meat & Poultry Processing Expansion Program .....		13	11
0051 GusNIP Produce Prescription FY22 Grants .....	1		
0052 Operation Formula Fly .....	19		

0065 Oversight and Management for Program Implementation .....	7	6	5
0067 Technical Capacity Partnership Agreements .....	1	1	1
0076 Meat & Poultry Processing Expansion Program- GP 755 .....		4	4
0091 Direct program activities, subtotal .....	29	34	25
<b>Credit program obligations:</b>			
0707 Reestimates of loan guarantee subsidy .....		14	
0791 Direct program activities, subtotal .....		14	
0900 Total new obligations, unexpired accounts .....	29	48	25

**Budgetary resources:**

<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	9	86	55
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	3	6	
1021 Recoveries of prior year unpaid obligations .....	102		
1033 Recoveries of prior year paid obligations .....	1		
1070 Unobligated balance (total) .....	112	86	55
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	3	3	
<b>Appropriations, mandatory:</b>			
1200 Appropriation .....		14	
1900 Budget authority (total) .....	3	17	
1930 Total budgetary resources available .....	115	103	55
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	86	55	30

**Change in obligated balance:**

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,620	1,084	915
3010 New obligations, unexpired accounts .....	29	48	25
3020 Outlays (gross) .....	-463	-217	-203
3040 Recoveries of prior year unpaid obligations, unexpired .....	-102		
3050 Unpaid obligations, end of year .....	1,084	915	737
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	1,620	1,084	915
3200 Obligated balance, end of year .....	1,084	915	737

**Budget authority and outlays, net:**

<b>Discretionary:</b>			
4000 Budget authority, gross .....	3	3	
<b>Outlays, gross:</b>			
4011 Outlays from discretionary balances .....		3	3
<b>Mandatory:</b>			
4090 Budget authority, gross .....		14	
<b>Outlays, gross:</b>			
4100 Outlays from new mandatory authority .....		14	
4101 Outlays from mandatory balances .....	463	200	200
4110 Outlays, gross (total) .....	463	214	200
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4123 Non-Federal sources .....	-1		
<b>Additional offsets against gross budget authority only:</b>			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	1		
4160 Budget authority, net (mandatory) .....		14	
4170 Outlays, net (mandatory) .....	462	214	200
4180 Budget authority, net (total) .....	3	17	
4190 Outlays, net (total) .....	462	217	203

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

Identification code 012-0408-0-1-351	2025 actual	2026 est.	2027 est.
<b>Guaranteed loan subsidy outlays:</b>			
234001 Food Processing Supply Chain Loan Guarantees .....	4	8	3
<b>Guaranteed loan reestimates:</b>			
235001 Food Processing Supply Chain Loan Guarantees .....	-8	14	
<b>Administrative expense data:</b>			
3580 Outlays from balances .....	1	1	1

Within this account, \$2.6 billion is for food supply chain activities as provided by the American Rescue Plan Act (ARPA), as amended. However, the Fiscal Responsibility Act rescinded \$329.6 million. USDA provided funding to support a number of existing programs and establish several new initiatives.

FOOD SUPPLY CHAIN AND AGRICULTURE PANDEMIC RESPONSE PROGRAM  
ACCOUNT—Continued

Object Classification (in millions of dollars)

Identification code 012-0408-0-1-351	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
25.2 Other services from non-Federal sources .....	9	9	10
25.3 Other goods and services from Federal sources .....	19	22	14
41.0 Grants, subsidies, and contributions .....	1	17	1
99.9 Total new obligations, unexpired accounts .....	29	48	25

FOOD SUPPLY CHAIN AND AGRICULTURE PANDEMIC RESPONSE GUARANTEED LOANS  
FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012-4391-0-3-351	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
<b>Credit program obligations:</b>			
0711 Default claim payments on principal .....	31	10	9
0713 Payment of interest to Treasury .....		1	2
0742 Downward reestimates paid to receipt accounts .....	8		
0900 Total new obligations, unexpired accounts .....	39	11	11
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	48	31	51
<b>Financing authority:</b>			
<b>Borrowing authority, mandatory:</b>			
1400 Borrowing authority .....	27		
<b>Spending authority from offsetting collections, mandatory:</b>			
1800 Collected .....	4	23	4
1801 Change in uncollected payments, Federal sources .....	-9	8	2
1850 Spending auth from offsetting collections, mand (total) .....	-5	31	6
1900 Budget authority (total) .....	22	31	6
1930 Total budgetary resources available .....	70	62	57
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	31	51	46
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3010 New obligations, unexpired accounts .....	39	11	11
3020 Outlays (gross) .....	-39	-11	-11
<b>Uncollected payments:</b>			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-20	-11	-19
3070 Change in uncollected pymts, Fed sources, unexpired .....	9	-8	-2
3090 Uncollected pymts, Fed sources, end of year .....	-11	-19	-21
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	-20	-11	-19
3200 Obligated balance, end of year .....	-11	-19	-21
<b>Financing authority and disbursements, net:</b>			
<b>Mandatory:</b>			
4090 Budget authority, gross .....	22	31	6
<b>Financing disbursements:</b>			
4110 Outlays, gross (total) .....	39	11	11
<b>Offsets against gross financing authority and disbursements:</b>			
<b>Offsetting collections (collected) from:</b>			
4120 Federal sources .....	-4	-22	-3
4122 Interest on uninvested funds .....		-1	-1
4130 Offsets against gross budget authority and outlays (total) .....	-4	-23	-4
<b>Additional offsets against financing authority only (total):</b>			
4140 Change in uncollected pymts, Fed sources, unexpired .....	9	-8	-2
4160 Budget authority, net (mandatory) .....	27		
4170 Outlays, net (mandatory) .....	35	-12	7
4180 Budget authority, net (total) .....	27		
4190 Outlays, net (total) .....	35	-12	7

Status of Guaranteed Loans (in millions of dollars)

Identification code 012-4391-0-3-351	2025 actual	2026 est.	2027 est.
<b>Position with respect to appropriations act limitation on commitments:</b>			
2111 Guaranteed loan commitments from current-year authority .....			
2121 Limitation available from carry-forward .....			

2143 Uncommitted limitation carried forward .....			
2150 Total guaranteed loan commitments .....			
2199 Guaranteed amount of guaranteed loan commitments .....			
<b>Cumulative balance of guaranteed loans outstanding:</b>			
2210 Outstanding, start of year .....	382	434	490
2231 Disbursements of new guaranteed loans .....	58	121	36
2251 Repayments and prepayments .....	-4	-55	-52
<b>Adjustments:</b>			
2261 Terminations for default that result in loans receivable .....	-31		
2263 Terminations for default that result in claim payments .....		-10	-9
2264 Other adjustments, net .....	29		
2290 Outstanding, end of year .....	434	490	465

Memorandum:

2299 Guaranteed amount of guaranteed loans outstanding, end of year .....	372	392	371
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Addendum:

<b>Cumulative balance of defaulted guaranteed loans that result in loans receivable:</b>			
2310 Outstanding, start of year .....		29	39
2331 Disbursements for guaranteed loan claims .....	31	10	9
2364 Other adjustments, net .....	-2		
2390 Outstanding, end of year .....	29	39	48

Balance Sheet (in millions of dollars)

Identification code 012-4391-0-3-351	2024 actual	2025 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	28	21
<b>Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:</b>		
1501 Defaulted guaranteed loans receivable, gross .....		29
1502 Interest receivable .....		
1505 Allowance for subsidy cost (-) .....		
1599 Net present value of assets related to defaulted guaranteed loans .....		29
1999 Total assets .....	28	50
<b>LIABILITIES:</b>		
<b>Federal liabilities:</b>		
2103 Debt .....		27
2104 Resources payable to Treasury .....		
2105 Other .....		
<b>Non-Federal liabilities:</b>		
2203 Debt .....		
2204 Liabilities for loan guarantees .....	28	23
2999 Total liabilities .....	28	50
4999 Total liabilities and net position .....	28	50

Trust Funds

GIFTS AND BEQUESTS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 012-8203-0-7-352	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....			
<b>Receipts:</b>			
<b>Current law:</b>			
1130 Gifts and Bequests, Departmental Administration .....	1	1	1
2000 Total: Balances and receipts .....	1	1	1
<b>Appropriations:</b>			
<b>Current law:</b>			
2101 Gifts and Bequests .....	-1	-1	-1
5099 Balance, end of year .....			

Program and Financing (in millions of dollars)

Identification code 012-8203-0-7-352	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Gifts and bequests .....	1	1	1
0900 Total new obligations, unexpired accounts (object class 99.5) .....	1	1	1

<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	4	4
Budget authority:			
Appropriations, mandatory:			
1201	Appropriation (special or trust fund) .....	1	1
1930	Total budgetary resources available .....	5	5
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	4	4
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	1	1
3010	New obligations, unexpired accounts .....	1	1
3020	Outlays (gross) .....	-1	-1
3050	Unpaid obligations, end of year .....	1	1
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	1	1
3200	Obligated balance, end of year .....	1	1
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090	Budget authority, gross .....	1	1
Outlays, gross:			
4101	Outlays from mandatory balances .....	1	1
4180	Budget authority, net (total) .....	1	1
4190	Outlays, net (total) .....	1	1

The Secretary is authorized to accept and administer gifts and bequests of real and personal property to facilitate the work of the Department. Property and the proceeds thereof are used in accordance with the terms of the gift or bequest (7 U.S.C. 2269).

**EXECUTIVE OPERATIONS**

*Federal Funds*

EXECUTIVE OPERATIONS

OFFICE OF THE CHIEF ECONOMIST

For necessary expenses of the Office of the Chief Economist, **[\$29,500,000]**, of which \$10,000,000 shall be for grants or cooperative agreements for policy research under 7 U.S.C. 3155: *Provided*, That of the amounts made available under this heading, \$2,425,000 shall be for an interdisciplinary center based at a land grant university focused on agricultural policy relevant to the Midwest region which will provide private entities, policymakers, and the public with timely insights and targeted economic solutions: *Provided further*, That of the amounts made available under this heading, \$500,000 shall be available to carry out section 224 of subtitle A of the Department of Agriculture Reorganization Act of 1994 (7 U.S.C. 6924), as amended by section 12504 of Public Law 115-334] **\$14,997,000**.

OFFICE OF HEARINGS AND APPEALS

For necessary expenses of the Office of Hearings and Appeals, **[\$14,500,000]** **\$12,703,000**.

OFFICE OF BUDGET AND PROGRAM ANALYSIS

For necessary expenses of the Office of Budget and Program Analysis, **[\$14,967,000]** **\$11,997,000**.

OFFICE OF THE CHIEF INFORMATION OFFICER

For necessary expenses of the Office of the Chief Information Officer, **[\$85,000,000]** **\$134,913,000**, of which not less than \$60,032,000 is for cybersecurity requirements of the department.

OFFICE OF THE CHIEF FINANCIAL OFFICER

For necessary expenses of the Office of the Chief Financial Officer, **[\$5,867,000]** **\$5,813,000**.

OFFICE OF CIVIL RIGHTS

For necessary expenses of the Office of Civil Rights, **[\$30,000,000]** **\$14,992,000**.

OFFICE OF SAFETY, SECURITY, AND PROTECTION

For necessary expenses of the Office of Safety, Security, and Protection, **[\$24,000,000]** **\$19,100,000**.

HAZARDOUS MATERIALS MANAGEMENT

(INCLUDING TRANSFERS OF FUNDS)

For necessary expenses of the Department of Agriculture, to comply with the Comprehensive Environmental Response, Compensation, and Liability Act (42 U.S.C. 9601 et seq.) and the Solid Waste Disposal Act (42 U.S.C. 6901 et seq.), **[\$1,619,000]** **\$1,000,000**, to remain available until expended: *Provided*, That appropriations and funds available herein to the Department for Hazardous Materials Management may be transferred to any agency of the Department for its use in meeting all requirements pursuant to the above Acts on Federal and non-Federal lands.

OFFICE OF THE GENERAL COUNSEL

For necessary expenses of the Office of the General Counsel, **[\$60,537,000]** **\$44,986,000**.

OFFICE OF ETHICS

For necessary expenses of the Office of Ethics, **[\$4,500,000]** **\$4,136,000**. (*Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026*.)

Program and Financing (in millions of dollars)

Identification code 012-9914-0-1-999	2025 actual	2026 est.	2027 est.	
<b>Obligations by program activity:</b>				
0001	Office of the Chief Financial Officer .....	7	6	6
0002	Office of Budget and Program Analysis .....	14	15	12
0003	Office of the Chief Economist .....	30	30	15
0004	Office of the Chief Information Officer .....	91	85	135
0005	Office of Civil Rights .....	37	30	15
0006	Office of the General Counsel .....	60	60	45
0007	Office of Ethics .....	4	4	4
0008	Office of Hearings and Appeals .....	16	15	13
0009	Hazardous Materials Management .....	4	2	1
0010	Office of Safety, Security, and Protection .....	21	24	19
0799	Total direct obligations .....	284	271	265
0801	Office of Civil Rights Reimb .....	.....	1	1
0802	Office of the Chief Information Officer Reimb .....	14	14	10
0803	Office of the Chief Economist Reimb .....	26	10	6
0804	Office of the General Counsel Reimb .....	18	18	6
0805	Office of Safety, Security and Protection .....	8	2	2
0806	Office of the Chief Financial Officer .....	1	1	1
0807	Office of Ethics .....	1	1	.....
0899	Total reimbursable obligations .....	68	47	26
0900	Total new obligations, unexpired accounts .....	352	318	291
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	1	3	.....
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	1	.....	.....
1021	Recoveries of prior year unpaid obligations .....	2	6	6
1070	Unobligated balance (total) .....	3	9	6
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	286	271	265
Appropriations, mandatory:				
1222	Exercised borrowing authority transferred from other accounts [012-4336] .....	.....	5	.....
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	16	18	18
1701	Change in uncollected payments, Federal sources .....	53	15	15
1750	Spending auth from offsetting collections, disc (total) .....	69	33	33
1900	Budget authority (total) .....	355	309	298
1930	Total budgetary resources available .....	358	318	304
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-3	.....	.....
1941	Unexpired unobligated balance, end of year .....	3	.....	13
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	143	156	105
3010	New obligations, unexpired accounts .....	352	318	291
3011	Obligations ("upward adjustments"), expired accounts .....	11	4	4
3020	Outlays (gross) .....	-334	-363	-341
3040	Recoveries of prior year unpaid obligations, unexpired .....	-2	-6	-6
3041	Recoveries of prior year unpaid obligations, expired .....	-14	-4	-4
3050	Unpaid obligations, end of year .....	156	105	49

EXECUTIVE OPERATIONS—Continued  
Program and Financing—Continued

Identification code 012-9914-0-1-999	2025 actual	2026 est.	2027 est.
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-46	-70	-74
3070 Change in uncollected pymts, Fed sources, unexpired .....	-53	-15	-15
3071 Change in uncollected pymts, Fed sources, expired .....	29	11	11
3090 Uncollected pymts, Fed sources, end of year .....	-70	-74	-78
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	97	86	31
3200 Obligated balance, end of year .....	86	31	-29
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	355	304	298
Outlays, gross:			
4010 Outlays from new discretionary authority .....	245	277	271
4011 Outlays from discretionary balances .....	89	85	66
4020 Outlays, gross (total) .....	334	362	337
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-30	-29	-29
4033 Non-Federal sources .....	-2		
4040 Offsets against gross budget authority and outlays (total) ....	-32	-29	-29
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-53	-15	-15
4052 Offsetting collections credited to expired accounts .....	16	11	11
4060 Additional offsets against budget authority only (total) .....	-37	-4	-4
4070 Budget authority, net (discretionary) .....	286	271	265
4080 Outlays, net (discretionary) .....	302	333	308
Mandatory:			
4090 Budget authority, gross .....		5	
Outlays, gross:			
4100 Outlays from new mandatory authority .....		1	
4101 Outlays from mandatory balances .....			4
4110 Outlays, gross (total) .....		1	4
4180 Budget authority, net (total) .....	286	276	265
4190 Outlays, net (total) .....	302	334	312

The Office of the Chief Economist (OCE), in coordination with USDA agencies, advises the Secretary of Agriculture on the economic situation in agricultural markets and the economic implications of policies and programs affecting American agriculture and rural communities. The Office is a focal point for USDA's economic and agricultural market intelligence and analysis. OCE works with economists across USDA to carry out its responsibilities, which include: coordinating and reviewing all commodity and aggregate agricultural and food-related data used to develop outlook and situation material within USDA; coordinating development of USDA projections related to agricultural commodity markets; reviewing risk assessment and cost-benefit analysis related to domestic food and agriculture; supporting development of agricultural policies and coordinating activities within USDA related to pesticides, pest management tools, and ag biotechnology; coordinating energy-related activities; supporting efforts that facilitate participation of farmers and ranchers in emerging environmental markets; and, analyzing and coordinating Department efforts related to extreme weather events. The 2027 Budget requests \$15 million.

The Office of Hearings and Appeals (OHA) is responsible for conducting first and second-level administrative adjudications at USDA through fair, transparent, and consistent processes. Activities are carried out by three offices, the National Appeals Division (NAD), the Office of Administrative Law Judges (OALJ), and the Office of the Judicial Officer (OJO). OHA is responsible for listening to farmers and other rural program participants concerning their disputes with certain agencies within USDA through fair and impartial administrative hearings and appeals. OALJ and OJO (previously housed in Departmental Administration) are responsible for regulatory hearings and administrative proceedings. The 2027 Budget requests \$12.7 million.

The Office of Budget and Program Analysis (OBPA) coordinates the preparation of Departmental budget estimates, regulations, and legislative

reports; administers systems for the allotment and apportionment of funds; provides analysis of USDA program issues, draft regulations, and budget proposals; participates in strategic planning; and provides assistance to USDA policy makers in the development and execution of desired policies and programs. The 2027 Budget requests \$12 million.

The Clinger-Cohen Act of 1996 required the establishment of a Chief Information Officer (CIO) for all major Federal agencies. The Act requires USDA to maximize the value of information technology acquisitions to improve the efficiency and effectiveness of USDA programs. To meet the intent of the law and to provide a Departmental focus for information resources management issues, Secretary's Memorandum 1030-30, dated August 8, 1996, established the Office of the Chief Information Officer (OCIO). The CIO serves as the primary advisor to the Secretary on Information Technology (IT) issues. OCIO provides leadership for the Department's information and IT management activities in support of USDA program delivery. The 2027 Budget requests \$134.9 million.

The Office of the Chief Financial Officer (OCFO) was established in 1995 under authority provided in Reorganization Plan Number 2 of 1953 (7 U.S.C. 2201) to comply with the Chief Financial Officers Act of 1990. The OCFO focuses on the Department's financial management activities to improve program delivery and assure maximum contribution to the Secretary's Strategic Goals. The 2027 Budget requests \$5.8 million.

The Office of Civil Rights provides overall leadership for all Department-wide civil rights activities, including employment opportunity and program non-discrimination policy development, analysis, coordination, and compliance. The Office provides leadership to implement best practices that will create an environment where the workforce is valued as a source of strength. The Office monitors program activities to ensure that all USDA programs are delivered in a non-discriminatory manner. The 2027 Budget requests \$15 million.

The Office of the General Counsel of the Department of Agriculture provides legal advice, counsel, and services to the Secretary and to all agencies, offices, and corporations of the Department on all aspects of their operations and programs. It represents the Department in administrative proceedings; non-litigation debt collection proceedings; State water rights adjudications; proceedings before the Civilian Board of Contract Appeal, the Merit System Protection Board, the Equal Employment Opportunity Commission, the USDA Office of Administrative Law Judges, and other Federal agencies; and, in conjunction with the Department of Justice, in judicial proceedings and litigation in the Federal and State courts. All attorneys and support personnel devoted to those efforts are supervised by the General Counsel. The 2027 Budget requests \$45 million.

The Office of Ethics provides ethics advice, counsel and training to all USDA officials and employees, and conducts annual financial disclosure reviews. The work of the Office of Ethics promotes employee compliance with the Federal conflict of interest laws and regulations. The 2027 Budget requests \$4.1 million.

The Office of Safety, Security and Protection (OSSP) is responsible for facility security, emergency management and response. OSSP provides Department-wide leadership, policy, and management in the safeguarding of property and personnel. OSSP is committed to identifying and addressing all security risks that may affect USDA personnel, infrastructure, and facilities. The 2027 Budget requests \$19.1 million.

Under the Comprehensive Environmental Response, Compensation, and Liability Act and the Resource Conservation and Recovery Act, the Department must meet the same standards for environmental cleanup and regulatory compliance regarding hazardous wastes and hazardous substances as private businesses. With substantial commitments under these Acts, the Hazardous Materials Management account was established as a central fund so the Department's agencies may be reimbursed for their cleanup efforts. The Department determines what projects to fund by using objective criteria to identify what sites pose the greatest threats to public health, safety, and the environment. The 2027 Budget requests \$1 million.

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

Identification code 012-9914-0-1-999	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	116	87	83
11.9 Total personnel compensation .....	116	87	83
12.1 Civilian personnel benefits .....	41	32	31
21.0 Travel and transportation of persons .....	1	1	1
23.1 Rental payments to GSA .....	2	2	2
23.3 Communications, utilities, and miscellaneous charges .....	2	1	4
25.1 Advisory and assistance services .....	49	62	11
25.2 Other services from non-Federal sources .....	38	47	74
25.3 Other goods and services from Federal sources .....	29	34	47
25.4 Operation and maintenance of facilities .....			10
25.7 Operation and maintenance of equipment .....	4	3	1
26.0 Supplies and materials .....	1	1	
31.0 Equipment .....	1	1	1
99.0 Direct obligations .....	284	271	265
99.0 Reimbursable obligations .....	68	47	26
99.9 Total new obligations, unexpired accounts .....	352	318	291

**Employment Summary**

Identification code 012-9914-0-1-999	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	746	639	639
2001 Reimbursable civilian full-time equivalent employment .....	44	68	68

**NONRECURRING EXPENSES FUND**

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

Identification code 012-0133-0-1-352	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0002 Food For Peace Act .....	68		
0003 Facilities/Infrastructure .....	28	23	
0004 Information Technology .....	41	30	4
0005 Community Project Funding/Congressional Directed Spending .....	32		
0900 Total new obligations, unexpired accounts .....	169	53	4
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	54	67	14
1012 Unobligated balance transfers between expired and unexpired accounts .....	142		
1021 Recoveries of prior year unpaid obligations .....	40		
1070 Unobligated balance (total) .....	236	67	14
1930 Total budgetary resources available .....	236	67	14
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	67	14	10
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	314	207	203
3010 New obligations, unexpired accounts .....	169	53	4
3020 Outlays (gross) .....	-236	-57	-63
3040 Recoveries of prior year unpaid obligations, unexpired .....	-40		
3050 Unpaid obligations, end of year .....	207	203	144
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	314	207	203
3200 Obligated balance, end of year .....	207	203	144
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....	236	57	63
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	236	57	63

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

Identification code 012-0133-0-1-352	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.3 Other goods and services from Federal sources .....	162	51	4

32.0 Land and structures .....	7	2	
99.9 Total new obligations, unexpired accounts .....	169	53	4

**WORKING CAPITAL FUND**

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

Identification code 012-4609-0-4-352	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Direct .....	10	10	10
0801 Administration .....	77	83	83
0802 Communications .....	9	5	5
0803 Finance and Management .....	297	252	252
0804 Information Technology .....	1,206	950	955
0805 Executive Secretariat .....	4	3	3
0809 Reimbursable program activities, subtotal .....	1,593	1,293	1,298
0815 Capital Funding Availability .....	51	65	65
0816 Proceeds from Purchase Card Rebate Programs .....	14	10	10
0818 Technology Modernization .....	12		
0819 Reimbursable program activities, subtotal .....	77	75	75
0899 Total reimbursable obligations .....	1,670	1,368	1,373
0900 Total new obligations, unexpired accounts .....	1,680	1,378	1,383

**Budgetary resources:**

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	473	402	360
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	473		
1011 Unobligated balance transfer from other acct [047-0616] .....	8		
1021 Recoveries of prior year unpaid obligations .....	16		
1070 Unobligated balance (total) .....	497	402	360
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1,635	1,336	1,357
1701 Change in uncollected payments, Federal sources .....	-4		
1702 Offsetting collections (previously unavailable) .....	32	78	
1721 Spending authority from offsetting collections permanently reduced .....		-78	
1723 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced .....	-78		
1750 Spending auth from offsetting collections, disc (total) .....	1,585	1,336	1,357
1900 Budget authority (total) .....	1,585	1,336	1,357
1930 Total budgetary resources available .....	2,082	1,738	1,717
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	402	360	334

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	641	661	50
3010 New obligations, unexpired accounts .....	1,680	1,378	1,383
3020 Outlays (gross) .....	-1,644	-1,989	-1,433
3040 Recoveries of prior year unpaid obligations, unexpired .....	-16		
3050 Unpaid obligations, end of year .....	661	50	
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-479	-475	-475
3070 Change in uncollected pymts, Fed sources, unexpired .....	4		
3090 Uncollected pymts, Fed sources, end of year .....	-475	-475	-475
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	162	186	-425
3200 Obligated balance, end of year .....	186	-425	-475

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	1,585	1,336	1,357
Outlays, gross:			
4010 Outlays from new discretionary authority .....	941	1,156	1,174
4011 Outlays from discretionary balances .....	703	833	259
4020 Outlays, gross (total) .....	1,644	1,989	1,433
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-1,619	-1,336	-1,346
4033 Non-Federal sources .....	-16		-11
4040 Offsets against gross budget authority and outlays (total) .....	-1,635	-1,336	-1,357

WORKING CAPITAL FUND—Continued  
Program and Financing—Continued

Identification code 012-4609-0-4-352	2025 actual	2026 est.	2027 est.
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	4		
4070 Budget authority, net (discretionary) .....	-46		
4080 Outlays, net (discretionary) .....	9	653	76
4180 Budget authority, net (total) .....	-46		
4190 Outlays, net (total) .....	9	653	76
<b>Memorandum (non-add) entries:</b>			
5090 Unexpired unavailable balance, SOY: Offsetting collections .....	32	78	
5092 Unexpired unavailable balance, EOY: Offsetting collections .....	78		

This fund finances, by advances or reimbursements, certain central services in the Department of Agriculture, including supply, mail, and reproduction services; financial, procurement, and other administrative systems; telecommunications and network services; mainframe computer processing and hosting services; correspondence management services; payroll, financial management, and human resources services; and video production, conferencing, design, and Web support services.

Object Classification (in millions of dollars)

Identification code 012-4609-0-4-352	2025 actual	2026 est.	2027 est.
25.2 Direct obligations: Other services from non-Federal sources - OCIO .....	10	10	10
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent - OCFO .....	93	78	79
11.1 Full-time permanent - OCIO .....	165	140	143
11.1 Full-time permanent - DA SE OC .....	27	23	23
11.5 Other personnel compensation - OCFO .....	4	3	3
11.5 Other personnel compensation - OCIO .....	8	4	4
11.5 Other personnel compensation - DA SE OC .....	1	1	1
11.9 Total personnel compensation .....	298	249	253
12.1 Civilian personnel benefits OCFO .....	39	32	32
12.1 Civilian personnel benefits OCIO .....	66	56	57
12.1 Civilian personnel benefits - DA SE OC .....	11	9	9
21.0 Travel and transportation of persons OCFO .....		1	1
21.0 Travel and transportation of persons - OCIO .....	2	3	3
22.0 Transportation of things - DA SE OC .....	1	1	1
22.0 Transportation of things OCIO .....	1	1	1
23.1 Rental payments to GSA - OCFO .....		3	3
23.1 Rental payments to GSA - OCIO .....	2	2	2
23.1 Rental payments to GSA - DA SE OC .....	1	1	1
23.2 Rental payments to others - OCFO .....		1	1
23.2 Rental payments to others - OCIO .....	73	92	92
23.3 Communications, utilities, and miscellaneous charges - OCIO .....	171	104	106
23.3 Communications, utilities, and miscellaneous charges - DA SE OC .....	1	1	1
25.1 Advisory and assistance services - OCFO .....		1	1
25.1 Advisory and assistance services - OCIO .....		1	1
25.2 Other services from non-Federal sources - OCFO .....	53	27	25
25.2 Other services from non-Federal sources - OCIO .....	474	264	265
25.2 Other services from non-Federal sources - DA SE OC .....	23	28	28
25.3 Other goods and services from Federal sources - OCFO .....	115	84	85
25.3 Other goods and services from Federal sources - OCIO .....	116	75	73
25.3 Other goods and services from Federal sources - DA SE OC .....	19	23	23
25.4 Operation and maintenance of facilities OCIO .....		2	2
25.7 Operation and maintenance of equipment - OCFO .....	30	22	22
25.7 Operation and maintenance of equipment - OCIO .....	158	200	200
25.7 Operation and maintenance of equipment - DA SE OC .....	2	2	2
26.0 Supplies and materials - OCIO .....	1	1	1
26.0 Supplies and materials - DA SE OC .....	3	2	2
31.0 Equipment - OCFO .....	9		
31.0 Equipment - OCIO .....	1	5	5
31.0 Equipment - Availability .....		75	75
99.0 Reimbursable obligations .....	1,670	1,368	1,373
99.9 Total new obligations, unexpired accounts .....	1,680	1,378	1,383

Employment Summary

Identification code 012-4609-0-4-352	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment .....	2,587	2,201	2,204

BUILDINGS AND FACILITIES

Federal Funds

AGRICULTURE BUILDINGS AND FACILITIES

(INCLUDING TRANSFERS OF FUNDS)

For payment of space rental and related costs pursuant to Public Law 92-313, including authorities pursuant to the 1984 delegation of authority from the Administrator of General Services to the Department of Agriculture under 40 U.S.C. 121, for programs and activities of the Department which are included in this Act, and for alterations and other actions needed for the Department and its agencies to consolidate unneeded space into configurations suitable for release to the Administrator of General Services, and for the operation, maintenance, improvement, and repair of Agriculture buildings and facilities, and for related costs, **[\$15,000,000]** \$70,000,000, to remain available until expended. (*Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.*)

Program and Financing (in millions of dollars)

Identification code 012-0117-0-1-352	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0002 Building Operations and Maintenance .....	26	30	20
0005 South Building Renovations .....			50
0799 Total direct obligations .....	26	30	70
0802 Agriculture Buildings and Facilities and Rental Payments (Reimbursable) .....	29	35	35
0900 Total new obligations, unexpired accounts .....	55	65	105
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	71	35	
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	71	34	
1021 Recoveries of prior year unpaid obligations .....	4		
1070 Unobligated balance (total) .....	75	35	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	23	15	70
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	26	15	35
1701 Change in uncollected payments, Federal sources .....	-34		
1750 Spending auth from offsetting collections, disc (total) .....	-8	15	35
1900 Budget authority (total) .....	15	30	105
1930 Total budgetary resources available .....	90	65	105
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	35		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	97	29	52
3010 New obligations, unexpired accounts .....	55	65	105
3020 Outlays (gross) .....	-119	-42	-60
3040 Recoveries of prior year unpaid obligations, unexpired .....	-4		
3050 Unpaid obligations, end of year .....	29	52	97
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-67	-33	-33
3070 Change in uncollected pymts, Fed sources, unexpired .....	34		
3090 Uncollected pymts, Fed sources, end of year .....	-33	-33	-33
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	30	-4	19
3200 Obligated balance, end of year .....	-4	19	64
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	15	30	105
Outlays, gross:			
4010 Outlays from new discretionary authority .....	26	10	37
4011 Outlays from discretionary balances .....	93	32	23

4020	Outlays, gross (total) .....	119	42	60
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources .....	-26	-15	-35
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired .....	34		
4070	Budget authority, net (discretionary) .....	23	15	70
4080	Outlays, net (discretionary) .....	93	27	25
4180	Budget authority, net (total) .....	23	15	70
4190	Outlays, net (total) .....	93	27	25

This account finances the operations, repair, improvement and maintenance activities of two headquarters buildings in Washington, D.C. and the George Washington Carver Center in Beltsville, MD, as well as hub locations located throughout the country. The 2027 Budget requests \$70 million for operations, maintenance, and improvements of these buildings.

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

Identification code 012-0117-0-1-352	2025 actual	2026 est.	2027 est.	
<b>Direct obligations:</b>				
11.1	Personnel compensation: Full-time permanent .....	6	6	6
12.1	Civilian personnel benefits .....	2	2	2
23.1	Rental payments to GSA .....	1	1	1
23.3	Communications, utilities, and miscellaneous charges .....	1		
25.2	Other services from non-Federal sources .....	13	17	57
32.0	Land and structures .....	4	4	4
99.0	Direct obligations .....	26	30	70
99.0	Reimbursable obligations .....	29	35	35
99.9	Total new obligations, unexpired accounts .....	55	65	105

**Employment Summary**

Identification code 012-0117-0-1-352	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment .....	33	44	44
2001	Reimbursable civilian full-time equivalent employment .....	29		

**OFFICE OF INSPECTOR GENERAL**

*Federal Funds*

OFFICE OF INSPECTOR GENERAL

For necessary expenses of the Office of Inspector General, including employment pursuant to the [Inspector General Act] *IG Act* [of 1978 (Public Law 95-452; 5 U.S.C. App.)], [§103,000,000] \$89,975,000, including such sums as may be necessary for contracting and other arrangements with public agencies and private persons pursuant to [section] [6] *Section 406(a)(9)* of the [Inspector General Act of 1978 (Public Law 95-452; 5 U.S.C. App.)] *IG Act*, and including not to exceed \$125,000 for certain confidential operational expenses, including the payment of informants, to be expended under the direction of the Inspector General pursuant to the [Inspector General Act of 1978 (Public Law 95-452; 5 U.S.C. App.)] *IG Act* and section 1337 of the Agriculture and Food Act of 1981 (Public Law 97-98), which provides law enforcement authority to *USDA OIG. (Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

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

Identification code 012-0900-0-1-352	2025 actual	2026 est.	2027 est.	
<b>Obligations by program activity:</b>				
0001	Office of the Inspector General .....	108	103	90
0002	Office of Inspector (IIA) .....	3	3	6
0003	American Relief Act .....		2	4
0799	Total direct obligations .....	111	108	100
0801	Office of Inspector General (Reimbursable) .....	6	5	5
0802	Office of Inspector General, Petition Funding .....	1	1	2
0899	Total reimbursable obligations .....	7	6	7
0900	Total new obligations, unexpired accounts .....	118	114	107

**Budgetary resources:**

<b>Unobligated balance:</b>				
1000	Unobligated balance brought forward, Oct 1 .....	18	29	26
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	18		

<b>Budget authority:</b>				
<b>Appropriations, discretionary:</b>				
1100	Appropriation .....	112	103	90
1100	American Relief Act .....	8		
1160	Appropriation, discretionary (total) .....	120	103	90
<b>Advance appropriations, discretionary:</b>				
1173	Advance appropriations transferred from other accounts [012-1105] .....	2	2	
1173	Advance appropriations transferred from other accounts [012-1106] .....	3	3	
1180	Advanced appropriation, discretionary (total) .....	5	5	
<b>Spending authority from offsetting collections, discretionary:</b>				
1700	Collected .....	5	3	
1701	Change in uncollected payments, Federal sources .....	3		
1750	Spending auth from offsetting collections, disc (total) .....	8	3	
1900	Budget authority (total) .....	133	111	90
1930	Total budgetary resources available .....	151	140	116
<b>Memorandum (non-add) entries:</b>				
1940	Unobligated balance expiring .....	-4		
1941	Unexpired unobligated balance, end of year .....	29	26	9

**Change in obligated balance:**

<b>Unpaid obligations:</b>				
3000	Unpaid obligations, brought forward, Oct 1 .....	30	25	22
3010	New obligations, unexpired accounts .....	118	114	107
3011	Obligations ("upward adjustments"), expired accounts .....	1	1	1
3020	Outlays (gross) .....	-117	-118	-113
3041	Recoveries of prior year unpaid obligations, expired .....	-7		
3050	Unpaid obligations, end of year .....	25	22	17
<b>Uncollected payments:</b>				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-8	-9	-9
3070	Change in uncollected pymts, Fed sources, unexpired .....	-3		
3071	Change in uncollected pymts, Fed sources, expired .....	2		
3090	Uncollected pymts, Fed sources, end of year .....	-9	-9	-9
<b>Memorandum (non-add) entries:</b>				
3100	Obligated balance, start of year .....	22	16	13
3200	Obligated balance, end of year .....	16	13	8

**Budget authority and outlays, net:**

<b>Discretionary:</b>				
4000	Budget authority, gross .....	133	111	90
<b>Outlays, gross:</b>				
4010	Outlays from new discretionary authority .....	101	96	82
4011	Outlays from discretionary balances .....	16	22	31
4020	Outlays, gross (total) .....	117	118	113
<b>Offsets against gross budget authority and outlays:</b>				
<b>  Offsetting collections (collected) from:</b>				
4030	Federal sources .....	-5	-3	
4033	Non-Federal sources .....	-1		
4040	Offsets against gross budget authority and outlays (total) ...	-6	-3	
<b>Additional offsets against gross budget authority only:</b>				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-3		
4052	Offsetting collections credited to expired accounts .....	1		
4060	Additional offsets against budget authority only (total) .....	-2		
4070	Budget authority, net (discretionary) .....	125	108	90
4080	Outlays, net (discretionary) .....	111	115	113
4180	Budget authority, net (total) .....	125	108	90
4190	Outlays, net (total) .....	111	115	113

The Office of Inspector General provides the Secretary and Congress with information or intelligence about fraud, other serious problems, mismanagement, and deficiencies in Department programs and operations, recommends corrective action, and reports on the progress made in correcting the problems. The Office reviews existing and proposed legislation and regulations and makes recommendations to the Secretary and Congress regarding the impact these laws have on the Department's programs and the prevention and detection of fraud and mismanagement in such programs. The Office provides policy direction and conducts, supervises, and coordinates all audits and investigations. The Office supervises and coordinates other activities in the Department and between the Department and other Federal, State and local government agencies whose purposes are to: (a) promote economy and efficiency; (b) prevent and detect fraud and mismanagement; and (c) identify and prosecute people involved in fraud or mismanagement. The 2027 Budget requests \$90 million.

OFFICE OF INSPECTOR GENERAL—Continued

Object Classification (in millions of dollars)

Identification code 012-0900-0-1-352	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	57	57	54
11.5 Other personnel compensation .....	5	4	4
11.9 Total personnel compensation .....	62	61	58
12.1 Civilian personnel benefits .....	27	26	24
21.0 Travel and transportation of persons .....	1	1	1
23.1 Rental payments to GSA .....	4	5	4
23.3 Communications, utilities, and miscellaneous charges .....	1		
25.1 Advisory and assistance services .....	6	6	4
25.2 Other services from non-Federal sources .....	6	6	5
25.3 Other goods and services from Federal sources .....	2	2	2
25.7 Operation and maintenance of equipment .....	1	1	1
99.0 Direct obligations .....	110	108	99
99.0 Reimbursable obligations .....	7	6	7
99.5 Adjustment for rounding .....	1		1
99.9 Total new obligations, unexpired accounts .....	118	114	107

Employment Summary

Identification code 012-0900-0-1-352	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	400	405	364
2001 Reimbursable civilian full-time equivalent employment .....	11	11	11

ECONOMIC RESEARCH SERVICE

Federal Funds

ECONOMIC RESEARCH SERVICE

For necessary expenses of the Economic Research Service, **[\$90,612,000]** \$74,982,000. (Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)

Program and Financing (in millions of dollars)

Identification code 012-1701-0-1-352	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Economic Research Service .....	86	91	75
0002 Economic Research Service (Supplemental) .....		1	
0799 Total direct obligations .....	86	92	75
0801 Economic Research Service (Reimbursable) .....	2	9	2
0900 Total new obligations, unexpired accounts .....	88	101	77
<b>Budgetary resources:</b>			
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	91	91	75
<b>Appropriations, mandatory:</b>			
1222 Exercised borrowing authority transferred from other accounts [012-4336] .....		1	
<b>Spending authority from offsetting collections, discretionary:</b>			
1700 Collected .....	1		
1701 Change in uncollected payments, Federal sources .....	1	9	2
1750 Spending auth from offsetting collections, disc (total) .....	2	9	2
1900 Budget authority (total) .....	93	101	77
1930 Total budgetary resources available .....	93	101	77
<b>Memorandum (non-add) entries:</b>			
1940 Unobligated balance expiring .....	-5		
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	31	27	22
3010 New obligations, unexpired accounts .....	88	101	77
3011 Obligations ("upward adjustments"), expired accounts .....	1		
3020 Outlays (gross) .....	-90	-106	-80
3041 Recoveries of prior year unpaid obligations, expired .....	-3		
3050 Unpaid obligations, end of year .....	27	22	19
<b>Uncollected payments:</b>			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-6	-4	-11
3070 Change in uncollected pymts, Fed sources, unexpired .....	-1	-9	-2

3071 Change in uncollected pymts, Fed sources, expired .....	3	2	2
3090 Uncollected pymts, Fed sources, end of year .....	-4	-11	-11
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	25	23	11
3200 Obligated balance, end of year .....	23	11	8

Budget authority and outlays, net:

<b>Discretionary:</b>			
4000 Budget authority, gross .....	93	100	77
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	74	82	62
4011 Outlays from discretionary balances .....	16	23	18
4020 Outlays, gross (total) .....	90	105	80
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4030 Federal sources .....	-2	-9	-2
<b>Additional offsets against gross budget authority only:</b>			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-1	-9	-2
4052 Offsetting collections credited to expired accounts .....	1	9	2
4070 Budget authority, net (discretionary) .....	91	91	75
4080 Outlays, net (discretionary) .....	88	96	78
<b>Mandatory:</b>			
4090 Budget authority, gross .....		1	
<b>Outlays, gross:</b>			
4100 Outlays from new mandatory authority .....		1	
4180 Budget authority, net (total) .....	91	92	75
4190 Outlays, net (total) .....	88	97	78

The Economic Research Service (ERS) will use its 2027 funding for core programs of research, analysis, market outlook, and data development. Proposals for ERS budget priorities include research that: (1) builds on unique or confidential data sources or investments at the Federal level; (2) provides coordination for a national perspective or framework; (3) requires sustained investment and large teams; (4) directly serves the U.S. Government's or USDA's long-term national goals; and (5) addresses questions with short-run payoff or that have immediate policy implications. ERS also seeks to cover the breadth of USDA programs (except forestry) and requests funding to ensure sustained expertise and to support the department through analysis of farming, commodity markets and trade, conservation, productivity growth, rural prosperity, and food prices and markets. ERS's strength in data analysis and linking, as well as developing, modeling and monitoring outcome measures, will contribute to timely, relevant, and rigorous analysis to meet USDA's top priority goals and emerging issues, including putting farmer's first, ensuring rural prosperity, expanding market and trade access, fighting food price inflation and more.

The 2027 Budget request is \$75 million.

Object Classification (in millions of dollars)

Identification code 012-1701-0-1-352	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	38	30	30
11.3 Other than full-time permanent .....	1	1	1
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	40	32	32
12.1 Civilian personnel benefits .....	15	14	16
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	1	1
25.2 Other services from non-Federal sources .....	3	1	2
25.3 Other goods and services from Federal sources .....	12	14	9
25.5 Research and development contracts .....	11	25	10
26.0 Supplies and materials .....	2	3	3
99.0 Direct obligations .....	86	92	75
99.0 Reimbursable obligations .....	2	9	2
99.9 Total new obligations, unexpired accounts .....	88	101	77

**Employment Summary**

Identification code 012-1701-0-1-352	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	299	225	225

**NATIONAL AGRICULTURAL STATISTICS SERVICE**

*Federal Funds*

NATIONAL AGRICULTURAL STATISTICS SERVICE

For necessary expenses of the National Agricultural Statistics Service, **[\$185,000,000]** \$187,455,000, of which up to **[\$46,000,000]** \$48,500,000 shall be available until expended for the Census of Agriculture: *Provided*, That amounts made available for the Census of Agriculture may be used to conduct Current Industrial Report surveys subject to 7 U.S.C. 2204g(d) and (f): *Provided further*, That the Secretary shall notify the Committees on Appropriations of both Houses of Congress in writing at least 30 days prior to discontinuing data collection programs and reports. (*Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.*)

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

Identification code 012-1801-0-1-352	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Agricultural estimates .....	140	138	137
0002 Statistical research and service .....	1	1	1
0003 Census of agriculture .....	56	46	49
0799 Total direct obligations .....	197	185	187
0801 National Agricultural Statistics Service (Reimbursable) .....	42	34	35
0900 Total new obligations, unexpired accounts .....	239	219	222
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....		1	
1021 Recoveries of prior year unpaid obligations .....	9		
1070 Unobligated balance (total) .....	9	1	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	188	185	187
Appropriations, mandatory:			
1222 Exercised borrowing authority transferred from other accounts [012-4336] .....		2	
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	25	6	
1701 Change in uncollected payments, Federal sources .....	18	25	35
1750 Spending auth from offsetting collections, disc (total) .....	43	31	35
1900 Budget authority (total) .....	231	218	222
1930 Total budgetary resources available .....	240	219	222
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	74	86	65
3010 New obligations, unexpired accounts .....	239	219	222
3011 Obligations ("upward adjustments"), expired accounts .....	11		
3020 Outlays (gross) .....	-218	-240	-243
3040 Recoveries of prior year unpaid obligations, unexpired .....	-9		
3041 Recoveries of prior year unpaid obligations, expired .....	-11		
3050 Unpaid obligations, end of year .....	86	65	44
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-13	-19	-44
3070 Change in uncollected pymts, Fed sources, unexpired .....	-18	-25	-35
3071 Change in uncollected pymts, Fed sources, expired .....	12		
3090 Uncollected pymts, Fed sources, end of year .....	-19	-44	-79
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	61	67	21
3200 Obligated balance, end of year .....	67	21	-35
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	231	216	222
Outlays, gross:			
4010 Outlays from new discretionary authority .....	168	196	201

4011	Outlays from discretionary balances .....	50	43	41
4020	Outlays, gross (total) .....	218	239	242
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-34	-23	-27
4033	Non-Federal sources .....	-3	-2	-2
4040	Offsets against gross budget authority and outlays (total) ...	-37	-25	-29
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-18	-25	-35
4052	Offsetting collections credited to expired accounts .....	12	19	29
4060	Additional offsets against budget authority only (total) .....	-6	-6	-6
4070	Budget authority, net (discretionary) .....	188	185	187
4080	Outlays, net (discretionary) .....	181	214	213
Mandatory:				
4090	Budget authority, gross .....		2	
Outlays, gross:				
4100	Outlays from new mandatory authority .....		1	
4101	Outlays from mandatory balances .....			1
4110	Outlays, gross (total) .....		1	1
4180	Budget authority, net (total) .....	188	187	187
4190	Outlays, net (total) .....	181	215	214

The National Agricultural Statistics Service (NASS) mission is to provide timely, accurate, and useful statistics in service to U.S. agriculture. The statistical data provided by NASS is essential to the public and private sectors for making effective policy, production, and marketing decisions on a wide range of agricultural commodities. In addition, every 5 years the Census of Agriculture (COA) provides comprehensive national, State and county data as well as selected data for Puerto Rico, Guam, Virgin Islands, Northern Mariana Islands and American Samoa Islands. NASS responsibilities are authorized under the Agricultural Marketing Act of 1946 (7 U.S.C. 1621 1627), and the Census of Agriculture Act of 1997, Public Law 105-113 (Title 7 U.S. Code 2204g).

The 2027 total request is \$187.5 million for NASS, including \$139 million for Agricultural Estimates to 1) produce the essential Federal Principal Economic Indicator reports; and 2) conduct other Core Integrated Surveys and Estimates to support USDA programs. The 2027 NASS request includes \$48.5 million for the Census of Agriculture.

*Agricultural Estimates.*—NASS provides the official National and State estimates of acreage, yield, and production of crops, grain stocks, value and expenditures associated with farm commodities and inventory, and values and expenditures of livestock items. Data on approximately 120 crops and 40 livestock products are covered in more than 450 reports issued each year. Staff in 12 Regional offices serving all 50 States conduct the work to produce the Agricultural Estimates statistical reports. Cooperative arrangements with State agencies provide additional State and county data.

*Census of Agriculture.*—The Census of Agriculture provides the only source of comparable and consistent detailed data about agriculture and helps to measure trends and new development in the agricultural sector of our Nation's economy. The Census of Agriculture provides comprehensive data on the agriculture economy, land use, production expenses, value of land and buildings, farm size and characteristics of farm operators, market value of agricultural production sold, acreage of major crops, inventory of livestock and poultry, and farm irrigation practices. Miscellaneous funds received from local organizations, commodity groups, and others are available for dissemination of reports and for survey work conducted under cooperative agreements (7 U.S.C. 450b, 450h, 3318b). NASS also provides technical consultation, support, and assistance for international programs under participating agency service agreements.

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

Identification code 012-1801-0-1-352	2025 actual	2026 est.	2027 est.	
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	78	58	60
11.3	Other than full-time permanent .....	1	1	1
11.5	Other personnel compensation .....	1	1	1
11.9	Total personnel compensation .....	80	60	62

NATIONAL AGRICULTURAL STATISTICS SERVICE—Continued  
Object Classification—Continued

Identification code 012-1801-0-1-352	2025 actual	2026 est.	2027 est.
12.1 Civilian personnel benefits .....	29	25	26
22.0 Transportation of things .....	1	1	2
23.1 Rental payments to GSA .....	6	6	6
23.3 Communications, utilities, and miscellaneous charges .....	3	3	3
25.2 Other services from non-Federal sources .....	44	50	49
25.3 Other goods and services from Federal sources .....	23	25	25
25.7 Operation and maintenance of equipment .....	11	14	13
26.0 Supplies and materials .....		1	1
99.0 Direct obligations .....	197	185	187
99.0 Reimbursable obligations .....	42	34	35
99.9 Total new obligations, unexpired accounts .....	239	219	222

Employment Summary

Identification code 012-1801-0-1-352	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	664	395	389
2001 Reimbursable civilian full-time equivalent employment .....	106	100	100

AGRICULTURAL RESEARCH SERVICE

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the Agricultural Research Service and for acquisition of lands by donation, exchange, or purchase at a nominal cost not to exceed \$100,000 and with prior notification [and approval of] to the Committees on Appropriations of both Houses of Congress, and for land exchanges where the lands exchanged shall be of equal value or shall be equalized by a payment of money to the grantor which shall not exceed 25 percent of the total value of the land or interests transferred out of Federal ownership, [\$1,793,063,000, which shall be for the purposes, and in the amounts, specified in the table titled "Agricultural Research Service Salaries and Expenses" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act)] \$1,699,044,000: *Provided*, That appropriations hereunder shall be available for the operation and maintenance of aircraft and the purchase of not to exceed one for replacement only: *Provided further*, That appropriations hereunder shall be available pursuant to 7 U.S.C. 2250 for the construction, alteration, and repair of buildings and improvements, but unless otherwise provided, the cost of constructing any one building shall not exceed \$500,000, except for headhouses or greenhouses which shall each be limited to \$1,800,000, except for 10 buildings to be constructed or improved at a cost not to exceed \$1,100,000 each, and except for four buildings to be constructed at a cost not to exceed \$5,000,000 each, and the cost of altering any one building during the fiscal year shall not exceed 10 percent of the current replacement value of the building or \$500,000, whichever is greater: *Provided further*, That appropriations hereunder shall be available for entering into lease agreements at any Agricultural Research Service location for the construction of a research facility by a non-Federal entity for use by the Agricultural Research Service and a condition of the lease shall be that any facility shall be owned, operated, and maintained by the non-Federal entity and shall be removed upon the expiration or termination of the lease agreement: *Provided further*, That the limitations on alterations contained in this Act shall not apply to modernization or replacement of existing facilities at Beltsville, Maryland: *Provided further*, That appropriations hereunder shall be available for granting easements at the Beltsville Agricultural Research Center: *Provided further*, That the foregoing limitations shall not apply to replacement of buildings needed to carry out the Act of April 24, 1948 (21 U.S.C. 113a): *Provided further*, That appropriations hereunder shall be available for granting easements at any Agricultural Research Service location for the construction of a research facility by a non-Federal entity for use by, and acceptable to, the Agricultural Research Service and a condition of the easements shall be that upon completion the facility shall be accepted by the Secretary, subject to the availability of funds herein, if the Secretary finds that acceptance of the facility is in the interest of the United States: *Provided further*, That funds may be received from any State, other political subdivision, organization, or individual for the purpose of establishing or operating any research facility or research project of the Agricultural Research Service, as authorized by law: *Provided further*, That no later than 60 days from the date of enactment of this Act, the Secretary shall provide a report to the Committees on Appropriations of both House of Congress

that outlines the current funding levels, staffing levels, and hiring plans in fiscal year 2026 for each research unit: *Provided further*, That the Secretary shall include in the department's fiscal year 2027 budget request estimates for funding levels, staffing levels, and hiring plans for each research unit: *Provided further*, That appropriations hereunder shall be available for the Experienced Services Program at the Agricultural Research Service (16 U.S.C. 3851). (*Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.*)

Special and Trust Fund Receipts (in millions of dollars)

Identification code 012-1400-0-1-352	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 012-1400-0-1-352	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Product quality/value added .....	136	137	131
0002 Livestock production .....	145	145	129
0003 Crop production .....	356	361	361
0004 Food safety .....	134	133	134
0005 Livestock protection .....	154	149	142
0006 Crop protection .....	251	251	221
0007 Human nutrition research .....	131	131	129
0008 Environmental stewardship .....	301	306	272
0009 National Agricultural Library .....	30	30	30
0010 Repair and maintenance of facilities .....	23	23	23
0013 National Bio-Agro Defense Facility .....	122	128	127
0799 Total direct obligations .....	1,783	1,794	1,699
0881 Salaries and Expenses (Reimbursable) .....	161	161	161
0889 Reimbursable program activities, subtotal .....	161	161	161
0900 Total new obligations, unexpired accounts .....	1,944	1,955	1,860
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	217	232	243
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	217		
1021 Recoveries of prior year unpaid obligations .....	4	4	4
1070 Unobligated balance (total) .....	221	236	247
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1,789	1,794	1,699
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	150	168	162
1701 Change in uncollected payments, Federal sources .....	22		
1750 Spending auth from offsetting collections, disc (total) .....	172	168	162
1900 Budget authority (total) .....	1,961	1,962	1,861
1930 Total budgetary resources available .....	2,182	2,198	2,108
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-6		
1941 Unexpired unobligated balance, end of year .....	232	243	248
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,188	1,213	1,487
3010 New obligations, unexpired accounts .....	1,944	1,955	1,860
3011 Obligations ("upward adjustments"), expired accounts .....	23		
3020 Outlays (gross) .....	-1,894	-1,677	-1,937
3040 Recoveries of prior year unpaid obligations, unexpired .....	-4	-4	-4
3041 Recoveries of prior year unpaid obligations, expired .....	-44		
3050 Unpaid obligations, end of year .....	1,213	1,487	1,406
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-341	-340	-340
3070 Change in uncollected pymts, Fed sources, unexpired .....	-22		
3071 Change in uncollected pymts, Fed sources, expired .....	23		
3090 Uncollected pymts, Fed sources, end of year .....	-340	-340	-340
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	847	873	1,147
3200 Obligated balance, end of year .....	873	1,147	1,066
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1,961	1,962	1,861

4010	Outlays, gross:			
	Outlays from new discretionary authority .....	1,151	1,143	1,084
4011	Outlays from discretionary balances .....	737	534	853
4020	Outlays, gross (total) .....	1,888	1,677	1,937
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
	Federal sources .....	-126	-101	-94
4033	Non-Federal sources .....	-46	-67	-68
4040	Offsets against gross budget authority and outlays (total) ....	-172	-168	-162
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired .....	-22		
4052	Offsetting collections credited to expired accounts .....	22		
4070	Budget authority, net (discretionary) .....	1,789	1,794	1,699
4080	Outlays, net (discretionary) .....	1,716	1,509	1,775
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances .....	6		
4180	Budget authority, net (total) .....	1,789	1,794	1,699
4190	Outlays, net (total) .....	1,722	1,509	1,775

The Agricultural Research Service (ARS) is the principal in-house research agency of the U.S. Department of Agriculture (USDA). ARS conducts scientific research to develop and transfer solutions to agricultural problems of high national priority and to provide information access and dissemination to: ensure high-quality, safe food, and other agricultural products; assess the nutritional needs of Americans; sustain a competitive agricultural economy; enhance the natural resource base; and provide economic opportunities for rural citizens, communities, and society as a whole. This mission is carried out through ARS' major research program areas: New Products/Product Quality/Value Added; Livestock/Crop Production; Livestock/Crop Protection; Food Safety; Human Nutrition; and Environmental Stewardship.

The 2027 Salaries and Expenses Budget for ARS requests \$1.7 billion, which supports ongoing intramural research conducted by ARS. The Budget includes an increase of \$60 million to establish a competition-based pilot program, which will encourage labs to compete with one another for these funds. This pilot program will also increase non-federal funds in agricultural research, through implementation of a matching requirement.

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

Identification code 012-1400-0-1-352	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	596	529	529
11.3 Other than full-time permanent .....	13	11	11
11.5 Other personnel compensation .....	10	9	9
11.9 Total personnel compensation .....	619	549	549
12.1 Civilian personnel benefits .....	239	212	212
21.0 Travel and transportation of persons .....	6	7	6
22.0 Transportation of things .....	1	1	1
23.1 Rental payments to GSA .....	4	4	4
23.2 Rental payments to others .....	3	3	3
23.3 Communications, utilities, and miscellaneous charges .....	56	62	57
25.1 Advisory and assistance services .....	102	114	103
25.2 Other services from non-Federal sources .....	22	24	23
25.3 Other goods and services from Federal sources .....	145	162	147
25.4 Operation and maintenance of facilities .....	3	4	3
25.5 Research and development contracts .....	233	260	236
25.7 Operation and maintenance of equipment .....	19	22	20
26.0 Supplies and materials .....	67	75	68
31.0 Equipment .....	56	62	56
32.0 Land and structures .....	66	74	67
41.0 Grants, subsidies, and contributions .....	142	159	144
99.0 Direct obligations .....	1,783	1,794	1,699
99.0 Reimbursable obligations .....	161	161	161
99.9 Total new obligations, unexpired accounts .....	1,944	1,955	1,860

**Employment Summary**

Identification code 012-1400-0-1-352	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	5,599	4,663	4,663

2001 Reimbursable civilian full-time equivalent employment .....	265	265	265
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**BUILDINGS AND FACILITIES**

For the acquisition of land, construction, repair, improvement, extension, alteration, and purchase of fixed equipment or facilities as necessary to carry out the agricultural research programs of the Department of Agriculture, where not otherwise provided, \$60,650,000, to remain available until expended, of which \$57,650,000 shall be for the purposes, and in the amounts, specified for this account in the table titled "Community Project Funding/Congressionally Directed Spending" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), and of which, in addition to amounts otherwise available, \$3,000,000 shall be for construction and facilities improvements at the Beltsville Agricultural Research Center. (Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)

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

Identification code 012-1401-0-1-352	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Building and facilities projects .....	46	109	72
0900 Total new obligations, unexpired accounts (object class 32.0) .....	46	109	72
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	122	128	80
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	122		
1021 Recoveries of prior year unpaid obligations .....	9		
1070 Unobligated balance (total) .....	131	128	80
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	43	61	
1930 Total budgetary resources available .....	174	189	80
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	128	80	8
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	780	643	596
3010 New obligations, unexpired accounts .....	46	109	72
3020 Outlays (gross) .....	-174	-156	-146
3040 Recoveries of prior year unpaid obligations, unexpired .....	-9		
3050 Unpaid obligations, end of year .....	643	596	522
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	780	643	596
3200 Obligated balance, end of year .....	643	596	522

**Budget authority and outlays, net:**

4000 Discretionary:			
Budget authority, gross .....	43	61	
Outlays, gross:			
4010 Outlays from new discretionary authority .....		30	
4011 Outlays from discretionary balances .....	174	126	146
4020 Outlays, gross (total) .....	174	156	146
4180 Budget authority, net (total) .....	43	61	
4190 Outlays, net (total) .....	174	156	146

The Buildings and Facilities account provides funds for the acquisition of land, construction, repair, improvement, extension, alteration, and purchase of fixed equipment or facilities of or used by the Agricultural Research Service (ARS).

The Agency operates an extensive network of federally-owned research facilities strategically located throughout the United States, reflective of the wide geographic diversity and site specificity of agricultural production and distinct climatic and agroecosystem zones. Its laboratories and facilities have a capitalization value of nearly \$4 billion. Many of these laboratories/facilities have outlived their functional lifespan, and are badly in need of major repairs, renovation or replacement. In 2012, ARS completed an extensive review of its laboratory portfolio and developed a plan for future capital investments. The report, known as the "Capital Investment Strategy" (CIS), highlighted ARS' aging infrastructure. ARS has updated its 2012

BUILDINGS AND FACILITIES—Continued

CIS to identify its highest priority facilities in need of modernization or replacement. The 2027 Budget does not include funding for this program.

Trust Funds

MISCELLANEOUS CONTRIBUTED FUNDS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 012-8214-0-7-352	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Deposits of Miscellaneous Contributed Funds, Science and Education Administration .....	13	13	13
2000 Total: Balances and receipts .....	13	13	13
Appropriations:			
Current law:			
2101 Miscellaneous Contributed Funds .....	-13	-13	-13
5099 Balance, end of year .....			

Program and Financing (in millions of dollars)

Identification code 012-8214-0-7-352	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Miscellaneous contributed funds .....	16	16	16
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	36	33	30
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	13	13	13
1930 Total budgetary resources available .....	49	46	43
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	33	30	27
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	4
3010 New obligations, unexpired accounts .....	16	16	16
3020 Outlays (gross) .....	-16	-13	-11
3050 Unpaid obligations, end of year .....	1	4	9
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	1	4
3200 Obligated balance, end of year .....	1	4	9
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	13	13	13
Outlays, gross:			
4100 Outlays from new mandatory authority .....	2	2	2
4101 Outlays from mandatory balances .....	14	11	9
4110 Outlays, gross (total) .....	16	13	11
4180 Budget authority, net (total) .....	13	13	13
4190 Outlays, net (total) .....	16	13	11

Miscellaneous contributed funds received from States, local organizations, individuals, and others are available for work under cooperative agreements on research activities.

Object Classification (in millions of dollars)

Identification code 012-8214-0-7-352	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	3	3	3
11.3 Other than full-time permanent .....	1	1	1
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	5	5	5
12.1 Civilian personnel benefits .....	1	1	1
25.2 Other services from non-Federal sources .....	4	4	4
25.5 Research and development contracts .....	2	2	2
26.0 Supplies and materials .....	2	2	2

41.0	Grants, subsidies, and contributions .....	2	2	2
99.9	Total new obligations, unexpired accounts .....	16	16	16

Employment Summary

Identification code 012-8214-0-7-352	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment .....	37	37	37

NATIONAL INSTITUTE OF FOOD AND AGRICULTURE

Federal Funds

NATIONAL INSTITUTE OF FOOD AND AGRICULTURE

For payments to agricultural experiment stations, for cooperative forestry and other research, for facilities, for payments to States, the District of Columbia, Puerto Rico, Guam, the Virgin Islands, Micronesia, the Northern Marianas, and American Samoa for cooperative extension activities for research, education, and extension grant programs, including necessary administrative expenses, and for other expenses, \$1,022,004,000: Provided, That \$546,877,350, to remain available until expended, shall be for research grants for 1994 institutions, education grants for 1890 institutions, the agriculture and food research initiative, veterinary medicine loan repayment, grants management systems, Hispanic serving institutions education grants, tribal colleges education equity grants, scholarships at 1890 institutions, extension services at 1994 institutions, facility improvements at 1890 institutions, the new beginning for Tribal students program, and centers of excellence 1890 institutions: Provided further, That each institution eligible to receive funds under the Evans-Allen program shall receive not less than \$1,000,000: Provided further, That \$5,000,000, to remain available until September 30, 2028, shall be for providing grants for food and agricultural sciences for Alaska Native- and Native Hawaiian-Serving Institutions, or consortia of eligible institutions regardless of geographic locations: Provided further, That \$2,000,000, to remain available until September 30, 2028, shall be for providing grants for food and agricultural sciences for Insular Areas: Provided further, That funds for education grants for 1890 institutions shall be made available to institutions eligible to receive funds under 7 U.S.C. 3221 and 3222: Provided further, That institutions eligible to receive funds under 7 U.S.C. 3221 for cooperative extension shall each receive not less than \$1,000,000: Provided further, That funds for cooperative extension under sections 3(b) and (c) of the Smith-Lever Act (7 U.S.C. 343(b) and (c)) and section 208(c) of Public Law 93-471 shall be available for retirement and employees' compensation costs for extension agents: Provided further, That \$8,000,000, to remain available until September 30, 2028, is available for the Food and Agriculture Defense Initiative: Provided further, That \$3,000,000, to remain available until September 30, 2028, is available for Enhancing Agriculture Opportunities for Military Veterans.

NATIVE AMERICAN INSTITUTIONS ENDOWMENT FUND

For the Native American Institutions Endowment Fund authorized by Public Law 103-382 (7 U.S.C. 301 note), \$11,880,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 012-0520-0-1-999	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0002 Cooperative Forestry Research .....			20
0003 Payments to 1890 Colleges and Tuskegee University and West Virginia .....			50
0004 Special and Other Grants .....			32
0005 Agriculture Food and Research Initiative .....			427
0006 Veterinary Services Grant Program .....			4
0007 Federal Administration .....			25
0008 Higher Education .....			72
0009 Continuing Animal Health and Disease Research Program .....			4
0010 Veterinary Medical Loan Repayment .....			10
0012 Research Grants for 1994 Institutions .....			5
0013 Farm Business Management and Benchmarking .....			2
0014 Food Animal Residue Avoidance Database (FARAD) Program .....			2
0017 Smith-Lever Act 3(b) and 3(c) .....			175
0018 Youth at Risk .....			8
0019 Expanded Food and Nutrition Education Program (EFNEP) .....			48
0020 Farm Safety .....			5
0021 Federally Recognized Tribes Extension Program .....			4
0022 1890's Extension .....			62
0025 1890 Facilities (section 1447) .....			20
0026 Extension Services to 1994 Institutions .....			11
0027 Rural Health and Safety Education .....			4

0028	Risk Management Education .....	9
0029	New Technologies for Ag. Extension .....	2
0031	Beginning Farmers and Ranchers Program .....	24
0032	Food Safety Outreach Program .....	7
0033	Gus Schumacher Nutrition Incentive Program .....	53
0035	Farmer Stress Assistance Network .....	10
0038	Homeland Security .....	8
0039	Scholarships for Students at 1890 Institutions .....	10
0041	Specialty Crop Research Initiative .....	165
0044	Organic Research and Extension Initiative .....	47
0046	Ag in the Classroom .....	1
0047	Research Facilities Act .....	118
0048	Agricultural Genome to Phenome Initiative .....	2
0049	Urban Indoor and Other Emerging Ag .....	2
0799	Total direct obligations .....	1,448
0801	Reimbursable program activity .....	20
0809	Reimbursable program activities, subtotal .....	20
0900	Total new obligations, unexpired accounts .....	1,468
<b>Budgetary resources:</b>		
Budget authority:		
Appropriations, discretionary:		
1100	Appropriation .....	1,034
1134	Appropriations precluded from obligation .....	-12
1160	Appropriation, discretionary (total) .....	1,022
Appropriations, mandatory:		
1221	Appropriations transferred from other acct [012-4085] ....	10
1222	Exercised borrowing authority transferred from other accounts [012-4336] .....	433
1230	Appropriations and/or unobligated balance of appropriations permanently reduced .....	-25
1260	Appropriations, mandatory (total) .....	418
Spending authority from offsetting collections, discretionary:		
1700	Collected .....	20
Spending authority from offsetting collections, mandatory:		
1800	Collected .....	8
1900	Budget authority (total) .....	1,468
1930	Total budgetary resources available .....	1,468
<b>Change in obligated balance:</b>		
Unpaid obligations:		
3010	New obligations, unexpired accounts .....	1,468
3020	Outlays (gross) .....	-187
3050	Unpaid obligations, end of year .....	1,281
Memorandum (non-add) entries:		
3200	Obligated balance, end of year .....	1,281
<b>Budget authority and outlays, net:</b>		
Discretionary:		
4000	Budget authority, gross .....	1,042
Outlays, gross:		
4010	Outlays from new discretionary authority .....	196
Offsets against gross budget authority and outlays:		
Offsetting collections (collected) from:		
4030	Federal sources .....	-20
Mandatory:		
4090	Budget authority, gross .....	426
Outlays, gross:		
4100	Outlays from new mandatory authority .....	-9
Offsets against gross budget authority and outlays:		
Offsetting collections (collected) from:		
4123	Non-Federal sources .....	-8
4180	Budget authority, net (total) .....	1,440
4190	Outlays, net (total) .....	159

The National Institute of Food and Agriculture (NIFA) participates in a nationwide system of agricultural research, education, and extension program planning and coordination between State and Tribal institutions and the U.S. Department of Agriculture. It assists in maintaining cooperation among the State and Tribal institutions, and between the State and Tribal institutions and their federal research partners. The agency administers grants and payments to State and Tribal institutions to leverage State and local funding for agricultural research, extension, and higher education.

As the federal partner of the Cooperative Extension System (CES), NIFA seeks to address public needs by developing methods that address national priorities, administers grants and payments to State and Tribal institutions, and provides program leadership. The agency supports both the universities and local CES offices, so that agricultural research and education can be

disseminated beyond the walls of laboratories and classrooms directly to the regional and county level. With strong linkages with both public and private external groups, extension agents help farmers grow crops, homeowners plan and maintain their homes, and youth learn skills to become tomorrow's leaders. In addition to the Extension professionals in nearly all the Nation's 3,144 counties and county equivalents, thousands of paraprofessionals, and nearly 3 million volunteers support this partnership and magnify its impact. Strong linkages with both public and private external groups further the Extension system's strength and vitality.

In 2027, NIFA will invest \$20 million into the McIntire-Stennis Research Program, the only formula fund that is directed exclusively to support forestry, range, and the forest products industry, and programs in the 1890s and 1862s LGUs and non-land-grant colleges of forestry. These funds will implement research for improved management and full utilization of forestry resources to support the creation of jobs, boost rural economies, and invigorate the forestry products industry. Research will focus on 1) increasing the volume of forest products including timber, lumber, and paper, 2) reducing threats (e.g. wildfires and pests), 3) protecting the nation's watersheds and water supply, 4) expanding and developing domestic markets (e.g. construction, bioenergy), and 5) training the next generation of forestry experts to ensure continued success.

All universities conduct research and teaching, but the nation's 112 land-grant colleges and universities have a third and critical mission for extension outreach. Extension programs emphasize through land-grant colleges and universities, the distribution of research and education discoveries and knowledge directly to the people to create positive change and provide solutions to contemporary problems. In support of Extension capacity programs for increasing services NIFA will invest \$237 million to support educational services and initiatives and expertise in areas such as agriculture, family and consumer sciences, food safety, nutrition, youth and community development. NIFA will invest \$243 million into research, Extension, teaching, and facilities programs at the 1890 Land-grant Institutions; research, education and Extension grants for Tribal colleges (including the Federally Recognized Tribes Extension Program) and Hispanic-serving institutions; education grants for Alaska Native-serving, Native Hawaiian-serving institutions; New Beginning for Tribal Students; Centers of Excellence at 1890 Institutions; and grants for Insular Areas.

In 2027, NIFA will invest \$48 million in the Expanded Food and Nutrition Education Program (EFNEP). EFNEP is the Nation's first nutrition education program for low-income families, intended to improve the food and physical activity behaviors of families and youth through community-based, hands-on education. Supporting participants efforts toward self-sufficiency, nutritional health, and well-being with the support of 76 LGUs, CES representatives, and through engagement that adopts findings from multi-state research and work with federal partners and other stakeholders sharing best practices.

In 2027, NIFA will invest \$419 million through AFRI programs. Focused investments will be made in the three major complementary components of AFRI: 1) Strengthening Agricultural Systems, 2) Foundational and Applied Science, and 3) Education and Workforce Development. These investments will allow sustained foundational efforts on supply chain efficiency and profitability of agricultural systems, enhanced focus in promising new areas of agricultural science such as robotics, sensors, and application of artificial intelligence (AI). Advance the convergence of agricultural and food sciences with engineering, social sciences, technology, and computational sciences, and advanced manufacturing to generate new markets, lifelong education opportunities, and consequently new high-skill jobs for the AI savvy workforce. Investments further seek to address the projected shortfalls in availability of a qualified scientific workforce in food and agriculture in the United States, especially in rural communities solidifying U.S. global leadership in bioeconomy development. With sustained support for predoctoral, postdoctoral fellowships, experiential learning, Science, Technology, Engineering, and Math (STEM) education.

NATIONAL INSTITUTE OF FOOD AND AGRICULTURE—Continued

*Native American Institutions Endowment Fund.*—The 2027 Budget includes \$11.9 million, for an endowment for the 1994 Land-grant Institutions (the legislatively eligible Tribally controlled colleges) to strengthen the infrastructure of these institutions and develop Indian expertise for the food and agricultural sciences and businesses and their own communities. At the termination of each fiscal year, the Secretary withdraws the income from the endowment fund for the fiscal year, and after adjusting for the cost of administering the fund, distributes the adjusted income on a formula basis to the 1994 Land-grant Institutions. An estimated \$9.8 million in interest earned in 2026 will be available to the program in 2027.

*Beginning Farmer and Rancher Development Program.*—This mandatory program provides funding to support the nations beginning farmers and ranchers by making competitive grants to new and established local and regional training, education, outreach, and technical assistance initiatives. Section 12301 of the 2018 Farm Bill (Pub. L. 115–334) amended Section 2501 of the Food, Agriculture, Conservation, and Trade Act of 1990 (7 U.S.C. 2279) and authorized \$25 million for 2023 to be made available for each year thereafter to carry out the program.

*Agriculture Risk Management Education Program.*—This mandatory program provides funding for educating and providing technical assistance to agricultural producers on a full range of farm viability and risk management activities. These activities include futures, options, agricultural trade options, crop insurance, business planning, enterprise analysis, transfer and succession planning, management coaching, market assessment, cash flow analysis, cash forward contracting, debt reduction, production diversification, farm resources risk reduction, farm financial benchmarking, conservation activities, and other appropriate risk management strategies. Section 524(a) of the Federal Crop Insurance Act (7 U.S.C. 1524(a)), as amended by Section 133 of the Agricultural Risk Protection Act of 2000 and Section 11125 of the 2018 Farm Bill (Pub. L. 115–334), authorize \$10 million be made available annually, to carry out the program.

*Gus Schumacher Nutrition Incentive Program.*—This mandatory program provides funding for projects that aim to increase the purchase of fruits and vegetables among consumers participating in the Supplemental Nutrition Assistance Program (SNAP) by providing incentives at the point of purchase. Section 4205 of the 2018 Farm Bill (Pub. L. 115–334), which amended Section 4405 of the Food, Conservation, and Energy Act of 2008 (7 U.S.C. 7517), authorized \$56 million for 2023 and each year thereafter to be made available to carry out the program.

*Organic Agriculture Research and Extension Initiative.*—The mandatory program provides funding for competitive grants to support research, education, and extension activities regarding organically grown and processed agricultural commodities and their economic impact on producers, processors, and rural communities. Section 7210 of the 2018 Farm Bill (Pub. L. 115–334) amended Section 1672B of the FACT Act (7 U.S.C. 5925b) authorized \$50 million for 2023 and each year thereafter to be made available to carry out the program.

*Specialty Crop Research Initiative.*—This mandatory program provides funding for competitive grants to solve critical industry issues through research and extension activities. Specialty crops are defined as fruits and vegetables, tree nuts, dried fruits, and horticulture and nursery crops including floriculture. SCRI will give priority to projects that are multistate, multi-institutional, or trans-disciplinary; and including explicit mechanisms to communicate results to producers and the public. Section 7305 of the 2018 Farm Bill (Pub. L. 115–334) reauthorized and amended Section 412 of AREERA of 1998 (7 U.S.C. 7632), further amended by Section 10604 of An Act to Provide for Reconciliation Pursuant to Title II of H. Con. Res. 14 (Pub. L. 119–21), an enacted amount of \$175 million is authorized for 2026 and each year thereafter.

*Urban, Indoor, and Other Emerging Agricultural Production Research, Education, and Extension Initiative.*—The purpose of this mandatory program is to, in consultation with the Urban Agriculture and Innovation Production Advisory Committee, make competitive grants to support re-

search, education, and extension activities that facilitate the development of production, harvesting, transportation, aggregation, packaging, distribution, and markets. Section 7212 of the 2018 Farm Bill (Pub. L. 115–334) authorized and amended Section 1672 of the FACT Act (Pub. L. 101–624) to add 7 U.S.C. 5925g, further amended by Section 10604 of An Act to Provide for Reconciliation Pursuant to Title II of H. Con. Res. 14 (Pub. L. 119–21), an enacted amount of \$2 million is authorized for each fiscal year 2024 through 2031.

*Research Facilities Act.*—The purpose of this program is to support competitive grants for college, university, or nonprofit institutions that have a facility supportive of research in food and agricultural sciences to assist with costs related to construction, purchasing, updating, renovating, or modifying agricultural research buildings. In addition to authorization for discretionary funds, Section 10604(f) of An Act to Provide for Reconciliation Pursuant to Title II of H. Con. Res. 14 (Pub. L. 119–21) authorized \$125 million to be made annually, to carry out the program.

*Emergency Citrus Disease Research and Extension Program.*—The purpose of this mandatory program is to support competitive projects that combat citrus diseases and pests, both domestic and invasive, through scientific research and extension activities, technical assistance, and development activities. Section 12605 of the 2018 Farm Bill (Pub. L. 115–334) established the Citrus Trust Fund to carry out the Emergency Citrus Disease Research and Extension (ECDRE) program in Section 412 of AREERA (7 U.S.C. 7632). Section 10607 of An Act to Provide for Reconciliation Pursuant to Title II of H. Con. Res. 14 (Pub. L. 119–21) extended the authorized \$25 million, providing an enacted amount for each fiscal year 2019 through 2031.

*Reimbursable Program.*—Funds support basic and applied agriculture research and activities performed for other USDA, Federal, and non-Federal agencies.

Object Classification (in millions of dollars)

Identification code 012–0520–0–1–999	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....			38
12.1 Civilian personnel benefits .....			14
21.0 Travel and transportation of persons .....			1
23.1 Rental payments to GSA .....			1
23.3 Communications, utilities, and miscellaneous charges .....			1
25.1 Advisory and assistance services .....			4
25.2 Other services from non-Federal sources .....			27
25.3 Other goods and services from Federal sources .....			3
25.5 Research and development contracts .....			2
41.0 Grants, subsidies, and contributions .....			1,357
99.0 Direct obligations .....			1,448
99.0 Reimbursable obligations .....			20
99.9 Total new obligations, unexpired accounts .....			1,468

Employment Summary

Identification code 012–0520–0–1–999	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....			338

INTEGRATED ACTIVITIES

■ For the integrated research, education, and extension grants programs, including necessary administrative expenses, \$40,100,000, which shall be for the purposes, in the amounts, and for the periods of availability specified in the table titled "National Institute of Food and Agriculture, Integrated Activities" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), of which \$8,000,000 shall remain available until September 30, 2027: *Provided*, That notwithstanding any other provision of law, indirect costs shall not be charged against any Extension Implementation Program Area grant awarded under the Crop Protection/Pest Management Program (7 U.S.C. 7626). (Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)

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

Identification code 012-1502-0-1-352	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0050 Crop Protection/Pest Management .....	21	21	.....
0061 International Science Education .....	.....	1	.....
0070 Methyl bromide transition program .....	2	1	.....
0071 Homeland Security (Food and Agriculture Defense Initiative) .....	7	8	.....
0080 Urban, Indoor, and Other Emerging Agricultural Production Research, Education, and Extension Initiative .....	2	2	.....
0084 Inst. For Rural Partnership (VT) .....	.....	1	.....
0086 Specialty Crop Research Initiative .....	4	241	.....
0087 Regional Rural development centers .....	3	3	.....
0088 Organic transition .....	8	8	.....
0089 Organic Research and Extension Initiative .....	2	94	.....
0900 Total new obligations, unexpired accounts .....	49	380	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	121	1
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	1	2	.....
1021 Recoveries of prior year unpaid obligations .....	2	.....	.....
1070 Unobligated balance (total) .....	4	121	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	41	40	.....
Appropriations, mandatory:			
1222 Exercised borrowing authority transferred from other accounts [012-4336] .....	132	227	.....
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-7	-7	.....
1260 Appropriations, mandatory (total) .....	125	220	.....
1900 Budget authority (total) .....	166	260	.....
1930 Total budgetary resources available .....	170	381	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	121	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	456	345	606
3010 New obligations, unexpired accounts .....	49	380	.....
3011 Obligations ("upward adjustments"), expired accounts .....	1	.....	.....
3020 Outlays (gross) .....	-156	-119	-177
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2	.....	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-3	.....	.....
3050 Unpaid obligations, end of year .....	345	606	429
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	456	345	606
3200 Obligated balance, end of year .....	345	606	429
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	41	40	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	2	2	.....
4011 Outlays from discretionary balances .....	38	30	47
4020 Outlays, gross (total) .....	40	32	47
Mandatory:			
4090 Budget authority, gross .....	125	220	.....
Outlays, gross:			
4100 Outlays from new mandatory authority .....	3	7	.....
4101 Outlays from mandatory balances .....	113	80	130
4110 Outlays, gross (total) .....	116	87	130
4180 Budget authority, net (total) .....	166	260	.....
4190 Outlays, net (total) .....	156	119	177

Programs previously funded under this account are proposed under a consolidated National Institute of Food and Agriculture account.

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

Identification code 012-1502-0-1-352	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	4	2	.....
12.1 Civilian personnel benefits .....	1	1	.....
25.2 Other services from non-Federal sources .....	4	5	.....
41.0 Grants, subsidies, and contributions .....	40	372	.....
99.9 Total new obligations, unexpired accounts .....	49	380	.....

**Employment Summary**

Identification code 012-1502-0-1-352	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	22	17	.....

**BIOMASS RESEARCH AND DEVELOPMENT**

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

Identification code 012-1003-0-1-271	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Biomass research and development .....	.....	4	.....
0900 Total new obligations, unexpired accounts (object class 41.0) .....	.....	4	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	4	4	.....
1930 Total budgetary resources available .....	4	4	.....
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 .....	.....	.....	4
3010 New obligations, unexpired accounts .....	.....	4	.....
3020 Outlays (gross) .....	.....	.....	-1
3050 Unpaid obligations, end of year .....	.....	4	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	.....	.....	4
3200 Obligated balance, end of year .....	.....	4	3
<b>Budget authority and outlays, net:</b>			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	.....	.....	1
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	.....	1

Biomass Research and Development is authorized by the Biomass Research and Development Act of 2000. The program provides competitive grants for research, development, and demonstration to encourage innovation and development related to biomass, and improved commercialization of biobased products and energy. USDA and the Department of Energy jointly administer the program. In 2027, there has been no additional mandatory funding authorized for the program.

**RESEARCH AND EDUCATION ACTIVITIES**

For payments to agricultural experiment stations, for cooperative forestry and other research, for facilities, and for other expenses, \$1,075,810,000, which shall be for the purposes, in the amounts, and for the periods of availability specified in the table titled "National Institute of Food and Agriculture, Research and Education Activities" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), of which \$551,060,000 shall remain available until expended and of which \$7,000,000 shall remain available until September 30, 2027: *Provided*, That of the amounts provided under this heading, \$13,560,000 shall be for the purposes, and in the amounts, specified for this account in the table titled "Community Project Funding/Congressionally Directed Spending" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), to remain available until expended, which shall not be subject to section 6(c) and section 6(d) of the Research Facilities Act (7 U.S.C. 390d); *Provided further*, That each institution eligible to receive funds under the Evans-Allen program receives no less than \$1,000,000; *Provided further*, That funds for education grants for Alaska Native and Native Hawaiian-serving institutions be made available to individual eligible institutions or consortia of eligible institutions with funds awarded equally to each of the States of Alaska and Hawaii; *Provided further*, That funds for education grants for 1890 institutions shall be made available to institutions eligible to receive funds under 7 U.S.C. 3221 and 3222; *Provided further*, That not more than 5 percent of the amounts made available by this or any other Act to carry out the Agriculture and Food Research Initiative under 7 U.S.C. 3157 may be retained by the Secretary

RESEARCH AND EDUCATION ACTIVITIES—Continued

of Agriculture to pay administrative costs incurred by the Secretary in carrying out that authority.]

NATIVE AMERICAN INSTITUTIONS ENDOWMENT FUND

[For the Native American Institutions Endowment Fund authorized by Public Law 103–382 (7 U.S.C. 301 note), \$11,880,000, to remain available until expended.] (Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)

Special and Trust Fund Receipts (in millions of dollars)

Identification code 012–1500–0–1–352	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	61	64	64
0198 Portion derived from general fund of the US Treasury			
0199 Balance, start of year	61	64	64
Receipts:			
Current law:			
1140 Earnings on Investments, Native American Institutions Endowment Fund	10	10	8
2000 Total: Balances and receipts	71	74	72
Appropriations:			
Current law:			
2101 Research and Education Activities	-7	-10	-10
5099 Balance, end of year	64	64	62

Program and Financing (in millions of dollars)

Identification code 012–1500–0–1–352	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Payments under the Hatch Act	265	265	
0002 Cooperative forestry research	38	38	
0003 Payments to 1890 colleges and Tuskegee Univ. and West Virginia State University	89	89	
0004 Special Grants	85	95	
0005 Agriculture and Food Research Initiative	217	919	
0006 Animal health and disease research	4	3	
0007 Federal Administration	19	17	
0008 Higher education	35	252	
0009 Native American Institutions Endowment Fund	8	10	10
0012 Veterinary Medical Services Act	11	24	
0013 Veterinary Services Grant Program	4	4	
0015 Sun Grant Program	3	3	
0016 Farm Business Management and Benchmarking	2	2	
0021 Alfalfa Seed and Alfalfa Forage Systems	4	4	
0022 Capacity Building for Non-Land Grant Colleges of Agriculture		12	
0023 Agricultural Genome to Phenome Initiative	2	2	
0025 Research Facilities Act	1	139	
0799 Total direct obligations	787	1,878	10
0801 Research and Education Activities (Reimbursable)	18	16	
0900 Total new obligations, unexpired accounts	805	1,894	10
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	356	631	
1001 Discretionary unobligated balance brought fwd, Oct 1	356		
1021 Recoveries of prior year unpaid obligations	26		
1070 Unobligated balance (total)	382	631	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,088	1,088	
1101 Appropriation (Native American Endowment Interest)	7	10	10
1131 Unobligated balance of appropriations permanently reduced	-37	-22	
1134 Appropriations precluded from obligation	-12	-12	
1160 Appropriation, discretionary (total)	1,046	1,064	10
Appropriations, mandatory:			
1222 Exercised borrowing authority transferred from other accounts [012–4336]		185	
Spending authority from offsetting collections, discretionary:			
1700 Collected	8	6	
1701 Change in uncollected payments, Federal sources	-3		
1750 Spending auth from offsetting collections, disc (total)	5	6	
Spending authority from offsetting collections, mandatory:			
1800 Collected	4	8	
1900 Budget authority (total)	1,055	1,263	10
1930 Total budgetary resources available	1,437	1,894	10

Memorandum (non-add) entries:

1940 Unobligated balance expiring	-1		
1941 Unexpired unobligated balance, end of year	631		

Change in obligated balance:

3000 Unpaid obligations, brought forward, Oct 1	2,629	2,203	2,961
3010 New obligations, unexpired accounts	805	1,894	10
3020 Outlays (gross)	-1,195	-1,136	-1,124
3040 Recoveries of prior year unpaid obligations, unexpired	-26		
3041 Recoveries of prior year unpaid obligations, expired	-10		
3050 Unpaid obligations, end of year	2,203	2,961	1,847
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-51	-36	-36
3070 Change in uncollected pymts, Fed sources, unexpired	3		
3071 Change in uncollected pymts, Fed sources, expired	12		
3090 Uncollected pymts, Fed sources, end of year	-36	-36	-36
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2,578	2,167	2,925
3200 Obligated balance, end of year	2,167	2,925	1,811

Budget authority and outlays, net:

4000 Discretionary:			
Budget authority, gross	1,051	1,070	10
Outlays, gross:			
4010 Outlays from new discretionary authority	150	203	2
4011 Outlays from discretionary balances	1,002	922	1,102
4020 Outlays, gross (total)	1,152	1,125	1,104
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-20	-6	
4040 Offsets against gross budget authority and outlays (total)	-20	-6	
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	3		
4052 Offsetting collections credited to expired accounts	12		
4060 Additional offsets against budget authority only (total)	15		
4070 Budget authority, net (discretionary)	1,046	1,064	10
4080 Outlays, net (discretionary)	1,132	1,119	1,104
Mandatory:			
4090 Budget authority, gross	4	193	
Outlays, gross:			
4100 Outlays from new mandatory authority		1	
4101 Outlays from mandatory balances	43	10	20
4110 Outlays, gross (total)	43	11	20
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-4	-8	
4180 Budget authority, net (total)	1,046	1,249	10
4190 Outlays, net (total)	1,171	1,122	1,124

Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value	285	295	307
5001 Total investments, EOY: Federal securities: Par value	295	307	319
5096 Unexpired unavailable balance, SOY: Appropriations	238	250	262
5098 Unexpired unavailable balance, EOY: Appropriations	250	262	262

Programs previously funded under this account are proposed under a consolidated National Institute of Food and Agriculture account.

Object Classification (in millions of dollars)

Identification code 012–1500–0–1–352	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent	16	17	
12.1 Civilian personnel benefits	13	14	
23.1 Rental payments to GSA	1	1	
25.1 Advisory and assistance services	2	2	
25.2 Other services from non-Federal sources	31	31	
25.3 Other goods and services from Federal sources	2	3	
25.5 Research and development contracts	1	2	
41.0 Grants, subsidies, and contributions	721	1,808	10
99.0 Direct obligations	787	1,878	10
99.0 Reimbursable obligations	18	16	
99.9 Total new obligations, unexpired accounts	805	1,894	10

**Employment Summary**

Identification code 012-1500-0-1-352	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	242	207	.....

**EXTENSION ACTIVITIES**

¶For payments to States, the District of Columbia, Puerto Rico, Guam, the Virgin Islands, Micronesia, the Northern Marianas, and American Samoa, \$561,100,000 which shall be for the purposes, in the amounts, and for the periods of availability specified in the table titled "National Institute of Food and Agriculture, Extension Activities" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), of which \$33,500,000 shall remain available until expended: *Provided*, That institutions eligible to receive funds under 7 U.S.C. 3221 for cooperative extension receive no less than \$1,000,000: *Provided further*, That funds for cooperative extension under sections 3(b) and (c) of the Smith-Lever Act (7 U.S.C. 343(b) and (c)) and section 208(c) of Public Law 93-471 shall be available for retirement and employees' compensation costs for extension agents. ¶ (*Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.*)

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

Identification code 012-0502-0-1-352	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Smith-Lever Act, 3(b) and 3(c) .....	325	325	.....
0002 Youth at risk .....	8	8	.....
0004 Expanded food and nutrition education program (EFNEP) .....	70	70	.....
0006 Farm Safety and Youth Farm Safety .....	5	5	.....
0009 Federally Recognized Tribes Extension Program .....	4	4	.....
0013 Payments to 1890 colleges and Tuskegee Univ. and West Virginia State University .....	72	72	.....
0015 Renewable resources extension act .....	4	4	.....
0016 Federal administration .....	7	7	.....
0019 1890 facilities (section 1447) .....	22	21	.....
0022 1994 institutions activities .....	4	20	.....
0024 Rural health and safety education .....	4	3	.....
0026 Risk management education .....	9	9	.....
0027 New technologies for ag. extension .....	2	2	.....
0030 Food Animal Residue Avoidance Database .....	2	2	.....
0031 Beginning Farmers and Ranchers Program .....	2	47	.....
0032 Food Safety Outreach Program .....	10	10	.....
0034 Enhancing Agricultural Opportunities for Military Veterans .....	3	3	.....
0035 Food and Ag Service Learning .....	1	1	.....
0036 Farm Stress Assistance Network .....	10	13	.....
0037 The Gus Schumacher Nutrition Incentive Program .....	53	53	.....
0038 Women and Minorities in STEM .....	2	2	.....
0040 Assistive Technology .....	.....	8	.....
0799 Total direct obligations .....	619	689	.....
0801 Extension Activities (Reimbursable) .....	52	48	.....
0900 Total new obligations, unexpired accounts .....	671	737	.....
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	13	37	.....
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	11	.....	.....
1021 Recoveries of prior year unpaid obligations .....	2	.....	.....
1070 Unobligated balance (total) .....	15	37	.....
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	562	561	.....
<b>Appropriations, mandatory:</b>			
1221 Appropriations transferred from other acct [012-4085] ....	10	10	.....
1222 Exercised borrowing authority transferred from other accounts [012-4336] .....	81	89	.....
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-5	-5	.....
1260 Appropriations, mandatory (total) .....	86	94	.....
<b>Spending authority from offsetting collections, discretionary:</b>			
1700 Collected .....	16	45	.....
1701 Change in uncollected payments, Federal sources .....	30	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	46	45	.....
1900 Budget authority (total) .....	694	700	.....
1930 Total budgetary resources available .....	709	737	.....
<b>Memorandum (non-add) entries:</b>			
1940 Unobligated balance expiring .....	-1	.....	.....

1941 Unexpired unobligated balance, end of year .....	37	.....	.....
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,346	1,300	1,265
3010 New obligations, unexpired accounts .....	671	737	.....
3011 Obligations ("upward adjustments"), expired accounts .....	1	.....	.....
3020 Outlays (gross) .....	-709	-772	-661
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2	.....	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-7	.....	.....
3050 Unpaid obligations, end of year .....	1,300	1,265	604
<b>Uncollected payments:</b>			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-128	-133	-133
3070 Change in uncollected pymts, Fed sources, unexpired .....	-30	.....	.....
3071 Change in uncollected pymts, Fed sources, expired .....	25	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-133	-133	-133
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	1,218	1,167	1,132
3200 Obligated balance, end of year .....	1,167	1,132	471

**Budget authority and outlays, net:**

<b>Discretionary:</b>			
4000 Budget authority, gross .....	608	606	.....
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	113	157	.....
4011 Outlays from discretionary balances .....	490	548	548
4020 Outlays, gross (total) .....	603	705	548
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4030 Federal sources .....	-40	-45	.....
4033 Non-Federal sources .....	-1	.....	.....
4040 Offsets against gross budget authority and outlays (total) ....	-41	-45	.....
<b>Additional offsets against gross budget authority only:</b>			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-30	.....	.....
4052 Offsetting collections credited to expired accounts .....	25	.....	.....
4060 Additional offsets against budget authority only (total) .....	-5	.....	.....
4070 Budget authority, net (discretionary) .....	562	561	.....
4080 Outlays, net (discretionary) .....	562	660	548
<b>Mandatory:</b>			
4090 Budget authority, gross .....	86	94	.....
<b>Outlays, gross:</b>			
4100 Outlays from new mandatory authority .....	6	7	.....
4101 Outlays from mandatory balances .....	100	60	113
4110 Outlays, gross (total) .....	106	67	113
4180 Budget authority, net (total) .....	648	655	.....
4190 Outlays, net (total) .....	668	727	661

Programs previously funded under this account are proposed under a consolidated National Institute of Food and Agriculture account.

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

Identification code 012-0502-0-1-352	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	25	16	.....
12.1 Civilian personnel benefits .....	2	2	.....
25.2 Other services from non-Federal sources .....	3	3	.....
41.0 Grants, subsidies, and contributions .....	589	668	.....
99.0 Direct obligations .....	619	689	.....
99.0 Reimbursable obligations .....	52	48	.....
99.9 Total new obligations, unexpired accounts .....	671	737	.....

**Employment Summary**

Identification code 012-0502-0-1-352	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	133	113	.....

**Trust Funds**

**EMERGENCY CITRUS DISEASE RESEARCH AND DEVELOPMENT TRUST FUND**

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

Identification code 012–8559–0–7–352	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1140 Payment from Commodity Credit Corporation Fund, Emergency Citrus Disease Research and Development Trust Fund .....	25	25	25
2000 Total: Balances and receipts .....	25	25	25
Appropriations:			
Current law:			
2101 Emergency Citrus Disease Research and Development Trust Fund .....	-25	-25	-25
2132 Emergency Citrus Disease Research and Development Trust Fund .....			1
2199 Total current law appropriations .....	-25	-25	-24
2999 Total appropriations .....	-25	-25	-24
5099 Balance, end of year .....			1

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

Identification code 012–8559–0–7–352	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Emergency Citrus Disease Research and Extension .....	26	52	24
0900 Total new obligations, unexpired accounts (object class 41.0) .....	26	52	24

**Budgetary resources:**

1000 Unobligated balance brought forward, Oct 1 .....	28	27	
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	25	25	25
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....			-1
1260 Appropriations, mandatory (total) .....	25	25	24
1930 Total budgetary resources available .....	53	52	24
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	27		

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	52	56	82
3010 New obligations, unexpired accounts .....	26	52	24
3020 Outlays (gross) .....	-22	-26	-42
3050 Unpaid obligations, end of year .....	56	82	64
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	52	56	82
3200 Obligated balance, end of year .....	56	82	64

**Budget authority and outlays, net:**

Mandatory:			
4090 Budget authority, gross .....	25	25	24
Outlays, gross:			
4100 Outlays from new mandatory authority .....		1	
4101 Outlays from mandatory balances .....	22	25	42
4110 Outlays, gross (total) .....	22	26	42
4180 Budget authority, net (total) .....	25	25	24
4190 Outlays, net (total) .....	22	26	42

specified in the table titled "Animal and Plant Health Inspection Service" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), of which **[\$594,551,000]** \$589,032,000 shall remain available until expended, [of which \$11,384,000 shall be for the purposes, and in the amounts, specified for this account in the table titled "Community Project Funding/Congressionally Directed Spending" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), to remain available until expended, and] of which \$8,500,000 shall remain available until September 30, [2027] 2028: *Provided*, That no funds shall be used to formulate or administer a brucellosis eradication program for the current fiscal year that does not require minimum matching by the States of at least 40 percent: *Provided further*, That this appropriation shall be available for the purchase, replacement, operation, and maintenance of aircraft: *Provided further*, That in addition, in emergencies which threaten any segment of the agricultural production industry of the United States, the Secretary may transfer from other appropriations or funds available to the agencies or corporations of the Department such sums as may be deemed necessary, to be available only in such emergencies for the arrest and eradication of contagious or infectious disease or pests of animals, poultry, or plants, and for expenses in accordance with sections 10411 and 10417 of the Animal Health Protection Act (7 U.S.C. 8310 and 8316) and sections 431 and 442 of the Plant Protection Act (7 U.S.C. 7751 and 7772), and any unexpended balances of funds transferred for such emergency purposes in the preceding fiscal year shall be merged with such transferred amounts: *Provided further*, That the Secretary must notify the Committees on Appropriations about any transfer of funds in the preceding proviso within 15 days after such transfer being made: *Provided further*, That appropriations hereunder shall be available pursuant to law (7 U.S.C. 2250) for the repair and alteration of leased buildings and improvements, but unless otherwise provided the cost of altering any one building during the fiscal year shall not exceed 10 percent of the current replacement value of the building.

In fiscal year [2026] 2027, the agency is authorized to collect fees to cover the total costs of providing technical assistance, goods, or services requested by States, other political subdivisions, domestic and international organizations, foreign governments, or individuals, provided that such fees are structured such that any entity's liability for such fees is reasonably based on the technical assistance, goods, or services provided to the entity by the agency, and such fees shall be reimbursed to this account, to remain available until expended, without further appropriation, for providing such assistance, goods, or services. (*Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.*)

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

Identification code 012–1600–0–1–352	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....	47	54	62
Receipts:			
Current law:			
1110 1990 Food, Agricultural Quarantine Inspection Fees .....	1,027	1,081	1,105
2000 Total: Balances and receipts .....	1,074	1,135	1,167
Appropriations:			
Current law:			
2101 Salaries and Expenses .....	-1,027	-1,081	-1,105
2103 Salaries and Expenses .....	-47	-54	-62
2132 Salaries and Expenses .....	54	62	63
2199 Total current law appropriations .....	-1,020	-1,073	-1,104
2999 Total appropriations .....	-1,020	-1,073	-1,104
5099 Balance, end of year .....	54	62	63

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

Identification code 012–1600–0–1–352	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Animal Health .....	377	407	400
0002 Plant Health .....	366	404	403
0003 Wildlife Services .....	148	151	151
0004 Regulatory Management .....	37	38	38
0005 Emergency Management .....	42	49	50
0006 Safe Trade and International Technical Assistance .....	44	44	44
0007 Animal Welfare .....	39	41	41
0008 Agency-Wide Programs .....	49	51	49
0009 Emergency Program Funding .....	1,101	1,700	172
0010 Agricultural Quarantine Inspection User Fees .....	276	351	331
0011 Congressionally Directed Spending .....		7	4
0012 Cogongrass - GP 775 .....		2	
0014 2018 Farm Bill, Section 7721 .....	71	90	85
0015 2018 Farm Bill, Section 12101 .....	30	120	120

**ANIMAL AND PLANT HEALTH INSPECTION SERVICE**

**Federal Funds**

**SALARIES AND EXPENSES**

(INCLUDING TRANSFERS OF FUNDS)

For necessary expenses of the Animal and Plant Health Inspection Service, including up to \$30,000 for representation allowances and for expenses pursuant to the Foreign Service Act of 1980 (22 U.S.C. 4085), **[\$1,157,534,000]** \$1,147,006,000 which shall be for the purposes, in the amounts, and for the periods of availability

0016	2018 Farm Bill, Section 2408 .....	8	8	
0017	American Rescue Plan Act .....	3		
0100	Total direct program .....	2,583	3,463	1,896
0799	Total direct obligations .....	2,583	3,463	1,896
0801	Salaries and Expenses (Reimbursable) .....	309	298	298
0900	Total new obligations, unexpired accounts .....	2,892	3,761	2,194
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	1,762	2,275	1,085
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	1,506		
1010	Unobligated balance transfer to other accts [070–0530] .....	-200	-243	-258
1011	Unobligated balance transfer from other acct [012–0115] .....	558		
1011	Unobligated balance transfer from other acct [012–2500] .....	563	399	
1021	Recoveries of prior year unpaid obligations .....	47		
1070	Unobligated balance (total) .....	2,730	2,431	827
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	1,148	1,158	1,147
1121	Appropriations transferred from other acct [012–0115] .....	94		
1122	Exercised borrowing authority transferred from other accounts [012–4336] .....	129		
1131	Unobligated balance of appropriations permanently reduced .....	-5		
1160	Appropriation, discretionary (total) .....	1,366	1,158	1,147
Appropriations, mandatory:				
1201	Appropriation (AQI User Fees) .....	1,027	1,081	1,105
1203	Appropriation (previously unavailable)(special or trust) .....	47	54	62
1220	Appropriations transferred to other accts [070–0530] .....	-441	-487	-516
1222	Exercised borrowing authority transferred from other accounts [012–4336] .....	158	323	323
1230	Appropriations and/or unobligated balance of appropriations permanently reduced .....	-6		-20
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-54	-62	-63
1260	Appropriations, mandatory (total) .....	731	909	891
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	262	263	263
1701	Change in uncollected payments, Federal sources .....	85	85	85
1750	Spending auth from offsetting collections, disc (total) .....	347	348	348
1900	Budget authority (total) .....	2,444	2,415	2,386
1930	Total budgetary resources available .....	5,174	4,846	3,213
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-7		
1941	Unexpired unobligated balance, end of year .....	2,275	1,085	1,019
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	995	967	1,881
3010	New obligations, unexpired accounts .....	2,892	3,761	2,194
3011	Obligations ("upward adjustments"), expired accounts .....	26		
3020	Outlays (gross) .....	-2,875	-2,847	-2,942
3040	Recoveries of prior year unpaid obligations, unexpired .....	-47		
3041	Recoveries of prior year unpaid obligations, expired .....	-24		
3050	Unpaid obligations, end of year .....	967	1,881	1,133
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-197	-226	-311
3070	Change in uncollected pymts, Fed sources, unexpired .....	-85	-85	-85
3071	Change in uncollected pymts, Fed sources, expired .....	56		
3090	Uncollected pymts, Fed sources, end of year .....	-226	-311	-396
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	798	741	1,570
3200	Obligated balance, end of year .....	741	1,570	737
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	1,713	1,506	1,495
Outlays, gross:				
4010	Outlays from new discretionary authority .....	1,220	1,228	1,219
4011	Outlays from discretionary balances .....	1,175	792	832
4020	Outlays, gross (total) .....	2,395	2,020	2,051
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-105	-105	-105
4033	Non-Federal sources .....	-204	-158	-158
4040	Offsets against gross budget authority and outlays (total) .....	-309	-263	-263
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-85	-85	-85
4052	Offsetting collections credited to expired accounts .....	47		

4060	Additional offsets against budget authority only (total) .....	-38	-85	-85
4070	Budget authority, net (discretionary) .....	1,366	1,158	1,147
4080	Outlays, net (discretionary) .....	2,086	1,757	1,788
Mandatory:				
4090	Budget authority, gross .....	731	909	891
Outlays, gross:				
4100	Outlays from new mandatory authority .....	259	626	601
4101	Outlays from mandatory balances .....	221	201	290
4110	Outlays, gross (total) .....	480	827	891
4180	Budget authority, net (total) .....	2,097	2,067	2,038
4190	Outlays, net (total) .....	2,566	2,584	2,679

The Secretary of Agriculture established the Animal and Plant Health Inspection Service (APHIS) on April 2, 1972, under the authority of Reorganization Plan No. 2 of 1953 and other authorities. The Agency has a broad mission that includes protecting the health and value of American agricultural and natural resources that are vulnerable to pests and diseases as well as natural disasters; developing and advancing science-based standards with trading partners to ensure U.S. agricultural exports are protected from unjustified restrictions; overseeing plants and certain other organisms developed using genetic engineering that may pose a pest risk to plants; enforcing the Animal Welfare Act and Horse Protection Act; and, carrying out wildlife damage management activities. APHIS performs this important work using three major areas of activity, as follows:

**Safeguarding and Emergency Preparedness/Response.**—APHIS monitors animal and plant health throughout the world and uses the information to set effective agricultural import policies to prevent the introduction of foreign animal and plant pests and diseases. Should a pest or disease enter the United States, APHIS works cooperatively with Federal, State, Tribal, industry, and other partners to rapidly diagnose them and determine if there is a need to establish new pest or disease management programs. APHIS, in conjunction with partners and stakeholders, protects the health of animal and plant resources to ensure abundant agricultural products and services for U.S. customers, and to facilitate their movement in the global marketplace to benefit rural communities and all Americans. The Agency monitors endemic pests and diseases through surveys and sampling to detect their locations, and works with partners to implement controls and conduct outreach to prevent the spread of pests and diseases into non-infested parts of the country. The Agency maintains a cadre of trained professionals prepared to respond immediately to potential animal and plant health emergencies. Program personnel investigate reports of suspected presence of foreign and exotic pests and diseases and work with partners to determine an appropriate course of action, including emergency action if necessary. APHIS conducts diagnostic laboratory activities that support the Agency's animal disease and plant pest prevention, detection, control, and eradication programs. The Agency also provides and directs technology development to support animal and plant protection programs of the Agency and its co-operators at the State, Tribal, national, and international levels. APHIS provides technical and operational assistance to States, Tribes, and local entities to reduce wildlife damage to natural and agricultural resources. As part of this mission, APHIS ensures that plants and certain other organisms developed using genetic engineering do not pose a pest risk to plants and are available to American farmers to enhance production of food and fiber for the world.

**Safe Trade and International Technical Assistance.**—The Agency participates in the development of sanitary (animal) and phytosanitary (plant) (SPS) standards and regulations that have a significant impact on market access for the United States as an exporter of agricultural products. APHIS plays a central role in resolving technical trade issues to ensure the smooth and safe movement of agricultural commodities into and out of the United States. APHIS helps protect the United States from emerging animal and plant pests and diseases while meeting obligations under the World Trade Organization's SPS agreement by assisting developing countries in improving their protection systems. Finally, APHIS develops and implements programs designed to identify and reduce agricultural pest and disease

SALARIES AND EXPENSES—Continued

threats, while they are still outside of U.S. borders, to enhance safe agricultural trade, and to strengthen emergency response preparedness.

**Animal Welfare.**—The Agency conducts regulatory activities to enforce the humane care and treatment of animals, including horses, as required by the Animal Welfare Act of 1966 as amended (7 U.S.C. 2131–2159), and the Horse Protection Act of 1970 as amended (15 U.S.C. 1821–1831). These activities include inspecting certain establishments that handle animals intended for research, exhibition, and sale as pets, and monitoring of certain horse shows.

APHIS' 2027 Budget request is \$1.147 billion. The Agency seeks to continue efforts to combat the northward spread of New World Screwworm, and continue supporting other high-priority programs such as controlling the spread of exotic fruit flies and rabies. The Budget proposes programmatic reductions to offset these higher priority efforts. The Budget continues the transition of the Agency's foreign animal disease laboratory operations from Plum Island, New York, to the new state-of-the-art National Bio and Agro-Defense Facility in Manhattan, Kansas.

Object Classification (in millions of dollars)

Identification code 012–1600–0–1–352	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	569	604	592
11.3 Other than full-time permanent .....	12	13	10
11.5 Other personnel compensation .....	19	20	17
11.8 Special personal services payments .....	5	6	4
11.9 Total personnel compensation .....	605	643	623
12.1 Civilian personnel benefits .....	239	252	244
13.0 Benefits for former personnel .....		1	1
21.0 Travel and transportation of persons .....	29	31	28
22.0 Transportation of things .....	3	3	2
23.1 Rental payments to GSA .....	42	42	44
23.2 Rental payments to others .....	19	18	18
23.3 Communications, utilities, and miscellaneous charges .....	8	9	9
24.0 Printing and reproduction .....	1	1	1
25.1 Advisory and assistance services .....	491	642	470
25.2 Other services from non-Federal sources .....	114	123	62
25.3 Other goods and services from Federal sources .....	192	937	252
25.5 Research and development contracts .....	6	6	6
25.7 Operation and maintenance of equipment .....	60	52	47
26.0 Supplies and materials .....	53	54	53
31.0 Equipment .....	25	33	31
32.0 Land and structures .....	6	6	5
42.0 Other insurance claims and indemnities .....	690	610	.....
99.0 Direct obligations .....	2,583	3,463	1,896
99.0 Reimbursable obligations .....	309	298	298
99.9 Total new obligations, unexpired accounts .....	2,892	3,761	2,194

Employment Summary

Identification code 012–1600–0–1–352	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	6,005	6,395	6,126
2001 Reimbursable civilian full-time equivalent employment .....	1,702	1,617	1,617

BUILDINGS AND FACILITIES

For plans, construction, repair, preventive maintenance, environmental support, improvement, extension, alteration, and purchase of fixed equipment or facilities, as authorized by 7 U.S.C. 2250, and acquisition of land as authorized by 7 U.S.C. 2268a, **[\$500,000] \$1,000,000**, to remain available until expended. (*Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.*)

Program and Financing (in millions of dollars)

Identification code 012–1601–0–1–352	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Buildings and facilities .....	2	6	6

0900 Total new obligations, unexpired accounts (object class 25.2) .....	2	6	6
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	27	26	21
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1	1	1
1930 Total budgetary resources available .....	28	27	22
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	26	21	16
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	8	2	6
3010 New obligations, unexpired accounts .....	2	6	6
3020 Outlays (gross) .....	-8	-2	-3
3050 Unpaid obligations, end of year .....	2	6	9
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	8	2	6
3200 Obligated balance, end of year .....	2	6	9
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1	1	1
Outlays, gross:			
4011 Outlays from discretionary balances .....	8	2	3
4180 Budget authority, net (total) .....	1	1	1
4190 Outlays, net (total) .....	8	2	3

This account provides for plans, construction, repair, preventive maintenance, environmental support, improvement, extension, alteration, purchase of fixed equipment or facilities, and acquisition of land, as needed, for Animal and Plant Health Inspection Service (APHIS) operated facilities, which include animal quarantine stations, plant inspection stations, sterile insect rearing facilities, and laboratories.

The 2027 Budget request proposes \$1 million which would maintain funding for this account and allow the agency to address the needs of several facilities.

Trust Funds

MISCELLANEOUS TRUST FUNDS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 012–9971–0–7–999	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....			
<b>Receipts:</b>			
Current law:			
1130 Deposits of Miscellaneous Contributed Funds, APHIS .....	20	15	15
1140 Foreign Service National Separation Liability Trust Fund, APHIS .....	1		
1198 Rounding adjustment .....	1		
1199 Total current law receipts .....	22	15	15
1999 Total receipts .....	22	15	15
2000 Total: Balances and receipts .....	22	15	15
<b>Appropriations:</b>			
Current law:			
2101 Miscellaneous Trust Funds .....	-22	-15	-15
5099 Balance, end of year .....			

Program and Financing (in millions of dollars)

Identification code 012–9971–0–7–999	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Miscellaneous trust funds .....	19	19	19
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	8	12	8
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	9	12	8

Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....	22	15	15
1930	Total budgetary resources available .....	31	27	23
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	12	8	4

<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	5	3	10
3010	New obligations, unexpired accounts .....	19	19	19
3020	Outlays (gross) .....	-20	-12	-16
3040	Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050	Unpaid obligations, end of year .....	3	10	13
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	5	3	10
3200	Obligated balance, end of year .....	3	10	13

<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	22	15	15
Outlays, gross:				
4100	Outlays from new mandatory authority .....	14	10	10
4101	Outlays from mandatory balances .....	6	2	6
4110	Outlays, gross (total) .....	20	12	16
4180	Budget authority, net (total) .....	22	15	15
4190	Outlays, net (total) .....	20	12	16

The Animal and Plant Health Inspection Service (APHIS) provides inspection and preclearance activities for growers, exporting associations, and foreign government entities. Those benefiting from the service must deposit funds into this account in advance of the service. APHIS uses the funds to cover the costs associated with inspecting and preclearing certain fruits, vegetables, flower bulbs, and other products in foreign countries before they are shipped to the United States.

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

Identification code 012-9971-0-7-999	2025 actual	2026 est.	2027 est.	
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	7	7	7
11.5	Other personnel compensation .....	2	2	2
11.8	Special personal services payments .....	1	1	1
11.9	Total personnel compensation .....	10	10	10
12.1	Civilian personnel benefits .....	4	4	4
13.0	Benefits for former personnel .....	1	1	1
21.0	Travel and transportation of persons .....	4	4	4
99.9	Total new obligations, unexpired accounts .....	19	19	19

**Employment Summary**

Identification code 012-9971-0-7-999	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment .....	38	38	38

**FOOD SAFETY AND INSPECTION SERVICE**

*Federal Funds*

FOOD SAFETY AND INSPECTION SERVICE

For necessary expenses to carry out services authorized by the Federal Meat Inspection Act, the Poultry Products Inspection Act, and the Egg Products Inspection Act, including not to exceed \$10,000 for representation allowances and for expenses pursuant to section 8 of the Act approved August 3, 1956 (7 U.S.C. 1766), **[\$1,215,200,000] \$1,215,718,000**; and in addition, \$1,000,000 may be credited to this account from fees collected for the cost of laboratory accreditation as authorized by section 1327 of the Food, Agriculture, Conservation and Trade Act of 1990 (7 U.S.C. 138f): *Provided*, That funds provided for the Public Health Data Communication Infrastructure system shall remain available until expended: *Provided further*, That no fewer than 148 full-time equivalent positions shall be employed during fiscal year 2026 for purposes dedicated solely to inspections and enforcement related to the Humane Methods of Slaughter Act (7 U.S.C. 1901 et seq.): *Provided further*, That the Food Safety and Inspection Service shall continue implementation of section

11016 of Public Law 110-246 as further clarified by the amendments made in section 12106 of Public Law 113-79: *Provided further*, That this appropriation shall be available pursuant to law (7 U.S.C. 2250) for the alteration and repair of buildings and improvements, but the cost of altering any one building during the fiscal year shall not exceed 10 percent of the current replacement value of the building. (*Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.*)

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

Identification code 012-3700-0-1-554	2025 actual	2026 est.	2027 est.	
<b>Obligations by program activity:</b>				
0001	Salaries and expenses .....	1,218	1,215	1,216
0801	Salaries and Expenses (Reimbursable) .....	234	230	230
0900	Total new obligations, unexpired accounts .....	1,452	1,445	1,446

<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	56	83	83
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	56		
1021	Recoveries of prior year unpaid obligations .....	9		
1070	Unobligated balance (total) .....	65	83	83
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	1,215	1,215	1,216
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	250	230	230
1701	Change in uncollected payments, Federal sources .....	5		
1750	Spending auth from offsetting collections, disc (total) .....	255	230	230
1900	Budget authority (total) .....	1,470	1,445	1,446
1930	Total budgetary resources available .....	1,535	1,528	1,529
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	83	83	83

<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	175	130	137
3010	New obligations, unexpired accounts .....	1,452	1,445	1,446
3011	Obligations ("upward adjustments"), expired accounts .....	1		
3020	Outlays (gross) .....	-1,479	-1,438	-1,449
3040	Recoveries of prior year unpaid obligations, unexpired .....	-9		
3041	Recoveries of prior year unpaid obligations, expired .....	-10		
3050	Unpaid obligations, end of year .....	130	137	134
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-39	-38	-38
3070	Change in uncollected pymts, Fed sources, unexpired .....	-5		
3071	Change in uncollected pymts, Fed sources, expired .....	6		
3090	Uncollected pymts, Fed sources, end of year .....	-38	-38	-38
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	136	92	99
3200	Obligated balance, end of year .....	92	99	96

<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	1,470	1,445	1,446
Outlays, gross:				
4010	Outlays from new discretionary authority .....	1,290	1,233	1,233
4011	Outlays from discretionary balances .....	189	205	216
4020	Outlays, gross (total) .....	1,479	1,438	1,449
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-20	-5	
4033	Non-Federal sources .....	-234	-230	-230
4040	Offsets against gross budget authority and outlays (total) ....	-254	-235	-230
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-5		
4052	Offsetting collections credited to expired accounts .....	4	5	
4060	Additional offsets against budget authority only (total) .....	-1	5	
4070	Budget authority, net (discretionary) .....	1,215	1,215	1,216
4080	Outlays, net (discretionary) .....	1,225	1,203	1,219
4180	Budget authority, net (total) .....	1,215	1,215	1,216
4190	Outlays, net (total) .....	1,225	1,203	1,219

<b>Memorandum (non-add) entries:</b>				
5090	Unexpired unavailable balance, SOY: Offsetting collections .....	2	2	2
5092	Unexpired unavailable balance, EOY: Offsetting collections .....	2	2	2

FOOD SAFETY AND INSPECTION SERVICE—Continued

The primary objective of the Food Safety and Inspection Service (FSIS) is to ensure that meat, poultry, and egg products are safe, wholesome, and accurately labeled and packaged, as required by the Federal Meat Inspection Act, the Poultry Products Inspection Act, and the Egg Products Inspection Act. In carrying out this mission, FSIS oversight responsibility covers a significant percentage of American spending on food. Providing adequate resources for Federal food safety agencies is a priority of the Administration. The 2027 Budget proposes \$1.216 billion for inspection of meat, poultry and egg products. With these funds, FSIS will fully support all Federal, in-plant and other frontline personnel and the Federal share of State inspection programs, and continue to improve its data infrastructure and modernize its scientific approach to food safety. FSIS also enforces the Humane Methods of Slaughter Act (HMSA) through the program, which requires that all livestock at Federally-inspected establishments be handled and slaughtered in a humane way.

FEDERALLY-FUNDED INSPECTION ACTIVITIES

	2025 actual	2026 est.	2027 est.
<b>FEDERALLY INSPECTED ESTABLISHMENTS:</b>			
Slaughter only Establishments .....	6	6	6
Processing only Establishments .....	4,586	4,600	4,600
Combination Slaughter and Processing Establishments .....	1,301	1,300	1,300
Import Establishments .....	228	230	230
Egg Plants .....	77	80	80
Other Establishments .....	908	900	900
<b>FEDERALLY INSPECTED and PASSED PRODUCTION:</b>			
Meat Slaughter (headcount in millions) .....	160	161	161
Poultry Slaughter (carcasses in billions) .....	9.9	10	10
Egg Products ( billions of pounds) .....	2,865	2,900	2,900
<b>IMPORT/EXPORT ACTIVITY (millions of pounds):</b>			
Meat and Poultry Imported .....	6,479	6,500	6,500
Meat and Poultry Exported .....	16,821	17,000	17,000
<b>STATES AND TERRITORIES with COOPERATIVE PROGRAMS:</b>			
Intrastate Inspection <sup>1</sup> (number of states) .....	30	31	31
Number of Slaughter and/or Processing Plants (excludes exempt plants) .....	1,192	1,200	1,200
Talmadge-Aiken Inspection (number of states) .....	9	9	9
Number of Talmadge-Aiken establishments <sup>2</sup> .....	408	410	410
<b>COMPLIANCE ACTIVITIES:</b>			
Investigations and Surveillance Activities .....	15,467	13,748	14,608
Enforcement Actions Completed .....	2,273	2,273	2,273
<b>LABORATORY SAMPLING:</b>			
Microbiology (Samples Analyzed) .....	118,767	120,000	120,000
Microbiology (Tests Performed) .....	311,160	313,000	313,000
Microbiology (Analytes Analyzed) .....	456,706	458,000	458,000
Chemistry (Samples Analyzed) .....	11,258	12,000	12,000
Chemistry (Tests Performed) .....	21,610	22,000	22,000
Chemistry (Analytes Analyzed) .....	1,932,562	2,000,000	2,000,000
Pathology Samples (Samples Analyzed) .....	2,850	3,000	3,000
<b>CONSUMER EDUCATION and PUBLIC OUTREACH:</b>			
Meat and Poultry Hotline Calls Received .....	8,727	8,988	9,257
Website Visits .....	20,257,396	20,657,540	21,065,588
Electronic Messages Received .....	1,680	1,730	1,781
Publications Distributed .....	227,788	234,621	241,659
E-mail Alert Service Subscribers .....	4,096,324	4,219,214	4,345,791
<b>EPIDEMIOLOGICAL INVESTIGATIONS:</b>			
Cooperative Efforts with State and Public Health Offices .....	7	7 (0–23)	7
Illnesses Reported and Treated <sup>3</sup> .....		310	310
	251	(0–1,149)	(0–1,456)

1 States with cooperative agreements which are operating programs.  
2 These establishments are included in the counts of Federally inspected establishments.  
3 Data must be collected over a number of years to chart national trends and estimate the incidence of foodborne illness and treatment.

Object Classification (in millions of dollars)

Identification code 012–3700–0–1–554	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	611	612	603
11.3 Other than full-time permanent .....	2	2	2
11.5 Other personnel compensation .....	67	67	67
11.9 Total personnel compensation .....	680	681	672
12.1 Civilian personnel benefits .....	302	300	300
13.0 Benefits for former personnel .....	1	1	1
21.0 Travel and transportation of persons .....	34	34	34
22.0 Transportation of things .....	4	4	4
23.1 Rental payments to GSA .....	6	9	9
23.3 Communications, utilities, and miscellaneous charges .....	2	2	2

25.2	Other services from non-Federal sources .....	25	24	24
25.3	Other goods and services from Federal sources .....	71	72	71
25.4	Operation and maintenance of facilities .....	5		
26.0	Supplies and materials .....	7	7	7
31.0	Equipment .....	4	4	4
41.0	Grants, subsidies, and contributions .....	77	77	88
99.0	Direct obligations .....	1,218	1,215	1,216
99.0	Reimbursable obligations .....	234	230	230
99.9	Total new obligations, unexpired accounts .....	1,452	1,445	1,446

Employment Summary

Identification code 012–3700–0–1–554	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment .....	8,009	8,000	8,000
2001	Reimbursable civilian full-time equivalent employment .....	25	26	26

Trust Funds

EXPENSES AND REFUNDS, INSPECTION AND GRADING OF FARM PRODUCTS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 012–8137–0–7–352	2025 actual	2026 est.	2027 est.	
0100	Balance, start of year .....			
0198	Reconciliation adjustment .....			
0199	Balance, start of year .....			
<b>Receipts:</b>				
<b>Current law:</b>				
1130	Deposits of Fees, Inspection and Grading of Farm Products, Food Safety and Quality Service .....	18	18	18
2000	Total: Balances and receipts .....	18	18	18
<b>Appropriations:</b>				
<b>Current law:</b>				
2101	Expenses and Refunds, Inspection and Grading of Farm Products .....	-18	-18	-18
5099	Balance, end of year .....			

Program and Financing (in millions of dollars)

Identification code 012–8137–0–7–352	2025 actual	2026 est.	2027 est.	
<b>Obligations by program activity:</b>				
0001	Expenses and refunds, inspection and grading of farm products .....	18	18	18
<b>Budgetary resources:</b>				
<b>Unobligated balance:</b>				
1000	Unobligated balance brought forward, Oct 1 .....	5	5	5
<b>Budget authority:</b>				
<b>Appropriations, mandatory:</b>				
1201	Appropriation (special or trust fund) .....	18	18	18
1930	Total budgetary resources available .....	23	23	23
<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 .....	1	1	
3010	New obligations, unexpired accounts .....	18	18	18
3020	Outlays (gross) .....	-18	-19	-18
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		
<b>Budget authority and outlays, net:</b>				
<b>Mandatory:</b>				
4090	Budget authority, gross .....	18	18	18
<b>Outlays, gross:</b>				
4100	Outlays from new mandatory authority .....	13	18	18
4101	Outlays from mandatory balances .....	5	1	
4110	Outlays, gross (total) .....	18	19	18
4180	Budget authority, net (total) .....	18	18	18
4190	Outlays, net (total) .....	18	19	18

Under authority of the Agricultural Marketing Act of 1946, Federal meat and poultry inspection services are provided upon request and for a fee in cases where inspection is not mandated by statute. This service includes: certifying products for export beyond the requirements of export certificates; inspecting certain animals and poultry intended for human food where inspection is not required by statute, such as buffalo, rabbit, deer, and quail; and inspecting products intended for animal consumption.

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

Identification code 012-8137-0-7-352	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	6	6	6
11.5 Other personnel compensation .....	3	3	3
11.9 Total personnel compensation .....	9	9	9
12.1 Civilian personnel benefits .....	3	3	3
25.2 Other services from non-Federal sources .....	2	2	2
25.3 Other goods and services from Federal sources .....	4	4	4
99.9 Total new obligations, unexpired accounts .....	18	18	18

**Employment Summary**

Identification code 012-8137-0-7-352	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	81	85	85

**AGRICULTURAL MARKETING SERVICE**

*Federal Funds*

**MARKETING SERVICES**

For necessary expenses of the Agricultural Marketing Service, **[\$211,367,000]** \$170,728,000, [of which \$6,000,000 shall be available for the purposes of section 12306 of Public Law 113-79, and] of which \$1,000,000 shall be available for the purposes of section 779 of division A of Public Law 117-103: *Provided*, That of the amounts made available under this heading, \$13,750,000, to remain available until expended, shall be to carry out section 12513 of Public Law 115-334, of which \$11,250,000 shall be for dairy business innovation initiatives established in Public Law 116-6 and the Secretary shall take measures to ensure an equal distribution of funds between these three regional innovation initiatives: *Provided further*, That this appropriation shall be available pursuant to law (7 U.S.C. 2250) for the alteration and repair of buildings and improvements, but the cost of altering any one building during the fiscal year shall not exceed 10 percent of the current replacement value of the building.

Fees may be collected for the cost of standardization activities, as established by regulation pursuant to law (31 U.S.C. 9701), except for the cost of activities relating to the development or maintenance of grain standards under the United States Grain Standards Act, 7 U.S.C. 71 et seq.

**LIMITATION ON ADMINISTRATIVE EXPENSES**

Not to exceed \$62,596,000 (from fees collected) shall be obligated during the current fiscal year for administrative expenses: *Provided*, That if crop size is understated and/or other uncontrollable events occur, the agency may exceed this limitation by up to 10 percent with notification to the Committees on Appropriations of both Houses of Congress. (*Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.*)

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

Identification code 012-2500-0-1-352	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Market news service .....	51	39	40
0002 Inspection and standardization .....	8	8	8
0003 Market protection and promotion .....	43	41	44
0004 Transportation and market development .....	5	4	5
0005 National Bioengineered Food Disclosure Standard .....	2	2	2
0006 Packers and Stockyards .....	24	31	23
0007 Grain Regulatory .....	19	17	19
0008 U.S. Warehouse Act .....	11	10	11
0009 International Food Procurement .....	9	8	.....
0010 Dairy Business Innovation Centers .....	14	13	.....
0011 ACER Access and Development .....	5	6	.....

0012 GSA Rent & DHS Security .....	4	4	4
0013 Hemp Production .....	10	10	11
0014 Farmers Market and Local Program .....	1	7	.....
0015 Microgrants for Food Security .....	5	5	.....
0016 Cattle Contract Library .....	1	1	1
0017 Bison Production and Marketing .....	4	.....	.....
0018 Cotton Classing Activities .....	.....	1	3
0091 Direct program activities, subtotal .....	216	207	171
0688 Supplemental Funding .....	68	44	25
0689 Farm Bill Funding .....	36	37	38
0691 Direct program activities, subtotal .....	104	81	63
0799 Total direct obligations .....	320	288	234
0801 Marketing Services (Reimbursable) .....	179	135	127
0900 Total new obligations, unexpired accounts .....	499	423	361

**Budgetary resources:**

<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	1,805	1,201	786
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	28	.....	.....
1010 Unobligated balance transfer to other accts [012-1600] .....	-563	-399	.....
1021 Recoveries of prior year unpaid obligations .....	30	23	.....
1070 Unobligated balance (total) .....	1,272	825	786
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	225	215	171
1131 Unobligated balance of appropriations permanently reduced .....	.....	.....	-20
1160 Appropriation, discretionary (total) .....	225	215	151
<b>Appropriations, mandatory:</b>			
1222 Exercised borrowing authority transferred from other accounts [012-4336] .....	37	60	36
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-2	-2	-2
1260 Appropriations, mandatory (total) .....	35	58	34
<b>Spending authority from offsetting collections, discretionary:</b>			
1700 Collected .....	120	114	113
1701 Change in uncollected payments, Federal sources .....	61	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	181	114	113
1900 Budget authority (total) .....	441	387	298
1930 Total budgetary resources available .....	1,713	1,212	1,084
<b>Memorandum (non-add) entries:</b>			
1940 Unobligated balance expiring .....	-13	-3	-3
1941 Unexpired unobligated balance, end of year .....	1,201	786	720

**Change in obligated balance:**

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,164	449	272
3010 New obligations, unexpired accounts .....	499	423	361
3011 Obligations ("upward adjustments"), expired accounts .....	6	4	4
3020 Outlays (gross) .....	-1,181	-576	-470
3040 Recoveries of prior year unpaid obligations, unexpired .....	-30	-23	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-9	-5	-5
3050 Unpaid obligations, end of year .....	449	272	162
<b>Uncollected payments:</b>			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-100	-113	-113
3070 Change in uncollected pymts, Fed sources, unexpired .....	-61	.....	.....
3071 Change in uncollected pymts, Fed sources, expired .....	48	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-113	-113	-113
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	1,064	336	159
3200 Obligated balance, end of year .....	336	159	49

**Budget authority and outlays, net:**

<b>Discretionary:</b>			
4000 Budget authority, gross .....	406	329	264
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	247	231	179
4011 Outlays from discretionary balances .....	131	183	145
4020 Outlays, gross (total) .....	378	414	324
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4030 Federal sources .....	-96	-70	-69
4031 Interest on Federal securities .....	-1	.....	.....
4033 Non-Federal sources .....	-55	-44	-44
4040 Offsets against gross budget authority and outlays (total) .....	-152	-114	-113
<b>Additional offsets against gross budget authority only:</b>			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-61	.....	.....
4052 Offsetting collections credited to expired accounts .....	32	.....	.....

MARKETING SERVICES—Continued  
Program and Financing—Continued

Identification code 012-2500-0-1-352	2025 actual	2026 est.	2027 est.
4060 Additional offsets against budget authority only (total) .....	-29		
4070 Budget authority, net (discretionary) .....	225	215	151
4080 Outlays, net (discretionary) .....	226	300	211
Mandatory:			
4090 Budget authority, gross .....	35	58	34
Outlays, gross:			
4100 Outlays from new mandatory authority .....		11	8
4101 Outlays from mandatory balances .....	803	151	138
4110 Outlays, gross (total) .....	803	162	146
4180 Budget authority, net (total) .....	260	273	185
4190 Outlays, net (total) .....	1,029	462	357

The 2027 Budget requests \$151 million for the Agricultural Marketing Service (AMS) Marketing Services account which includes \$20 million of cancelled unobligated balances. The following Marketing Services activities assist producers and handlers of agricultural commodities by providing a variety of marketing-related services. These services continue to become more complex as the volume of agricultural commodities increases, as greater numbers of new processed commodities are developed, and as the agricultural market structure undergoes extensive changes. Marketing changes include increased concentration in food retailing, direct buying, decentralization of processing, growth of interregional competition, vertical integration, and contract farming. The activities include:

**Market News Service.**—The market news program provides the agricultural community with information pertaining to the movement of agricultural products. This nationwide service provides daily reports on the supply, demand, and price of nearly 1,000 commodities on domestic and foreign markets.

**Inspection, Grading and Standardization.**—Nationally uniform standards of quality for agricultural products are established and applied to specific lots of products to: promote confidence between buyers and sellers; reduce hazards in marketing due to misunderstandings and disputes arising from the use of nonstandard descriptions; and encourage better preparation of uniform quality products for market. AMS grades cotton, fresh fruits and vegetables, processed fruits and vegetables, poultry, eggs, livestock and meat, dairy products, and tobacco.

**Market Protection and Promotion.**—The Budget requests approximately \$45 million to support AMS Market Protection and Promotion activities, including: 1) the Federal Seed Act; 2) the Pesticide Data Program; 3) Country of Origin Labeling; and 4) the National Organic Program. N67 Federal seed inspectors conduct tests on seed samples to help ensure truthful labeling of agricultural and vegetable seeds sold in interstate commerce. The Pesticide Data program develops comprehensive, statistically defensible information on pesticide residues in food to improve government dietary risk procedures. Country of Origin Labeling reviews and verifies that retailers are notifying their customers of the country of origin of certain foods as specified in the law. The National Organic Program develops national standards for organically-produced agricultural products, assuring consumers that products with the USDA organic seal meet consistent, uniform standards. Finally, industry-funded research and promotion programs are designed to improve the competitive position and expand markets for a variety of agricultural commodities. Currently, 22 research and promotion programs (also referred to as "check-off" programs), are operated by commodity groups to pool resources for advertising campaigns, market research, new product development, and consumer education. Combined, over \$1 billion in resources are available for the industry to self-fund their highest priorities, which should reduce the burden on taxpayers to fund industry-specific research and promotion activities.

**Transportation and Market Development.**—This program is designed to enhance the marketing of domestic agricultural commodities by conducting research into more efficient marketing methods and by providing technical assistance to those interested in improving their food distribution facilities,

and by helping to ensure that the Nation's transportation systems will adequately serve the needs of agriculture and rural areas of the United States. The Budget requests \$6.0 million for this program.

**National Bioengineered Food Disclosure Standard.**—Public Law 114-216 charges AMS with developing a national mandatory system for disclosing the presence of bioengineered material. This will increase consumers' confidence and understanding of the foods they buy, and avoid uncertainty for food companies and farmers.

**Packers and Stockyards.**—This program promotes fair business practices, financial integrity, and competitive environments to market livestock, meat, and poultry. Through its oversight activities, including monitoring programs, reviews, and investigations, the Program fosters fair competition, provides payment protection, and guards against deceptive and fraudulent trade practices that affect the movement and price of meat animals and their products. The Program enforces the Packers and Stockyards (P&S) Act, which prohibits unfair, deceptive, and unjust discriminatory practices by market agencies, dealers, stockyards, packers, swine contractors, and live poultry dealers in the livestock, meat packing, and poultry industries. The P&S Act provides an important safety net for livestock producers and poultry growers in rural America. The Program also issues licenses and conducts routine and ongoing regulatory inspections and audits to assess whether subject entities are operating in compliance with the Act, and conducts investigations of potential P&S Act violations identified by either industry complaints or previous regulatory inspections.

**Grain Regulatory Program.**—This program promotes and enforces the accurate and uniform application of the U.S. Grain Standards Act; identifies, evaluates, and implements new or improved techniques for measuring grain quality; and establishes and updates testing and grading standards to facilitate the marketing of U.S. grain, oilseeds, and related products.

**U.S. Warehouse Act Program.**—USDA supports the efficient use of commercial facilities in the storage of Commodity Credit Corporation-owned commodities, and administers the U.S. Warehouse Act (USWA) and certain provisions of the Commodity Credit Corporation (CCC) Charter Act. Its mission is to oversee the formulation of national policies and procedures to administer a nationwide warehousing system, establish posted county prices for major farm program commodities, and manage CCC commodity inventories and cotton economic assistance programs.

**GSARent & DHS Security.**—The Budget requests just over \$4 million to cover the appropriated portion of rent cost and security personnel.

Object Classification (in millions of dollars)

Identification code 012-2500-0-1-352	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	63	49	49
11.3 Other than full-time permanent .....	1	1	1
11.5 Other personnel compensation .....	4	3	2
11.9 Total personnel compensation .....	68	53	52
12.1 Civilian personnel benefits .....	26	19	19
21.0 Travel and transportation of persons .....	2	2	2
23.1 Rental payments to GSA .....	4	4	
23.3 Communications, utilities, and miscellaneous charges .....	2	6	3
25.2 Other services from non-Federal sources .....	81	80	67
25.4 Operation and maintenance of facilities .....	4	4	3
25.5 Research and development contracts .....	38	37	28
25.7 Operation and maintenance of equipment .....	3	2	
26.0 Supplies and materials .....	40	32	24
41.0 Grants, subsidies, and contributions .....	52	49	36
99.0 Direct obligations .....	320	288	234
99.0 Reimbursable obligations .....	179	135	127
99.9 Total new obligations, unexpired accounts .....	499	423	361

Employment Summary

Identification code 012-2500-0-1-352	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	565	414	414

2001 Reimbursable civilian full-time equivalent employment .....	635	491	491
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99.9 Total new obligations, unexpired accounts .....	77	97	96
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**PAYMENTS TO STATES AND POSSESSIONS**

For payments to departments of agriculture, bureaus and departments of markets, and similar agencies for marketing activities under section 204(b) of the Agricultural Marketing Act of 1946 (7 U.S.C. 1623(b)), \$500,000. (Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)

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

Identification code 012-2501-0-1-352	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Payments to states and possessions .....	1	1	.....
0002 Specialty Crop Block Grants .....	75	89	89
0004 Specialty Crop Block Grants, Multi-State .....	1	7	7
0900 Total new obligations, unexpired accounts .....	77	97	96
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	5	10	8
1021 Recoveries of prior year unpaid obligations .....	1	.....	.....
1070 Unobligated balance (total) .....	6	10	8
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1	1	.....
Appropriations, mandatory:			
1222 Exercised borrowing authority transferred from other accounts [012-4336] .....	85	100	100
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-5	-6	-6
1260 Appropriations, mandatory (total) .....	80	94	94
1900 Budget authority (total) .....	81	95	94
1930 Total budgetary resources available .....	87	105	102
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	10	8	6
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	262	227	206
3010 New obligations, unexpired accounts .....	77	97	96
3020 Outlays (gross) .....	-106	-118	-114
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	.....	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-5	.....	.....
3050 Unpaid obligations, end of year .....	227	206	188
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	262	227	206
3200 Obligated balance, end of year .....	227	206	188
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1	1	.....
Outlays, gross:			
4011 Outlays from discretionary balances .....	2	.....	.....
Mandatory:			
4090 Budget authority, gross .....	80	94	94
Outlays, gross:			
4100 Outlays from new mandatory authority .....	2	25	25
4101 Outlays from mandatory balances .....	102	93	89
4110 Outlays, gross (total) .....	104	118	114
4180 Budget authority, net (total) .....	81	95	94
4190 Outlays, net (total) .....	106	118	114

The Budget does not request funding for Federal-State Marketing Improvement Program grants, which are made on a matching fund basis to State departments of agriculture to carry out specifically approved programs.

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

Identification code 012-2501-0-1-352	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.3 Other goods and services from Federal sources .....	3	4	4
41.0 Grants, subsidies, and contributions .....	74	93	92

**LIMITATION ON INSPECTION AND WEIGHING SERVICES EXPENSES**

Not to exceed \$55,000,000 (from fees collected) shall be obligated during the current fiscal year for inspection and weighing services: *Provided*, That if grain export activities require additional supervision and oversight, or other uncontrollable factors occur, this limitation may be exceeded by up to 10 percent with notification to the Committees on Appropriations of both Houses of Congress. (Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)

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

Identification code 012-4050-0-3-352	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0801 Limitation on inspection and weighing services .....	41	55	55
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	5	14	14
1021 Recoveries of prior year unpaid obligations .....	1	.....	.....
1070 Unobligated balance (total) .....	6	14	14
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected [Inspection and Weighing Services] .....	47	55	55
1801 Change in uncollected payments, Federal sources .....	2	.....	.....
1802 Offsetting collections (previously unavailable) .....	2	2	2
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced .....	-2	-2	-2
1850 Spending auth from offsetting collections, mand (total) .....	49	55	55
1930 Total budgetary resources available .....	55	69	69
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	14	14	14
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	4	4	.....
3010 New obligations, unexpired accounts .....	41	55	55
3020 Outlays (gross) .....	-40	-59	-55
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	.....	.....
3050 Unpaid obligations, end of year .....	4	.....	.....
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-6	-8	-8
3070 Change in uncollected pymts, Fed sources, unexpired .....	-2	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-8	-8	-8
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	-2	-4	-8
3200 Obligated balance, end of year .....	-4	-8	-8
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	49	55	55
Outlays, gross:			
4100 Outlays from new mandatory authority .....	38	55	55
4101 Outlays from mandatory balances .....	2	4	.....
4110 Outlays, gross (total) .....	40	59	55
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-2	.....	.....
4123 Non-Federal sources .....	-47	-53	-55
4130 Offsets against gross budget authority and outlays (total) .....	-47	-55	-55
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) .....	-7	4	.....
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	-7	4	.....
<b>Memorandum (non-add) entries:</b>			
5090 Unexpired unavailable balance, SOY: Offsetting collections .....	2	2	2
5092 Unexpired unavailable balance, EOY: Offsetting collections .....	2	2	2

AMS provides a uniform system for the inspection and weighing of grain and related products for marketing and trade purposes. Services provided

LIMITATION ON INSPECTION AND WEIGHING SERVICES EXPENSES—Continued

under this system accurately and consistently describe the quality and quantity of grain and are partially financed through a fee-supported revolving fund. Fee-supported programs include direct services, supervision activities and administrative functions. Direct services include official grain inspection and weighing by AMS employees at certain export ports as well as the inspection of U.S. grain shipped through Canada. AMS supervises the inspection and weighing activities performed by its own employees. AMS also supervises 42 official private and state agencies: 32 official private agencies and six official state agencies that are designated to provide official inspection and/or weighing services in domestic and export (international containers and land based carriers to Canada and Mexico) markets; three official state agencies that are delegated to provide mandatory official export inspection and weighing services and designated to provide official domestic inspection and weighing services within the state; and one official state agency that is delegated to provide mandatory official export inspection and weighing services within the state. AMS provides an appeal service of original grain inspections and a registration system for the grain exporting firms. Through support from user fees, AMS conducts a railroad track scale testing program. In addition, AMS provides grading services, on request, for rice, graded commodities, and processed products under the authority of the Agricultural Marketing Act of 1946.

	2025 actual	2026 est.	2027 est.
Export standardized grain inspected and/or weighed (million metric tons):			
By Federal personnel .....	80.4	80.4	80.4
By delegated states/official agencies .....	65.9	65.9	65.9
Quantity of standardized grain inspected (official inspections) domestically (million metric tons) .....	322.5	322.5	322.5

Object Classification (in millions of dollars)

Identification code 012-4050-0-3-352	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	19	19	19
11.5 Other personnel compensation .....	8	8	8
11.9 Total personnel compensation .....	27	27	27
12.1 Civilian personnel benefits .....	9	9	9
21.0 Travel and transportation of persons .....	1	1	1
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1
25.2 Other services from non-Federal sources .....	2	2	2
25.3 Other goods and services from Federal sources .....		14	14
26.0 Supplies and materials .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	41	55	55

Employment Summary

Identification code 012-4050-0-3-352	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment .....	236	223	223

PERISHABLE AGRICULTURAL COMMODITIES ACT FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 012-5070-0-2-352	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....	1	1	1
Receipts:			
Current law:			
1110 License Fees and Defaults, Perishable Agricultural Commodities Act Fund .....	11	12	12
2000 Total: Balances and receipts .....	12	13	13
Appropriations:			
Current law:			
2101 Perishable Agricultural Commodities Act Fund .....	-11	-12	-12
2103 Perishable Agricultural Commodities Act Fund .....	-1	-1	-1
2132 Perishable Agricultural Commodities Act Fund .....	1	1	1
2199 Total current law appropriations .....	-11	-12	-12
2999 Total appropriations .....	-11	-12	-12

5099 Balance, end of year .....	1	1	1
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Program and Financing (in millions of dollars)

Identification code 012-5070-0-2-352	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Perishable Agricultural Commodities Act .....	12	13	13
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	18	17	16
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	11	12	12
1203 Appropriation (previously unavailable)(special or trust) ....	1	1	1
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-1	-1	-1
1260 Appropriations, mandatory (total) .....	11	12	12
1930 Total budgetary resources available .....	29	29	28
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	17	16	15
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	2	1
3010 New obligations, unexpired accounts .....	12	13	13
3020 Outlays (gross) .....	-12	-14	-14
3050 Unpaid obligations, end of year .....	2	1	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2	2	1
3200 Obligated balance, end of year .....	2	1	
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	11	12	12
Outlays, gross:			
4100 Outlays from new mandatory authority .....	3	9	9
4101 Outlays from mandatory balances .....	9	5	5
4110 Outlays, gross (total) .....	12	14	14
4180 Budget authority, net (total) .....	11	12	12
4190 Outlays, net (total) .....	12	14	14

License fees are deposited in this special fund and are used to meet the costs of administering the Perishable Agricultural Commodities and the Produce Agency Acts (7 U.S.C. 491-497, 499a-499s).

The Perishable Agricultural Commodities Act (PACA) establishes a code of fair trading practices covering the marketing of fresh and frozen fruits and vegetables in interstate and foreign commerce. The PACA protects growers, shippers, distributors, retailers, and others who deal in those commodities by prohibiting unfair and fraudulent practices. In general, individuals and companies operating in the produce industry who meet certain requirements must be licensed under the PACA. PACA investigates complaints of violations of the Act through: a) informal agreements between the two publication of the facts; b) formal decisions involving payment of reparation awards; c) suspension or revocation of license and/or publication of the facts; or d) monetary penalty in lieu of license suspension or revocation.

PACA requires that purchasers maintain trust assets on hand to meet their obligations to fruit and vegetable suppliers. The trust automatically goes into effect when the buyer receives the goods but produce sellers must notify their customers in writing of their intent to preserve their trust rights. The Act provides permanent authority to the Secretary of Agriculture to set license and reparation complaint filing fees.

PERISHABLE AGRICULTURAL COMMODITIES ACT ACTIVITIES

	2025 actual	2026 est.	2027 est.
Percentage of informal reparation complaints completed within time frame goal .....	90%	90%	90%

Object Classification (in millions of dollars)

Identification code 012-5070-0-2-352	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	8	8	8

12.1	Civilian personnel benefits .....	2	2	2
25.3	Other goods and services from Federal sources .....	2	3	3
99.9	Total new obligations, unexpired accounts .....	12	13	13

0811	Funds for Strengthening Markets, Income, and Supply (section 32) (Reimbursable) .....	9	7	7
0900	Total new obligations, unexpired accounts .....	1,426	1,512	1,600

**Employment Summary**

Identification code 012-5070-0-2-352	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	55	43	43

**Budgetary resources:**

Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	302	334	333
1020	Adjustment of unobligated bal brought forward, Oct 1 .....	48		
1021	Recoveries of prior year unpaid obligations .....	34		
1070	Unobligated balance (total) .....	384	334	333
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....	24,447	25,209	81,847
1203	Appropriation (previously unavailable)(special or trust) ....		49	
1220	Transferred to Food and Nutrition Service [012-3539] .....	-22,598	-23,252	-79,846
1220	Transferred to Department of Commerce [013-5139] .....	-345	-414	-414
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-86	-88	-90
1235	Appropriations precluded from obligation (special or trust) .....	-1		
1235	Appropriations precluded from obligation (special or trust) Temp CHIMP .....	-49		
1260	Appropriations, mandatory (total) .....	1,368	1,504	1,497
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	9		
1801	Change in uncollected payments, Federal sources .....	-1	7	7
1850	Spending auth from offsetting collections, mand (total) .....	8	7	7
1900	Budget authority (total) .....	1,376	1,511	1,504
1930	Total budgetary resources available .....	1,760	1,845	1,837
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	334	333	237

**FUNDS FOR STRENGTHENING MARKETS, INCOME, AND SUPPLY (SECTION 32)**

(INCLUDING TRANSFERS OF FUNDS)

Funds available under section 32 of the Act of August 24, 1935 (7 U.S.C. 612c), shall be used only for commodity program expenses as authorized therein, and other related operating expenses, except for: (1) transfers to the Department of Commerce as authorized by the Fish and Wildlife Act of 1956 (16 U.S.C. 742a et seq.); (2) transfers otherwise provided in this Act; and (3) not more than **[\$23,880,000]** \$24,464,000 for formulation and administration of marketing agreements and orders pursuant to the Agricultural Marketing Agreement Act of 1937 and the Agricultural Act of 1961 (Public Law 87-128). (*Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.*)

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

Identification code 012-5209-0-2-605	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....	45,962	81,850	178,499
0198 Reconciliation adjustment .....			
0199 Balance, start of year .....	45,962	81,850	178,499
Receipts:			
Current law:			
1110 30 Percent of Customs Duties, Funds for Strengthening Markets, Income and Supply (section 32) .....	60,201	121,818	139,212
1140 General Fund Payment, Funds for Strengthening Markets, Income, and Supply (section 32) .....		1	1
1199 Total current law receipts .....	60,201	121,819	139,213
1999 Total receipts .....	60,201	121,819	139,213
2000 Total: Balances and receipts .....	106,163	203,669	317,712
Appropriations:			
Current law:			
2101 Funds for Strengthening Markets, Income, and Supply (section 32) .....	-24,447	-25,209	-81,847
2103 Funds for Strengthening Markets, Income, and Supply (section 32) .....		-49	
2132 Funds for Strengthening Markets, Income, and Supply (section 32) .....	86	88	90
2135 Funds for Strengthening Markets, Income, and Supply (section 32) .....	1		
2135 Funds for Strengthening Markets, Income, and Supply (section 32) .....	49		
2199 Total current law appropriations .....	-24,311	-25,170	-81,757
2999 Total appropriations .....	-24,311	-25,170	-81,757
5098 Rounding adjustment .....	-2		
5099 Balance, end of year .....	81,850	178,499	235,955

**Change in obligated balance:**

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	443	543	471
3010	New obligations, unexpired accounts .....	1,426	1,512	1,600
3020	Outlays (gross) .....	-1,292	-1,584	-1,558
3040	Recoveries of prior year unpaid obligations, unexpired .....	-34		
3050	Unpaid obligations, end of year .....	543	471	513
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-3	-2	-9
3070	Change in uncollected pymts, Fed sources, unexpired .....	1	-7	-7
3090	Uncollected pymts, Fed sources, end of year .....	-2	-9	-16
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	440	541	462
3200	Obligated balance, end of year .....	541	462	497

**Budget authority and outlays, net:**

Mandatory:				
4090	Budget authority, gross .....	1,376	1,511	1,504
Outlays, gross:				
4100	Outlays from new mandatory authority .....	726	1,053	1,048
4101	Outlays from mandatory balances .....	566	531	510
4110	Outlays, gross (total) .....	1,292	1,584	1,558
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal sources: .....	-9		
4140	Additional offsets against gross budget authority only: Change in uncollected pymts, Fed sources, unexpired .....	1	-7	-7
4160	Budget authority, net (mandatory) .....	1,368	1,504	1,497
4170	Outlays, net (mandatory) .....	1,283	1,584	1,558
4180	Budget authority, net (total) .....	1,368	1,504	1,497
4190	Outlays, net (total) .....	1,283	1,584	1,558

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

Identification code 012-5209-0-2-605	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	Child nutrition program purchases .....	485	485	485
0002	Emergency surplus removal .....	665	736	823
0004	State option contract .....		5	5
0005	Removal of defective commodities .....		3	3
0006	Disaster Relief .....	6	5	5
0007	2008 Farm Bill Specialty Crop Purchases .....	206	206	206
0091	Subtotal, Commodity program payments .....	1,362	1,440	1,527
0101	Administrative expenses .....	55	65	66
0192	Total direct program .....	1,417	1,505	1,593
0799	Total direct obligations .....	1,417	1,505	1,593

*Funds for Strengthening Markets, Income, and Supply (Section 32) Program.*—The Agriculture Appropriations Act of 1935 (7 U.S.C. 612c) established the Section 32 program. The purpose of the program is three-fold: to encourage the exportation of agricultural commodities and products, to encourage domestic consumption of agricultural products by diverting them, and to reestablish farmers' purchasing power by making payments in connection with the normal production of any agricultural commodity for domestic consumption. There is also a requirement that the funds available under Section 32 shall be principally devoted to perishable agricultural commodities (e.g., fruits and vegetables). Program funds are used in support of the three primary purposes specified in the program's authorizing legislation. Funds may be used to stabilize market conditions through

FUNDS FOR STRENGTHENING MARKETS, INCOME, AND SUPPLY (SECTION 32)—Continued purchasing surplus commodities which are in turn, distributed to nutrition assistance programs. A General Provision in this Budget proposes that carryover funds, with certain limitations, may be used to make direct payments under clause 3 of the authorizing legislation. Program funds are also used to purchase commodities that are distributed to schools as part of Child Nutrition Programs entitlements. Furthermore, the majority of these funds are transferred to the Food and Nutrition Service for commodity purchases under section 6 of the National School Lunch Act and other authorities specified in the Child Nutrition Programs statutes.

*Marketing Agreements & Orders Program (MA&O).*—MA&O programs are authorized by the Agricultural Marketing Agreement Act of 1937 ("AMAA"), as amended, 7 U.S.C. 60127; 67174. MA&O are binding on industry segments and regulate the marketing and handling of dairy products, fruits, vegetables, and specialty crops. The Orders are administered locally by marketing order committees and market administrators whose costs are funded through assessments on regulated handlers. Funds from Section 32 pay for the Federal costs of overseeing the MA&O program. Some costs are funded through assessments on regulated handlers.

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

Identification code 012-5209-0-2-605	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	19	13	13
12.1 Civilian personnel benefits .....	7	6	6
22.0 Transportation of things .....	2	2	2
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1
25.2 Other services from non-Federal sources .....	2	2	2
25.3 Other goods and services from Federal sources .....	25	32	32
26.0 Supplies and materials: Grants of commodities to States .....	1,361	1,449	1,537
99.0 Direct obligations .....	1,417	1,505	1,593
99.0 Reimbursable obligations .....	9	7	7
99.9 Total new obligations, unexpired accounts .....	1,426	1,512	1,600

**Employment Summary**

Identification code 012-5209-0-2-605	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	119	70	70
2001 Reimbursable civilian full-time equivalent employment .....	40	40	40

**Trust Funds**

EXPENSES AND REFUNDS, INSPECTION AND GRADING OF FARM PRODUCTS

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

Identification code 012-8015-0-7-352	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....		1	1
0198 Reconciliation adjustment .....	1		
0199 Balance, start of year .....	1	1	1
<b>Receipts:</b>			
<b>Current law:</b>			
1130 Deposits of Fees, Inspection and Grading of Farm Products, AMS .....	227	233	233
1140 Interest on Investments in Public Debt Securities, AMS .....	3	3	3
1140 Payments from General Fund, Wool Research, Development, and Promotion Trust Fund .....	2	2	2
1198 Rounding adjustment .....	1		
1199 Total current law receipts .....	233	238	238
1999 Total receipts .....	233	238	238
2000 Total: Balances and receipts .....	234	239	239
<b>Appropriations:</b>			
<b>Current law:</b>			
2101 Expenses and Refunds, Inspection and Grading of Farm Products .....	-233	-238	-238
5099 Balance, end of year .....	1	1	1

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

Identification code 012-8015-0-7-352	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Dairy products .....	10	13	13
0002 Specialty Crops .....	74	86	86
0003 Meat grading .....	30	32	32
0004 Poultry products .....	81	84	84
0005 Miscellaneous agricultural commodities .....	18	21	21
0006 Ware Houses .....	4	4	4
0900 Total new obligations, unexpired accounts .....	217	240	240
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	100	122	126
1021 Recoveries of prior year unpaid obligations .....	4	4	4
1070 Unobligated balance (total) .....	104	126	130
<b>Budget authority:</b>			
<b>Appropriations, mandatory:</b>			
1201 Appropriation (special or trust fund) .....	233	238	238
1222 Exercised borrowing authority transferred from other accounts [012-4336] .....	2	2	2
1260 Appropriations, mandatory (total) .....	235	240	240
1930 Total budgetary resources available .....	339	366	370
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	122	126	130
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	31	34	20
3010 New obligations, unexpired accounts .....	217	240	240
3020 Outlays (gross) .....	-210	-250	-241
3040 Recoveries of prior year unpaid obligations, unexpired .....	-4	-4	-4
3050 Unpaid obligations, end of year .....	34	20	15
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	31	34	20
3200 Obligated balance, end of year .....	34	20	15
<b>Budget authority and outlays, net:</b>			
<b>Mandatory:</b>			
4090 Budget authority, gross .....	235	240	240
<b>Outlays, gross:</b>			
4100 Outlays from new mandatory authority .....	124	120	120
4101 Outlays from mandatory balances .....	86	130	121
4110 Outlays, gross (total) .....	210	250	241
4180 Budget authority, net (total) .....	235	240	240
4190 Outlays, net (total) .....	210	250	241

*Expenses and refunds, inspection and grading of farm products.*—AMS' commodity grading programs provide grading, examination, and certification services for a wide variety of fresh and processed food commodities using Federally-approved grade standards and purchase specifications. Commodities graded include poultry, livestock, meat, dairy products, and fresh and processed fruits and vegetables. These programs use official grade standards which reflect the relative quality of a particular food commodity based on laboratory testing and characteristics such as taste, color, weight, and physical condition. Producers voluntarily request grading and certification services which are provided on a fee-for-service basis.

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

Identification code 012-8015-0-7-352	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	94	94	94
11.3 Other than full-time permanent .....	4	4	4
11.5 Other personnel compensation .....	16	16	16
11.9 Total personnel compensation .....	114	114	114
12.1 Civilian personnel benefits .....	46	42	42
21.0 Travel and transportation of persons .....	11	11	11
23.1 Rental payments to GSA .....	5	5	5
25.2 Other services from non-Federal sources .....	35	59	59
26.0 Supplies and materials .....	1	2	2
31.0 Equipment .....	1	2	2
41.0 Grants, subsidies, and contributions .....	4	5	5

99.9	Total new obligations, unexpired accounts .....	217	240	240
<b>Employment Summary</b>				
Identification code 012-8015-0-7-352		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment .....	1,276	1,171	1,171

MILK MARKET ORDERS ASSESSMENT FUND

Program and Financing (in millions of dollars)

Identification code 012-8412-0-8-351		2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>				
0801	Administration .....	65	62	63
0802	Marketing service .....	6	6	6
0900	Total new obligations, unexpired accounts .....	71	68	69
<b>Budgetary resources:</b>				
Budget authority:				
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	71	68	69
1802	Offsetting collections (previously unavailable) .....	4	4	4
1823	New and/or unobligated balance of spending authority from offsetting collections temporarily reduced .....	-4	-4	-4
1850	Spending auth from offsetting collections, mand (total) .....	71	68	69
1930	Total budgetary resources available .....	71	68	69
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....			4
3010	New obligations, unexpired accounts .....	71	68	69
3020	Outlays (gross) .....	-71	-64	-65
3050	Unpaid obligations, end of year .....		4	8
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....			4
3200	Obligated balance, end of year .....		4	8
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	71	68	69
Outlays, gross:				
4100	Outlays from new mandatory authority .....	71	64	65
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources .....	-71	-68	-69
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....		-4	-4

The Milk Market Orders Assessment Fund displays the non-Federal costs of administering Federal milk marketing orders, and includes salaries and expenses, travel, and rent for office space.

The Secretary of Agriculture is authorized by the Agricultural Marketing Agreement Act of 1937, to issue Federal Milk Marketing Orders (FMMO) establishing minimum prices which handlers are required to pay for milk purchased from producers. Section 1403 of the 2018 Farm Bill requires AMS to implement changes to these milk price formulas through the FM-MOs. Public Law 119-37, Sec. 5002 (a)(1) extended the 2018 Farm Bill to September 30, 2026. There are currently 11 Federally-sanctioned milk market orders in operation. Market administrators are appointed by the Secretary and are responsible for carrying out the terms of specific marketing orders. Their operating expenses are financed by assessments on regulated handlers and partly by deductions from producers, which are reported to the AMS.

Object Classification (in millions of dollars)

Identification code 012-8412-0-8-351		2025 actual	2026 est.	2027 est.
11.1	Reimbursable obligations: Personnel compensation: Full-time permanent .....	40	37	38
11.9	Total personnel compensation .....	40	37	38
12.1	Civilian personnel benefits .....	15	14	14

21.0	Travel and transportation of persons .....	3	3	3
23.2	Rental payments to others .....	5	5	5
23.3	Communications, utilities, and miscellaneous charges .....	2	2	2
25.2	Other services from non-Federal sources .....	4	5	5
26.0	Supplies and materials .....	1	1	1
31.0	Equipment .....	1	1	1
99.9	Total new obligations, unexpired accounts .....	71	68	69

Employment Summary

Identification code 012-8412-0-8-351		2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment .....	344	315	315

FARM PRODUCTION AND CONSERVATION

Federal Funds

FARM PRODUCTION AND CONSERVATION BUSINESS CENTER

SALARIES AND EXPENSES

(INCLUDING TRANSFERS OF FUNDS)

For necessary expenses of the Farm Production and Conservation Business Center, **[\$167,633,000, of which \$1,000,000 shall be for the implementation of section 773 of Public Law 117-328] \$161,543,000: Provided,** That \$70,740,000 of amounts appropriated for the current fiscal year pursuant to section 1241(a) of the Farm Security and Rural Investment Act of 1985 (16 U.S.C. 3841(a)) shall be transferred to and merged with this account: *Provided further, That this amount may be increased based on demonstrable need of the agency, and such additional transfers shall be made only with the approval of the Office of Management and Budget. (Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012-0180-0-1-351		2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>				
0001	Direct program activity .....	302	239	232
0801	Reimbursable program activity .....	15		
0900	Total new obligations, unexpired accounts .....	317	239	232
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....		2	2
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	244	168	162
1121	Appropriations transferred from other acct [012-1004] .....			71
1160	Appropriation, discretionary (total) .....	244	168	233
Appropriations, mandatory:				
1221	Appropriations transferred from other acct [012-1004] .....	60	71	
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	12		
1701	Change in uncollected payments, Federal sources .....	3		
1750	Spending auth from offsetting collections, disc (total) .....	15		
1900	Budget authority (total) .....	319	239	233
1930	Total budgetary resources available .....	319	241	235
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	2	2	3
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	105	89	51
3010	New obligations, unexpired accounts .....	317	239	232
3011	Obligations ("upward adjustments"), expired accounts .....	13		
3020	Outlays (gross) .....	-327	-277	-225
3041	Recoveries of prior year unpaid obligations, expired .....	-19		
3050	Unpaid obligations, end of year .....	89	51	58
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-80	-62	-62
3070	Change in uncollected pymts, Fed sources, unexpired .....	-3		
3071	Change in uncollected pymts, Fed sources, expired .....	21		
3090	Uncollected pymts, Fed sources, end of year .....	-62	-62	-62
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	25	27	-11

FARM PRODUCTION AND CONSERVATION BUSINESS CENTER—Continued  
Program and Financing—Continued

Identification code 012-0180-0-1-351	2025 actual	2026 est.	2027 est.
3200 Obligated balance, end of year .....	27	-11	-4
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	259	168	233
Outlays, gross:			
4010 Outlays from new discretionary authority .....	228	134	187
4011 Outlays from discretionary balances .....	39	84	25
4020 Outlays, gross (total) .....	267	218	212
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-30	-2	-2
4040 Offsets against gross budget authority and outlays (total) ....	-30	-2	-2
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-3		
4052 Offsetting collections credited to expired accounts .....	18	2	2
4060 Additional offsets against budget authority only (total) .....	15	2	2
4070 Budget authority, net (discretionary) .....	244	168	233
4080 Outlays, net (discretionary) .....	237	216	210
Mandatory:			
4090 Budget authority, gross .....	60	71	
Outlays, gross:			
4100 Outlays from new mandatory authority .....	60	57	
4101 Outlays from mandatory balances .....		2	13
4110 Outlays, gross (total) .....	60	59	13
4180 Budget authority, net (total) .....	304	239	233
4190 Outlays, net (total) .....	297	275	223

The Farm Production and Conservation (FPAC) Business Center (FBC) is a centralized shared service operational and administrative support agency within the FPAC Mission Area and headed by a Chief Operating Officer (COO). The FBC is responsible for financial management, budgeting, human resources, information technology, acquisitions/procurement, customer experience, internal controls, risk management, security and emergency management, strategic and annual planning, and other similar activities for the FPAC Mission area and component agencies, including the Farm Service Agency (FSA), the Natural Resources Conservation Service (NRCS), and Risk Management Agency (RMA). The FBC ensures that systems, policies, procedures, and practices are developed and implemented to provide a consistent enterprise-wide view that encompasses FSA, NRCS, and RMA and the services they require from those functions to effectively and efficiently deliver programs to American agricultural producers. The COO is responsible for ensuring that FPAC operational and administrative services are provided efficiently, effectively, and professionally and with a commitment to excellent customer service for FPAC, its customers, including farmers, ranchers, and forest landowners. The 2027 Budget requests \$161.5 million in discretionary appropriations and \$70.7 million in a transfer from the mandatory funding within NRCS, for a total funding amount of \$232.3 million. The transfer amount from NRCS may be increased based on demonstrable need of the agency, and such additional transfers shall be made only with the approval of the Office of Management and Budget.

Object Classification (in millions of dollars)

Identification code 012-0180-0-1-351	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	195	150	150
11.9 Total personnel compensation .....	195	150	150
12.1 Civilian personnel benefits .....	71	56	56
23.1 Rental payments to GSA .....	3	3	3
25.1 Advisory and assistance services .....	32	29	22
31.0 Equipment .....	1	1	1
99.0 Direct obligations .....	302	239	232
99.0 Reimbursable obligations .....	15		
99.9 Total new obligations, unexpired accounts .....	317	239	232

Employment Summary

Identification code 012-0180-0-1-351	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	1,546	1,083	1,083

RISK MANAGEMENT AGENCY

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the Risk Management Agency, **[\$60,000,000] \$60,345,000: Provided,** That \$1,000,000 of the amount appropriated under this heading in this Act shall be available for compliance and integrity activities required under section 516(b)(2)(C) of the Federal Crop Insurance Act of 1938 (7 U.S.C. 1516(b)(2)(C)), and shall be in addition to amounts otherwise provided for such purpose: *Provided further,* That not to exceed \$1,000 shall be available for official reception and representation expenses, as authorized by 7 U.S.C. 1506(i). (*Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.*)

Program and Financing (in millions of dollars)

Identification code 012-2707-0-1-351	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Salaries and Expenses .....	73	67	70
0799 Total direct obligations .....	73	67	70
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	66	60	60
1121 Appropriations transferred from other acct [012-4085] ....	7		
1160 Appropriation, discretionary (total) .....	73	60	60
Appropriations, mandatory:			
1221 Appropriations transferred from other acct [012-4085] ....		7	10
1900 Budget authority (total) .....	73	67	70
1930 Total budgetary resources available .....	73	67	70
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	4	5	13
3010 New obligations, unexpired accounts .....	73	67	70
3020 Outlays (gross) .....	-72	-59	-69
3050 Unpaid obligations, end of year .....	5	13	14
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	4	5	13
3200 Obligated balance, end of year .....	5	13	14
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	73	60	60
Outlays, gross:			
4010 Outlays from new discretionary authority .....	68	48	48
4011 Outlays from discretionary balances .....	4		12
4020 Outlays, gross (total) .....	72	48	60
Mandatory:			
4090 Budget authority, gross .....		7	10
Outlays, gross:			
4100 Outlays from new mandatory authority .....		6	8
4101 Outlays from mandatory balances .....		5	1
4110 Outlays, gross (total) .....		11	9
4180 Budget authority, net (total) .....	73	67	70
4190 Outlays, net (total) .....	72	59	69

The Risk Management Agency (RMA) was established under provisions of the Federal Agriculture Improvement and Reform Act of 1996 (1996 Act), P.L. 104-127, approved April 4, 1996. RMA is responsible for administration and oversight of the crop insurance program as authorized under the Federal Crop Insurance Act (7 U.S.C. 1501 et seq.). This account includes resources to maintain ongoing operations of the Federal crop insurance program and other functions assigned to RMA. The 2027 Budget requests \$60 million in discretionary funds. RMA also plans to transfer

\$10 million from mandatory FCIC funding for reviews, compliance and integrity under section 516(b)(2)(C) to the S&E account in 2027. By transferring these additional mandatory funds into the S&E account, RMA will be able to use these funds more efficiently and flexibly to maintain operations.

The Federal crop insurance program is delivered through private insurance companies. Certain administrative expenses incurred by the companies are reimbursed through mandatory funding that is reflected in the FCIC Fund account. RMA is provided approximately \$17 million in additional mandatory funding that is authorized in the Farm Bill for specific administrative and IT related costs in the FCIC fund. The funding is further enhanced by the availability of \$48 million in mandatory funding from the fees collected from the sale of insurance policies, which can be for administrative and IT related costs, and spent directly out of the FCIC fund.

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

Identification code 012-2707-0-1-351	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	50	39	42
11.3 Other than full-time permanent .....	2	2	2
11.9 Total personnel compensation .....	52	41	44
12.1 Civilian personnel benefits .....	20	25	25
25.4 Operation and maintenance of facilities .....	1	1	1
99.0 Direct obligations .....	73	67	70
99.9 Total new obligations, unexpired accounts .....	73	67	70

**Employment Summary**

Identification code 012-2707-0-1-351	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	409	394	403

**CORPORATIONS**

The following corporations and agencies are hereby authorized to make expenditures, within the limits of funds and borrowing authority available to each such corporation or agency and in accord with law, and to make contracts and commitments without regard to fiscal year limitations as provided by section 104 of the Government Corporation Control Act as may be necessary in carrying out the programs set forth in the budget for the current fiscal year for such corporation or agency, except as hereinafter provided. (*Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.*)

**FEDERAL CROP INSURANCE CORPORATION FUND**

For payments as authorized by section 516 of the Federal Crop Insurance Act (7 U.S.C. 1516), such sums as may be necessary, to remain available until expended. (*Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.*)

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

Identification code 012-4085-0-3-351	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Indemnities .....	8,529	12,665	12,820
0002 Delivery Expenses .....	2,840	2,520	2,905
0003 Underwriting Gains .....	2,470	2,273	2,266
0004 All Others .....	12	26	23
0005 AMA .....		4	4
0799 Total direct obligations .....	13,851	17,488	18,018
0801 Reimbursable program - indemnities .....	7,233	6,920	6,917
0802 Reimbursable program - programs and activities .....	36	45	45
0899 Total reimbursable obligations .....	7,269	6,965	6,962
0900 Total new obligations, unexpired accounts .....	21,120	24,453	24,980

**Budgetary resources:**

<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	598	604	604
1021 Recoveries of prior year unpaid obligations .....	3	3	3
1070 Unobligated balance (total) .....	601	607	607
<b>Budget authority:</b>			
<b>Appropriations, mandatory:</b>			
1200 Appropriation .....	13,869	17,503	18,036
1220 Appropriations transferred to other acct [012-0502] .....	-10	-10	
1220 Appropriations transferred to other acct [012-2707] .....	-7	-7	-10
1220 Appropriations transferred to other acct [012-0520] .....			-10
1222 Appropriations transferred from other acct [012-4336] .....	4	4	4
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-2	-2	-2
1260 Appropriations, mandatory (total) .....	13,854	17,488	18,018
<b>Spending authority from offsetting collections, mandatory:</b>			
1800 Collected .....	7,273	6,965	6,962
1801 Change in uncollected payments, Federal sources .....	-1		
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced .....	-3	-3	-3
1850 Spending auth from offsetting collections, mand (total) .....	7,269	6,962	6,959
1900 Budget authority (total) .....	21,123	24,450	24,977
1930 Total budgetary resources available .....	21,724	25,057	25,584
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	604	604	604

**Change in obligated balance:**

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	4,505	4,525	4,449
3010 New obligations, unexpired accounts .....	21,120	24,453	24,980
3020 Outlays (gross) .....	-21,097	-24,526	-24,599
3040 Recoveries of prior year unpaid obligations, unexpired .....	-3	-3	-3
3050 Unpaid obligations, end of year .....	4,525	4,449	4,827
<b>Uncollected payments:</b>			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1		
3070 Change in uncollected pymts, Fed sources, unexpired .....	1		
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	4,504	4,525	4,449
3200 Obligated balance, end of year .....	4,525	4,449	4,827

**Budget authority and outlays, net:**

<b>Mandatory:</b>			
4090 Budget authority, gross .....	21,123	24,450	24,977
<b>Outlays, gross:</b>			
4100 Outlays from new mandatory authority .....	16,790	19,398	19,550
4101 Outlays from mandatory balances .....	4,307	5,128	5,049
4110 Outlays, gross (total) .....	21,097	24,526	24,599
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4120 Federal sources .....	-1		
4123 Non-Federal sources .....	-7,272	-6,965	-6,962
4130 Offsets against gross budget authority and outlays (total) .....	-7,273	-6,965	-6,962
<b>Additional offsets against gross budget authority only:</b>			
4140 Change in uncollected pymts, Fed sources, unexpired .....	1		
4160 Budget authority, net (mandatory) .....	13,851	17,485	18,015
4170 Outlays, net (mandatory) .....	13,824	17,561	17,637
4180 Budget authority, net (total) .....	13,851	17,485	18,015
4190 Outlays, net (total) .....	13,824	17,561	17,637

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

5090 Unexpired unavailable balance, SOY: Offsetting collections .....	21	24	27
5092 Unexpired unavailable balance, EOY: Offsetting collections .....	24	27	30
5096 Unexpired unavailable balance, SOY: Appropriations .....	33	35	37
5098 Unexpired unavailable balance, EOY: Appropriations .....	35	37	39

The Federal Crop Insurance Corporation (FCIC) is administered by the Risk Management Agency (RMA), and provides economic stability to agriculture through crop insurance. The Federal crop insurance program includes products providing crop yield and revenue insurance, pasture, rangeland forage, and livestock insurance, as well as other educational and risk mitigation initiatives/tools. The Federal crop insurance program provides farmers with a risk management program that protects against agricultural production losses due to natural disasters such as drought, excessive moisture, hail, wind, lightning, and insects. In addition to these causes, revenue insurance programs are available to protect against loss of revenue. Federal crop insurance is available for more than 350 different commodities in over 3,150 counties covering all 50 states, and Puerto Rico.

FEDERAL CROP INSURANCE CORPORATION FUND—Continued

For the 2025 Reinsurance Year, there were 1.35 million policies written with \$18.576 billion in premiums.

Federal crop insurance policies are sold and serviced by 12 private crop insurance companies that share in the risk on the policies they sell under terms set out by USDA's Standard Reinsurance Agreement. The government is projected to provide the companies \$2.3 billion a year in underwriting gains on average. In addition, the government pays the companies an Administrative and Operating (A&O) subsidy to offset the costs incurred to carry out the program. They reimburse approximately 14.7 percent of the premiums sold and pay \$2.9 billion a year in A&O on average. For the 2027 Budget, the combined payments to the companies are projected to be \$5.2 billion in combined subsidies.

The 2027 Budget requests funding to support \$18.018 in obligations. Funding estimates for 2026 and 2027 as well as the outyears are based on a 1.0 loss ratio, which is the statutory target loss ratio used for estimating future crop insurance costs.

The minimum level of coverage is Catastrophic (CAT) crop insurance, which compensates the farmer for losses exceeding 50 percent of the individual's average yield at 55 percent of the expected market price; the premium is entirely subsidized. The cost to the producer for CAT coverage is an annual administrative fee of \$655 per crop per county

Additional coverage is available to producers and is commonly referred to as "buy-up" coverage. Policyholders can elect to be paid up to 100 percent of the market price established by FCIC for each unit of production their actual yield is less than the individual yield guarantee. Premium rates for additional coverage depend on the level of protection selected and vary from crop to crop and county to county. They also depend on the producer's average production history (APH). Producers are assessed a fee of \$30 per crop, per county, in addition to a share of the premium. The additional levels of insurance coverage are more attractive to farmers due to availability of optional units, other policy provisions not available with CAT coverage, and the ability to obtain a level of protection that permits them to use crop insurance as loan collateral and to achieve greater financial security.

Revenue protection for specified products is provided by extending traditional crop insurance protection, based on actual production history, to include price variability based on futures market prices. Producers have a choice of revenue protection (protection against loss of revenue caused by low prices, low yields, or a combination of both) or yield protection (protection for production losses only) within one Basic Provision and the applicable Crop Provision.

Currently for revenue protection, the farmer can opt to cover the projected or the harvest price. Traditional revenue insurance only protects against a projected price, where the farmer is guaranteed a price at the time of planting. Revenue coverage that protects the price at the time of harvest guarantees the price to the farmer for the higher of the projected price or the harvest price. This additional revenue protection allows farmers to hedge against low prices at harvest. The harvest price protection policies are more costly than traditional revenue coverage and therefore more heavily subsidized by the government. Almost all farmers choose the harvest price option because taxpayers pay such a large portion of the extra premium.

A crop insurance policy also contains coverage for when a producer is prevented from planting their crop due to weather and other perils. When an insured producer is unable to plant their crop within the planting time period because of excessive drought or moisture, they may file a prevented planting claim, which pays a portion of their full coverage level. It is optional for the producer to plant a second crop on the acres. If the producer does, the prevented planting claim on the first crop is reduced and the producer's APH is updated to incorporate that year. If the producer does not plant a second crop, they get their full prevented planting claim, and their APH is not affected in subsequent years for premium calculation purposes.

The following table illustrates Reinsurance Year statistics used to prepare the 2027 Budget. Reinsurance Year is generally all activity for crops from July 1-June 30 of a given year.

Reinsurance Year- July 1 thru June 30	2024 est.	2025 est.	2026 est.
Number of States	50	50	50
Number of counties	3,191	3,192	3,194
Insurance acreage (millions)	544	564	572
Producer premium (millions)	6,885	7,324	6,965
	7,457	6,885	6,752
Premium subsidy (millions)	10,439		
	11,768	11,252	18,576.91
Indemnities (millions)	15,922	13,616	19,631
Loss ratio	0.92	0.73	1.00

**Financing.**—The Corporation is authorized under the Federal Crop Insurance Act, as amended, to use funds from the issuance of capital stock which provides working capital for the Corporation.

Receipts, which are for deposit to this fund, mainly come from premiums paid by farmers. The principal payments from this fund are for indemnities to insured farmers, and administrative expenses for approved insurance providers.

Premium subsidies are authorized by section 508(b) of the Federal Crop Insurance Act, as amended, and are received through appropriations.

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

Identification code 012-4085-0-3-351	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
25.2 Other services-Agriculture Risk Protection Act of 2000			
Initiative	12	26	23
25.2 Other services from non-Federal sources	5,310	4,793	5,171
42.0 Insurance claims and indemnities	8,529	12,665	12,820
99.0 Direct obligations	13,851	17,484	18,014
<b>Reimbursable obligations:</b>			
42.0 Insurance claims and indemnities	7,233	6,920	6,917
42.0 Programs and Activities	36	49	49
99.0 Reimbursable obligations	7,269	6,969	6,966
99.9 Total new obligations, unexpired accounts	21,120	24,453	24,980

**FARM SERVICE AGENCY**

*Federal Funds*

ASSISTANCE FOR FARMERS AND RANCHERS ACCOUNT

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

Identification code 012-1124-0-1-351	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Land Loss Assistance	47	3	
0003 Marketing Assistance for Specialty Crops	2,223	276	
0900 Total new obligations, unexpired accounts (object class 41.0)	2,270	279	
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1	8	279	
1021 Recoveries of prior year unpaid obligations	42		
1070 Unobligated balance (total)	50	279	
<b>Budget authority:</b>			
<b>Appropriations, mandatory:</b>			
1222 Exercised borrowing authority transferred from other accounts [012-4336]	2,650		
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-151		
1260 Appropriations, mandatory (total)	2,499		
1930 Total budgetary resources available	2,549	279	
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year	279		
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1	240	601	410
3010 New obligations, unexpired accounts	2,270	279	
3011 Obligations ("upward adjustments"), expired accounts	1		

3020	Outlays (gross) .....	-1,868	-470	-238
3040	Recoveries of prior year unpaid obligations, unexpired .....	-42		
3050	Unpaid obligations, end of year .....	601	410	172
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	240	601	410
3200	Obligated balance, end of year .....	601	410	172
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	2,499		
Outlays, gross:				
4100	Outlays from new mandatory authority .....	1,856		
4101	Outlays from mandatory balances .....	12	470	238
4110	Outlays, gross (total) .....	1,868	470	238
4180	Budget authority, net (total) .....	2,499		
4190	Outlays, net (total) .....	1,868	470	238

SALARIES AND EXPENSES

(INCLUDING TRANSFERS OF FUNDS)

For necessary expenses of the Farm Service Agency, **[\$1,125,000,000]**, of which not less than \$15,000,000 shall be for the hiring of new employees to fill vacancies and anticipated vacancies at Farm Service Agency county offices and farm loan officers and shall be available until September 30, 2027] **\$953,388,000:** *Provided*, That the [agency shall submit a report by the end of the fourth quarter of fiscal year 2026 to the Committees on Appropriations of both Houses of Congress that identifies for each project/investment that is operational (a) current performance against key indicators of customer satisfaction, (b) current performance of service level agreements or other technical metrics, (c) current performance against a pre-established cost baseline, (d) a detailed breakdown of current and planned spending on operational enhancements or upgrades, and (e) an assessment of whether the investment continues to meet business needs as intended as well as alternatives to the investment: *Provided further*, That the [Secretary is authorized to use the services, facilities, and authorities (but not the funds) of the Commodity Credit Corporation to make program payments for all programs administered by the Agency: *Provided further*, That other funds made available to the Agency for authorized activities may be advanced to and merged with this account: *Provided further*, That of the amount appropriated under this heading, **[\$696,594,000]** **\$640,167,000** shall be made available to county offices, to remain available until expended: *Provided further*, That, notwithstanding the preceding proviso, any funds made available to county offices in the current fiscal year that the Administrator of the Farm Service Agency deems to exceed or not meet the amount needed for the county offices may be transferred to or from the Farm Service Agency for necessary expenses: *Provided further*, That none of the funds available for any department or agency in this or any other appropriations Acts, including prior year Acts, shall be used to close Farm Service Agency county offices: *Provided further*, That none of the funds available in this or any other Act, including prior year Acts, shall be used to permanently relocate county based employees that would result in an office with two or fewer employees without prior notification and approval of the Committees on Appropriations of both Houses of Congress]. (*Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.*)

Program and Financing (in millions of dollars)

Identification code 012-0600-0-1-351	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Agricultural Sector Support .....	1,256	1,135	969
0300 Subtotal, direct program .....	1,256	1,135	969
0801 Farm loans .....	296	306	236
0802 Other programs .....	16	10	10
0899 Total reimbursable obligations .....	312	316	246
0900 Total new obligations, unexpired accounts .....	1,568	1,451	1,215
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	106	48	39
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	106		
1012 Unobligated balance transfers between expired and unexpired accounts .....	14	10	10
1021 Recoveries of prior year unpaid obligations .....	1	1	1
1070 Unobligated balance (total) .....	121	59	50

Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	1,209	1,125	953
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	318	306	236
1701	Change in uncollected payments, Federal sources .....	-2		
1750	Spending auth from offsetting collections, disc (total) .....	316	306	236
1900	Budget authority (total) .....	1,525	1,431	1,189
1930	Total budgetary resources available .....	1,646	1,490	1,239
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-30		
1941	Unexpired unobligated balance, end of year .....	48	39	24

Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	244	229	176
3010	New obligations, unexpired accounts .....	1,568	1,451	1,215
3011	Obligations ("upward adjustments"), expired accounts .....	7		
3020	Outlays (gross) .....	-1,572	-1,503	-1,223
3040	Recoveries of prior year unpaid obligations, unexpired .....	-1	-1	-1
3041	Recoveries of prior year unpaid obligations, expired .....	-17		
3050	Unpaid obligations, end of year .....	229	176	167
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-36	-28	-28
3070	Change in uncollected pymts, Fed sources, unexpired .....	2		
3071	Change in uncollected pymts, Fed sources, expired .....	6		
3090	Uncollected pymts, Fed sources, end of year .....	-28	-28	-28
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	208	201	148
3200	Obligated balance, end of year .....	201	148	139

Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross .....	1,525	1,431	1,189
Outlays, gross:				
4010	Outlays from new discretionary authority .....	1,345	1,206	998
4011	Outlays from discretionary balances .....	227	297	225
4020	Outlays, gross (total) .....	1,572	1,503	1,223
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-323	-306	-236
4033	Non-Federal sources .....	-2		
4040	Offsets against gross budget authority and outlays (total) .....	-325	-306	-236
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	2		
4052	Offsetting collections credited to expired accounts .....	7		
4060	Additional offsets against budget authority only (total) .....	9		
4070	Budget authority, net (discretionary) .....	1,209	1,125	953
4080	Outlays, net (discretionary) .....	1,247	1,197	987
4180	Budget authority, net (total) .....	1,209	1,125	953
4190	Outlays, net (total) .....	1,247	1,197	987

The Farm Service Agency (FSA) was established October 13, 1994, pursuant to the Federal Crop Insurance Reform and Department of Agriculture Reorganization Act of 1994, P.L. 103-354. The Department of Agriculture Reorganization Act of 1994 was amended on April 4, 1996, by the Federal Agriculture Improvement and Reform Act of 1996 (1996 Act), Public Law 104-127. FSA administers a variety of activities, such as farm income support programs through various loans and payments; the Conservation Reserve Program (CRP); the Emergency Conservation Program (ECP); the Emergency Forest Restoration Program (EFRP); the Hazardous Waste Management Program; farm ownership, farm operating, emergency disaster, and other loan programs; and the Noninsured Crop Disaster Assistance Program, which provides crop loss protection for growers of many crops for which crop insurance is not available.

This consolidated administrative expense account includes funds to cover expenses of programs administered by, and functions assigned to, FSA. The funds consist of direct appropriation, transfers from program loan accounts under credit reform procedures, user fees, and advances and reimbursements from other sources. This is a consolidated account for administrative expenses of national, regional, State, and county offices. The 2027 Budget requests a total of \$1.189 billion for administrative expenses.

USDA's Service Center Agencies comprise FSA, Natural Resources Conservation Service, and Rural Development offices that act as separate

SALARIES AND EXPENSES—Continued

franchises, with offices often located adjacent to each other. Prior efforts to improve the efficiency of USDA's county-based offices have resulted in significant co-location and the introduction of new information technology to simplify customer transactions.

**Farm programs.**—These programs provide an economic safety net through farm income support to eligible producers, cooperatives, and associations to help improve the economic stability and viability of the agricultural sector and to ensure the production and marketing of an adequate and reasonably priced supply of food and fiber. Activities of the Agency include providing Price Loss Coverage and Agriculture Risk Coverage, providing Marketing Assistance Loans and loan deficiency payments enabling recipients to continue farming operations without marketing their product immediately after harvest, and providing a financial safety net to eligible producers when natural disasters adversely affect their farming operation. These programs range from covering losses of grazing under the Livestock Forage Disaster Program; orchard trees and nursery to help replant or rehabilitate trees under the Tree Assistance Program; production under the Noninsured Crop Disaster Assistance Program; livestock under the Livestock Indemnity Program; and livestock, honeybees and farm raised fish losses not covered under the previously listed programs under the Emergency Assistance for Livestock, Honeybees, and Farm Raised Fish.

Farm program activities include the following functions dealing with the administration of programs carried out through the farmer committee system of the FSA: (1) developing program regulations and procedures; (2) collecting and compiling basic data for individual farms and producers; (3) establishing individual farm base acres for farm planting history; (4) notifying producers of established base acres and farm planting histories; (5) conducting referendums and certifying results; (6) accepting farmer certifications and checking compliance for specific purposes; (7) processing commodity loan documents and issuing checks; (8) processing Price Loss Coverage and Agriculture Risk Coverage payments and issuing checks; (9) certifying payment eligibility and monitoring payment limitations; and (10) processing farm storage facility loans and issuing checks.

**Conservation and environment.**—These programs assist agricultural producers and landowners in implementing practices to conserve soil, water, air, and wildlife resources on America's farmland and ranches to help protect the human and natural environment. Objectives of the Agency include improving environmental quality, protecting natural resources, and enhancing habitat for fish and wildlife, including threatened and endangered species through enrollment in CRP; providing ECP funding for farmers and ranchers to rehabilitate damaged farmland and for carrying out emergency conservation measures during periods of severe drought or flooding; restoring health of non-industrial private forests damaged by natural disaster through the implementation of EFRP; protecting the public health of communities through implementation of the Hazardous Waste Management Program; and implementing contracting, financial reporting, and other administrative operations processes. These activities include: (a) processing producer requests for conservation cost-sharing and issuing conservation reserve rental payments; and (b) transferring funds to the Natural Resources Conservation Service and other agencies for other conservation programs.

**Farm loans (reimbursable).**—Funding for farm loan administrative expenses is transferred to this account from the Agricultural Credit Insurance Fund (ACIF) to administer the direct and guaranteed loan programs. These programs provide an important safety net for producers, ensuring capital is available for essential farm operating and ownership purposes. Objectives of the Agency include improving the economic viability of farmers and ranchers, responding to loan making and servicing requests, and maximizing financial and technical assistance to family farms. Activities include reviewing and making determinations on direct loan and loan guarantee applications, servicing the loan portfolio, and providing technical assistance and guidance to agricultural lenders and new and existing producers.

**Other reimbursable activities.**—FSA collects administrative fees or receives reimbursements for services performed by Federal and county office employees on behalf of other Federal agencies, CCC, industry, and others.

Object Classification (in millions of dollars)

Identification code 012-0600-0-1-351	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	144	118	100
12.1 Civilian personnel benefits .....	56	50	43
21.0 Travel and transportation of persons .....	6	7	6
23.1 Rental payments to GSA .....	12	9	8
23.2 Rental payments to others .....	2	1	1
23.3 Communications, utilities, and miscellaneous charges .....	6	7	6
24.0 Printing and reproduction .....	1	1	1
25.1 Advisory and assistance services .....	72	83	71
25.2 Other services from non-Federal sources .....	3	1	1
25.3 Other goods and services from Federal sources .....	169	25	21
25.7 Operation and maintenance of equipment .....		40	34
26.0 Supplies and materials .....	2	1	1
31.0 Equipment .....	4	97	83
32.0 Land and structures .....		2	2
41.0 Grants, subsidies, and contributions .....	778	693	591
42.0 Insurance claims and indemnities .....	1		
99.0 Direct obligations .....	1,256	1,135	969
99.0 Reimbursable obligations .....	312	316	246
99.9 Total new obligations, unexpired accounts .....	1,568	1,451	1,215

Employment Summary

Identification code 012-0600-0-1-351	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	1,669	1,653	1,653
2001 Reimbursable civilian full-time equivalent employment .....	1,448	1,434	1,434

STATE MEDIATION GRANTS

【For grants pursuant to section 502(b) of the Agricultural Credit Act of 1987, as amended (7 U.S.C. 5101-5106), \$6,500,000: *Provided*, That the Secretary of Agriculture may determine that United States territories and Federally recognized Indian tribes are "States" for the purposes of Subtitle A of such Act.】 (*Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.*)

Program and Financing (in millions of dollars)

Identification code 012-0170-0-1-351	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 State mediation grants .....	6	7	
0900 Total new obligations, unexpired accounts (object class 41.0) .....	6	7	
<b>Budgetary resources:</b>			
Budget authority:			
Appropriation, discretionary:			
1100 Appropriation .....	7	7	
1930 Total budgetary resources available .....	7	7	
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	2	
3010 New obligations, unexpired accounts .....	6	7	
3020 Outlays (gross) .....	-6	-9	
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:			
4000 Budget authority, gross .....	7	7	
Outlays, gross:			
4010 Outlays from new discretionary authority .....	4	7	
4011 Outlays from discretionary balances .....	2	2	

4020	Outlays, gross (total) .....	6	9	.....
4180	Budget authority, net (total) .....	7	7	.....
4190	Outlays, net (total) .....	6	9	.....

This grant program is authorized by Title V of the Agricultural Credit Act of 1987, P.L. 100–233, as amended. Originally designed to address agricultural credit disputes, the program was expanded by the Federal Crop Insurance Reform and Department of Agriculture Reorganization Act of 1994 (P.L. 103–354) to include other agricultural issues such as wetland determinations, conservation compliance, rural water loan programs, grazing on National Forest System lands, and pesticide use. Grants are made to States whose agricultural mediation programs have been certified by the Farm Service Agency. A grant will not exceed 79 percent of the total fiscal year funds that a qualifying State requires to operate and administer its agricultural mediation program. In no case will the total amount of a grant exceed \$500,000 annually. The 2027 Budget does not request funding for this program.

**GEOGRAPHICALLY DISADVANTAGED FARMERS AND RANCHERS**

For necessary expenses to carry out direct reimbursement payments to geographically disadvantaged farmers and ranchers under section 1621 of the Food Conservation, and Energy Act of 2008 (7 U.S.C. 8792), \$3,500,000, to remain available until expended. (Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)

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

Identification code 012–2701–0–1–351	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Geographically disadvantaged farmers and ranchers program .....	3	4	3
0900 Total new obligations, unexpired accounts (object class 41.0) .....	3	4	3
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	8	9	4
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	8	8	.....
1029 Other balances withdrawn to Treasury .....	.....	-5	.....
1070 Unobligated balance (total) .....	8	4	4
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	4	4	.....
1930 Total budgetary resources available .....	12	8	4
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	9	4	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	.....	.....	1
3010 New obligations, unexpired accounts .....	3	4	3
3020 Outlays (gross) .....	-3	-3	-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	.....
Outlays, gross:			
4011 Outlays from discretionary balances .....	3	3	4
4180 Budget authority, net (total) .....	4	4	.....
4190 Outlays, net (total) .....	3	3	4

The Reimbursement Transportation Cost Payment Program for Geographically Disadvantaged Farmers and Ranchers (RTCP) was established in the Food, Conservation, and Energy Act of 2008. The Agricultural Act of 2014 permanently re-authorized RTCP for 2012 and each succeeding fiscal year subject to appropriated funding. The purpose of RTCP is to offset a portion of the higher cost of transporting agricultural inputs and commodities over long distances. This program assists farmers and ranchers residing outside the 48 contiguous states that are at a competitive disadvant-

age when transporting agriculture products to the market. RTCP benefits are calculated based on the costs incurred by the producer for transportation of the agricultural commodity or inputs during a fiscal year, subject to an \$8,000 per producer cap per fiscal year. The Reimbursement Transportation Cost Payment Program for Geographically Disadvantaged Farmers and Ranchers received appropriations in Public Law 119–37 for \$3.5 million. The 2027 Budget does not request funding for this program.

**EMERGENCY CONSERVATION PROGRAM**

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

Identification code 012–3316–0–1–453	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 6011-Stafford .....	113	2	.....
0002 6012-Non-Stafford .....	56	7	.....
0003 6013-Public Law 114–254 .....	27	3	.....
0004 6014-Public Law 115–123 .....	97	6	.....
0005 6015-Public Law 116–20 .....	170	18	.....
0006 6016-Public Law 118–158 .....	.....	298	425
0900 Total new obligations, unexpired accounts (object class 41.0) .....	463	334	425
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	363	759	425
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	363	758	.....
1021 Recoveries of prior year unpaid obligations .....	30	.....	.....
1029 Other balances withdrawn to Treasury .....	-20	.....	.....
1033 Recoveries of prior year paid obligations .....	1	.....	.....
1041 Other balances previously not available .....	20	.....	.....
1070 Unobligated balance (total) .....	394	759	425
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	828	.....	.....
1930 Total budgetary resources available .....	1,222	759	425
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	759	425	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	183	255	217
3010 New obligations, unexpired accounts .....	463	334	425
3020 Outlays (gross) .....	-361	-372	-217
3040 Recoveries of prior year unpaid obligations, unexpired .....	-30	.....	.....
3050 Unpaid obligations, end of year .....	255	217	425
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	183	255	217
3200 Obligated balance, end of year .....	255	217	425
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	828	.....	.....
Outlays, gross:			
4011 Outlays from discretionary balances .....	361	372	217
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	-1	.....	.....
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts .....	1	.....	.....
4070 Budget authority, net (discretionary) .....	828	.....	.....
4080 Outlays, net (discretionary) .....	360	372	217
4180 Budget authority, net (total) .....	828	.....	.....
4190 Outlays, net (total) .....	360	372	217
<b>Memorandum (non-add) entries:</b>			
5103 Unexpired unavailable balance, SOY: Fulfilled purpose .....	20	.....	.....

The Emergency Conservation Program (ECP) was authorized by the Agricultural Credit Act of 1978 (16 U.S.C. 2201–05). It provides funds for sharing the cost of emergency measures to deal with cases of severe damage to farmlands and rangelands resulting from natural disasters. During 2025, 44 States and 1 territory participated in ECP, with new or continued activity from the previous year, involving approximately \$361 million in cost-share and technical assistance fund allocations. The 2027

EMERGENCY CONSERVATION PROGRAM—Continued

Budget does not request funding for ECP. While the Budget does not request additional funding for the ECP, it reflects approximately \$761 million in funds carried forward to aid producers following natural disasters.

EMERGENCY FOREST RESTORATION PROGRAM

Program and Financing (in millions of dollars)

Identification code 012-0171-0-1-453	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 6011-Stafford Designation .....	12	5	.....
0002 6012-Non-Stafford Designation .....	15	8	.....
0003 6013-Public Law 116-20 .....	314	40	.....
0004 6014-Public Law 117-328 .....	.....	25	.....
0005 6015-Public Law 118-158 .....	.....	140	210
0900 Total new obligations, unexpired accounts (object class 41.0) .....	341	218	210
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	387	429	211
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	387	428	.....
1021 Recoveries of prior year unpaid obligations .....	26	.....	.....
1029 Other balances withdrawn to Treasury .....	-19	.....	.....
1041 Other balances previously not available .....	19	.....	.....
1070 Unobligated balance (total) .....	413	429	211
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	357	.....	.....
1930 Total budgetary resources available .....	770	429	211
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	429	211	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	102	273	222
3010 New obligations, unexpired accounts .....	341	218	210
3020 Outlays (gross) .....	-144	-269	-148
3040 Recoveries of prior year unpaid obligations, unexpired .....	-26	.....	.....
3050 Unpaid obligations, end of year .....	273	222	284
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	102	273	222
3200 Obligated balance, end of year .....	273	222	284
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	357	.....	.....
Outlays, gross:			
4011 Outlays from discretionary balances .....	144	269	148
4180 Budget authority, net (total) .....	357	.....	.....
4190 Outlays, net (total) .....	144	269	148
<b>Memorandum (non-add) entries:</b>			
5103 Unexpired unavailable balance, SOY: Fulfilled purpose .....	19	.....	.....

The Emergency Forest Restoration Program (EFRP) provides payments to eligible owners of non-industrial private forest to implement emergency measures to restore land damaged by a natural disaster. During 2025, 34 States participated in EFRP with new or continued activity from the previous year, involving approximately \$144 million in cost-share and technical assistance fund outlays. The 2027 Budget does not include funding for EFRP. While the Budget does not request additional funding for the EFRP, it reflects approximately \$443 million in funds carried forward to aid producers following natural disasters.

GRASSROOTS SOURCE WATER PROTECTION PROGRAM

For necessary expenses to carry out wellhead or groundwater protection activities under section 12400 of the Food Security Act of 1985 (16 U.S.C. 3839bb-2), \$7,500,000, to remain available until expended. (Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)

Program and Financing (in millions of dollars)

Identification code 012-3304-0-1-302	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Grassroots source water payments .....	1	15	.....
0900 Total new obligations, unexpired accounts (object class 41.0) .....	1	15	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	7	.....
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	.....	7	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	7	7	.....
Appropriations, mandatory:			
1222 Exercised borrowing authority transferred from other accounts [012-4336] .....	.....	.....	1
1900 Budget authority (total) .....	7	8	.....
1930 Total budgetary resources available .....	8	15	.....
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	7	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	1	15	.....
3020 Outlays (gross) .....	-1	-15	.....
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	7	7	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	7	.....
4011 Outlays from discretionary balances .....	.....	7	.....
4020 Outlays, gross (total) .....	.....	14	.....
Mandatory:			
4090 Budget authority, gross .....	.....	1	.....
Outlays, gross:			
4101 Outlays from mandatory balances .....	1	1	.....
4180 Budget authority, net (total) .....	7	8	.....
4190 Outlays, net (total) .....	1	15	.....

The Grassroots Source Water Protection Program (GSWPP) is a joint project by USDA's Farm Service Agency and the nonprofit National Rural Water Association. It is designed to help prevent source water pollution in States through voluntary practices installed by producers at the local level. GSWPP uses onsite technical assistance capabilities of each State rural water association that operates a wellhead or groundwater protection program in the State. State rural water associations can deliver assistance in developing source water protection plans within priority watersheds for the common goal of preventing the contamination of drinking water supplies. The 2027 Budget does not request funding for this program.

AGRICULTURAL CREDIT INSURANCE FUND PROGRAM ACCOUNT  
(INCLUDING TRANSFERS OF FUNDS)

For gross obligations for the principal amount of direct and guaranteed farm ownership (7 U.S.C. 1922 et seq.) and operating (7 U.S.C. 1941 et seq.) loans, emergency loans (7 U.S.C. 1961 et seq.), Indian tribe land acquisition loans (25 U.S.C. 5136), boll weevil loans (7 U.S.C. 1989), guaranteed conservation loans (7 U.S.C. 1924 et seq.), to be available from funds in the Agricultural Credit Insurance Fund, as follows: **[\$3,500,000,000]** \$4,663,756,000 for guaranteed farm ownership loans and **[\$2,580,000,000]** \$1,241,992,000 for farm ownership direct loans; \$2,000,000,000 for unsubsidized guaranteed operating loans and \$1,633,000,000 for direct operating loans; **]** emergency loans, \$14,388,000; Indian tribe land acquisition loans, \$20,000,000; guaranteed conservation loans, \$150,000,000; and for boll weevil eradication program loans, \$60,000,000: *Provided*, That the Secretary shall deem the pink bollworm to be a boll weevil for the purpose of boll weevil eradication program loans **]** notwithstanding section 346(b)(2)(A)(i)(I) of the Consolidated Farm and Rural Development Act (7 U.S.C. 1994(b)(2)(A)(i)(I)).

For the cost of farm ownership direct **]** and guaranteed **]** loans **]** and grants **]**, including the cost of modifying loans as defined in section 502 of the Congressional Budget Act of 1974, **]** as follows: \$1,000,000 for emergency loans, to remain available until expended; \$32,766,000 for farm ownership direct loans, and \$84,000 for boll weevil eradication program loans **]** \$30,553,000.

In addition, for administrative expenses necessary to carry out the direct and guaranteed loan programs, **[\$326,053,000]** \$252,474,000: *Provided*, That of this amount, **[\$305,803,000]** \$236,474,000 shall be paid to the appropriation for "Farm Service Agency, Salaries and Expenses".

Funds appropriated by this Act to the Agricultural Credit Insurance Program Account for farm ownership, operating, conservation, and emergency direct loans and loan guarantees may be transferred among these programs: *Provided*, That the Committees on Appropriations of both Houses of Congress are notified at least 15 days in advance of any transfer.

**DAIRY INDEMNITY PROGRAM**  
(INCLUDING TRANSFER OF FUNDS)

For necessary expenses involved in making indemnity payments to dairy farmers and manufacturers of dairy products under a dairy indemnity program, such sums as may be necessary, to remain available until expended: *Provided*, That such program is carried out by the Secretary in the same manner as the dairy indemnity program described in the Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2001 (Public Law 106–387, 114 Stat. 1549A-12). (*Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.*)

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

Identification code 012–1140–0–1–351	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0010 Administrative expenses - PLCE .....	13	20	16
0012 Dairy Indemnity .....		1	1
0013 IRA Payments to distressed borrowers .....	88		
0091 Direct program activities, subtotal .....	101	21	17
Credit program obligations:			
0701 Direct loan subsidy .....	48	36	34
0703 Subsidy for modifications of direct loans .....	1		
0705 Reestimates of direct loan subsidy .....	398	229	
0706 Interest on reestimates of direct loan subsidy .....	17	17	
0707 Reestimates of loan guarantee subsidy .....	4	269	
0708 Interest on reestimates of loan guarantee subsidy .....	3	39	
0709 Administrative expenses .....	306	306	236
0791 Direct program activities, subtotal .....	777	896	270
0900 Total new obligations, unexpired accounts .....	878	917	287
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	208	154	152
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	11		
1021 Recoveries of prior year unpaid obligations .....	27		
1033 Recoveries of prior year paid obligations .....	8		
1070 Unobligated balance (total) .....	243	154	152
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	380	360	283
1131 Unobligated balance of appropriations permanently reduced .....			-95
1160 Appropriation, discretionary (total) .....	380	360	188
Appropriations, mandatory:			
1200 Appropriation .....	422	555	1
1900 Budget authority (total) .....	802	915	189
1930 Total budgetary resources available .....	1,045	1,069	341
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-13		
1941 Unexpired unobligated balance, end of year .....	154	152	54
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	116	34	28
3010 New obligations, unexpired accounts .....	878	917	287
3011 Obligations ("upward adjustments"), expired accounts .....	1		
3020 Outlays (gross) .....	-932	-923	-289
3040 Recoveries of prior year unpaid obligations, unexpired .....	-27		
3041 Recoveries of prior year unpaid obligations, expired .....	-2		
3050 Unpaid obligations, end of year .....	34	28	26
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	116	34	28
3200 Obligated balance, end of year .....	34	28	26
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	380	360	188

Outlays, gross:			
4010 Outlays from new discretionary authority .....	355	353	185
4011 Outlays from discretionary balances .....	6	15	8
4020 Outlays, gross (total) .....	361	368	193
Mandatory:			
4090 Budget authority, gross .....	422	555	1
Outlays, gross:			
4100 Outlays from new mandatory authority .....	422	555	1
4101 Outlays from mandatory balances .....	149		95
4110 Outlays, gross (total) .....	571	555	96
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-8		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	8		
4160 Budget authority, net (mandatory) .....	422	555	1
4170 Outlays, net (mandatory) .....	563	555	96
4180 Budget authority, net (total) .....	802	915	189
4190 Outlays, net (total) .....	924	923	289

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

Identification code 012–1140–0–1–351	2025 actual	2026 est.	2027 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Farm Ownership .....	2,326	2,580	1,242
115002 Farm Operating .....	1,250	1,633	1,633
115003 Emergency Disaster .....	26	50	50
115999 Total direct loan levels .....	3,602	4,263	2,925
Direct loan subsidy (in percent):			
132001 Farm Ownership .....	1.95	1.27	2.47
132002 Farm Operating .....	-61	-81	-55
132003 Emergency Disaster .....	11.64	6.95	7.38
132999 Weighted average subsidy rate .....	1.13	0.54	0.87
Direct loan subsidy budget authority:			
133001 Farm Ownership .....	45	33	31
133002 Farm Operating .....	-8	-13	-9
133003 Emergency Disaster .....	3	3	4
133999 Total subsidy budget authority .....	40	23	26
Direct loan subsidy outlays:			
134001 Farm Ownership .....	20	31	27
134002 Farm Operating .....	-26	-7	-6
134003 Emergency Disaster .....	-5	4	4
134999 Total subsidy outlays .....	-11	28	25
Direct loan reestimates:			
135001 Farm Ownership .....	337	162	
135002 Farm Operating .....	-125	14	
135003 Emergency Disaster .....	-18		
135999 Total direct loan reestimates .....	194	176	
Guaranteed loan levels supportable by subsidy budget authority:			
215001 Farm Ownership—Unsubsidized .....	2,095	3,500	4,664
215002 Farm Operating—Unsubsidized .....	1,047	2,000	2,000
215999 Total loan guarantee levels .....	3,142	5,500	6,664
Guaranteed loan subsidy (in percent):			
232001 Farm Ownership—Unsubsidized .....	-54	-53	-58
232002 Farm Operating—Unsubsidized .....	-20	-26	-44
232999 Weighted average subsidy rate .....	-43	-43	-54
Guaranteed loan subsidy budget authority:			
233001 Farm Ownership—Unsubsidized .....	-11	-19	-27
233002 Farm Operating—Unsubsidized .....	-2	-5	-9
233999 Total subsidy budget authority .....	-13	-24	-36
Guaranteed loan subsidy outlays:			
234001 Farm Ownership—Unsubsidized .....	-178	-11	-10
234002 Farm Operating—Unsubsidized .....	-160	-3	-2
234999 Total subsidy outlays .....	-338	-14	-12
Guaranteed loan reestimates:			
235001 Farm Ownership—Unsubsidized .....	-43	156	
235002 Farm Operating—Unsubsidized .....	-45	145	
235003 Farm Operating—Subsidized .....	-5		
235999 Total guaranteed loan reestimates .....	-93	301	
Administrative expense data:			
3510 Budget authority .....	326	326	252
3580 Outlays from balances .....	5	7	
3590 Outlays from new authority .....	326	322	252

AGRICULTURAL CREDIT INSURANCE FUND PROGRAM ACCOUNT—Continued

The Agricultural Credit Insurance Fund program account's loans are authorized by Title III of the Consolidated Farm and Rural Development Act. The program account includes subsidies to provide direct and guaranteed loans for farm ownership, farm operating, and emergency loans to individuals. The language change included the 2027 Budget ensures that the Direct Farm Ownership loans are fully available for all eligible farmers throughout the fiscal year, while still providing a robust set-aside for new and beginning farmers etc., sufficient to fully meet that demand. The 2027 Budget requests \$30.6 million for loan subsidies, and a collective program level of \$9.539 billion for all loan and loan guarantees combined.

Under the Dairy Indemnity Program, payments are made to farmers and manufacturers of dairy products who are directed to remove their milk or milk products from commercial markets because they contain residues of chemicals that have been registered and approved by the Federal Government, other chemicals, nuclear radiation, or nuclear fallout. Indemnification may also be paid for cows producing such milk. In 2025, \$387,000 was paid to producers who filed claims under the program. The 2027 Budget requests such sums as may be necessary, which are estimated to be \$500,000 for this program in 2027.

Object Classification (in millions of dollars)

Identification code 012-1140-0-1-351	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
25.3 Other goods and services from Federal sources .....	306	306	236
41.0 Grants, subsidies, and contributions .....	572	611	51
99.9 Total new obligations, unexpired accounts .....	878	917	287

AGRICULTURAL CREDIT INSURANCE FUND DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012-4212-0-3-351	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0003 Capitalized costs .....	2	5	5
<b>Credit program obligations:</b>			
0710 Direct loan obligations .....	3,603	4,263	2,925
0713 Payment of interest to Treasury .....	709	857	857
0740 Negative subsidy obligations .....	8	13	9
0741 Modification savings .....	47		
0742 Downward reestimates paid to receipt accounts .....	188	56	
0743 Interest on downward reestimates .....	32	13	
0791 Direct program activities, subtotal .....	4,587	5,202	3,791
0900 Total new obligations, unexpired accounts .....	4,589	5,207	3,796
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	1,896	2,923	266
1021 Recoveries of prior year unpaid obligations .....	134		
1023 Unobligated balances applied to repay debt .....	-1,784	-2,923	-266
1024 Unobligated balance of borrowing authority withdrawn .....	-132		
1070 Unobligated balance (total) .....	114		
<b>Financing authority:</b>			
<b>Appropriations, mandatory:</b>			
1200 Appropriation (MAT cost transferred from the general fund) .....	49		
<b>Borrowing authority, mandatory:</b>			
1400 Borrowing authority .....	4,414	4,988	2,933
1422 Borrowing authority applied to repay debt .....	-2		
1440 Borrowing authority, mandatory (total) .....	4,412	4,988	2,933
<b>Spending authority from offsetting collections, mandatory:</b>			
1800 Collected .....	2,936	2,933	2,896
1801 Change in uncollected payments, Federal sources .....	5	1	1
1820 Capital transfer of spending authority from offsetting collections to general fund .....	-3		
1825 Spending authority from offsetting collections applied to repay debt .....	-1	-2,449	
1850 Spending auth from offsetting collections, mand (total) .....	2,937	485	2,897
1900 Budget authority (total) .....	7,398	5,473	5,830
1930 Total budgetary resources available .....	7,512	5,473	5,830

<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	2,923	266	2,034
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	652	755	1,145
3010 New obligations, unexpired accounts .....	4,589	5,207	3,796
3020 Outlays (gross) .....	-4,352	-4,817	-3,836
3040 Recoveries of prior year unpaid obligations, unexpired .....	-134		
3050 Unpaid obligations, end of year .....	755	1,145	1,105
<b>Uncollected payments:</b>			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-8	-13	-14
3070 Change in uncollected pymts, Fed sources, unexpired .....	-5	-1	-1
3090 Uncollected pymts, Fed sources, end of year .....	-13	-14	-15
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	644	742	1,131
3200 Obligated balance, end of year .....	742	1,131	1,090

Financing authority and disbursements, net:

<b>Mandatory:</b>			
4090 Budget authority, gross .....	7,398	5,473	5,830
<b>Financing disbursements:</b>			
4110 Outlays, gross (total) .....	4,352	4,817	3,836
<b>Offsets against gross financing authority and disbursements:</b>			
<b>Offsetting collections (collected) from:</b>			
4120 Federal Sources: Reestimate payment from program account .....	-414	-246	
4120 Federal Sources: Subsidy payment from program account .....	-42	-35	-34
4120 Federal sources: Modification Payment from Program Account .....	-1		
4120 Federal sources: Payment from liquidating account .....	-2		
4122 Federal Sources: Interest on uninvested funds .....	-182	-246	-246
4123 Repayments of principal .....	-1,769	-1,738	-1,843
4123 Repayments of interest .....	-522	-664	-769
4123 Sale of Foreclosed Property/Other .....	-3		
4123 Other Actual Collections Non-Federal .....	-1	-4	-4
4130 Offsets against gross budget authority and outlays (total) ....	-2,936	-2,933	-2,896
<b>Additional offsets against financing authority only (total):</b>			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-5	-1	-1
4160 Budget authority, net (mandatory) .....	4,457	2,539	2,933
4170 Outlays, net (mandatory) .....	1,416	1,884	940
4180 Budget authority, net (total) .....	4,457	2,539	2,933
4190 Outlays, net (total) .....	1,416	1,884	940

Status of Direct Loans (in millions of dollars)

Identification code 012-4212-0-3-351	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 .....	4,262	4,227	2,875
1121 Limitation available from carry-forward .....	73	130	94
1142 Unobligated direct loan limitation (-) .....	-655		
1143 Unobligated limitation carried forward (P.L. xx) (-) .....	-77	-94	-44
1150 Total direct loan obligations .....	3,603	4,263	2,925
<b>Cumulative balance of direct loans outstanding:</b>			
1210 Outstanding, start of year .....	16,774	18,357	20,426
1231 Disbursements: Direct loan disbursements .....	3,475	3,870	2,961
1251 Repayments: Repayments and prepayments .....	-1,769	-1,738	-1,843
1261 Adjustments: Capitalized interest .....	6		
1263 Write-offs for default: Direct loans .....	-63	-63	-63
1264 Other adjustments, net (+ or -) .....	-66		
1290 Outstanding, end of year .....	18,357	20,426	21,481

Balance Sheet (in millions of dollars)

Identification code 012-4212-0-3-351	2024 actual	2025 actual
<b>ASSETS:</b>		
<b>Federal assets:</b>		
1101 Fund balances with Treasury .....	1,897	2,923
<b>Investments in U.S. securities:</b>		
1106 Receivables, net .....	414	246
<b>Net value of assets related to post-1991 direct loans receivable:</b>		
1401 Direct loans receivable, gross .....	16,774	18,357
1402 Interest receivable .....	330	353
1404 Foreclosed property .....	9	6
1405 Allowance for subsidy cost (-) .....	-66	-280
1405 Allowance for Interest Receivable (-) .....		
1499 Net present value of assets related to direct loans .....	17,047	18,436

1999	Total assets .....	19,358	21,605
<b>LIABILITIES:</b>			
Federal liabilities:			
2103	Debt .....	19,138	21,534
2105	Other .....	219	71
2201	Non-Federal liabilities: Accounts payable .....	1	
2999	Total liabilities .....	19,358	21,605
<b>NET POSITION:</b>			
3100	Unexpended appropriations .....		
3300	Cumulative results of operations .....		
3999	Total net position .....		
4999	Total liabilities and net position .....	19,358	21,605

AGRICULTURAL CREDIT INSURANCE FUND GUARANTEED LOAN FINANCING ACCOUNT

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

Identification code 012-4213-0-3-351	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0003	Purchase of guaranteed loans .....	1	1
Credit program obligations:			
0711	Default claim payments on principal .....	13	25
0713	Payment of interest to Treasury .....	8	8
0740	Negative subsidy obligations .....	13	24
0741	Modification savings .....	325	
0742	Downward reestimates paid to receipt accounts .....	85	6
0743	Interest on downward reestimates .....	15	
0791	Direct program activities, subtotal .....	459	63
0900	Total new obligations, unexpired accounts .....	459	64
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	249	78
1021	Recoveries of prior year unpaid obligations .....	1	
1023	Unobligated balances applied to repay debt .....	-47	
1033	Recoveries of prior year paid obligations .....	1	
1070	Unobligated balance (total) .....	204	78
Financing authority:			
Borrowing authority, mandatory:			
1400	Borrowing authority .....	281	54
Spending authority from offsetting collections, mandatory:			
1800	Collected .....	56	377
1820	Capital transfer of spending authority from offsetting collections to general fund .....	-4	
1850	Spending auth from offsetting collections, mand (total) .....	52	377
1900	Budget authority (total) .....	333	431
1930	Total budgetary resources available .....	537	509
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	78	445
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	1	3
3010	New obligations, unexpired accounts .....	459	64
3020	Outlays (gross) .....	-456	-57
3040	Recoveries of prior year unpaid obligations, unexpired .....	-1	
3050	Unpaid obligations, end of year .....	3	10
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	1	3
3200	Obligated balance, end of year .....	3	10
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090	Budget authority, gross .....	333	431
Financing disbursements:			
4110	Outlays, gross (total) .....	456	57
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120	Payments from program account upward reestimate ....	-6	-308
4122	Interest on uninvested funds .....	-7	-6
4123	Fees and premiums .....	-36	-61
4123	Loss recoveries and repayments .....	-8	-2
4130	Offsets against gross budget authority and outlays (total) ...	-57	-377

Additional offsets against financing authority only (total):			
4143	Recoveries of prior year paid obligations, unexpired accounts .....	1	
4160	Budget authority, net (mandatory) .....	277	54
4170	Outlays, net (mandatory) .....	399	-320
4180	Budget authority, net (total) .....	277	54
4190	Outlays, net (total) .....	399	-320

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

Identification code 012-4213-0-3-351	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on commitments:			
2111	Guaranteed loan commitments from current-year authority .....	5,768	5,650
2121	Limitation available from carry-forward .....		
2142	Uncommitted loan guarantee limitation .....	-2,626	-150
2143	Uncommitted limitation carried forward .....		
2150	Total guaranteed loan commitments .....	3,142	5,500
2199	Guaranteed amount of guaranteed loan commitments .....	2,829	4,950
Cumulative balance of guaranteed loans outstanding:			
2210	Outstanding, start of year .....	18,413	18,790
2231	Disbursements of new guaranteed loans .....	2,923	4,824
2251	Repayments and prepayments .....	-2,526	-3,200
Adjustments:			
2261	Terminations for default that result in loans receivable .....	-3	-29
2263	Terminations for default that result in claim payments .....	-17	-33
2264	Other adjustments, net .....		
2290	Outstanding, end of year .....	18,790	20,352
Memorandum:			
2299	Guaranteed amount of guaranteed loans outstanding, end of year .....	17,148	20,209
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310	Outstanding, start of year .....	85	83
2331	Disbursements for guaranteed loan claims .....	10	36
2351	Repayments of loans receivable .....	-6	-34
2361	Write-offs of loans receivable .....	-6	-13
2364	Other adjustments, net .....		
2390	Outstanding, end of year .....	83	72

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

Identification code 012-4213-0-3-351	2024 actual	2025 actual
<b>ASSETS:</b>		
Federal assets:		
1101	Fund balances with Treasury .....	249
Investments in U.S. securities:		
1106	Receivables, net .....	6
1206	Non-Federal assets: Receivables, net .....	
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501	Defaulted guaranteed loans receivable, gross .....	85
1502	Interest receivable .....	35
1505	Allowance for subsidy cost (-) .....	-85
1599	Net present value of assets related to defaulted guaranteed loans .....	35
1999	Total assets .....	290
<b>LIABILITIES:</b>		
Federal liabilities:		
2103	Debt .....	53
2104	Resources payable to Treasury .....	
2105	Other .....	94
Non-Federal liabilities:		
2201	Accounts payable .....	
2204	Liabilities for loan guarantees .....	143
2999	Total liabilities .....	290
<b>NET POSITION:</b>		
3300	Cumulative results of operations .....	
4999	Total liabilities and net position .....	290

AGRICULTURAL CREDIT INSURANCE FUND LIQUIDATING ACCOUNT

4999 Total liabilities and net position ..... 68 55

Program and Financing (in millions of dollars)

Identification code 012-4140-0-3-351	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0009 Operating Expenses .....		1	1
0109 Costs incidental to acquisition of real property .....		1	1
Credit program obligations:			
0741 Modification savings .....	2		
0900 Total new obligations, unexpired accounts (object class 41.0) .....	2	2	2
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2	1	
1022 Capital transfer of unobligated balances to general fund .....	-2	-1	
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	2		
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	11	8	8
1820 Capital transfer of spending authority from offsetting collections to general fund .....	-10	-6	-6
1850 Spending auth from offsetting collections, mand (total) .....	1	2	2
1900 Budget authority (total) .....	3	2	2
1930 Total budgetary resources available .....	3	2	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	2	2	2
3020 Outlays (gross) .....	-2	-2	-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	2
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Principal Repayments .....	-9	-6	-6
4123 Interest Repayments .....	-2	-2	-2
4130 Offsets against gross budget authority and outlays (total) ....	-11	-8	-8
4160 Budget authority, net (mandatory) .....	-8	-6	-6
4170 Outlays, net (mandatory) .....	-9	-6	-6
4180 Budget authority, net (total) .....	-8	-6	-6
4190 Outlays, net (total) .....	-9	-6	-6

Status of Direct Loans (in millions of dollars)

Identification code 012-4140-0-3-351	2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	56	47	39
1251 Repayments: Repayments and prepayments .....	-9	-7	-7
1263 Write-offs for default: Direct loans .....		-1	-1
1290 Outstanding, end of year .....	47	39	31

Balance Sheet (in millions of dollars)

Identification code 012-4140-0-3-351	2024 actual	2025 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	2	1
1601 Loans Receivable .....	56	47
1602 Interest receivable .....	32	30
1603 Allowance for estimated uncollectible loans and interest (-) .....	-29	-29
1604 Direct loans and interest receivable, net .....	59	48
1606 Foreclosed property .....	7	6
1699 Value of assets related to direct loans .....	66	54
1999 Total assets .....	68	55
<b>LIABILITIES:</b>		
2104 Federal liabilities: Resources payable to Treasury .....	68	55
2201 Non-Federal liabilities: Accounts payable .....		
2999 Total liabilities .....	68	55

COMMODITY CREDIT CORPORATION FUND

REIMBURSEMENT FOR NET REALIZED LOSSES

(INCLUDING TRANSFERS OF FUNDS)

For the current fiscal year, such sums as may be necessary to reimburse the Commodity Credit Corporation for net realized losses sustained, but not previously reimbursed, pursuant to section 2 of the Act of August 17, 1961 (15 U.S.C. 713a-11): *Provided*, That of the funds available to the Commodity Credit Corporation under section 11 of the Commodity Credit Corporation Charter Act (15 U.S.C. 714i) for the conduct of its business with the Foreign Agricultural Service, up to \$5,000,000 may be transferred to and used by the Foreign Agricultural Service for information resource management activities of the Foreign Agricultural Service that are not related to Commodity Credit Corporation business: *Provided further*, That the Secretary shall notify the Committees on Appropriations of the House and Senate in writing 15 days prior to the obligation, commitment, or transfer of any emergency funds from the Commodity Credit Corporation or the transfer or cancellation of any previously obligated Commodity Credit Corporation funds: *Provided further*, That such written notification shall include a detailed spend plan for the anticipated uses of such funds and an expected timeline for program execution if such obligation, commitment, transfer, or cancellation exceeds \$100,000,000.

HAZARDOUS WASTE MANAGEMENT

(LIMITATION ON EXPENSES)

For the current fiscal year, the Commodity Credit Corporation shall not expend more than \$15,000,000 for site investigation and cleanup expenses, and operations and maintenance expenses to comply with the requirement of section 107(g) of the Comprehensive Environmental Response, Compensation, and Liability Act (42 U.S.C. 9607(g)), and section 6001 of the Solid Waste Disposal Act (42 U.S.C. 6961). (*Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.*)

Program and Financing (in millions of dollars)

Identification code 012-4336-0-3-999	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0063 6013 Recourse Loans .....	28	32	30
0064 6014 Loan Deficiency Payments .....	6	101	82
0069 6019 Interest on Treasury Notes .....	561	652	583
0070 6020 Capital Stock Interest .....	3	3	3
0074 6024 Non-Insured Crop Disaster Assistance Program .....	280	319	256
0075 6025 Loss Adjuster Expenses Payments .....	2	2	2
0076 6026 Disaster Programs (ELAP) .....	824	657	475
0077 6027 Disaster Programs (LIP) .....	37	94	92
0078 6028 Disaster Programs (LFP) .....	913	1,608	1,577
0079 6029 Disaster Programs (TAP) .....	64	129	86
0081 6031 Market Access Program-ATPTF .....	185	185	185
0083 6033 Technical Assistance for Specialty Crops Program-ATPTF .....	8	14	14
0084 6034 Emerging Markets Program-ATPTF .....	2	3	3
0085 6035 Quality Samples Program-ATPTF .....	2	1	2
0086 6036 CRP Financial Assistance .....	1,456	1,459	1,528
0087 6037 CRP Technical Assistance .....	4	3	4
0088 6038 Price Support Storage .....	1		
0089 6040 Load in Charges .....	6	3	3
0091 Direct program activities, subtotal .....	4,382	5,265	4,925
0106 6046 Section 11 .....	48	52	52
0107 6047 Section 4 .....	15	30	30
0108 6048 Food For Progress Transportation .....	38	33	33
0109 6049 Food For Progress Commodity Costs .....	193	229	229
0110 6050 Food For Progress Administrative Funds .....	9	12	12
0115 6055 Agriculture Risk Coverage .....	4,848	405	5,445
0116 6056 Price Loss Coverage .....	10,348	697	8,596
0122 6062 Electronic Warehouse Receipts .....	1	1	1
0127 6067 National Organic Certification Cost Share .....	2	2	2
0132 6072 Economic Adj Assist to users of Upland Cotton .....	23	41	41
0138 6078 Foreign Market Development Cooperator Program , ATPTF .....	31	35	35
0139 6079 Dairy Margin Coverage .....	143	435	342
0144 6084 Emergency Citrus Disaster Research and Development ....	25	25	25
0148 6088 Section 711 FAS ATPTF .....	16	13	13
0191 Direct program activities, subtotal .....	15,740	2,010	14,856
0192 Direct program activities, subtotal .....	20,122	7,275	19,781
0501 6159 All Other Programs .....	37	3	3

0502	Direct obs incurred: Exempt from apportionment .....	6,296	7,591	7,297
0591	Direct program activities, subtotal .....	6,333	7,594	7,300
0799	Total direct obligations .....	26,455	14,869	27,081
0900	Total new obligations, unexpired accounts .....	26,455	14,869	27,081
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	106	141	105
1021	Recoveries of prior year unpaid obligations .....	595		
1024	Unobligated balance of borrowing authority withdrawn .....	-543		
1029	Other balances withdrawn to Treasury .....	-5		
1033	Recoveries of prior year paid obligations .....	52		
1041	Other balances previously not available .....	5		
1070	Unobligated balance (total) .....	210	141	105
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation .....	13,317	24,820	18,899
1236	Appropriations applied to repay debt .....	-13,317	-24,820	-18,899
Borrowing authority, mandatory:				
1400	Borrowing authority .....	3,757,208	25,147	35,673
1402	Borrowing authority (previously unavailable) .....	807		
1410	Exercised borrowing authority transferred to other accounts [012-1600] .....	-287	-323	-323
1410	Exercised borrowing authority transferred to other accounts [012-0502] .....	-81	-89	
1410	Exercised borrowing authority transferred to other accounts [012-1004] .....	-4,137	-5,244	-5,519
1410	Exercised borrowing authority transferred to other accounts [012-1072] .....	-50	-150	-150
1410	Exercised borrowing authority transferred to other accounts [012-1502] .....	-132	-227	
1410	Exercised borrowing authority transferred to other accounts [012-1900] .....	-19	-19	-19
1410	Exercised borrowing authority transferred to other accounts [012-1908] .....	-50	-50	-50
1410	Exercised borrowing authority transferred to other accounts [012-2073] .....	-7	-7	-7
1410	Exercised borrowing authority transferred to other accounts [012-2500] .....	-37	-60	-36
1410	Exercised borrowing authority transferred to other accounts [012-2501] .....	-85	-100	-100
1410	Exercised borrowing authority transferred to other accounts [012-3507] .....	-21	-21	-21
1410	Exercised borrowing authority transferred to other accounts [012-8015] .....	-2	-2	-2
1410	Exercised borrowing authority transferred to other accounts [012-4085] .....	-4	-4	-4
1410	Exercised borrowing authority transferred to other accounts [012-5635] .....	-16	-16	-16
1410	Exercised borrowing authority transferred to other accounts [012-1701] .....		-1	
1410	Exercised borrowing authority transferred to other accounts [012-1801] .....		-2	
1410	Exercised borrowing authority transferred to other accounts [012-9913] .....	-10,125	-3,025	-25
1410	Exercised borrowing authority transferred to other accounts [012-5636] .....		-30	-30
1410	Exercised borrowing authority transferred to other accounts [012-3304] .....		-1	
1410	Exercised borrowing authority transferred to other accounts [012-1500] .....		-185	
1410	Exercised borrowing authority transferred to other accounts [012-1124] .....	-2,650		
1410	Exercised borrowing authority transferred to other accounts [012-0520] .....			-433
1410	Exercised borrowing authority transferred to other accounts [012-9914] .....			-5
1410	Exercised borrowing authority transferred to other accounts [012-2900] .....			-285
1421	Borrowing authority temporarily reduced .....	-1,737	-753	-1,494
1422	Borrowing authority applied to repay debt .....	-3,712,189		
1440	Borrowing authority, mandatory (total) .....	26,386	14,833	27,159
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	6,354	7,291	7,628
1801	Change in uncollected payments, Federal sources .....	-4		
1825	Spending authority from offsetting collections applied to repay debt .....	-6,350	-7,291	-7,628
1900	Budget authority (total) .....	26,386	14,833	27,159
1930	Total budgetary resources available .....	26,596	14,974	27,264
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	141	105	183

<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	18,071	31,991	29,979
3001	Adjustments to unpaid obligations brought forward, Oct 1 ....	50		
3010	New obligations, unexpired accounts .....	26,455	14,869	27,081
3020	Outlays (gross) .....	-11,990	-16,881	-28,674
3040	Recoveries of prior year unpaid obligations, unexpired .....	-595		
3050	Unpaid obligations, end of year .....	31,991	29,979	28,386
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-70	-66	-66
3070	Change in uncollected pymts, Fed sources, unexpired .....	4		
3090	Uncollected pymts, Fed sources, end of year .....	-66	-66	-66
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	18,051	31,925	29,913
3200	Obligated balance, end of year .....	31,925	29,913	28,320

<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	26,386	14,833	27,159
Outlays, gross:				
4100	Outlays from new mandatory authority .....	8,583	11,796	18,702
4101	Outlays from mandatory balances .....	3,407	5,085	9,972
4110	Outlays, gross (total) .....	11,990	16,881	28,674
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal sources .....	-10	-13	-12
4123	Commodity Loans Repaid .....	-6,275	-7,114	-7,442
4123	DMC Premiums & Collections .....	-45	-56	-56
4123	Other Collections & Authority .....	-76	-108	-118
4130	Offsets against gross budget authority and outlays (total) ....	-6,406	-7,291	-7,628
Additional offsets against gross budget authority only:				
4140	Change in uncollected pymts, Fed sources, unexpired .....	4		
4143	Recoveries of prior year paid obligations, unexpired accounts .....	52		
4150	Additional offsets against budget authority only (total) .....	56		
4160	Budget authority, net (mandatory) .....	20,036	7,542	19,531
4170	Outlays, net (mandatory) .....	5,584	9,590	21,046
4180	Budget authority, net (total) .....	20,036	7,542	19,531
4190	Outlays, net (total) .....	5,584	9,590	21,046

<b>Memorandum (non-add) entries:</b>				
5101	Unexpired unavailable balance, SOY: Borrowing authority .....	850	1,780	
5102	Unexpired unavailable balance, EOY: Borrowing authority .....	1,780		
5103	Unexpired unavailable balance, SOY: Fulfilled purpose .....	5		

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

Identification code 012-4336-0-3-999		2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:				
1210	Outstanding, start of year .....	4,778	4,867	4,873
1231	Disbursements: Direct loan disbursements .....	6,986	7,037	7,037
1251	Repayments: Repayments and prepayments .....	-6,897	-7,031	-7,031
1290	Outstanding, end of year .....	4,867	4,873	4,879

The Commodity Credit Corporation (CCC or the Corporation) is a wholly owned Government corporation created in 1933 under a Delaware charter and reincorporated June 30, 1948, as a Federal corporation within the Department of Agriculture by the Commodity Credit Corporation Charter Act, approved June 29, 1948 (15 U.S.C. 714). CCC assists in stabilizing, supporting, and protecting farm income and prices; helps to maintain balanced and adequate supplies of agricultural commodities; supports the orderly distribution of these commodities; and assists in the conservation of soil and water resources.

CCC program activities are implemented in response to various statutes, such as the Working Families Tax Cut Act (WFTC), Public Law 119-21. WFTC extended and amended multiple authorities within the Agriculture Improvement Act of 2018 (the 2018 Farm Bill). P.L. 119-37 also extended the authority for several Farm Bill programs, not extended in WFTC, through 2026.

**BUDGET ASSUMPTIONS**

The estimates for CCC spending in 2026 and 2027 reflect expenditures primarily related to commodity programs authorized under the extension

## COMMODITY CREDIT CORPORATION FUND—Continued

of the 2018 Farm Bill by the WFTC (P.L. 119–21). Outlay projections are subject to complex and unpredictable factors such as weather; U.S. and world consumer income growth; factors which affect the volume of production of crops not yet planted; demands for feed, food, and bio-energy here and overseas; and foreign currency exchange rates and the value of the U.S. dollar overall.

## PROGRAMS FOR COMMODITY CROPS

*Price Support, Marketing Assistance Loans, and Related Stabilization Programs.*—As authorized in the WFTC, the Corporation conducts programs to support farm income and prices and stabilize the market for agricultural commodities. Price support is provided to producers of agricultural commodities through loans, purchases, payments, and other means.

Price support is mandatory for sugar. Marketing assistance loans are mandatory for wheat, feed grains, oilseeds, upland cotton, peanuts, rice, pulse crops, sugar, honey, wool, mohair, and extra-long staple cotton.

One method of providing support is loans to and purchases from producers. With limited exceptions, loans made on commodities are nonrecourse. The commodities serve as collateral for the loan and at maturity the producer may deliver or forfeit such collateral to satisfy the loan obligation without further payment.

Direct purchases may be made from processors as well as producers, depending on the commodity involved. Also, purchases are made under various laws; for example, the Act of August 19, 1958, as amended, and section 416 of the Agricultural Act of 1949, as amended.

*Commodity Payment Programs.*—Agriculture Risk Coverage (ARC) and Price Loss Coverage (PLC) payments are available for a wide variety of commodity crops and paid on acres that historically produced commodity crops, called base acres. Under the WFTC, an additional 30 million acres can be added as base acres, making the acreage eligible to receive ARC or PLC payments. This is the first increase of base acres across all commodities eligible for farm income support (known as covered commodities) since the establishment of base acres in the 2002 Farm Bill (Farm Security and Rural Investment Act of 2002 ; Public Law 107–171).

*Price Loss Coverage (PLC).*—Payments are issued when the effective price of a covered commodity is less than the respective effective reference price for that commodity. Starting in crop year 2025, the effective reference price is the higher of 1) the reference price in statute or 2) the lesser of 115 percent of the statutory reference price or 88 percent of the 5-year Olympic average of the marketing year average (MYA) price of the covered commodity. Under the 2018 Farm Bill, the effective reference price formula used 85 percent of the MYA price of the covered commodity. The WFTC also increased the statutory reference prices used in the PLC payment calculations. PLC payments are not dependent upon the planting of a covered commodity or planting of the applicable base crop on the farm. The payment is equal to 85 percent of the base acres of the covered commodity times the difference between the effective reference price and the effective price times the program payment yield for the covered commodity. The 2018 Farm Bill authorized a nationwide PLC yield update for the 2020 crop year, while WFTC did not authorize a PLC yield update for base acres that already had an established PLC yield.

*Agriculture Risk Coverage (ARC).*—There are two types: ARC-County (CO) and ARC-Individual (IC).

ARC-CO: Payments are issued when the actual county crop revenue of a covered commodity is less than the ARC county guarantee for the covered commodity and are based on county data, not farm data. For the 2014 through 2024 crop years, the ARC county guarantee equaled 86 percent of the benchmark revenue. The benchmark revenue is the previous 5-year average national farm price, excluding the years with the highest and lowest price (the ARC guarantee price), times the 5-year average county yield, excluding the years with the highest and lowest yield (the ARC county guarantee yield). The WFTC amended ARC, such that for crop years 2025 through 2031, the calculation guarantees 90 percent of benchmark revenue. Both the guarantee and actual revenue are computed using base acres, not

planted acres. The payment is equal to 85 percent of the base acres of the covered commodity times the difference between the county guarantee and the actual county crop revenue for the covered commodity. For crop years 2025 through 2031, payments may not exceed 12 percent of the benchmark county revenue (the ARC guarantee price times the ARC county guarantee yield), previously the maximum payment was 10 percent of the benchmark county revenue.

ARC-IC: Payments are issued when the actual individual crop revenues, for all covered commodities planted on the ARC-IC farm, are less than the ARC-IC guarantee for those covered commodities on the farm. The farm for ARC-IC purposes is the sum of the producer's interest in all ARC-IC enrolled farms in the State. For crop years 2025 through 2031, the farm's ARC individual guarantee equals 90 percent (86 percent for crop years 2014–2024) of the farm's individual benchmark guarantee, which is defined as the ARC guarantee price times the 5-year average individual yield, excluding the years with the highest and lowest yields, and summing across all crops on the farm. The actual revenue is computed in a similar fashion, with both the guarantee and actual revenue computed using planted acreage on the farm. The individual ARC payment equals: a) 65 percent of the sum of the base acres of all covered commodities on the farm, times b) the difference between the individual guaranteed revenue and the actual individual crop revenue across all covered commodities planted on the farm. For crop years 2025 through 2031, payments may not exceed 12 percent of the individual benchmark revenue. The previous maximum payment was 10 percent of the individual benchmark revenue.

*Election Required.*—All farm producers with interest in the cropland are required to make a unanimous election in 2021 of either ARC-CO or PLC on a crop-by-crop basis; or ARC-IC for all covered commodity base acres on a farm. Program election changes are permitted in subsequent crop years. As directed by the WFTC, for crop year 2025 only, farm producers with enrolled base acres will receive the higher of the ARC or PLC payment on a commodity-by-commodity basis.

*Adjusted Gross Income.*—The WFTC amended adjusted gross income (AGI) provisions for farm programs within 7 U.S.C. 1308–3a. Previously, producers whose average AGI exceeded \$900,000 during a crop, fiscal, or program year were not eligible to participate in most programs administered by FSA and the Natural Resources Conservation Service (NRCS). Under the WFTC, for the Supplemental Disaster Programs (7 U.S.C. 9081) and the Noninsured Crop Disaster Assistance Program (7 U.S.C. 7333), the \$900,000 AGI limit is waived if 75 percent or more of the producers AGI is derived from farming, ranching, or silviculture activities.

*Payment Limitations.*—The total amount of payments received, directly and indirectly, by a person or legal entity (except qualified pass-through entities) for Price Loss Coverage and Agriculture Risk Coverage (other than for peanuts), may not exceed \$155,000 per crop year. A person or legal entity that receives payments for peanuts has a separate \$155,000 payment limitation. Furthermore, starting in crop year 2025, the payment limit is adjusted annually to account for inflation, as estimated by the Consumer Price Index for All Urban Consumers published by the Bureau of Labor Statistics of the Department of Labor. For the Supplemental Disaster Programs, the \$155,000 payment limit applies to payments under the Livestock Forage Disaster Program (LFP). The 2018 Farm Bill eliminated the payment limit for Emergency Assistance for Livestock, Honeybees and Farm-Raised Fish Program (ELAP), and the Bipartisan Budget Act of 2018 eliminated the payment limits for the Livestock Indemnity Program (LIP) and the Tree Assistance Program (TAP).

*Marketing Assistance Loans (MALs) and Sugar Loans.*—The WFTC extended the authority for sugar loans for the 2026 through 2031 crop years and nonrecourse marketing assistance loans (MALs) and loan deficiency payment (LDPs) for the 2026 through 2031 crops of wheat, corn, grain sorghum, barley, oats, upland cotton, extra-long staple cotton (eligible for loans only), long grain rice, medium grain rice, soybeans, other oilseeds (including sunflower seed, rapeseed, canola, safflower, flaxseed, mustard seed, crambe and sesame seed), dry peas, lentils, small chickpeas, large

chickpeas, graded and nongraded wool, mohair, honey, unshorn pelts, and peanuts. Additionally, the WFTC increased loan rates for commodities relative to the previously authorized loan rates. The Consolidated Appropriations Act, 2016 (Public Law 114–113) amended the Federal Agriculture Improvement and Reform Act of 1996, allowing producers to receive certificates in lieu of marketing loan gains or loan deficiency payments starting with the 2015 crop marketing year.

#### DAIRY PROGRAMS

*Dairy Margin Coverage.*—The Dairy Margin Coverage (DMC) program was authorized in the 2018 Farm Bill, and was most recently reauthorized by the WFTC through calendar year 2031. The program is a voluntary risk management program for dairy producers. The program provides payments to dairy producers when the difference between the all milk price and the average feed price (the margin) falls below a margin selected by the producer. Catastrophic coverage is available at no cost to the producers, other than an annual \$100 administrative fee. For a premium, farmers may choose various levels of buy-up coverage for the dairy operation's production history, ranging from 5 percent to 95 percent of production. For calendar years 2026 through 2031, dairy producers pay a lower premium for the first 6 million pounds of milk enrolled in the program versus production enrolled above the 6 million pound tier. Prior to the WFTC, the lower premium was applied to the first 5 million pounds of milk enrolled.

*Dairy Indemnity Payment Program (DIPP).*—The program provides payments to dairy producers when a public regulatory agency directs them to remove their raw milk from the commercial market because it has been contaminated by pesticides and other residues. In 2021, the DIPP regulations were amended to add provisions for the indemnification of cows that are likely to be not marketable for longer durations, as a result, for example, of per- and polyfluoroalkyl substances.

#### PROGRAMS FOR BIOENERGY AND NON-COMMODITY CROPS

*Noninsured Crop Disaster Assistance Program (NAP).*—NAP provides coverage, similar to buy-up provisions offered under the Federal crop insurance program. Producers may elect coverage for each individual crop between 50 and 65 percent of production, in 5 percent increments, at 100 percent of the average market price. Producers also pay a fixed premium equal to 5.25 percent of the liability. Alternatively, catastrophic coverage is available for an administrative fee, covering 50 percent of production at 55 percent of the average market price.

*Feedstock Flexibility Program (FFP).*—FFP is continued through 2025. Congress authorized the FFP in the 2008 Farm Bill, allowing for the purchase of sugar to be sold for the production of bioenergy in order to avoid forfeitures of sugar loan collateral under the Sugar Program.

#### DISASTER PROGRAMS

The following four disaster programs were authorized by the 2008 Farm Bill under the USDA Supplemental Disaster Assistance Program. These programs were permanently re-authorized under CCC in the 2014 Farm Bill and modified in the 2018 Farm Bill and the WFTC.

*Livestock Forage Disaster Program (LFP).*—LFP provides compensation to eligible livestock producers that have suffered grazing losses due to drought or fire on land that is native or improved pastureland with permanent vegetative cover or that is planted specifically for grazing. LFP payments for drought are equal to 60 percent of the monthly feed cost for up to 5 months, depending upon the severity of the drought. The WFTC lowered the threshold for receiving an LFP payment from at least 8 weeks of consecutive severe drought to 4 consecutive weeks. LFP payments for fire on federally managed rangeland are equal to 50 percent of the monthly feed cost for the number of days the producer is prohibited from grazing the managed rangeland, not to exceed 180 calendar days.

*Livestock Indemnity Program (LIP).*—LIP provides benefits to livestock producers for livestock deaths in excess of normal mortality caused by adverse weather or by attacks by animals reintroduced into the wild by the Federal Government. In most cases, LIP payments are equal to 75 percent of the average fair market value of the livestock. The WFTC increased the

payment rate for livestock losses due to predation from animals reintroduced by the Federal Government into the wild from 75 percent of fair market value to 100 percent of fair market value.

*Emergency Assistance for Livestock, Honey Bees, and Farm-Raised Fish (ELAP).*—ELAP provides emergency assistance to eligible producers of livestock, honeybees and farm-raised fish for losses due to disease (including cattle tick fever), adverse weather, or other conditions, such as blizzards and wildfires, not covered by LFP and LIP.

*Tree Assistance Program (TAP).*—TAP provides financial assistance to qualifying orchardists and nursery tree growers to replant or rehabilitate eligible trees, bushes, and vines damaged by natural disasters. The WFTC removed the payment limitation for TAP and increased the number of acres for which a producer can receive payment from 500 to 1,000 acres per year.

#### FOREIGN ASSISTANCE PROGRAMS

*Market Access Program (MAP).*—Under the MAP, CCC Funds are used to reimburse participating organizations for a portion of the costs of carrying out overseas marketing and promotional activities. P.L. 119–37 continued the authority for the MAP with annual funding of \$200 million for 2026.

*Foreign Market Development Cooperator Program (FMD) and Quality Samples Program.*—Under the FMD program, cost-share assistance is provided to nonprofit commodity and agricultural trade associations to support overseas market development activities that are designed to remove long-term impediments to increased U.S. trade. P.L. 119–37 extended FMD authority through 2026. CCC will fund the Quality Samples Program at an authorized annual level of \$2.5 million. Under this initiative, samples of U.S. agricultural products will be provided to foreign importers to promote a better understanding and appreciation for the high quality of U.S. products.

*Technical Assistance for Specialty Crops and Emerging Markets.*—Technical Assistance for Specialty Crops and Emerging Markets were both extended through 2026 in P.L. 119–37.

*Supplemental Agricultural Trade Promotion Program (SATPP)* is authorized in WFTC with \$285 million in annual funding starting in 2027, in order to "carry out a program to encourage the accessibility, development, maintenance, and expansion of commercial export markets for United States agricultural commodities."

*The Bill Emerson Humanitarian Trust.*—The Bill Emerson Humanitarian Trust (BEHT) is a commodity and/or monetary reserve designed to ensure that the United States can meet its international food aid commitments. Assets of the Trust can be released any time the Administrator of the U.S. Agency for International Development determines that PL 480 Title II is inadequate to meet those needs in any fiscal year. When a release from the Trust is authorized, the Trust's assets cover all commodity costs associated with the release. All non-commodity costs, including ocean freight charges; internal transportation, handling, and storage overseas; and certain administrative costs are paid by CCC. P.L. 119–37 extends the authorization to replenish the BEHT through 2026.

*Food for Progress Program (FPP).*—FPP helps developing countries and emerging democracies modernize and strengthen their agricultural sectors. U.S. agricultural commodities donated to recipient countries are sold on the local market and the proceeds are used to support agricultural, economic or infrastructure development programs. The 2018 Farm Bill authorizes funding for this program based on metric tonnage and the P.L. 119–37 continued it through 2026.

#### CONSERVATION PROGRAMS

*Conservation Reserve Program (CRP).*—The Inflation Reduction Act extended the authorization of CRP through 2031. Modifications to CRP enacted in the 2018 Farm Bill remain in place, with limits on practice incentive payments to the actual cost of practice implementation and CRP soil rental payments at 85 percent of the rental rate for general program enrollment and at 90 percent for continuous program enrollment. The acreage cap remains at 27 million acres for 2025. The 2018 Farm Bill also

COMMODITY CREDIT CORPORATION FUND—Continued

authorized up to \$12 million in incentive payments for tree thinning and related activities.

OPERATING EXPENSES

The Corporation carries out its functions through utilization of employees and facilities of other Government agencies. Administrative expenses are incurred by: the Farm Service Agency (FSA); the Foreign Agricultural Service; the Natural Resources Conservation Service; other agencies of the Department engaged in the Corporation's activities; and the Office of Inspector General for audit functions. The table below summarizes some of the administrative expenses funded through the Corporation. These funds are in addition to discretionary appropriations for these agencies.

CCC Funding Used for Administrative Expenses

Program or Funding Category	(Funding in thousands of dollars)		
	2025 actual	2026 est.	2027 est.
Emerging Markets Program (FAS)	-	989	989
Technical Assistance for Specialty Crops (FAS)	104	1,107	1,107
Foreign Market Development Cooperator Program (FAS)	-	1,347	1,347
Food for Progress (FAS)	4,570	4,570	4,570
Market Access Program (FAS)	21	6,669	6,669
CCC Section 4 authority (multiple agencies)	26,198	19,811	20,406
CCC Section 11 authority (multiple agencies)	28,862	52,904	52,904

Expenses are incurred for acquisition, operation, maintenance, improvement, or disposition of existing property that the Corporation owns or in which it has an interest. These expenses are treated as program expenses. Such program expenses include inspection, classing, and grading work performed on a fee basis by Federal employees or Federal- or State-licensed inspectors; and special services performed by Federal agencies within and outside this Department. Most of these general expenses, including storage and handling, transportation, inspection, classing and grading, and producer storage payments, are included in program costs. They are shown in the program and financing schedule in the entries entitled "Storage, transportation, and other obligations not included above."

Section 161 of the 1996 Act amended Section 11 of the CCC Charter Act to limit the use of CCC funds for the transfer and allotment of funds to State and Federal agencies. The Section 11 cap of \$56.1 million remains in 2025 and 2026.

The Corporation receives reimbursement for grain requisitioned pursuant to Public Law 87-152 by the States from Corporation stocks to feed resident wildlife threatened with starvation through the appropriation reimbursement for net realized losses. There have been no requisitions in recent years, however. The Corporation receives reimbursement for the commodity costs and other costs, including administrative costs, for commodities supplied to domestic nutrition programs and international food aid programs.

FINANCING

**Appropriations.**—Reimbursement for Net Realized Losses. Under Section 2 of Public Law 87-155, the Act of August 17, 1961 (15 U.S.C. 713a 11), annual appropriations are authorized for each fiscal year, commencing with 1961, to reimburse the Corporation for net realized losses. The Omnibus Budget Reconciliation Act of 1987 amended Public Law 87-155 to authorize that the Corporation is reimbursed for its net realized losses by means of a current, indefinite appropriation as provided in annual appropriations acts. Appropriations to the Corporation for net realized losses have no effect on budget authority, as they are used to repay debt directly with the Treasury.

**Borrowing Authority.**—The Corporation has an authorized capital stock of \$100 million held by the U.S. Treasury and, effective in 1988, authority to have outstanding borrowings up to \$30 billion at any one time. Funds are borrowed from the Treasury and may also be borrowed from private lending agencies and others. The Corporation reserves a sufficient amount of its borrowing authority to purchase at any time all notes and other obligations evidencing loans made to the Corporation by such agencies and others. All bonds, notes, debentures, and similar obligations issued by the

Corporation are subject to approval by the Secretary of the Treasury as required by the Act of March 8, 1938.

Interest on borrowings from the Treasury (and on capital stock) is paid at a rate based upon the average interest rate of all outstanding marketable obligations (of comparable maturity date) of the United States as of the preceding month. Interest is also paid on other notes and obligations at a rate prescribed by the Corporation and approved by the Secretary of the Treasury. The Department of Agriculture and Related Agencies Appropriation Act, 1966, made provision for terminating interest after June 30, 1964, on the portion of the Corporation's borrowings from the Treasury equal to the unreimbursed realized losses recorded on the books of the Corporation after the end of the fiscal year in which such losses are realized.

Object Classification (in millions of dollars)

Identification code 012-4336-0-3-999		2025 actual	2026 est.	2027 est.
Direct obligations:				
33.0	Investments and loans	14,550	6,664	13,070
41.0	Grants, subsidies, and contributions	11,905	8,205	14,011
99.0	Direct obligations	26,455	14,869	27,081
99.9	Total new obligations, unexpired accounts	26,455	14,869	27,081

COMMODITY CREDIT CORPORATION EXPORT (LOANS) CREDIT GUARANTEE PROGRAM ACCOUNT

(INCLUDING TRANSFERS OF FUNDS)

For administrative expenses to carry out the Commodity Credit Corporation's Export Guarantee Program, GSM 102 and GSM 103, \$6,063,000, to cover common overhead expenses as permitted by section 11 of the Commodity Credit Corporation Charter Act and in conformity with the Federal Credit Reform Act of 1990, which shall be paid to the appropriation for "Foreign Agricultural Service, Salaries and Expenses". (*Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.*)

Program and Financing (in millions of dollars)

Identification code 012-1336-0-1-351		2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>				
Credit program obligations:				
0702	Loan guarantee subsidy	1	4	6
0707	Reestimates of loan guarantee subsidy	2	2	
0708	Interest on reestimates of loan guarantee subsidy	1	1	
0709	Administrative expenses	6	6	6
0900	Total new obligations, unexpired accounts	10	13	12
<b>Budgetary resources:</b>				
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	6	6	6
Appropriations, mandatory:				
1200	Appropriation	4	7	6
1900	Budget authority (total)	10	13	12
1930	Total budgetary resources available	10	13	12
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	2	4	2
3010	New obligations, unexpired accounts	10	13	12
3020	Outlays (gross)	-7	-15	-14
3041	Recoveries of prior year unpaid obligations, expired	-1		
3050	Unpaid obligations, end of year	4	2	
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	2	4	2
3200	Obligated balance, end of year	4	2	
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross	6	6	6
Outlays, gross:				
4010	Outlays from new discretionary authority	2	5	5
4011	Outlays from discretionary balances	1	3	3

4020	Outlays, gross (total) .....	3	8	8
	Mandatory:			
4090	Budget authority, gross .....	4	7	6
	Outlays, gross:			
4100	Outlays from new mandatory authority .....	4	7	6
4180	Budget authority, net (total) .....	10	13	12
4190	Outlays, net (total) .....	7	15	14

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

Identification code 012-1336-0-1-351	2025 actual	2026 est.	2027 est.
<b>Guaranteed loan levels supportable by subsidy budget authority:</b>			
215001 GSM 102 .....	2,619	4,970	4,967
215003 Export Guarantee Program—Facilities .....		488	495
215999 Total loan guarantee levels .....	2,619	5,458	5,462
<b>Guaranteed loan subsidy (in percent):</b>			
232001 GSM 102 .....	-23	-25	-20
232003 Export Guarantee Program—Facilities .....		-13	-1.79
232999 Weighted average subsidy rate .....	-23	-24	-34
<b>Guaranteed loan subsidy budget authority:</b>			
233001 GSM 102 .....	-6	-12	-10
233003 Export Guarantee Program—Facilities .....		-1	-9
233999 Total subsidy budget authority .....	-6	-13	-19
<b>Guaranteed loan subsidy outlays:</b>			
234001 GSM 102 .....	-7	-11	-11
234003 Export Guarantee Program—Facilities .....		-1	-1
234999 Total subsidy outlays .....	-7	-12	-12
<b>Guaranteed loan reestimates:</b>			
235001 GSM 102 .....	-10	-5	
235002 Supplier Credit .....	-4	-2	
235999 Total guaranteed loan reestimates .....	-14	-7	
<b>Administrative expense data:</b>			
3510 Budget authority .....	6	6	6
3580 Outlays from balances .....	1		
3590 Outlays from new authority .....	2	3	3

This is the program account for the GSM-102 CCC Export Credit Guarantee Program. The GSM-102 Export Credit Guarantee Program covers credit terms of up to 18 months. Under this program, CCC does not provide financing, but guarantees payments due from foreign banks and buyers. Because payment is guaranteed, financial institutions in the United States can offer competitive credit terms to foreign banks, usually with interest rates based on the Secured Overnight Financing Rate (SOFR). If the foreign bank fails to make any payment as agreed, the exporter or assignee must submit a notice of default to the CCC. A claim for loss must be filed, and the CCC will promptly pay claims found to be in good order. CCC usually guarantees 98 percent of the principal payment due and interest based on a percentage of the one-year Treasury rate.

A portion of the GSM-102 guarantees is also made available as Facilities Guarantees. Under this program, CCC guarantees export financing for capital goods and services to improve handling, marketing, processing, storage, or distribution of imported agricultural commodities and products in emerging markets where the program can benefit U.S. agricultural commodity exports.

The subsidy estimates for the GSM-102 program are determined in large part by the obligor's sovereign or non-sovereign country risk grade and the terms of the guarantee as offset by the fee received from the applicant. These risk grades are developed annually by the Interagency Country Risk Assessment System Committee (ICRAS). Sometimes an ICRAS grade for a country may change during the fiscal year. The default estimates for GSM-102 guarantees use the ICRAS grades, but are also based on programmatic default and recovery experience and country-specific macroeconomic assumptions rather than the government-wide default estimates used previously.

As required by the Federal Credit Reform Act of 1990, this account records, for this program, the subsidy costs associated with the credit guarantees committed in 1992 and beyond (including modifications of credit 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; the administrative expenses are estimated on a cash basis. The 2027 Budget displays the GSM loan guarantee volume, the subsidy level that can be justified by forecast economic conditions, and the expected supply/demand conditions of countries requesting GSM loan guarantees. The 2027 Budget includes \$6.1 million for administrative expenses.

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

Identification code 012-1336-0-1-351	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
25.3 Other goods and services from Federal sources .....	6	6	6
41.0 Grants, subsidies, and contributions .....	4	7	6
99.9 Total new obligations, unexpired accounts .....	10	13	12

**COMMODITY CREDIT CORPORATION EXPORT GUARANTEE FINANCING ACCOUNT**

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

Identification code 012-4337-0-3-351	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
<b>Credit program obligations:</b>			
0711 Default claim payments on principal .....		5	11
0713 Payment of interest to Treasury .....	3	2	2
0715 Pro Rata Share of Claims paid to banks .....		1	1
0740 Negative subsidy obligations .....	8	17	25
0742 Downward reestimates paid to receipt accounts .....	13	6	
0743 Interest on downward reestimates .....	4	4	
0900 Total new obligations, unexpired accounts .....	28	35	39
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	22	21	79
1023 Unobligated balances applied to repay debt .....	-14		
1070 Unobligated balance (total) .....	8	21	79
<b>Financing authority:</b>			
<b>Borrowing authority, mandatory:</b>			
1400 Borrowing authority .....	3	39	39
<b>Spending authority from offsetting collections, mandatory:</b>			
1800 Collected .....	56	54	58
1825 Spending authority from offsetting collections applied to repay debt .....	-18		
1850 Spending auth from offsetting collections, mand (total) .....	38	54	58
1900 Budget authority (total) .....	41	93	97
1930 Total budgetary resources available .....	49	114	176
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	21	79	137
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	7
3010 New obligations, unexpired accounts .....	28	35	39
3020 Outlays (gross) .....	-28	-29	-31
3050 Unpaid obligations, end of year .....	1	7	15
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	1	1	7
3200 Obligated balance, end of year .....	1	7	15
<b>Financing authority and disbursements, net:</b>			
<b>Mandatory:</b>			
4090 Budget authority, gross .....	41	93	97
<b>Financing disbursements:</b>			
4110 Outlays, gross (total) .....	28	29	31
<b>Offsets against gross financing authority and disbursements:</b>			
<b>Offsetting collections (collected) from:</b>			
4120 Payments from Program Account Upward Reestimate .....	-3	-3	
4120 Payments from Program Account Positive Subsidy .....	-1	-6	-6
4122 Interest on uninvested funds .....	-1	-1	-1
4123 Loan origination fee .....	-11	-35	-42
4123 Recoveries of Principal .....	-37	-8	-8
4123 Recoveries of Interest .....	-2	-1	-1
4123 Other Collections - Non-Federal sources .....	-1		
4130 Offsets against gross budget authority and outlays (total) .....	-56	-54	-58

COMMODITY CREDIT CORPORATION EXPORT GUARANTEE FINANCING  
ACCOUNT—Continued

Program and Financing—Continued

Identification code 012-4337-0-3-351	2025 actual	2026 est.	2027 est.
4160 Budget authority, net (mandatory) .....	-15	39	39
4170 Outlays, net (mandatory) .....	-28	-25	-27
4180 Budget authority, net (total) .....	-15	39	39
4190 Outlays, net (total) .....	-28	-25	-27

Status of Guaranteed Loans (in millions of dollars)

Identification code 012-4337-0-3-351	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority .....	5,459	5,458	5,462
2142 Uncommitted loan guarantee limitation .....	-2,840		
2150 Total guaranteed loan commitments .....	2,619	5,458	5,462
2199 Guaranteed amount of guaranteed loan commitments .....	2,566	5,353	5,349
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year .....	2,723	2,440	2,941
2231 Disbursements of new guaranteed loans .....	2,518	5,458	5,458
2251 Repayments and prepayments .....	-2,801	-4,940	-4,940
2263 Adjustments: Terminations for default that result in claim payments .....		-17	-17
2290 Outstanding, end of year .....	2,440	2,941	3,442
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year .....	2,387	1,880	1,880
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year .....	76	40	31
2331 Disbursements for guaranteed loan claims .....			
2351 Repayments of loans receivable .....	-36	-9	-9
2364 Other adjustments, net .....			
2390 Outstanding, end of year .....	40	31	22

Balance Sheet (in millions of dollars)

Identification code 012-4337-0-3-351	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury .....	23	22
1101 Accounts Receivable, net .....		
Investments in U.S. securities:		
1106 Receivables, net .....	3	3
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross .....	76	40
1502 Interest receivable .....	1	
1505 Allowance for subsidy cost (-) .....	-18	-20
1599 Net present value of assets related to defaulted guaranteed loans .....	59	20
1999 Total assets .....	85	45
LIABILITIES:		
Federal liabilities:		
2101 Accounts payable .....		
2103 Debt .....	57	28
2104 Resources payable to Treasury .....		
2105 Other .....	19	11
Non-Federal liabilities:		
2201 Accounts payable .....	1	1
2204 Liabilities for loan guarantees .....	7	5
2207 Other .....	1	
2999 Total liabilities .....	85	45
NET POSITION:		
3300 Cumulative results of operations .....		
4999 Total liabilities and net position .....	85	45

FARM STORAGE FACILITY LOANS PROGRAM ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012-3301-0-1-351	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0705 Reestimates of direct loan subsidy .....	21	4	
0706 Interest on reestimates of direct loan subsidy .....	1	1	
0900 Total new obligations, unexpired accounts (object class 41.0) .....	22	5	

Budgetary resources:

Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	22	5	
1930 Total budgetary resources available .....	22	5	

Change in obligated balance:

Unpaid obligations:			
3010 New obligations, unexpired accounts .....	22	5	
3020 Outlays (gross) .....	-22	-5	

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	22	5	
Outlays, gross:			
4100 Outlays from new mandatory authority .....	22	5	
4180 Budget authority, net (total) .....	22	5	
4190 Outlays, net (total) .....	22	5	

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

Identification code 012-3301-0-1-351	2025 actual	2026 est.	2027 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Farm Storage Facility Loans .....	262	500	500
115002 Sugar Storage Facility Loans .....		69	69
115999 Total direct loan levels .....	262	569	569
Direct loan subsidy (in percent):			
132001 Farm Storage Facility Loans .....	0.08	-17	-51
132002 Sugar Storage Facility Loans .....		-39	-1.20
132999 Weighted average subsidy rate .....	0.08	-20	-59
Direct loan subsidy budget authority:			
133001 Farm Storage Facility Loans .....		-1	-3
133002 Sugar Storage Facility Loans .....			-1
133999 Total subsidy budget authority .....		-1	-4
Direct loan subsidy outlays:			
134002 Sugar Storage Facility Loans .....	-1		
134999 Total subsidy outlays .....	-1		
Direct loan reestimates:			
135001 Farm Storage Facility Loans .....	19	-2	
135999 Total direct loan reestimates .....	19	-2	

*Farm Storage Facility Loan (FSFL) Program.*—The FSFL program was established by the Commodity Credit Corporation (CCC) in 1949 to offer low-cost financing to producers for the construction or upgrade of on-farm storage facilities—the program was discontinued in the early 1980s when studies showed sufficient storage space was available. The FSFL was re-established in 2000 due to a severe shortage of available storage. The program was implemented in 2000 by CCC under Section 504(c) of the Federal Credit Reform Act of 1990. The Agriculture Improvement Act of 2018 (the 2018 Farm Bill) continued the authority for this program. The program now provides producers financing with seven-, ten-, or twelve-year repayment terms and low interest rates. The program also offers a micro-loan option for loans under \$50,000 with three-, five-, or seven-year repayment terms. The program gives producers greater marketing flexibility when farm storage is limited and/or transportation difficulties cause storage problems, allows farmers to benefit from new marketing and technological advances, and maximizes their returns through identity-preserved marketing.

*Sugar Storage Facility Loans.*—The 2002 Farm Bill, as amended by the 2008 Farm Bill and extended through the 2018 Farm Bill, directs that CCC establish a sugar storage facility loan program to provide financing for processors of domestically produced sugarcane and sugar beets to construct

or upgrade storage and handling facilities for raw sugars and refined sugars. The loan term is a minimum of seven years with the amount and terms being determined as any other commercial loan.

The 2026 Appropriations Act for Agriculture, P.L. 119–37, extended Farm Bill authorities through the end of 2026.

FARM STORAGE FACILITY DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012–4158–0–3–351	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0710 Direct loan obligations .....	262	569	569
0713 Payment of interest to Treasury .....	69	37	37
0740 Negative subsidy obligations .....		1	4
0742 Downward reestimates paid to receipt accounts .....	3	5	
0743 Interest on downward reestimates .....		1	
0900 Total new obligations, unexpired accounts .....	334	613	610
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	159	228	
1021 Recoveries of prior year unpaid obligations .....	22		
1023 Unobligated balances applied to repay debt .....	-119	-228	
1070 Unobligated balance (total) .....	62		
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....	413	613	610
Spending authority from offsetting collections, mandatory:			
1800 Payments from program account (Upward Reestimate) .....	22	5	
1800 Principal repayments .....	257	276	317
1800 Interest repayments .....	33	43	56
1800 Interest on Uninvested Funds .....	28	18	18
1800 Fees and Other Collections .....		1	1
1800 Subsidy Payment from Program Account .....	1		
1825 Spending authority from offsetting collections applied to repay debt .....	-254	-343	-392
1850 Spending auth from offsetting collections, mand (total) .....	87		
1900 Budget authority (total) .....	500	613	610
1930 Total budgetary resources available .....	562	613	610
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	228		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	251	198	398
3010 New obligations, unexpired accounts .....	334	613	610
3020 Outlays (gross) .....	-365	-413	-617
3040 Recoveries of prior year unpaid obligations, unexpired .....	-22		
3050 Unpaid obligations, end of year .....	198	398	391
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	251	198	398
3200 Obligated balance, end of year .....	198	398	391
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	500	613	610
Financing disbursements:			
4110 Outlays, gross (total) .....	365	413	617
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Payment from program account Upward Reestimate .....	-22	-5	
4120 Payment from Program Account Subsidy .....	-1		
4122 Interest on uninvested funds .....	-28	-18	-18
4123 Principal collections .....	-257	-276	-317
4123 Interest collections .....	-33	-43	-56
4123 Fees and Other Collections .....		-1	-1
4130 Offsets against gross budget authority and outlays (total) .....	-341	-343	-392
4160 Budget authority, net (mandatory) .....	159	270	218
4170 Outlays, net (mandatory) .....	24	70	225
4180 Budget authority, net (total) .....	159	270	218
4190 Outlays, net (total) .....	24	70	225

Status of Direct Loans (in millions of dollars)

Identification code 012–4158–0–3–351	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority .....	540	569	569
1142 Unobligated direct loan limitation (-) .....	-278		
1150 Total direct loan obligations .....	262	569	569
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	1,413	1,451	1,495
1231 Disbursements: Direct loan disbursements .....	295	320	546
1251 Repayments: Repayments and prepayments .....	-257	-276	-317
1290 Outstanding, end of year .....	1,451	1,495	1,724

Balance Sheet (in millions of dollars)

Identification code 012–4158–0–3–351	2024 actual	2025 actual
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....	408	425
Investments in U.S. securities:		
1106 Receivables, net .....	22	4
1206 Non-Federal assets: Receivables, net .....	9	8
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	1,413	1,451
1402 Interest receivable .....	19	23
1405 Allowance for subsidy cost (-) .....	5	
1499 Net present value of assets related to direct loans .....	1,437	1,474
1801 Other Federal assets: Cash and other monetary assets .....	2	2
1999 Total assets .....	1,878	1,913
<b>LIABILITIES:</b>		
Federal liabilities:		
2103 Debt payable to Treasury .....	1,858	1,900
2105 Other Federal Liabilities .....	4	5
2201 Non-Federal liabilities: Accounts payable .....	16	8
2999 Total liabilities .....	1,878	1,913
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....		
4999 Total liabilities and net position .....	1,878	1,913

AGRICULTURAL DISASTER RELIEF FUND

Program and Financing (in millions of dollars)

Identification code 012–5531–0–2–351	2025 actual	2026 est.	2027 est.
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			
<b>Memorandum (non-add) entries:</b>			
5080 Outstanding debt, SOY .....	-2,595	-2,595	-2,595
5081 Outstanding debt, EOY .....	-2,595	-2,595	-2,595

The Agricultural Disaster Relief Trust Fund, established under Section 902 of the Food, Conservation, and Energy Act of 2008, administered by USDA Farm Service Agency, used to execute payments to farmers and ranchers under the following five disaster assistance programs: Supplemental Revenue Assistance Payments (SURE) Program, Livestock Forage Disaster Program (LFP), Livestock Indemnity Program (LIP), Tree Assistance Program (TAP), and Emergency Assistance for Livestock, Honey Bees, and Farm-Raised Fish (ELAP) Program. The Agricultural Act of 2014, the 2014 Farm Bill, extended all but SURE and shifted the funding authority for these disaster programs from the Agriculture Disaster Relief Trust Fund to the Commodity Credit Corporation. In 2025, the outlays are due to residual payments, corrections and/or appeals to obligations incurred during prior crop years. Obligations in 2026 and 2027 may still be required to make residual payments for disaster programs under the Disaster Trust authority.

PIMA AGRICULTURE COTTON TRUST FUND

Program and Financing (in millions of dollars)

Identification code 012-5635-0-2-351	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Pima Cotton Agreements .....	15	17	16
0900 Total new obligations, unexpired accounts (object class 41.0) .....	15	17	16
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	2	1
Budget authority:			
Appropriations, mandatory:			
1222 Exercised borrowing authority transferred from other accounts [012-4336] .....	16	16	16
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....			-1
1260 Appropriations, mandatory (total) .....	16	16	15
1930 Total budgetary resources available .....	17	18	16
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2	1	

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1		
3010 New obligations, unexpired accounts .....	15	17	16
3020 Outlays (gross) .....	-16	-17	-16
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1		

<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	16	16	15
Outlays, gross:			
4100 Outlays from new mandatory authority .....	15	16	15
4101 Outlays from mandatory balances .....	1	1	1
4110 Outlays, gross (total) .....	16	17	16
4180 Budget authority, net (total) .....	16	16	15
4190 Outlays, net (total) .....	16	17	16

The Pima Agriculture Cotton Trust Fund was authorized under Section 12314 of the Agricultural Act of 2014, the 2014 Farm Bill, to reduce the economic injury to domestic manufacturers resulting from tariffs on cotton fabric that are higher than tariffs on certain apparel articles made of cotton fabric. Mandatory funding as established in the Farm Bill is \$16 million annually, to be transferred from funds of the Commodity Credit Corporation. The Working Families Tax Cut Act (P.L. 119-21) is the most recent reauthorization, extending the 2014 Farm Bill authorities through calendar year 2031.

AGRICULTURE WOOL APPAREL MANUFACTURERS TRUST FUND

Program and Financing (in millions of dollars)

Identification code 012-5636-0-2-351	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Wool Manufacturers Payments .....	19	33	28
0900 Total new obligations, unexpired accounts (object class 41.0) .....	19	33	28
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	22	3	
Budget authority:			
Appropriations, mandatory:			
1222 Exercised borrowing authority transferred from other accounts [012-4336] .....		30	30
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....			-2
1260 Appropriations, mandatory (total) .....		30	28
1930 Total budgetary resources available .....	22	33	28
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	3		

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....			3
3010 New obligations, unexpired accounts .....	19	33	28
3020 Outlays (gross) .....	-19	-30	-28
3050 Unpaid obligations, end of year .....		3	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....			3
3200 Obligated balance, end of year .....		3	3

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....		30	28
Outlays, gross:			
4100 Outlays from new mandatory authority .....		30	28
4101 Outlays from mandatory balances .....	19		
4110 Outlays, gross (total) .....	19	30	28
4180 Budget authority, net (total) .....		30	28
4190 Outlays, net (total) .....	19	30	28

The Agriculture Wool Apparel Manufacturers Trust Fund was authorized under Section 12315 of the Agricultural Act of 2014, the 2014 Farm Bill, to reduce the economic injury to domestic manufacturers resulting from tariffs on wool fabric that are higher than tariffs on certain apparel articles made of wool fabric. Mandatory funding as established in the Farm Bill is the lesser of the amount the Secretary determines to be necessary to make payments in that year or \$30 million each year, to be transferred from funds of the Commodity Credit Corporation. The Working Families Tax Cut Act (P.L. 119-21) is the most recent reauthorization, extending the 2014 Farm Bill authorities through calendar year 2031.

Trust Funds

TOBACCO TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 012-8161-0-7-351	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1110 Excise Taxes for Tobacco Assessments, Tobacco Trust Fund .....	6		
2000 Total: Balances and receipts .....	6		
Appropriations:			
Current law:			
2101 Tobacco Trust Fund .....	-6		
5099 Balance, end of year .....			

Program and Financing (in millions of dollars)

Identification code 012-8161-0-7-351	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Tobacco Buyout Cost Reimbursement to CCC .....	6		
0900 Total new obligations, unexpired accounts (object class 41.0) .....	6		
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	6		
1900 Budget authority (total) .....	6		
1930 Total budgetary resources available .....	6		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	6		
3020 Outlays (gross) .....	-6		
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	6		
Outlays, gross:			
4100 Outlays from new mandatory authority .....	6		
4180 Budget authority, net (total) .....	6		

4190 Outlays, net (total) ..... 6 .....

**NATURAL RESOURCES CONSERVATION SERVICE**

*Federal Funds*

CONSERVATION OPERATIONS

For necessary expenses for carrying out the provisions of the Act of April 27, 1935 (16 U.S.C. 590a-f), including preparation of conservation plans and establishment of measures to conserve soil and water (including farm irrigation and land drainage and such special measures for soil and water management as may be necessary to prevent floods and the siltation of reservoirs and to control agricultural related pollutants); operation of conservation plant materials centers; classification and mapping of soil; dissemination of information; acquisition of lands, water, and interests therein for use in the plant materials program by donation, exchange, or purchase at a nominal cost not to exceed \$100 pursuant to the Act of August 3, 1956 (7 U.S.C. 2268a); purchase and erection or alteration or improvement of permanent and temporary buildings; and operation and maintenance of aircraft, \$850,000,000, which shall be for the purposes and in the amounts specified in the table titled "Natural Resources Conservation Service, Conservation Operations" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), to remain available until September 30, 2027, of which \$34,625,000 shall for be for the purposes, and in the amounts specified for this account in the table titled "Community Project Funding/Congressionally Directed Spending" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act) \$111,472,000 to remain available until September 30, 2028: *Provided*, That appropriations hereunder shall be available pursuant to 7 U.S.C. 2250 for construction and improvement of buildings and public improvements at plant materials centers, except that the cost of alterations and improvements to other buildings and other public improvements shall not exceed \$250,000: *Provided further*, That when buildings or other structures are erected on non-Federal land, that the right to use such land is obtained as provided in 7 U.S.C. 2250a. (*Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.*)

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

Identification code 012-1000-0-1-302	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Conservation Technical Assistance .....	598	979	.....
0002 Soil surveys .....	71	101	86
0003 Snow survey and water forecasting .....	14	18	14
0004 Plant materials centers .....	11	13	11
0005 Watershed Projects .....	1	.....	.....
0006 Partnerships for Climate-Smart Commodities .....	85	.....	335
0007 Urban Agriculture and Innovative Production Program .....	1	11	.....
0008 Healthy Forests Reserve Program .....	.....	3	1
0009 Conservation Technical Assistance - Inflation Reduction Act .....	182	.....	307
0010 Greenhouse Gas Inventory and Assessment (IRA) .....	56	.....	131
0799 Total direct obligations .....	1,019	1,125	885
0801 EPA Great Lakes - Reimbursable .....	5	5	5
0802 Reimbursable Agency Activity .....	8	9	9
0899 Total reimbursable obligations .....	13	14	14
0900 Total new obligations, unexpired accounts .....	1,032	1,139	899
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1,154	1,139	858
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	164	365	.....
1021 Recoveries of prior year unpaid obligations .....	145	24	.....
1070 Unobligated balance (total) .....	1,299	1,163	858
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	896	850	111
1131 Unobligated balance of appropriations permanently reduced .....	-30	-30	.....
1160 Appropriation, discretionary (total) .....	866	820	111
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	13	14	14
1701 Change in uncollected payments, Federal sources .....	28	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	41	14	14
1900 Budget authority (total) .....	907	834	125
1930 Total budgetary resources available .....	2,206	1,997	983

Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-35	.....	.....
1941 Unexpired unobligated balance, end of year .....	1,139	858	84

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	4,065	3,533	1,598
3010 New obligations, unexpired accounts .....	1,032	1,139	899
3011 Obligations ("upward adjustments"), expired accounts .....	12	.....	.....
3020 Outlays (gross) .....	-1,388	-3,050	-1,498
3040 Recoveries of prior year unpaid obligations, unexpired .....	-145	-24	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-43	.....	.....
3050 Unpaid obligations, end of year .....	3,533	1,598	999
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-93	-104	-104
3070 Change in uncollected pymts, Fed sources, unexpired .....	-28	.....	.....
3071 Change in uncollected pymts, Fed sources, expired .....	17	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-104	-104	-104
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	3,972	3,429	1,494
3200 Obligated balance, end of year .....	3,429	1,494	895

<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	907	834	125
Outlays, gross:			
4010 Outlays from new discretionary authority .....	471	599	91
4011 Outlays from discretionary balances .....	376	592	496
4020 Outlays, gross (total) .....	847	1,191	587
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-12	-14	-14
4033 Non-Federal sources .....	-9	.....	.....
4040 Offsets against gross budget authority and outlays (total) .....	-21	-14	-14
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-28	.....	.....
4052 Offsetting collections credited to expired accounts .....	8	.....	.....
4060 Additional offsets against budget authority only (total) .....	-20	.....	.....
4070 Budget authority, net (discretionary) .....	866	820	111
4080 Outlays, net (discretionary) .....	826	1,177	573
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	541	1,859	911
4180 Budget authority, net (total) .....	866	820	111
4190 Outlays, net (total) .....	1,367	3,036	1,484

The Private Lands Conservation Operations account provides one source of funding for NRCS salaries and expenses to deliver the Natural Resources Conservation Service (NRCS) Mission. NRCS staff provide technical assistance supported by science-based technology and tools that help people conserve, maintain, and improve the Nations natural resources. In addition, NRCS delivers the Soil Survey Program; Snow Survey and Water Supply Forecasting Program; and Plant Materials Centers.

The 2027 Budget proposes a total of \$111.47 million for the Private Lands Conservation Operations (PLCO) account for snow survey and water supply forecasting and plant materials centers.

The 2027 Budget does not request funding for conservation technical assistance (CTA). The CTA program will be funded through the Farm Bill's Farm Security and Rural Investment Programs.

*Snow survey and water supply forecasting.*—The purpose of the program is to provide western States and Alaska with information on seasonal water supply forecasts for water quantity management decisions relating to agricultural production, flood control, hydroelectric power generation, fish and wildlife management, municipal and industrial water supply, inland waterway navigation, and recreation. NRCS field staff and cooperators collect and analyze data on snow depth and snow water equivalent to approximately 2,000 remote, high elevation data collection sites. Over 900 of those sites are NRCS automated mountain weather stations that report hourly observations on snowpack, precipitation, air temperature, and other parameters. Snow Survey data and water supply forecasts are used by farmers and ranchers; water resource managers; climate researchers; Federal, State, and local government agencies; municipal and industrial water providers; hydroelectric power generation utilities; irrigation districts; fish and wildlife

CONSERVATION OPERATIONS—Continued

management agencies; reservoir project managers; recreationists; Tribal Nations; and the countries of Canada and Mexico.

*Plant Material Centers (PMCs).*—NRCS's network of 25 PMCs identify, evaluate, and demonstrate the performance of plants and plant technologies to help solve natural resource problems and improve the utilization of our nation's natural resources. PMCs continue to build on their long and successful history of releasing plants for resource conservation that have been instrumental at increasing the commercial availability of appropriate plant materials to the public. PMC activities contribute to reducing soil erosion; increasing cropland soil health and productivity; restoring wetlands, improving water quality, improving wildlife habitat (including pollinators); protecting streambank and riparian areas; stabilizing coastal dunes; producing forage; improving air quality; and addressing other conservation treatment needs.

The results of studies conducted by PMCs provide much of the basis for NRCS vegetative recommendations and conservation practices. PMC-led research ensures that NRCS conservation practices and recommendations to meet new and emerging natural resource issues are science-based. PMC-led training sessions and demonstrations improve the knowledge and capability of NRCS field staff. PMCs carry out their work cooperatively with State and Federal agencies, universities, Tribes, commercial businesses, and seed and nursery associations. PMC activities directly benefit private landowners as well as Federal and State land managing agencies.

Object Classification (in millions of dollars)

Identification code 012-1000-0-1-302	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent	347	349	52
11.3 Other than full-time permanent	2	1	
11.5 Other personnel compensation	3	3	
11.9 Total personnel compensation	352	353	52
12.1 Civilian personnel benefits	142	149	22
21.0 Travel and transportation of persons	14	16	4
22.0 Transportation of things	2	2	1
23.1 Rental payments to GSA	6	3	3
23.2 Rental payments to others	27	14	
23.3 Communications, utilities, and miscellaneous charges	1	1	1
25.1 Advisory and assistance services	213	434	438
25.2 Other services from non-Federal sources	79	51	2
25.3 Other goods and services from Federal sources	70	71	5
26.0 Supplies and materials	7	7	4
31.0 Equipment	21	22	
41.0 Grants, subsidies, and contributions	85	2	353
99.0 Direct obligations	1,019	1,125	885
99.0 Reimbursable obligations	13	14	14
99.9 Total new obligations, unexpired accounts	1,032	1,139	899

Employment Summary

Identification code 012-1000-0-1-302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	4,429	3,864	570
2001 Reimbursable civilian full-time equivalent employment	45	45	45

FARM SECURITY AND RURAL INVESTMENT PROGRAMS

Program and Financing (in millions of dollars)

Identification code 012-1004-0-1-302	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Wetlands Reserve Program	2	17	6
0002 Environmental Quality Incentives Program	1,648	2,675	2,288
0003 Technical Assistance	1,544	1,417	1,557
0008 Grassland Reserve Program		10	3
0009 Conservation Stewardship Program 2014	25	3	
0010 Agricultural Management Assistance Program	4	4	4
0012 Healthy Forests Reserve Program		3	1
0014 Agricultural Conservation Easement Program	344	858	580

0015 Regional Conservation Partnership Program	308	828	495
0016 Voluntary Public Access and Habitat Incentive Program		52	17
0017 Wetlands Mitigation Banking Program - Mandatory	4		
0018 Feral Swine Eradication and Control Pilot Program		35	12
0019 Conservation Stewardship Program - 2018	830	1,222	1,050
0021 Wetlands Mitigation Banking Program - Discretionary		7	
0022 Agricultural Conservation Easement Program - Inflation Reduction Act	34		
0023 Conservation Stewardship Program - Inflation Reduction Act	126		
0024 Regional Conservation Partnership Program - Inflation Reduction Act	120		
0025 Environmental Quality Incentives Program - Inflation Reduction Act	280		
0799 Total direct obligations	5,269	7,131	6,013
0801 Reimbursable program activities	5	4	4
0802 Reimbursable EPA Great Lakes Environmental Quality Incentives Program	20	22	22
0899 Total reimbursable obligations	25	26	26
0900 Total new obligations, unexpired accounts	5,294	7,157	6,039

Budgetary resources:

<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1	3,441	2,705	951
1001 Discretionary unobligated balance brought fwd, Oct 1	8	6	
1021 Recoveries of prior year unpaid obligations	603	501	
1070 Unobligated balance (total)	4,044	3,206	951
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation	2	2	
1120 Appropriations transferred to other acct [012-0180]			-71
1160 Appropriation, discretionary (total)	2	2	-71
<b>Appropriations, mandatory:</b>			
1200 Appropriation [Inflation Reduction Act of 2022, P.L. 117-169]	6,000	7,950	
1220 Appropriations transferred to other acct [012-0180]	-60	-71	
1222 Exercised borrowing authority transferred from other accounts [012-4336]	4,137	5,244	5,519
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-229	-299	-315
1230 Appropriations and/or unobligated balance of appropriations permanently reduced—IRA Funding	-342		
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-5,577	-7,950	
1260 Appropriations, mandatory (total)	3,929	4,874	5,204
<b>Spending authority from offsetting collections, mandatory:</b>			
1800 Offsetting Collections	20	26	26
1801 Change in uncollected payments, Federal sources	4		
1850 Spending auth from offsetting collections, mand (total)	24	26	26
1900 Budget authority (total)	3,955	4,902	5,159
1930 Total budgetary resources available	7,999	8,108	6,110
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year	2,705	951	71

Change in obligated balance:

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1	9,838	9,988	10,489
3010 New obligations, unexpired accounts	5,294	7,157	6,039
3011 Obligations ("upward adjustments"), expired accounts	2		
3020 Outlays (gross)	-4,537	-6,155	-5,256
3040 Recoveries of prior year unpaid obligations, unexpired	-603	-501	
3041 Recoveries of prior year unpaid obligations, expired	-6		
3050 Unpaid obligations, end of year	9,988	10,489	11,272
<b>Uncollected payments:</b>			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-101	-101	-101
3070 Change in uncollected pymts, Fed sources, unexpired	-4		
3071 Change in uncollected pymts, Fed sources, expired	4		
3090 Uncollected pymts, Fed sources, end of year	-101	-101	-101
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year	9,737	9,887	10,388
3200 Obligated balance, end of year	9,887	10,388	11,171

Budget authority and outlays, net:

<b>Discretionary:</b>			
4000 Budget authority, gross	2	2	-71
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority			-71
4011 Outlays from discretionary balances	3	5	4
4020 Outlays, gross (total)	3	5	-67
<b>Mandatory:</b>			
4090 Budget authority, gross	3,953	4,900	5,230

Outlays, gross:				
4100	Outlays from new mandatory authority .....	1,375	662	768
4101	Outlays from mandatory balances .....	3,159	5,488	4,555
4110	Outlays, gross (total) .....	4,534	6,150	5,323
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal sources .....	-23	-26	-26
Additional offsets against gross budget authority only:				
4140	Change in uncollected pymts, Fed sources, unexpired .....	-4		
4142	Offsetting collections credited to expired accounts .....	3		
4150	Additional offsets against budget authority only (total) .....	-1		
4160	Budget authority, net (mandatory) .....	3,929	4,874	5,204
4170	Outlays, net (mandatory) .....	4,511	6,124	5,297
4180	Budget authority, net (total) .....	3,931	4,876	5,133
4190	Outlays, net (total) .....	4,514	6,129	5,230

Title XII of the Food Security Act of 1985 provides mandatory funding for conservation efforts on private lands, including wetlands, grasslands, forests, and farm and ranch lands. For conservation programs where NRCS is the lead agency, funds are transferred from the Commodity Credit Corporation (CCC) to the NRCS Farm Security and Rural Investment Programs account. These mandatory funds support programs to protect the natural resource base on private lands by providing technical assistance to farmers, ranchers and other private landowners to support the development of conservation plans; and by providing financial assistance to partially offset the cost to implement conservation measures necessary to safeguard natural resources and improve wildlife habitat; and by purchasing easements either directly, or through third parties.

The Agriculture Improvement Act of 2018 amended Title XII of the Food Security Act of 1985, reauthorizing some programs, and creating one new conservation program that is administered by NRCS. The Inflation Reduction Act (IRA) amended the Farm Bill to extend NRCS conservation programs activities through FY 2031. In addition, the IRA provided additional funding for select conservation programs as noted below. Public Law 119–21, the Working Families Tax Cut Act (WFTC) rescinded the remaining unobligated balances from the IRA. WFTC also increased mandatory funding for the Title XII conservation programs by \$20 billion over ten years.

*Technical Assistance Funding (all programs).*— NRCS is the principal agency within USDA for providing conservation technical assistance to private landowners, conservation districts, Indian tribes, and other organizations. Conservation technical assistance supports agency operations, staffing, and expenses. Through conservation technical assistance, NRCS helps land managers reduce soil loss from erosion; address soil and water quality, water conservation, air quality, and agricultural waste management concerns; reduce potential damage caused by excess water and sedimentation or drought; enhance the quality of fish and wildlife habitat; improve the long-term sustainability of all lands, including cropland, forestland, grazing lands, coastal lands, and developed or developing lands; and facilitate changes in land use as needed for natural resource protection and sustainability. In 2027, the Budget assumes \$2.2 in CTA obligations across all the agency's accounts. *Environmental Quality Incentives Program (EQIP).*—This program is authorized under Subchapter A of Chapter 4 of Subtitle D of Title XII of the Food Security Act of 1985, as amended. The Agriculture Improvement Act of 2018 reauthorized the program through 2023. Additionally, the IRA amended the Farm Bill to extend EQIP funding for all EQIP activities through FY 2031. WFTC increased mandatory funding for EQIP by \$10 billion over ten years. The purpose of the program is to promote agricultural production and environmental quality as compatible national goals. EQIP promotes the voluntary application of land-based conservation practices and activities that maintain or improve the condition of the soil, water, plants, and air; conserve energy; and address other natural resource concerns. Eligible land includes cropland, rangeland, pastureland, private non-industrial forestland, tribal land, and other farm or ranch lands. In 2027, the Budget assumes extension of this program and includes \$2.855 billion within the mandatory baseline.

*Conservation Stewardship Program (CSP).*—This program is authorized by Subchapter B of Chapter 4 of Subtitle D of title XII of the Food Security Act of 1985, as amended. The Agriculture Improvement Act of 2018 reauthorized the program through 2023. Additionally, the IRA amended the Farm Bill to extend CSP funding for all CSP activities through FY 2031. WFTC increased mandatory funding for CSP by \$3 billion over ten years. The program encourages producers to address resource concerns in a comprehensive manner by undertaking additional conservation activities and improving, maintaining, and managing existing conservation activities. In 2027, the Budget assumes extension of this program and includes \$1.325 billion within the mandatory baseline.

*Conservation Reserve Program (CRP) Technical Assistance.*—CRP is authorized by Sections 1231–1235A of the Food Security Act of 1985, as amended, and is administered by the Farm Service Agency. NRCS supports the program by providing technical assistance to producers to implement conservation practices on CRP land. The Agriculture Improvement Act of 2018 reauthorized the program, and the 2027 Budget assumes \$221 million in technical assistance for NRCS support of CRP. The IRA amended Section 1241 of the Food Security Act of 1985 to extend the availability CCC funds, and the authority to manage CRP, through FY 2031. In 2021, NRCS received an additional \$139 million in technical assistance funding to begin a nationwide soil sampling program to determine the level of soil carbon on land enrolled in CRP.

*Agricultural Conservation Easement Program (ACEP).*—ACEP consists of two components: 1) an agricultural land easement component under which NRCS assists eligible entities to protect agricultural land by limiting non-agricultural uses of that land through the purchase of agricultural land easements; and 2) a wetland reserve easement component under which NRCS provides financial and technical assistance directly to landowners to restore, protect and enhance wetlands through the purchase of wetlands reserve easements. ACEP replaced the Farm and Ranch Lands Protection Program (FRPP), Grasslands Reserve Program (GRP), and Wetlands Reserve Program (WRP) but maintained the purposes of these predecessor easement programs. Easements and 30 year contracts previously enrolled under FRPP, GRP, and WRP, as well as easements previously enrolled in the previously repealed Farmland Protection Program (FPP) and the Emergency Wetlands Reserve Program (EWRP) are considered enrolled in ACEP. The agency currently holds 1,418 Agricultural Land Easements covering 966,781 acres and 2,079 Wetland Reserve Easements covering 384,882 acres. In addition, the agency holds 4,322 FRPP, including FPP, easements covering 1,067,954 easements, 642 GRP easements covering 383,490 acres, 13,570 WRP easements covering 2,520,414 acres and 729 EWRP easements covering 83,957 acres. The program was reauthorized through 2023 by the Agriculture Improvement Act of 2018 under Subtitle H of Title XII of the Food Security Act of 1985. The IRA amended the Farm Bill to extend ACEP funding for all ACEP activities through FY 2031. WFTC increased mandatory funding for ACEP by \$2 billion over ten years. In 2027, the Budget assumes extension of this program and includes \$650 million within the mandatory baseline.

*Regional Conservation Partnership Program (RCPP).*—RCPP promotes the implementation of conservation activities through agreements between NRCS and partners, and through conservation program contracts and easements with producers and landowners. The program was reauthorized through 2023 by the Agriculture Improvement Act of 2018 under Subtitle I of Title XII of the Food Security Act of 1985. The IRA amended the Farm Bill to extend RCPP funding for all RCPP activities through FY 2031. WFTC increased mandatory funding for RCPP by \$1.3 billion over ten years. Through agreements between partners and conservation program contracts or easements directly with producers and landowners, RCPP helps implement conservation projects that may focus on water quality and quantity, soil erosion, wildlife habitat, drought mitigation, flood control, or other regional priorities. In 2027, the Budget assumes extension of this program and includes \$450 million within the mandatory baseline.

FARM SECURITY AND RURAL INVESTMENT PROGRAMS—Continued

**Voluntary Public Access and Habitat Incentive Program (VPA-HIP).**—The program is authorized by Section 1240R of the Food Security Act of 1985, as amended by Section 2406 of the Agriculture Improvement Act of 2018, provided \$50 million for obligations between 2025 through 2031. VPA-HIP is a competitive grant program. Funding is limited to State and Tribal governments establishing new public access programs, expanding existing public access programs, and/or enhancing wildlife habitat on lands enrolled in public access programs.

**Feral Swine Eradication and Control Pilot Program (FSCP).**—The program is authorized by Sections 2408 of the Agriculture Improvement Act of 2018. The program provides \$75 million for obligations between 2019 and 2023, of which NRCS is to receive 50 percent. FSCP is authorized \$7.5 million for 2024 by amendment to Section 2408(g)(1) of the Agriculture Improvement Act of 2018 (Public Law 115–334); in Division B, Title 1 Section 102(d)(1)(C) of the Further Continuing Appropriations and Other Extensions Act of 2024 (Public Law 118–22). FSCP is authorized \$105 million for obligations between 2025 and 2031, of which NRCS is to receive 50 percent, by amendment to Section 2408(g)(1) of the Agriculture Improvement Act of 2018 (Public Law 115–334); in Title I Subtitle F Section 10601(f) of the Working Families Tax Cut Act (Public Law 119–21). The program is implemented by NRCS and the Animal Plant Health Inspection Service to respond to the threat feral swine pose to agriculture, native ecosystems, and human and animal health.

In addition to the programs authorized under the Food Security Act of 1985, NRCS implements the following conservation programs:

**Agricultural Management Assistance Program (AMA).**—This program is authorized by Section 524(b) of the Federal Crop Insurance Act (7 U.S.C. 1524(b)), as amended. It authorizes \$10 million annually for the program, of which NRCS is to receive 50 percent. This program is implemented by NRCS, the Agricultural Marketing Service, and the Risk Management Agency. AMA activities are carried out in 16 States in which participation in the Federal Crop Insurance Program is historically low. The program helps producers mitigate financial risk by using conservation to reduce soil erosion and improve water quality. The 2027 Budget assumes extension of this program and includes \$5 million for the program.

NRCS works to deliver conservation programs using its technical field staff and by partnering with public and private entities through the Technical Service Provider (TSP) system. NRCS can contract with TSPs to help deliver the Farm Bill programs, or agricultural producers may select TSPs to help plan and implement conservation practices in their operations.

The U.S. has made great strides in improving water quality; however, nonpoint source pollution remains a significant challenge that requires policy attention and thoughtful new approaches. In 2027, the Budget continues to support the agency's efforts to better coordinate conservation practices among key Federal agency partners, along with agricultural producer organizations, conservation districts, States, Tribes, non-governmental organizations, and other local leaders, and to identify areas where a focused and coordinated approach can achieve substantial improvements in water quality. The Budget builds upon the collaborative process already underway among Federal agency partners to demonstrate substantial improvements in water quality from conservation programs by ensuring that USDA's key investments through Farm Bill conservation programs and related efforts are appropriately leveraged by other Federal programs.

The Farm Production and Conservation (FPAC) Business Center is a centralized operations office within the FPAC Mission Area responsible for financial management, budgeting, human resources, information technology, acquisitions/procurement, customer experience, internal controls, risk management, strategic and annual planning, and other activities for the FPAC Mission area and its component agencies, including NRCS, the Farm Service Agency (FSA), and the Risk Management Agency (RMA). The 2027 Budget includes a transfer of \$70,740,000 in mandatory funds to the Business Center to offset costs associated with administration and oversight of mandatory conservation programs. The proposed transfer is

an estimate based on current staffing in the FPAC agencies and estimated costs in support of the Business Center.

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

Identification code 012–1004–0–1–302	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	630	463	772
11.3 Other than full-time permanent .....	2	1	3
11.5 Other personnel compensation .....	3	3	6
11.9 Total personnel compensation .....	635	467	781
12.1 Civilian personnel benefits .....	275	197	329
21.0 Travel and transportation of persons .....	3	5	3
23.1 Rental payments to GSA .....	28	37	49
23.2 Rental payments to others .....	76	99	132
23.3 Communications, utilities, and miscellaneous charges .....	1	3	2
24.0 Printing and reproduction .....	1	5	2
25.1 Advisory and assistance services .....	283	330	128
25.2 Other services from non-Federal sources .....		10	31
25.3 Other goods and services from Federal sources .....	224	229	79
25.7 Operation and maintenance of equipment .....	8	12	8
26.0 Supplies and materials .....	4	6	6
31.0 Equipment .....	10	17	9
32.0 Land and structures .....	169	176	179
41.0 Grants, subsidies, and contributions .....	3,552	5,538	4,275
99.0 Direct obligations .....	5,269	7,131	6,013
99.0 Reimbursable obligations .....	25	26	26
99.9 Total new obligations, unexpired accounts .....	5,294	7,157	6,039

**Employment Summary**

Identification code 012–1004–0–1–302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	6,863	5,116	8,531
2001 Reimbursable civilian full-time equivalent employment .....	30	30	30

**WATERSHED AND FLOOD PREVENTION OPERATIONS**

For necessary expenses to carry out preventive measures, including but not limited to surveys and investigations, engineering operations, works of improvement, and changes in use of land, in accordance with the Watershed Protection and Flood Prevention Act (16 U.S.C. 1001–1005 and 1007–1009) and in accordance with the provisions of laws relating to the activities of the Department, \$50,000,000, to remain available until expended, of which \$32,360,000 shall be for the purposes, and in the amounts, specified for this account in the table titled "Community Project Funding/Congressionally Directed Spending" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act): *Provided*, That for funds provided by this Act or any other prior Act, the limitation regarding the size of the watershed or subwatershed exceeding two hundred and fifty thousand acres in which such activities can be undertaken shall only apply for activities undertaken for the primary purpose of flood prevention (including structural and land treatment measures); *Provided further*, That of the amounts made available under this heading, \$10,000,000 shall be allocated to multi-benefit irrigation modernization projects and activities that increase fish or wildlife habitat, reduce drought impact, improve water quality or instream flow, or provide off-channel renewable energy production. (Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)

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

Identification code 012–1072–0–1–301	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0003 Emergency watershed protection operations .....	372	152	3
0004 Small watershed operations (P.L. 83–566) .....	85	59	10
0005 Flood Prevention Operations P.L. 78–534 .....	3	5	
0006 EWP (SANDY) .....	2	26	40
0007 Watershed Flood and Prevention Operations .....	32	78	93
0009 Watershed and Flood Prevention Operations Technical Assistance .....	109	225	71
0799 Total direct obligations .....	603	545	217
0802 Watershed and Flood Prevention Operations (Reimbursable) .....	4	4	4
0900 Total new obligations, unexpired accounts .....	607	549	221

<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	903	429 122
1021	Recoveries of prior year unpaid obligations .....	45	47 .....
1070	Unobligated balance (total) .....	948	476 122
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation .....	15	50 .....
Appropriations, mandatory:			
1222	Exercised borrowing authority transferred from other accounts [012-4336] .....	50	150 150
1230	Appropriations and/or unobligated balance of appropriations permanently reduced .....	-3	-9 -9
1260	Appropriations, mandatory (total) .....	47	141 141
Spending authority from offsetting collections, discretionary:			
1700	Collected .....	34	4 4
1900	Budget authority (total) .....	96	195 145
1930	Total budgetary resources available .....	1,044	671 267
Memorandum (non-add) entries:			
1940	Unobligated balance expiring .....	-8	.....
1941	Unexpired unobligated balance, end of year .....	429	122 46

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	1,884	2,005 1,846
3010	New obligations, unexpired accounts .....	607	549 221
3020	Outlays (gross) .....	-439	-661 -668
3040	Recoveries of prior year unpaid obligations, unexpired .....	-45	-47 .....
3041	Recoveries of prior year unpaid obligations, expired .....	-2	.....
3050	Unpaid obligations, end of year .....	2,005	1,846 1,399
Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-50	-50 -50
3090	Uncollected pymts, Fed sources, end of year .....	-50	-50 -50
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	1,834	1,955 1,796
3200	Obligated balance, end of year .....	1,955	1,796 1,349

<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000	Budget authority, gross .....	49	54 4
Outlays, gross:			
4010	Outlays from new discretionary authority .....	3	6 4
4011	Outlays from discretionary balances .....	368	592 573
4020	Outlays, gross (total) .....	371	598 577
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	Federal sources .....	-34	-4 -4
4040	Offsets against gross budget authority and outlays (total) ....	-34	-4 -4
Mandatory:			
4090	Budget authority, gross .....	47	141 141
Outlays, gross:			
4100	Outlays from new mandatory authority .....	9	8 8
4101	Outlays from mandatory balances .....	59	55 83
4110	Outlays, gross (total) .....	68	63 91
4180	Budget authority, net (total) .....	62	191 141
4190	Outlays, net (total) .....	405	657 664

NRCS watershed programs provide for cooperative actions between the Federal Government and States and their political subdivisions to reduce damage from floodwater, sediment, and erosion; for the conservation, development, utilization, and disposal of water; and for the conservation and proper utilization of land. Funds in Watershed and Flood Prevention Operations can be used to implement authorized watershed projects for watershed flood protection; flood prevention; water quality improvements; soil erosion reduction; rural, municipal and industrial water supply; irrigation water management; sediment control; fish and wildlife habitat enhancement; wetland creation and restoration, and also for projects that address multiple resource concerns, depending upon the needs and opportunities.

*Emergency Watershed Program.*—NRCS undertakes such emergency measures to mitigate imminent threats to life and property from floods, fires or windstorms, or when other natural elements or forces cause a sudden impairment of a watershed. NRCS may acquire Floodplain Easements on lands impacted by frequent flooding. Funding for the Emergency Watershed Program is typically provided through emergency supplemental appropriations.

*Watershed operations authorized by Public Law 78-534.*—NRCS cooperates with soil conservation districts and other local organizations in planning and installing flood prevention improvements in 11 watersheds authorized by the Flood Control Act of 1944. The Federal Government shares the cost of improvements for flood prevention, agricultural water management, recreation, and fish and wildlife development. The 2027 Budget does not propose funding for this program.

*Small watershed operations authorized by Public Law 83-566.*—NRCS provides technical and financial assistance to local organizations to install measures for watershed protection, flood prevention, agricultural water management, recreation, and fish and wildlife enhancement. The 2027 Budget does not propose funding for this program.

*Watershed Protection and Flood Prevention.*—Section 10601 of Public Law 119-21 authorizes \$150 million per year for NRCS to provide technical and financial assistance to local organizations to implement projects for watershed protection and flood prevention.

Loans through the Agricultural Credit Insurance Fund have been made in previous years to the local sponsors in order to fund the local cost of Public Law 83-566 or 78-534 projects. No funding for these loans is assumed in 2027.

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

Identification code 012-1072-0-1-301	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1	Full-time permanent .....	14	13 4
11.5	Other personnel compensation .....	1	.....
11.9	Total personnel compensation .....	15	13 4
12.1	Civilian personnel benefits .....	6	6 2
21.0	Travel and transportation of persons .....	1	1 1
25.1	Advisory and assistance services .....	72	112 25
25.2	Other services from non-Federal sources .....	26	84 30
32.0	Land and structures .....	2	9 9
41.0	Grants, subsidies, and contributions .....	481	320 146
99.0	Direct obligations .....	603	545 217
99.0	Reimbursable obligations .....	4	4 4
99.9	Total new obligations, unexpired accounts .....	607	549 221

**Employment Summary**

Identification code 012-1072-0-1-301	2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment .....	139	144 48
2001	Reimbursable civilian full-time equivalent employment .....	8	8 8

**EMERGENCY WATERSHED PROTECTION**

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

Identification code 012-0017-0-1-301	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001	EWP Infrastructure .....	43	1 .....
0002	EWP 2025 .....	90	562 188
0003	EWP Technical Assistance .....	7	56 18
0900	Total new obligations, unexpired accounts .....	140	619 206
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	43	824 206
1021	Recoveries of prior year unpaid obligations .....	1	1 .....
1070	Unobligated balance (total) .....	44	825 206
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation .....	920	.....
1930	Total budgetary resources available .....	964	825 206
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	824	206 .....

EMERGENCY WATERSHED PROTECTION—Continued  
Program and Financing—Continued

Identification code 012-0017-0-1-301	2025 actual	2026 est.	2027 est.
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	64	196	417
3010 New obligations, unexpired accounts .....	140	619	206
3020 Outlays (gross) .....	-7	-397	-310
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	-1	.....
3050 Unpaid obligations, end of year .....	196	417	313
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	64	196	417
3200 Obligated balance, end of year .....	196	417	313
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	920	.....	.....
Outlays, gross:			
4011 Outlays from discretionary balances .....	7	397	310
4180 Budget authority, net (total) .....	920	.....	.....
4190 Outlays, net (total) .....	7	397	310

NRCS undertakes such emergency measures to mitigate imminent hazards to life and property from floods, fires, or windstorms, or when other natural elements or forces cause a sudden impairment of a watershed. Funding for the Emergency Watershed Program is typically provided through emergency supplemental appropriations.

Object Classification (in millions of dollars)

Identification code 012-0017-0-1-301	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	1	1	.....
25.1 Advisory and assistance services .....	6	55	18
41.0 Grants, subsidies, and contributions .....	133	563	188
99.0 Direct obligations .....	140	619	206
99.9 Total new obligations, unexpired accounts .....	140	619	206

Employment Summary

Identification code 012-0017-0-1-301	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	5	6	.....

WATERSHED REHABILITATION PROGRAM

[Under the authorities of section 14 of the Watershed Protection and Flood Prevention Act, \$3,000,000 is provided.] (Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)

Program and Financing (in millions of dollars)

Identification code 012-1002-0-1-301	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Watershed Rehabilitation Program .....	12	1	.....
0002 Small Watershed Rehabilitation Program .....	1	17	.....
0003 Watershed Rehabilitation Technical Assistance .....	4	15	.....
0799 Total direct obligations .....	17	33	.....
0801 Reimbursable program activity .....	2	.....	.....
0900 Total new obligations, unexpired accounts .....	19	33	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	47	40	10
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	33	20	.....
1021 Recoveries of prior year unpaid obligations .....	11	.....	.....
1070 Unobligated balance (total) .....	58	40	10
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1	3	.....

Spending authority from offsetting collections, discretionary:			
1700 Collected .....	.....	.....	1
1900 Budget authority (total) .....	1	3	1
1930 Total budgetary resources available .....	59	43	11
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	40	10	11

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	168	136	128
3010 New obligations, unexpired accounts .....	19	33	.....
3020 Outlays (gross) .....	-35	-41	-37
3040 Recoveries of prior year unpaid obligations, unexpired .....	-11	.....	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-5	.....	.....
3050 Unpaid obligations, end of year .....	136	128	91
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	168	136	128
3200 Obligated balance, end of year .....	136	128	91

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	1	3	1
Outlays, gross:			
4011 Outlays from discretionary balances .....	21	25	22
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources .....	.....	.....	-1
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	14	16	15
4180 Budget authority, net (total) .....	1	3	.....
4190 Outlays, net (total) .....	35	41	36

Under the authorities of Section 14 of the Watershed Protection and Flood Prevention Act (16 U.S.C. 1012), assistance is provided to communities to support the rehabilitation of small local dams originally constructed with Federal assistance and near or past their design life, or that no longer meet federal or state safety criteria or performance standards. The 2027 Budget does not request funding for this program.

Object Classification (in millions of dollars)

Identification code 012-1002-0-1-301	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	1	1	.....
12.1 Civilian personnel benefits .....	1	1	.....
25.1 Advisory and assistance services .....	1	12	.....
25.2 Other services from non-Federal sources .....	1	1	.....
41.0 Grants, subsidies, and contributions .....	13	18	.....
99.0 Direct obligations .....	17	33	.....
99.0 Reimbursable obligations .....	2	.....	.....
99.9 Total new obligations, unexpired accounts .....	19	33	.....

Employment Summary

Identification code 012-1002-0-1-301	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	14	17	.....
2001 Reimbursable civilian full-time equivalent employment .....	4	4	4

HEALTHY FORESTS RESERVE PROGRAM

Program and Financing (in millions of dollars)

Identification code 012-1090-0-1-302	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Healthy Forests Reserve Program .....	.....	4	1
0002 Healthy Forests Reserve Technical Assistance .....	.....	1	1
0900 Total new obligations, unexpired accounts .....	.....	5	2
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	7	7	2
1930 Total budgetary resources available .....	7	7	2

Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	7	2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....		4
3010	New obligations, unexpired accounts .....	5	2
3020	Outlays (gross) .....	-1	-1
3050	Unpaid obligations, end of year .....	4	5
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....		4
3200	Obligated balance, end of year .....	4	5
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011	Outlays from discretionary balances .....	1	1
4180	Budget authority, net (total) .....		
4190	Outlays, net (total) .....	1	1

The Healthy Forests Reserve Program (HFRP), which is authorized by Title V of the Healthy Forests Restoration Act of 2003 (Public Law 108-148), helps landowners restore, enhance, and protect forest resources through easements and financial assistance. Land enrolled in HFRP easements must (1) be privately owned, or owned by American Indian tribes, and (2) restore, enhance, or measurably increase the recovery of threatened or endangered species, improve biological diversity, or increase carbon sequestration. The agency currently holds 88 closed easements covering 23,534 acres. The 2027 Budget does not request funding for this program.

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

Identification code 012-1090-0-1-302	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.2	Other services from non-Federal sources .....	5	1
41.0	Grants, subsidies, and contributions .....		1
99.0	Direct obligations .....	5	2
99.9	Total new obligations, unexpired accounts .....	5	2

**Employment Summary**

Identification code 012-1090-0-1-302	2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment .....	1	

URBAN AGRICULTURE AND INNOVATIVE PRODUCTION

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

Identification code 012-1005-0-1-302	2025 actual	2026 est.	2027 est.
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	6	3
3020	Outlays (gross) .....	-3	-1
3050	Unpaid obligations, end of year .....	3	2
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	6	3
3200	Obligated balance, end of year .....	3	2
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011	Outlays from discretionary balances .....	3	1
4180	Budget authority, net (total) .....		
4190	Outlays, net (total) .....	3	1

The Office of Urban Agriculture and Innovative Production (OUAIP) was authorized by Section 12302 of the Agriculture Improvement Act of 2018 (the 2018 Farm Bill) amending Section 222 of the Department of Agriculture Reorganization Act of 1994 (7 U.S.C. 6911 et seq.). The Secretary of Agriculture delegated NRCS to lead the USDA-wide office, and to work in partnership with other USDA and federal agencies to support

urban and innovative agriculture, including community composting and food waste reduction efforts. OUAIP is statutorily directed to administer grants, cooperative agreement pilot projects, work with FSA to establish pilot Urban/Suburban County Committees and maintain a Federal Advisory Committee for Urban Agriculture and Innovative Production, among other responsibilities. The 2027 Budget does not include funding for this program.

WATER BANK PROGRAM

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

Identification code 012-3320-0-1-302	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001	Water Bank Program .....		3
0002	Water Bank Technical Assistance .....		1
0900	Total new obligations, unexpired accounts (object class 41.0) .....		4
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....		2
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation .....	2	2
1930	Total budgetary resources available .....	2	4
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	2	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	17	14
3010	New obligations, unexpired accounts .....		4
3020	Outlays (gross) .....	-3	-6
3050	Unpaid obligations, end of year .....	14	12
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	17	14
3200	Obligated balance, end of year .....	14	12
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000	Budget authority, gross .....	2	2
Outlays, gross:			
4011	Outlays from discretionary balances .....	3	6
4180	Budget authority, net (total) .....	2	2
4190	Outlays, net (total) .....	3	6

The Water Bank Program is authorized by the Water Bank Act of 1970 (16 U.S.C. 1301-1311). NRCS enters into ten-year agreements with landowners and operators to conserve surface water; preserve, maintain, and improve the Nation's wetlands; increase waterfowl habitat in migratory waterfowl nesting, breeding, and feeding areas in the United States; and secure recreational and environmental benefits for the Nation. The 2027 Budget does not request funding for this program.

**Employment Summary**

Identification code 012-3320-0-1-302	2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment .....		1

DAMAGE ASSESSMENT AND RESTORATION REVOLVING FUND

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

Identification code 012-4368-0-3-306	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001	Damage Assessment & Restoration Revolving .....	2	6
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	10	10
1011	Unobligated balance transfer from other acct (014-5198) .....	2	3
1070	Unobligated balance (total) .....	12	13

DAMAGE ASSESSMENT AND RESTORATION REVOLVING FUND—Continued  
Program and Financing—Continued

Identification code 012-4368-0-3-306	2025 actual	2026 est.	2027 est.
1930 Total budgetary resources available .....	12	13	12
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	10	7	6
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	8	6	8
3010 New obligations, unexpired accounts .....	2	6	6
3020 Outlays (gross) .....	-4	-4	-6
3050 Unpaid obligations, end of year .....	6	8	8
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	8	6	8
3200 Obligated balance, end of year .....	6	8	8
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....	4		
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....		4	6
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	4	4	6

Object Classification (in millions of dollars)

Identification code 012-4368-0-3-306	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 .....	1		
41.0 Grants, subsidies, and contributions .....		5	5
99.0 Direct obligations .....	2	6	6
99.9 Total new obligations, unexpired accounts .....	2	6	6

Employment Summary

Identification code 012-4368-0-3-306	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	5	5	5

RURAL DEVELOPMENT

Federal Funds

SALARIES AND EXPENSES

(INCLUDING TRANSFERS OF FUNDS)

For necessary expenses for carrying out the administration and implementation of Rural Development programs, including activities with institutions concerning the development and operation of agricultural cooperatives; and for cooperative agreements; **[\$312,000,000] \$264,761,000: Provided,** That of the amount made available under this heading, no less than \$75,000,000, to remain available until expended, shall be used for information technology expenses: *Provided further,* That notwithstanding any other provision of law, funds appropriated under this heading may be used for advertising and promotional activities that support Rural Development programs: *Provided further,* That in addition to any other funds appropriated for purposes authorized by section 502(i) of the Housing Act of 1949 (42 U.S.C. 1472(i)), any amounts collected under such section, as amended by this Act, will immediately be credited to this account and will remain available until expended for such purposes: *Provided further,* That **of the amount made available under this heading, \$2,000,000, to remain available until expended, shall be for the Secretary of Agriculture to carry out a pilot program that assists rural hospitals to improve long-term operations and financial health, including strategies to expand and sustain access to maternal health care services, by providing technical assistance through analysis of current hospital management practices], in addition to any other funds appropriated for purposes authorized by section 501(e) of the Housing Act of 1949 (42 U.S.C. 1471(e)), from any interest or income held in the escrow account or accounts established under such subsection in excess of the State-required interest payments made to individuals, up to \$4,000,000 shall be deposited into this account**

and shall remain available until expended for administrative expenses of escrow, including expenses associated with the management of tax and insurance escrow payments, except that the Secretary shall retain within the escrow account or accounts such reserves as are necessary, but in no case less than \$5,000,000, to ensure the availability of funds for disbursement in accordance with such subsection and to meet the requirements of the financial institution at which the escrow account or accounts are established. (Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)

Program and Financing (in millions of dollars)

Identification code 012-0403-0-1-452	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Salaries and expenses .....	342	339	265
0003 Interchange .....	27	32	
0799 Total direct obligations .....	369	371	265
0801 Reimbursable program - Program Transfers and Reimbursable Obligations .....	471	468	460
0811 LAMP and LAMP COVID .....	2	1	
0816 Reconnect transfer for Administration and Technical Support .....	34	8	8
0817 Division N Disaster Funding Transfer for Administration .....	3	1	1
0818 Disaster Assistance Fund Administration .....		15	
0899 Total reimbursable obligations .....	510	493	469
0900 Total new obligations, unexpired accounts .....	879	864	734
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	56	95	12
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	49		
1011 Unobligated balance transfer from other acct [012-3106] .....	11		
1011 Unobligated balance transfer from other acct [012-2081] .....	3		
1011 Unobligated balance transfer from other acct [012-1232] .....	2		
1011 Unobligated balance transfer from other acct [012-1230] .....	37		
1021 Recoveries of prior year unpaid obligations .....	2		
1070 Unobligated balance (total) .....	111	95	12
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	351	312	265
1121 Appropriations transferred from other acct [012-0405] .....	15		
1160 Appropriation, discretionary (total) .....	366	312	265
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	506	469	487
1701 Change in uncollected payments, Federal sources .....	-7		
1750 Spending auth from offsetting collections, disc (total) .....	499	469	487
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	1		
1900 Budget authority (total) .....	866	781	752
1930 Total budgetary resources available .....	977	876	764
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-3		
1941 Unexpired unobligated balance, end of year .....	95	12	30
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	179	155	266
3010 New obligations, unexpired accounts .....	879	864	734
3011 Obligations ("upward adjustments"), expired accounts .....	2		
3020 Outlays (gross) .....	-892	-753	-731
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2		
3041 Recoveries of prior year unpaid obligations, expired .....	-11		
3050 Unpaid obligations, end of year .....	155	266	269
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-30	-18	-18
3070 Change in uncollected pymts, Fed sources, unexpired .....	7		
3071 Change in uncollected pymts, Fed sources, expired .....	5		
3090 Uncollected pymts, Fed sources, end of year .....	-18	-18	-18
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	149	137	248
3200 Obligated balance, end of year .....	137	248	251
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	865	781	752
Outlays, gross:			
4010 Outlays from new discretionary authority .....	734	636	611
4011 Outlays from discretionary balances .....	153	115	120
4020 Outlays, gross (total) .....	887	751	731

Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	Federal sources .....	-512	-469 -487
4040	Offsets against gross budget authority and outlays (total) ....	-512	-469 -487
Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired .....	7	
4052	Offsetting collections credited to expired accounts .....	6	
4060	Additional offsets against budget authority only (total) .....	13	
4070	Budget authority, net (discretionary) .....	366	312 265
4080	Outlays, net (discretionary) .....	375	282 244
Mandatory:			
4090	Budget authority, gross .....	1	
Outlays, gross:			
4101	Outlays from mandatory balances .....	5	2
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123	Non-Federal sources .....	-1	
4180	Budget authority, net (total) .....	366	312 265
4190	Outlays, net (total) .....	379	284 244

The Rural Development Salaries and Expenses (S&E) account is a consolidated account to administer all Rural Development programs, including programs in the Rural Utilities Service (RUS), the Rural Housing Service (RHS), and the Rural Business-Cooperative Service (RBS). The 2027 Budget funds S&E at \$710 million, which is made up of a direct appropriation of \$265 million plus offsetting collections from the RD loan program accounts of \$445 million. The direct appropriation includes a specific set-aside of no less than \$75 million for information technology expenses, and these funds are available until expended. Additionally, the 2027 Budget adds language to allow the RD access to the interest accrued in the single family housing direct loan mortgage escrow account. This funding will be used solely to support the escrow contracts held by the RD's Service Office, and will provide necessary financial resources to effectively manage and support the escrow functions. For more information about the Rural Development mission area go to [www.rd.usda.gov](http://www.rd.usda.gov).

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

Identification code 012-0403-0-1-452	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	173	81	72
11.9 Total personnel compensation .....	173	81	72
12.1 Civilian personnel benefits .....	66	43	38
21.0 Travel and transportation of persons .....	2		
23.1 Rental payments to GSA .....	14	14	14
23.2 Rental payments to others .....	14	16	16
23.3 Communications, utilities, and miscellaneous charges .....	1		
25.1 Advisory and assistance services .....	27	115	24
25.2 Other services from non-Federal sources .....		31	31
25.7 Operation and maintenance of equipment .....	72	71	71
99.0 Direct obligations .....	369	371	266
99.0 Reimbursable obligations .....	510	493	468
99.9 Total new obligations, unexpired accounts .....	879	864	734

**Employment Summary**

Identification code 012-0403-0-1-452	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	1,533	830	1,043
2001 Reimbursable civilian full-time equivalent employment .....	2,922	2,228	2,014

**RURAL DEVELOPMENT DISASTER ASSISTANCE FUND**

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

Identification code 012-0405-0-1-453	2025 actual	2026 est.	2027 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	21	21
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation .....	362	

1120	Appropriations transferred to other acct [012-1953] .....	-47		
1120	Appropriations transferred to other acct [012-1980] .....	-180		
1120	Appropriations transferred to other acct [012-1902] .....	-8		
1120	Appropriations transferred to other acct [012-1230] .....	-13		
1120	Appropriations transferred to other acct [012-0403] .....	-15		
1120	Appropriations transferred to other acct [012-3108] .....	-1		
1120	Appropriations transferred to other acct [012-3105] .....	-4		
1120	Appropriations transferred to other acct [012-1900] .....	-3		
1120	Appropriations transferred to other acct [012-1951] .....	-69		
1120	Appropriations transferred to other acct [012-2081] .....	-1		
1160	Appropriation, discretionary (total) .....	21		
1900	Budget authority (total) .....	21		
1930	Total budgetary resources available .....	21	21	21
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	21	21	21

**Budget authority and outlays, net:**

Discretionary:				
4000	Budget authority, gross .....	21		
4180	Budget authority, net (total) .....	21		
4190	Outlays, net (total) .....			

The Rural Disaster Assistance Fund (RDAF) reflects transferred-in balances from consolidated Rural Development (RD) disaster supplemental funding from specific RD programs that were for previous disasters, but where the original funds are no longer needed for the initial purpose/disaster for which they were provided. The funding in the account allows RD to use its existing programs to address disaster needs quickly and flexibly, as the funding can be immediately applied for disaster response to any RD program. Funding can also be directly appropriated to the account, and in 2024 the account received \$363 million in emergency supplemental funding from P.L. 118-158, the Further Continuing Appropriations and Other Extensions Act, 2025 - Division B. No new funding is requested for the RDAF in the 2027 Budget.

**RURAL HOUSING SERVICE**

*Federal Funds*

**RURAL HOUSING ASSISTANCE GRANTS**

For grants for very low-income housing repair and rural housing preservation made by the Rural Housing Service, as authorized by 42 U.S.C. 1474, and 1490m, **[\$27,000,000]** \$26,000,000, to remain available until expended. (*Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.*)

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

Identification code 012-1953-0-1-604	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0012	Very Low-Income Housing Repair Grants .....	26	22 21
0016	Rural Housing Preservation Grants .....	10	7 8
0017	Domestic Violence Shelters with Pets .....	3	3
0018	Very Low-Income Housing Repair Grants (Division N) .....	7	30
0020	Rural Housing Preservation Grants (Division N) .....		2
0022	Disaster Assistance Fund .....	1	46
0900	Total new obligations, unexpired accounts (object class 41.0) .....	47	110 29

**Budgetary resources:**

Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	41	81	3
1021	Recoveries of prior year unpaid obligations .....	4	2	1
1070	Unobligated balance (total) .....	45	83	4
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	38	30	26
1121	Appropriations transferred from other acct [012-0405] ....	47		
1131	Unobligated balance of appropriations permanently reduced .....	-2		
1160	Appropriation, discretionary (total) .....	83	30	26
1900	Budget authority (total) .....	83	30	26
1930	Total budgetary resources available .....	128	113	30
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	81	3	1

RURAL HOUSING ASSISTANCE GRANTS—Continued  
Program and Financing—Continued

Identification code 012-1953-0-1-604	2025 actual	2026 est.	2027 est.
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	50	41	87
3010 New obligations, unexpired accounts .....	47	110	29
3020 Outlays (gross) .....	-52	-62	-61
3040 Recoveries of prior year unpaid obligations, unexpired .....	-4	-2	-1
3050 Unpaid obligations, end of year .....	41	87	54
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	50	41	87
3200 Obligated balance, end of year .....	41	87	54
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	83	30	26
Outlays, gross:			
4010 Outlays from new discretionary authority .....	25	17	16
4011 Outlays from discretionary balances .....	27	45	45
4020 Outlays, gross (total) .....	52	62	61
4180 Budget authority, net (total) .....	83	30	26
4190 Outlays, net (total) .....	52	62	61

The very low-income housing repair grant program is authorized under section 504 of the Housing Act of 1949, as amended. This grant program enables very low-income elderly residents in rural areas to improve or modernize their dwellings, to make the dwelling safer or more sanitary, or to remove health and safety hazards. The 2027 Budget requests \$20 million for this account.

For other housing assistance grants authorized for funding in this account such as housing preservation grants and supervisory and technical assistance grants as authorized by section 533 and 525 of the Housing Act of 1949, as amended, the 2027 Budget requests \$6 million for the housing preservation grants.

RENTAL ASSISTANCE PROGRAM

For rental assistance agreements entered into or renewed pursuant to the authority under section 521(a)(2) of the Housing Act of 1949 or agreements entered into in lieu of debt forgiveness or payments for eligible households as authorized by section 502(c)(5)(D) of the Housing Act of 1949, **[\$1,715,000,000] \$1,795,000,000**, and in addition such sums as may be necessary, as authorized by section 521(c) of the Act, to liquidate debt incurred prior to fiscal year 1992 to carry out the rental assistance program under section 521(a)(2) of the Act: *Provided*, That amounts made available under this heading shall be available for renewal of rental assistance agreements **[ for a maximum of 5,000 units ]** where the Secretary determines that a maturing loan for a project cannot reasonably be restructured with another USDA loan or modification and the project was operating with rental assistance under section 521 of the Housing Act of 1949: *Provided further*, That the Secretary may enter into rental assistance contracts in maturing properties with existing rental assistance agreements notwithstanding any provision of section 521 of the Housing Act of 1949, for a term of at least 10 years but not more than 20 years: *Provided further*, That any agreement to enter into a rental assistance contract under section 521 of the Housing Act of 1949 for a maturing property shall obligate the owner to continue to maintain the project as decent, safe, and sanitary housing and to operate the development in accordance with the Housing Act of 1949, except that rents shall be based on current Fair Market Rents as established by the Department of Housing and Urban Development pursuant to 24 CFR 888 Subpart A, 42 U.S.C. 1437f and 3535d, to determine the maximum initial rent and adjusted annually by the Operating Cost Adjustment Factor pursuant to 24 CFR 888 Subpart B, unless the Agency determines that the project's budget-based needs require a higher rent, in which case the Agency may approve a budget-based rent level: *Provided further*, That rental assistance agreements entered into or renewed during the current fiscal year shall be funded for a one year period: *Provided further*, That upon request by an owner under section 514 or 515 of the Act, the Secretary may renew the rental assistance agreement for a period of 20 years or until the term of such loan has expired, subject to annual appropriations: *Provided further*, That any unexpended balances remaining at the end of such one-year agreements may be transferred and used for purposes of any debt reduction, maintenance, repair, or rehabilitation of any existing projects;

preservation; and rental assistance activities authorized under title V of the Act: *Provided further*, That rental assistance provided under agreements entered into prior to fiscal year **[2026] 2027** for a farm labor multi-family housing project financed under section 514 or 516 of the Act may not be recaptured for use in another project until such assistance has remained unused for a period of twelve consecutive months, if such project has a waiting list of tenants seeking such assistance or the project has rental assistance eligible tenants who are not receiving such assistance: *Provided further*, That such recaptured rental assistance shall, to the extent practicable, be applied to another farm labor multi-family housing project financed under section 514 or 516 of the Act: *Provided further*, That except as provided in the seventh proviso under this heading and notwithstanding any other provision of the Act, the Secretary may recapture rental assistance provided under agreements entered into prior to fiscal year **[2026] 2027** for a project that the Secretary determines no longer needs rental assistance and use such recaptured funds for current needs: *Provided further*, That in addition to any other available funds, the Secretary may expend not more than \$1,000,000 total, from the program funds made available under this heading, for information technology improvements under this heading. *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012-0137-0-1-604	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Rental assistance program .....	1,642	1,715	1,795
0900 Total new obligations, unexpired accounts (object class 41.0) .....	1,642	1,715	1,795
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....		2	2
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1,610	1,715	1,795
1121 Appropriations transferred from other acct [012-1902] .....	34		
1160 Appropriation, discretionary (total) .....	1,644	1,715	1,795
1900 Budget authority (total) .....	1,644	1,715	1,795
1930 Total budgetary resources available .....	1,644	1,717	1,797
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 .....	1,907	1,769	1,762
3010 New obligations, unexpired accounts .....	1,642	1,715	1,795
3020 Outlays (gross) .....	-1,780	-1,722	-1,742
3050 Unpaid obligations, end of year .....	1,769	1,762	1,815
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,907	1,769	1,762
3200 Obligated balance, end of year .....	1,769	1,762	1,815
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1,644	1,715	1,795
Outlays, gross:			
4010 Outlays from new discretionary authority .....	298	343	359
4011 Outlays from discretionary balances .....	1,482	1,379	1,383
4020 Outlays, gross (total) .....	1,780	1,722	1,742
4180 Budget authority, net (total) .....	1,644	1,715	1,795
4190 Outlays, net (total) .....	1,780	1,722	1,742

The rental assistance program is authorized under section 521(a)(2) of the Housing Act of 1949, as amended, and is designed to reduce rent expenses for very low-income and low-income families living in RHS-financed rural rental and farm labor housing projects. A total of \$1.8 billion is being requested for renewals of existing rental assistance contracts for maintaining a sustainable rental assistance program.

The Budget also requests authority to decouple Rental Assistance from the Multi-family Housing Direct Loan program, allowing RHS to continue offering Rental Assistance to certain properties that no longer have an RHS-financed loan. Decoupling these two programs will help ensure low-income rural tenants in USDA financed properties continue to have access to affordable rents when projects reach loan maturity and leave the portfolio. Decoupling will also lead to the preservation of the majority of USDA's

project-based assistance, and, thus, decrease the number of tenant-based vouchers needed for USDA financed properties going forward.

From 1978 through 1991, the rental assistance program was funded under the Rural Housing Insurance Fund (RHIF). Beginning in 1992, pursuant to Credit Reform, a separate grant account was established for this program. Prior year obligations are funded with "such sums" amounts to cover those pre-credit reform contracts in RHIF.

**RURAL HOUSING VOUCHER ACCOUNT**

¶For the rural housing voucher program as authorized under section 542 of the Housing Act of 1949, but notwithstanding subsection (b) of such section, \$48,000,000, to remain available until expended: *Provided*, That the funds made available under this heading shall be available for rural housing vouchers to any low-income household (including those not receiving rental assistance) residing in a property financed with a section 515 loan which has been prepaid or otherwise paid off after September 30, 2005, and is not receiving stand-alone section 521 rental assistance: *Provided further*, That the amount of such voucher shall be the difference between comparable market rent for the section 515 unit and the tenant paid rent for such unit: *Provided further*, That funds made available for such vouchers shall be subject to the availability of annual appropriations: *Provided further*, That the Secretary shall, to the maximum extent practicable, administer such vouchers with current regulations and administrative guidance applicable to section 8 housing vouchers administered by the Secretary of the Department of Housing and Urban Development: *Provided further*, That in addition to any other available funds, the Secretary may expend not more than \$1,000,000 total, from the program funds made available under this heading, for administrative expenses for activities funded under this heading. ¶ (*Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.*)

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

Identification code 012–2002–0–1–604	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0011 Vouchers .....	47	49	3
0012 Administrative Expenses .....	1	1	.....
0900 Total new obligations, unexpired accounts .....	48	50	3
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	9	3	4
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	9	2	.....
1020 Adjustment of unobligated bal brought forward, Oct 1 .....	2	.....	.....
1021 Recoveries of prior year unpaid obligations .....	4	3	3
1070 Unobligated balance (total) .....	15	6	7
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	48	48	.....
1131 Unobligated balance of appropriations permanently reduced .....	-12	.....	.....
1160 Appropriation, discretionary (total) .....	36	48	.....
1900 Budget authority (total) .....	36	48	.....
1930 Total budgetary resources available .....	51	54	7
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	3	4	4
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	33	33	36
3010 New obligations, unexpired accounts .....	48	50	3
3020 Outlays (gross) .....	-44	-44	-32
3040 Recoveries of prior year unpaid obligations, unexpired .....	-4	-3	-3
3050 Unpaid obligations, end of year .....	33	36	4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	33	33	36
3200 Obligated balance, end of year .....	33	36	4
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	36	48	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	8	15	.....
4011 Outlays from discretionary balances .....	36	29	32
4020 Outlays, gross (total) .....	44	44	32

4180 Budget authority, net (total) .....	36	48	.....
4190 Outlays, net (total) .....	44	44	32
<b>Memorandum (non-add) entries:</b>			
5103 Unexpired unavailable balance, SOY: Fulfilled purpose .....	1	.....	.....

This account includes funding for vouchers as authorized in section 542 of the Housing Act of 1949 to be used to assist families who may face hardship when the mortgage on the RHS-financed rural rental housing projects is prepaid or paid in full. A voucher can be used in lieu of rental assistance, which is no longer available once the property is paid-off. The 2027 Budget continues to request authority to decouple rental assistance from RHS-financed properties reaching natural maturity. Having that authority significantly reduces the need for the rural housing vouchers, so the 2027 Budget does not request funding for this program.

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

Identification code 012–2002–0–1–604	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.3 Other goods and services from Federal sources .....	1	1	.....
41.0 Grants, subsidies, and contributions .....	47	49	3
99.9 Total new obligations, unexpired accounts .....	48	50	3

**MUTUAL AND SELF-HELP HOUSING GRANTS**

For grants and contracts pursuant to section 523(b)(1)(A) of the Housing Act of 1949 (42 U.S.C. 1490c), \$25,000,000, to remain available until expended. (*Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.*)

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

Identification code 012–2006–0–1–604	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Mutual and self-help housing grants .....	23	29	25
0900 Total new obligations, unexpired accounts (object class 41.0) .....	23	29	25
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	.....	3	.....
1021 Recoveries of prior year unpaid obligations .....	1	1	.....
1070 Unobligated balance (total) .....	1	4	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	25	25	25
1930 Total budgetary resources available .....	26	29	25
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	3	.....	.....
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	52	39	41
3010 New obligations, unexpired accounts .....	23	29	25
3020 Outlays (gross) .....	-35	-26	-29
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1	-1	.....
3050 Unpaid obligations, end of year .....	39	41	37
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	52	39	41
3200 Obligated balance, end of year .....	39	41	37
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	25	25	25
Outlays, gross:			
4010 Outlays from new discretionary authority .....	5	5	5
4011 Outlays from discretionary balances .....	30	21	24
4020 Outlays, gross (total) .....	35	26	29
4180 Budget authority, net (total) .....	25	25	25
4190 Outlays, net (total) .....	35	26	29

MUTUAL AND SELF-HELP HOUSING GRANTS—Continued

This program is authorized under section 523 of the Housing Act of 1949, as amended. Grants and contracts are made for the purpose of providing technical and supervisory assistance to groups of families to enable them to build their own homes through the mutual exchange of labor. The 2027 Budget requests \$25 million for this program.

RURAL COMMUNITY FACILITIES PROGRAM ACCOUNT

(INCLUDING TRANSFERS OF FUNDS)

For gross obligations for the principal amount of direct and guaranteed loans as authorized by section 306 and described in section 381E(d)(1) of the Consolidated Farm and Rural Development Act, \$1,250,000,000 for direct loans and \$650,000,000 for guaranteed loans [.]

[For the cost of direct loans, loan guarantees and grants, including the cost of modifying loans, as defined in section 502 of the Congressional Budget Act of 1974, for rural community facilities programs as authorized by section 306 and described in section 381E(d)(1) of the Consolidated Farm and Rural Development Act, \$677,160,846 to remain available until expended, of which \$659,160,846 shall be for the purposes, and in the amounts, specified for this account in the table titled "Community Project Funding/Congressionally Directed Spending" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act): *Provided*, That \$5,000,000 of the amount appropriated under this heading shall be available for a Rural Community Development Initiative: *Provided further*, That such funds shall be used solely to develop the capacity and ability of private, nonprofit community-based housing and community development organizations, low-income rural communities, and Federally Recognized Native American Tribes to undertake projects to improve housing, community facilities, community and economic development projects in rural areas: *Provided further*, That such funds shall be made available to qualified private, nonprofit and public intermediary organizations proposing to carry out a program of financial and technical assistance: *Provided further*, That such intermediary organizations shall provide matching funds from other sources, including Federal funds for related activities, in an amount not less than funds provided: *Provided further*, That any unobligated balances from prior year appropriations under this heading for the cost of direct loans, loan guarantees and grants, including amounts deobligated or cancelled, may be made available to cover the subsidy costs for direct loans, loan guarantees and or grants under this heading in this fiscal year: *Provided further*, That no amounts may be made available pursuant to the preceding proviso from amounts that were designated by the Congress as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985 or that were specified in the tables titled "Community Project Funding/Congressionally Directed Spending" in the explanatory statements accompanying prior year Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Acts, as described in section 4 in the matter preceding division A of such Acts: *Provided further*, That no amounts may be made available pursuant to the fifth proviso without prior notification and approval of the Committees of Appropriations of both Houses of Congress: *Provided further*, That \$13,000,000 of the amount appropriated under this heading shall be available for community facilities grants, as authorized by section 306(a)(19) of the Consolidated Farm and Rural Development Act, of which \$8,000,000 shall be for grants to tribal colleges as authorized by section 306(a)(25) of such Act]: *Provided [ further ]*, That sections 381E-H and 381N of the Consolidated Farm and Rural Development Act are not applicable to the funds made available under this heading [; *Provided further*, That in addition to any other available funds, the Secretary may expend not more than \$1,000,000 total, from the program funds made available under this heading, for administrative expenses for activities funded under this heading]. (*Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.*)

Program and Financing (in millions of dollars)

Identification code 012–1951–0–1–452	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0010 CF Grants .....	264	689	291
0012 Rural Community Development Initiative Grants .....		10	1
0014 Tribal College Grants .....	8	8	
0020 CF Grants (Division N) .....	29		
0022 CF Grants Disaster (Division N) .....	1	8	
0025 CF Admin Expense .....	1		
0026 CF Grants Disaster Assistance Fund .....		69	
0091 Direct program activities, subtotal .....	303	784	292

<b>Credit program obligations:</b>			
0701 Direct loan subsidy .....	10		
0705 Reestimates of direct loan subsidy .....	189	248	
0706 Interest on reestimates of direct loan subsidy .....	41	42	
0707 Reestimates of loan guarantee subsidy .....	6	6	
0708 Interest on reestimates of loan guarantee subsidy .....	2	1	
0791 Direct program activities, subtotal .....	248	297	
0900 Total new obligations, unexpired accounts .....	551	1,081	292

<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	612	401	296
1021 Recoveries of prior year unpaid obligations .....	4	2	1
1070 Unobligated balance (total) .....	616	403	297
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	18	677	
1121 Appropriations transferred from other acct [012–2081] .....	6		
1121 Appropriations transferred from other acct [012–0405] .....	69		
1121 Appropriations transferred from other acct [012–1902] .....	1		
1121 Appropriations transferred from other acct [012–1230] .....	4		
1160 Appropriation, discretionary (total) .....	98	677	
<b>Appropriations, mandatory:</b>			
1200 Appropriation .....	238	297	
1900 Budget authority (total) .....	336	974	
1930 Total budgetary resources available .....	952	1,377	297
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	401	296	5

<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	814	833	1,156
3010 New obligations, unexpired accounts .....	551	1,081	292
3020 Outlays (gross) .....	-523	-756	-582
3040 Recoveries of prior year unpaid obligations, unexpired .....	-4	-2	-1
3041 Recoveries of prior year unpaid obligations, expired .....	-5		
3050 Unpaid obligations, end of year .....	833	1,156	865
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	814	833	1,156
3200 Obligated balance, end of year .....	833	1,156	865

<b>Budget authority and outlays, net:</b>			
<b>Discretionary:</b>			
4000 Budget authority, gross .....	98	677	
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	1	121	
4011 Outlays from discretionary balances .....	197	249	513
4020 Outlays, gross (total) .....	198	370	513
<b>Mandatory:</b>			
4090 Budget authority, gross .....	238	297	
<b>Outlays, gross:</b>			
4100 Outlays from new mandatory authority .....	238	297	
4101 Outlays from mandatory balances .....	87	89	69
4110 Outlays, gross (total) .....	325	386	69
4180 Budget authority, net (total) .....	336	974	
4190 Outlays, net (total) .....	523	756	582

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

Identification code 012–1951–0–1–452	2025 actual	2026 est.	2027 est.
<b>Direct loan levels supportable by subsidy budget authority:</b>			
115002 Community Facility Loans .....	851	1,250	1,250
115999 Total direct loan levels .....	851	1,250	1,250
<b>Direct loan subsidy (in percent):</b>			
132002 Community Facility Loans .....	1.12	-3.53	-1.37
132999 Weighted average subsidy rate .....	1.12	-3.53	-1.37
<b>Direct loan subsidy budget authority:</b>			
133002 Community Facility Loans .....	10	-44	-17
133999 Total subsidy budget authority .....	10	-44	-17
<b>Direct loan subsidy outlays:</b>			
134002 Community Facility Loans .....	23	-39	-36
134999 Total subsidy outlays .....	23	-39	-36
<b>Direct loan reestimates:</b>			
135002 Community Facility Loans .....	224	185	
135005 Community Facility Relending .....	4	1	
135006 Community Facility Loan-by-Loan .....		73	

135999	Total direct loan reestimates .....	228	259	.....
Guaranteed loan levels supportable by subsidy budget authority:				
215002	Community Facility Loan Guarantees .....	89	200	450
215999	Total loan guarantee levels .....	89	200	450
Guaranteed loan subsidy (in percent):				
232002	Community Facility Loan Guarantees .....	-1.17	-83	-98
232999	Weighted average subsidy rate .....	-1.17	-83	-98
Guaranteed loan subsidy budget authority:				
233002	Community Facility Loan Guarantees .....	-1	-2	-4
233999	Total subsidy budget authority .....	-1	-2	-4
Guaranteed loan subsidy outlays:				
234002	Community Facility Loan Guarantees .....	-44	-1	-3
234999	Total subsidy outlays .....	-44	-1	-3
Guaranteed loan reestimates:				
235002	Community Facility Loan Guarantees .....	2	3	.....
235999	Total guaranteed loan reestimates .....	2	3	.....

This account funds the direct and guaranteed community facility loans and community facility grants, which are authorized under sections 306(a)(1) and 306(a)(19) of the Consolidated Farm and Rural Development Act, as amended. Loans are provided to local governments and nonprofit organizations for the construction and improvement of community facilities providing essential services in rural areas of not more than 20,000 in population for direct loans, and not more than 50,000 for loan guarantees. Total program level in the 2027 Budget is projected to be \$1.25 billion for direct loans and \$650 million for guaranteed loans. The 2027 Budget is not requesting funding for grants.

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 and loan guarantees committed in 1992 and beyond (including credit sales of acquired property). The subsidy amounts are estimated on a present value basis.

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

Identification code 012-1951-0-1-452	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	1	.....	.....
41.0 Grants, subsidies, and contributions .....	550	1,081	292
99.9 Total new obligations, unexpired accounts .....	551	1,081	292

**Employment Summary**

Identification code 012-1951-0-1-452	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	4	2	.....

**RURAL COMMUNITY FACILITY DIRECT LOANS FINANCING ACCOUNT**

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

Identification code 012-4225-0-3-452	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0710 Direct loan obligations .....	851	1,250	1,250
0713 Payment of interest to Treasury .....	383	391	395
0740 Negative subsidy obligations .....	.....	44	17
0742 Downward reestimates paid to receipt accounts .....	2	17	.....
0743 Interest on downward reestimates .....	1	14	.....
0900 Total new obligations, unexpired accounts .....	1,237	1,716	1,662
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	571	712	.....
1021 Recoveries of prior year unpaid obligations .....	255	195	.....
1023 Unobligated balances applied to repay debt .....	-517	-712	.....
1024 Unobligated balance of borrowing authority withdrawn .....	-255	-195	.....
1070 Unobligated balance (total) .....	54	.....	.....

<b>Financing authority:</b>				
Borrowing authority, mandatory:				
1400	Borrowing authority .....	885	541	631
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	1,023	1,141	983
1801	Change in uncollected payments, Federal sources .....	-13	38	58
1825	Spending authority from offsetting collections applied to repay debt .....	.....	-4	-10
1850	Spending auth from offsetting collections, mand (total) .....	1,010	1,175	1,031
1900	Budget authority (total) .....	1,895	1,716	1,662
1930	Total budgetary resources available .....	1,949	1,716	1,662
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	712	.....	.....

**Change in obligated balance:**

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	4,480	3,958	3,650
3010	New obligations, unexpired accounts .....	1,237	1,716	1,662
3020	Outlays (gross) .....	-1,504	-1,829	-1,994
3040	Recoveries of prior year unpaid obligations, unexpired .....	-255	-195	.....
3050	Unpaid obligations, end of year .....	3,958	3,650	3,318
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-62	-49	-87
3070	Change in uncollected pymts, Fed sources, unexpired .....	13	-38	-58
3090	Uncollected pymts, Fed sources, end of year .....	-49	-87	-145
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	4,418	3,909	3,563
3200	Obligated balance, end of year .....	3,909	3,563	3,173

**Financing authority and disbursements, net:**

Mandatory:				
4090	Budget authority, gross .....	1,895	1,716	1,662
Financing disbursements:				
4110	Outlays, gross (total) .....	1,504	1,829	1,994
Offsets against gross financing authority and disbursements:				
Offsetting collections (collected) from:				
4120	Federal sources .....	-253	-293	-5
4122	Interest on uninvested funds .....	-45	-46	-48
4123	Repayment of principal .....	-362	-411	-475
4123	Interest received on loans .....	-363	-391	-455
4130	Offsets against gross budget authority and outlays (total) ....	-1,023	-1,141	-983
Additional offsets against financing authority only (total):				
4140	Change in uncollected pymts, Fed sources, unexpired .....	13	-38	-58
4160	Budget authority, net (mandatory) .....	885	537	621
4170	Outlays, net (mandatory) .....	481	688	1,011
4180	Budget authority, net (total) .....	885	537	621
4190	Outlays, net (total) .....	481	688	1,011

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

Identification code 012-4225-0-3-452	2025 actual	2026 est.	2027 est.	
Position with respect to appropriations act limitation on obligations:				
1111	Direct loan obligations from current-year authority .....	851	1,250	1,250
1150	Total direct loan obligations .....	851	1,250	1,250
Cumulative balance of direct loans outstanding:				
1210	Outstanding, start of year .....	12,510	13,048	13,984
1231	Disbursements: Direct loan disbursements .....	1,075	1,362	1,532
1251	Repayments: Repayments and prepayments .....	-362	-411	-440
1261	Adjustments: Capitalized interest .....	.....	10	12
1263	Write-offs for default: Direct loans .....	-37	-25	-28
1264	Other adjustments, net (+ or -) .....	-138	.....	.....
1290	Outstanding, end of year .....	13,048	13,984	15,060

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

Identification code 012-4225-0-3-452	2024 actual	2025 actual	
<b>ASSETS:</b>			
Federal assets:			
1101	Fund balances with Treasury .....	571	713
Investments in U.S. securities:			
1106	Receivables, net .....	226	216
Net value of assets related to post-1991 direct loans receivable:			
1401	Direct loans receivable, gross .....	12,510	13,048
1402	Interest receivable .....	53	79
1405	Allowance for subsidy cost (-) .....	-431	-475
1499	Net present value of assets related to direct loans .....	12,132	12,652
1999	Total assets .....	12,929	13,581

RURAL COMMUNITY FACILITY DIRECT LOANS FINANCING ACCOUNT—Continued  
**Balance Sheet—Continued**

Identification code 012-4225-0-3-452	2024 actual	2025 actual
<b>LIABILITIES:</b>		
Federal liabilities:		
2101		
2103	12,926	13,549
2105	3	32
2999	12,929	13,581
4999	12,929	13,581

RURAL COMMUNITY FACILITY GUARANTEED LOANS FINANCING ACCOUNT

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

Identification code 012-4228-0-3-452	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0711		2	2
0740	1	2	4
0742	5	3	
0743	1	1	
0900	7	8	6
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	17	21	23
1023	-2	-5	-5
1070	15	16	18
Financing authority:			
Borrowing authority, mandatory:			
1400	2	5	
Spending authority from offsetting collections, mandatory:			
1800	11	10	2
1900	13	15	2
1930	28	31	20
Memorandum (non-add) entries:			
1941	21	23	14
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	1	2	3
3010	7	8	6
3020	-6	-7	-2
3050	2	3	7
Uncollected payments:			
3060	-1	-1	-1
3090	-1	-1	-1
Memorandum (non-add) entries:			
3100		1	2
3200	1	2	6
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090	13	15	2
Financing disbursements:			
4110	6	7	2
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120	-8	-8	
4122	-1		
4123	-2	-2	-2
4130	-11	-10	-2
4160	2	5	
4170	-5	-3	
4180	2	5	
4190	-5	-3	

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

Identification code 012-4228-0-3-452	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on commitments:			
2111	89	200	450
2150	89	200	450
2199	80	180	405
Cumulative balance of guaranteed loans outstanding:			
2210	1,297	1,268	1,230
2231	92	80	95
2251	-121	-114	-110
Adjustments:			
2261		-2	-3
2263		-2	-3
2264			
2290	1,268	1,230	1,209
Memorandum:			
2299	1,141	1,107	1,088
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310	7	6	6
2331		1	1
2351		-1	-1
2361	-1		
2390	6	6	6

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

Identification code 012-4228-0-3-452	2024 actual	2025 actual
<b>ASSETS:</b>		
1101	17	21
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501	7	6
1505	5	6
1599	12	12
1999	29	33
<b>LIABILITIES:</b>		
Federal liabilities:		
2103	13	12
2104		
2204	16	21
2999	29	33
<b>NET POSITION:</b>		
3300		
4999	29	33

RURAL HOUSING INSURANCE FUND PROGRAM ACCOUNT  
(INCLUDING TRANSFERS OF FUNDS)

For gross obligations for the principal amount of direct and guaranteed loans as authorized by title V of the Housing Act of 1949, to be available from funds in the rural housing insurance fund, as follows: **[\$1,000,000,000]** \$983,168,000 shall be for section 502 direct loans; **[\$5,000,000]** shall be for a Single Family Housing Relending demonstration program for Native American Tribes; and **[\$25,000,000,000]** \$20,000,000,000, to remain available until September 30, 2028, shall be for section 502 unsubsidized guaranteed loans; \$25,000,000 for section 504 housing repair loans; \$50,000,000 for section 515 rental housing; **[\$400,000,000]** \$500,000,000 for section 538 guaranteed multi-family housing loans; \$10,000,000 for credit sales of single family housing acquired property; **[\$5,000,000]** for section 523 self-help housing land development loans; \$5,000,000 for section 524 site development loans; and **[\$15,000,000]** \$15,001,000 for section 514 direct farm labor housing loans.

For the cost of direct loans, guaranteed loans, and grants, including the cost of modifying loans, as defined in section 502 of the Congressional Budget Act of 1974, as follows: section 502 direct loans, **[\$130,600,000]**, of which \$32,650,000 shall remain available until September 30, 2027; Single Family Housing Relending demonstration program for Native American Tribes, **[\$2,125,000]** \$130,663,000;

section 504 housing repair loans, **[\$4,333,000]** \$4,270,000; repair, rehabilitation, and new construction of section 515 rental housing, **[\$15,130,000]** \$16,640,000, to remain available until expended; section 523 self-help housing land development loans, \$657,000; section 524 site development loans, \$502,000; section 514 farm labor housing loans, **[\$4,761,000]** \$5,057,000, to remain available until expended; and farm labor housing grants, as authorized by section 516 of the Housing Act of 1949 (42 U.S.C. 1484, 1486), \$6,000,000, to remain available until expended: *Provided*, That to support the loan program level for section 538 guaranteed loans made available under this heading the Secretary may charge or adjust any fees to cover the projected cost of such loan guarantees pursuant to the provisions of the Credit Reform Act of 1990 (2 U.S.C. 661 et seq.), and the interest on such loans may not be subsidized: *Provided further*, That applicants in communities that have a current rural area waiver under section 541 of the Housing Act of 1949 (42 U.S.C. 1490q) shall be treated as living in a rural area for purposes of section 502 guaranteed loans provided under this heading: *Provided further*, That **1** of the amounts available under this paragraph for section 502 direct loans, no less than \$5,000,000 shall be available for direct loans for individuals whose homes will be built pursuant to a program funded with a mutual and self-help housing grant authorized by section 523 of the Housing Act of 1949 until June 1, 2026: *Provided further*, That the Secretary shall implement provisions to provide incentives to nonprofit organizations and public housing authorities to facilitate the acquisition of Rural Housing Service (RHS) multifamily housing properties by such nonprofit organizations and public housing authorities that commit to keep such properties in the RHS multifamily housing program for a period of time as determined by the Secretary, with such incentives to include, but not be limited to, the following: allow such nonprofit entities and public housing authorities to earn a Return on Investment on the owner's initial equity contributions, as defined by the Secretary, invested in the transaction; and allow reimbursement of organizational costs associated with owner's oversight of asset referred to as "Asset Management Fee" of up to \$7,500 per property, *notwithstanding section 504(a) of the Housing Act of 1949 (42 U.S.C. 1474(a)), section 504 housing repair loans for \$15,000 or less need only be evidenced by a promissory note.*

In addition, for the cost of direct loans and grants, including the cost of modifying loans, as defined in section 502 of the Congressional Budget Act of 1974, \$30,000,000, to remain available until expended, for a demonstration program for the preservation and revitalization of the sections 514, 515, and 516 multi-family rental housing properties to restructure existing USDA multi-family housing loans, as the Secretary deems appropriate, expressly for the purposes of ensuring the project has sufficient resources to preserve the project for the purpose of providing safe and affordable housing for low-income residents and farm laborers including reducing or eliminating interest; deferring loan payments, subordinating, reducing or re-amortizing loan debt; and other financial assistance including advances, payments and incentives (including the ability of owners to obtain reasonable returns on investment) required by the Secretary: *Provided*, That the Secretary shall, as part of the preservation and revitalization agreement, obtain a restrictive use agreement consistent with the terms of the restructuring.

In addition, for administrative expenses necessary to carry out the direct and guaranteed loan programs, \$412,254,000 shall be paid to the appropriation for "Rural Development, Salaries and Expenses". (*Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.*)

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

Identification code 012–2081–0–1–371	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0010 MPR Grants	4		
0011 Farm labor housing grants	7	12	14
0012 MPR Grants/Mods/Deferrals		54	4
0091 Direct program activities, subtotal	11	66	18
Credit program obligations:			
0701 Direct loan subsidy	110	199	192
0705 Reestimates of direct loan subsidy	536	193	
0706 Interest on reestimates of direct loan subsidy	404	27	
0707 Reestimates of loan guarantee subsidy	413	645	
0708 Interest on reestimates of loan guarantee subsidy	73	118	
0709 Administrative expenses	412	412	412
0791 Direct program activities, subtotal	1,948	1,594	604
0900 Total new obligations, unexpired accounts	1,959	1,660	622
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	145	191	127
1001 Discretionary unobligated balance brought fwd, Oct 1	145		

1010 Unobligated balance transfer to other accts [012–0403]	-3		
1021 Recoveries of prior year unpaid obligations	18	8	9
1070 Unobligated balance (total)	160	199	136
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	572	608	605
1120 Appropriations transferred to other acct [012–1951]	-6		
1121 Appropriations transferred from other acct [012–0405]	1		
1160 Appropriation, discretionary (total)	567	608	605
Appropriations, mandatory:			
1200 Appropriation	1,426	983	
1900 Budget authority (total)	1,993	1,591	605
1930 Total budgetary resources available	2,153	1,790	741
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-3	-3	
1941 Unexpired unobligated balance, end of year	191	127	119

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	216	174	269
3010 New obligations, unexpired accounts	1,959	1,660	622
3020 Outlays (gross)	-1,979	-1,557	-649
3040 Recoveries of prior year unpaid obligations, unexpired	-18	-8	-9
3041 Recoveries of prior year unpaid obligations, expired	-4		
3050 Unpaid obligations, end of year	174	269	233
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	216	174	269
3200 Obligated balance, end of year	174	269	233

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross	567	608	605
Outlays, gross:			
4010 Outlays from new discretionary authority	479	522	520
4011 Outlays from discretionary balances	74	52	129
4020 Outlays, gross (total)	553	574	649
Mandatory:			
4090 Budget authority, gross	1,426	983	
Outlays, gross:			
4100 Outlays from new mandatory authority	1,426	983	
4180 Budget authority, net (total)	1,993	1,591	605
4190 Outlays, net (total)	1,979	1,557	649

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

Identification code 012–2081–0–1–371	2025 actual	2026 est.	2027 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Section 502 Single Family Housing	748	939	1,059
115004 Section 515 Multifamily Housing	8	30	38
115007 Section 504 Housing Repair	11	24	25
115011 Section 514 Farm Labor Housing	33	44	16
115012 Section 524 Site Development	1	1	
115013 Section 523 Self-Help Housing		1	
115014 Single Family Housing Credit Sales		1	10
115017 Multifamily Housing Revitalization Seconds	1	45	21
115020 Multifamily Housing Revitalization Zero		38	27
115021 Native American Single Family Relending Pilot	5	5	
115999 Total direct loan levels	807	1,128	1,196
Direct loan subsidy (in percent):			
132001 Section 502 Single Family Housing	11.80	13.06	13.29
132004 Section 515 Multifamily Housing	39.59	30.26	33.28
132007 Section 504 Housing Repair	21.40	17.33	17.08
132011 Section 514 Farm Labor Housing	38.76	31.74	33.71
132012 Section 524 Site Development	8.72	10.04	
132013 Section 523 Self-Help Housing		13.13	
132014 Single Family Housing Credit Sales		-1.53	-2.99
132017 Multifamily Housing Revitalization Seconds	71.01	59.86	64.71
132020 Multifamily Housing Revitalization Zero		53.15	55.28
132021 Native American Single Family Relending Pilot	49.38	42.50	
132999 Weighted average subsidy rate	13.61	17.67	15.99
Direct loan subsidy budget authority:			
133001 Section 502 Single Family Housing	88	123	141
133004 Section 515 Multifamily Housing	3	9	13
133007 Section 504 Housing Repair	2	4	4
133011 Section 514 Farm Labor Housing	13	14	5
133017 Multifamily Housing Revitalization Seconds	1	27	14
133020 Multifamily Housing Revitalization Zero		20	15
133021 Native American Single Family Relending Pilot	2	2	
133999 Total subsidy budget authority	109	199	192
Direct loan subsidy outlays:			
134001 Section 502 Single Family Housing	103	121	135

RURAL HOUSING INSURANCE FUND PROGRAM ACCOUNT—Continued  
Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program—Continued

Identification code 012-2081-0-1-371	2025 actual	2026 est.	2027 est.
134004 Section 515 Multifamily Housing .....	7	5	25
134007 Section 504 Housing Repair .....	2	4	4
134011 Section 514 Farm Labor Housing .....	3	3	5
134012 Section 524 Site Development .....			1
134017 Multifamily Housing Revitalization Seconds .....	8	5	27
134020 Multifamily Housing Revitalization Zero .....	2	5	16
134021 Native American Single Family Relending Pilot .....	1	7	2
134022 Section 514 Multifamily Housing Revitalization Modifications .....	3	2	2
134025 Multifamily Housing Relending Demo .....	1		
134999 Total subsidy outlays .....	130	152	217
Direct loan reestimates:			
135001 Section 502 Single Family Housing .....	813	-9	
135004 Section 515 Multifamily Housing .....	-29	-6	
135007 Section 504 Housing Repair .....	9	4	
135011 Section 514 Farm Labor Housing .....	1	-3	
135014 Single Family Housing Credit Sales .....	-3	-1	
135017 Multifamily Housing Revitalization Seconds .....	-1		
135020 Multifamily Housing Revitalization Zero .....		1	
135021 Native American Single Family Relending Pilot .....		2	
135024 Section 515 Multifamily Housing Revitalization Deferrals .....	6	-3	
135999 Total direct loan reestimates .....	796	-15	
Guaranteed loan levels supportable by subsidy budget authority:			
215003 Guaranteed 538 Multifamily Housing .....	188	212	208
215011 Guaranteed 502 Single Family Housing .....	8,351	11,424	13,088
215999 Total loan guarantee levels .....	8,539	11,636	13,296
Guaranteed loan subsidy (in percent):			
232003 Guaranteed 538 Multifamily Housing .....	-86	-88	-2.16
232011 Guaranteed 502 Single Family Housing .....	-54	-81	-7.9
232999 Weighted average subsidy rate .....	-55	-81	-8.1
Guaranteed loan subsidy budget authority:			
233003 Guaranteed 538 Multifamily Housing .....	-2	-2	-4
233011 Guaranteed 502 Single Family Housing .....	-45	-93	-103
233999 Total subsidy budget authority .....	-47	-95	-107
Guaranteed loan subsidy outlays:			
234003 Guaranteed 538 Multifamily Housing .....	-5	-5	-5
234011 Guaranteed 502 Single Family Housing .....	-43	-42	-42
234999 Total subsidy outlays .....	-48	-47	-47
Guaranteed loan reestimates:			
235001 Guaranteed 502 Single Family Housing, Purchase .....	17	30	
235003 Guaranteed 538 Multifamily Housing .....	-34	-23	
235011 Guaranteed 502 Single Family Housing .....	431	710	
235999 Total guaranteed loan reestimates .....	414	717	
Administrative expense data:			
3510 Budget authority .....	412	412	412
3590 Outlays from new authority .....	412	412	412

*Rural Housing Insurance Fund.*—This fund was established in 1965 (Public Law 89-117) pursuant to section 517 of title V of the Housing Act of 1949, as amended. Loan programs are limited to rural areas that include towns, villages, and other places which are not part of an urban area. These areas: (1) have a population not in excess of 2,500 inhabitants; or (2) in excess of 2,500, but not in excess of 10,000 if rural in character; or (3) a population in excess of 10,000 but not more than 20,000 and not within a standard metropolitan statistical area and have a serious lack of mortgage credit for low- and moderate-income borrowers.

For 2027, the Section 502 single family housing guarantees are requested at a \$20 billion loan level. The subsidy rate for 2027 continues to be negative with the combination annual and up-front fee structure. The Budget requests that loan authority for this program be available for two years, which facilitates the operation of the program during the transition between fiscal years, including during continuing resolutions.

The Budget requests a loan level of \$10 million for credit sales of acquired property for single family housing loans; for Section 515 multi-family housing direct loans, \$50 million; for Section 502 single family housing direct loans the 2027 budget requests \$983 million; and for Section 504 very low-income housing repair loans, \$25 million. The Budget also re-

quests \$30 million for the multi-family housing preservation and revitalization pilot program which is included in this account to facilitate preservation loan modifications on post-credit reform multi-family housing loans.

The 2027 Budget also requests a \$500 million loan level for the multi-family housing guaranteed loan program and continues to include appropriations language that will allow the program to operate without interest subsidy and with a fee.

The 2027 Budget requests \$15 million loan level for farm labor housing loans and \$6 million for grants.

For administrative costs, the 2027 Budget requests \$412 million.

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 and loan guarantees committed in 1992 and beyond (including credit sales of acquired property), as well as administrative expenses of this program. The subsidy amounts are estimated on a present value basis; the administrative expenses are estimated on a cash basis.

Object Classification (in millions of dollars)

Identification code 012-2081-0-1-371	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.3 Other goods and services from Federal sources .....	412	412	412
41.0 Grants, subsidies, and contributions .....	1,547	1,248	210
99.9 Total new obligations, unexpired accounts .....	1,959	1,660	622

RURAL HOUSING INSURANCE FUND DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012-4215-0-3-371	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0005 Capitalized Costs .....	173	188	192
Credit program obligations:			
0710 Direct loan obligations .....	806	1,128	1,196
0713 Payment of interest to Treasury .....	682	652	649
0742 Downward reestimates paid to receipt accounts .....	121	120	
0743 Interest on downward reestimates .....	24	115	
0791 Direct program activities, subtotal .....	1,633	2,015	1,845
0900 Total new obligations, unexpired accounts .....	1,806	2,203	2,037
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1,347	1,968	
1021 Recoveries of prior year unpaid obligations .....	117	124	127
1023 Unobligated balances applied to repay debt .....	-1,292	-1,991	
1024 Unobligated balance of borrowing authority withdrawn .....	-103	-101	-127
1070 Unobligated balance (total) .....	69		
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....	1,056	1,284	1,338
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	2,682	2,149	1,981
1801 Change in uncollected payments, Federal sources .....	-33	-30	-32
1825 Spending authority from offsetting collections applied to repay debt .....		-1,200	-1,250
1850 Spending auth from offsetting collections, mand (total) .....	2,649	919	699
1900 Budget authority (total) .....	3,705	2,203	2,037
1930 Total budgetary resources available .....	3,774	2,203	2,037
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1,968		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,382	1,092	1,138
3010 New obligations, unexpired accounts .....	1,806	2,203	2,037
3020 Outlays (gross) .....	-1,979	-2,033	-1,991
3040 Recoveries of prior year unpaid obligations, unexpired .....	-117	-124	-127
3050 Unpaid obligations, end of year .....	1,092	1,138	1,057
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-160	-127	-97
3070 Change in uncollected pymts, Fed sources, unexpired .....	33	30	32

3090	Uncollected pymts, Fed sources, end of year .....	-127	-97	-65
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	1,222	965	1,041
3200	Obligated balance, end of year .....	965	1,041	992
<b>Financing authority and disbursements, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	3,705	2,203	2,037
Financing disbursements:				
4110	Outlays, gross (total) .....	1,979	2,033	1,991
Offsets against gross financing authority and disbursements:				
Offsetting collections (collected) from:				
4120	Federal sources: payment from program account subsidy .....	-128	-152	-217
4120	Federal sources: payment from program account upward reestimate .....	-940	-221	
4120	Federal sources, other actual collections .....	-2		
4122	Interest on uninvested funds .....	-119	-83	-84
4123	Non-Federal sources: Repayments of principal .....	-943	-1,137	-1,120
4123	Interest received on loans .....	-516	-517	-520
4123	Proceeds on sale of acquired property .....	-21	-26	-26
4123	Fees .....	-11	-9	-10
4123	Other non-federal collections .....	-2	-4	-4
4130	Offsets against gross budget authority and outlays (total) ....	-2,682	-2,149	-1,981
Additional offsets against financing authority only (total):				
4140	Change in uncollected pymts, Fed sources, unexpired .....	33	30	32
4160	Budget authority, net (mandatory) .....	1,056	84	88
4170	Outlays, net (mandatory) .....	-703	-116	10
4180	Budget authority, net (total) .....	1,056	84	88
4190	Outlays, net (total) .....	-703	-116	10

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

Identification code 012-4215-0-3-371	2025 actual	2026 est.	2027 est.	
Position with respect to appropriations act limitation on obligations:				
1111	Direct loan obligations from current-year authority .....	890	1,177	1,140
1121	Limitation available from carry-forward .....	116	219	174
1142	Unobligated direct loan limitation (-) .....	-28	-19	
1143	Unobligated limitation carried forward (P.L. 117-2) (-) .....	-172	-249	-118
1150	Total direct loan obligations .....	806	1,128	1,196
Cumulative balance of direct loans outstanding:				
1210	Outstanding, start of year .....	18,249	18,410	18,230
Disbursements:				
1231	Direct loan disbursements .....	1,046	961	1,191
1233	Purchase of loans assets from a liquidating account .....	6		
Repayments:				
1251	Repayments and prepayments .....	-943	-1,137	-1,120
1252	Proceeds from loan asset sales to the public or discounted .....	-21	-26	-26
1261	Adjustments: Capitalized interest .....	17	25	26
1263	Write-offs for default: Direct loans .....	-3	-3	-3
1264	Other adjustments, net (+ or -) .....	59		
1290	Outstanding, end of year .....	18,410	18,230	18,298

This account reflects the financing for direct rural housing loans for section the 502 very low- and low-to-moderate-income home ownership loan program; section 504 very low-income housing repair loan program; section 514 domestic farm labor housing loan program; section 515 rural rental housing loan program; sections 523 self-help housing loans; 524 site development loans; and single family housing credit sales of acquired property the Multifamily Housing Preservation demonstration loan programs (zero percent, soft-seconds, and 515 loan modifications).

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

Identification code 012-4215-0-3-371	2024 actual	2025 actual	
ASSETS:			
Federal assets:			
1101	Fund balances with Treasury .....	1,347	1,966
Investments in U.S. securities:			
1106	Receivables, net .....	907	205
1206	Non-Federal assets: Receivables, net .....		
Net value of assets related to post-1991 direct loans receivable:			
1401	Direct loans receivable, gross .....	18,249	18,410
1402	Interest receivable .....	486	574
1404	Foreclosed property .....	24	43
1405	Allowance for subsidy cost (-) .....	-2,210	-2,361
1499	Net present value of assets related to direct loans .....	16,549	16,666

1999	Total assets .....	18,803	18,837
LIABILITIES:			
Federal liabilities:			
2103	Debt .....	18,549	18,466
2105	Other .....	119	220
Non-Federal liabilities:			
2201	Accounts payable .....	126	146
2206	Other liabilities not crosswalked .....		
2207	Other .....	9	5
2999	Total liabilities .....	18,803	18,837
NET POSITION:			
3300	Cumulative results of operations .....		
4999	Total liabilities and net position .....	18,803	18,837

**RURAL HOUSING INSURANCE FUND GUARANTEED LOAN FINANCING ACCOUNT**

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

Identification code 012-4216-0-3-371	2025 actual	2026 est.	2027 est.	
<b>Obligations by program activity:</b>				
0003	Interest assistance paid to lenders .....	6	7	7
Credit program obligations:				
0711	Default claim payments on principal .....	260	312	261
0713	Payment of interest to Treasury .....	59	58	60
0740	Negative subsidy obligations .....	47	95	107
0742	Downward reestimates paid to receipt accounts .....	66	35	
0743	Interest on downward reestimates .....	7	10	
0791	Direct program activities, subtotal .....	439	510	428
0799	Total direct obligations .....	445	517	435
0900	Total new obligations, unexpired accounts .....	445	517	435
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	383	792	1,589
1020	Adjustment of unobligated bal brought forward, Oct 1 .....	44		
1021	Recoveries of prior year unpaid obligations .....	3	5	4
1023	Unobligated balances applied to repay debt .....	-195	-113	-126
1024	Unobligated balance of borrowing authority withdrawn .....	-1		
1070	Unobligated balance (total) .....	234	684	1,467
Financing authority:				
Borrowing authority, mandatory:				
1400	Borrowing authority .....	6	140	164
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	997	1,282	510
1900	Budget authority (total) .....	1,003	1,422	674
1930	Total budgetary resources available .....	1,237	2,106	2,141
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	792	1,589	1,706

**Change in obligated balance:**

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	11	12	4
3010	New obligations, unexpired accounts .....	445	517	435
3020	Outlays (gross) .....	-441	-520	-435
3040	Recoveries of prior year unpaid obligations, unexpired .....	-3	-5	-4
3050	Unpaid obligations, end of year .....	12	4	
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	11	12	4
3200	Obligated balance, end of year .....	12	4	

**Financing authority and disbursements, net:**

Mandatory:				
4090	Budget authority, gross .....	1,003	1,422	674
Financing disbursements:				
4110	Outlays, gross (total) .....	441	520	435
Offsets against gross financing authority and disbursements:				
Offsetting collections (collected) from:				
4120	Federal sources Upward Reestimate .....	-487	-762	
4122	Interest on uninvested funds .....	-23	-18	-19
4123	Non-Federal sources: guarantee fees .....	-441	-456	-442
4123	Repayments of Principal .....	-44	-44	-47
4123	Interest Received on Loans .....	-1	-1	-1
4123	Non-Federal sources .....	-1	-1	-1
4130	Offsets against gross budget authority and outlays (total) ....	-997	-1,282	-510
4160	Budget authority, net (mandatory) .....	6	140	164

RURAL HOUSING INSURANCE FUND GUARANTEED LOAN FINANCING  
ACCOUNT—Continued

Program and Financing—Continued

Identification code 012-4216-0-3-371	2025 actual	2026 est.	2027 est.
4170 Outlays, net (mandatory) .....	-556	-762	-75
4180 Budget authority, net (total) .....	6	140	164
4190 Outlays, net (total) .....	-556	-762	-75

Status of Guaranteed Loans (in millions of dollars)

Identification code 012-4216-0-3-371	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority .....	25,400	25,400	13,296
2121 Limitation available from carry-forward .....	18,870	25,000	.....
2142 Uncommitted loan guarantee limitation .....	-10,731	-38,764	.....
2143 Uncommitted limitation carried forward .....	-25,000	.....	.....
2150 Total guaranteed loan commitments .....	8,539	11,636	13,296
2199 Guaranteed amount of guaranteed loan commitments .....	7,685	10,472	11,966
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year .....	110,833	109,603	111,747
2231 Disbursements of new guaranteed loans .....	8,149	11,486	13,155
2251 Repayments and prepayments .....	-9,033	-9,045	-9,222
Adjustments:			
2263 Terminations for default that result in claim payments .....	-378	-331	-337
2264 Other adjustments, net .....	.....	.....	.....
2265 Capitalized interest .....	32	34	34
2290 Outstanding, end of year .....	109,603	111,747	115,377
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year .....	97,961	100,572	103,839

Addendum:

Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year .....	762	788	853
2331 Disbursements for guaranteed loan claims .....	71	110	119
2351 Repayments of loans receivable .....	-44	-44	-47
2361 Write-offs of loans receivable .....	-1	-1	-1
2364 Other adjustments, net .....	.....	.....	.....
2390 Outstanding, end of year .....	788	853	924

Balance Sheet (in millions of dollars)

Identification code 012-4216-0-3-371	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury .....	383	791
Investments in U.S. securities:		
1106 Receivables, net .....	338	648
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross .....	762	788
1502 Interest receivable .....	.....	.....
1505 Allowance for subsidy cost (-) .....	-728	-727
1505 Currently not collectible (-) .....	.....	.....
1599 Net present value of assets related to defaulted guaranteed loans .....	34	61
1999 Total assets .....	755	1,500
LIABILITIES:		
Federal liabilities:		
2103 Debt .....	2,856	2,663
2104 Resources payable to Treasury .....	.....	.....
2105 Other .....	20	25
Non-Federal liabilities:		
2201 Accounts payable .....	.....	4
2204 Liabilities for loan guarantees .....	-2,121	-1,192
2999 Total liabilities .....	755	1,500
NET POSITION:		
3300 Cumulative results of operations .....	.....	.....
4999 Total liabilities and net position .....	755	1,500

RURAL HOUSING INSURANCE FUND LIQUIDATING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012-4141-0-3-371	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0107 Other costs incident to loans .....	27	32	32
0900 Total new obligations, unexpired accounts (object class 25.2) .....	27	32	32

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	74	56	.....
1021 Recoveries of prior year unpaid obligations .....	2	2	2
1022 Capital transfer of unobligated balances to general fund .....	-74	-58	-2
1070 Unobligated balance (total) .....	2	.....	.....
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	281	271	257
1820 Capital transfer of spending authority from offsetting collections to general fund .....	-200	-239	-225
1850 Spending auth from offsetting collections, mand (total) .....	81	32	32
1930 Total budgetary resources available .....	83	32	32
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	56	.....	.....

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	79	92	66
3010 New obligations, unexpired accounts .....	27	32	32
3020 Outlays (gross) .....	-12	-56	-56
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2	-2	-2
3050 Unpaid obligations, end of year .....	92	66	40
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	79	92	66
3200 Obligated balance, end of year .....	92	66	40

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	81	32	32
Outlays, gross:			
4100 Outlays from new mandatory authority .....	12	28	28
4101 Outlays from mandatory balances .....	.....	28	28
4110 Outlays, gross (total) .....	12	56	56
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-4	.....	.....
4123 Non-Federal sources .....	-277	-271	-257
4130 Offsets against gross budget authority and outlays (total) .....	-281	-271	-257
4160 Budget authority, net (mandatory) .....	-200	-239	-225
4170 Outlays, net (mandatory) .....	-269	-215	-201
4180 Budget authority, net (total) .....	-200	-239	-225
4190 Outlays, net (total) .....	-269	-215	-201

Status of Direct Loans (in millions of dollars)

Identification code 012-4141-0-3-371	2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	4,490	4,258	4,071
Repayments:			
1251 Repayments and prepayments .....	-182	-180	-171
1252 Proceeds from loan asset sales to the public or discounted .....	-7	.....	.....
1261 Adjustments: Capitalized interest .....	1	.....	.....
1263 Write-offs for default: Direct loans .....	-5	-7	-7
1264 Other adjustments, net (+ or -) .....	-39	.....	.....
1290 Outstanding, end of year .....	4,258	4,071	3,893

Balance Sheet (in millions of dollars)

Identification code 012-4141-0-3-371	2024 actual	2025 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury .....	153	147
1601 Direct loans, gross .....	4,490	4,258
1602 Interest receivable .....	870	829
1603 Allowance for estimated uncollectible loans and interest (-) .....	-815	-769
1604 Direct loans and interest receivable, net .....	4,545	4,318

1606	Foreclosed property .....	5	7
1699	Value of assets related to direct loans .....	4,550	4,325
Other Federal assets:			
1801	Cash and other monetary assets .....	85	112
1901	Other assets not crosswalked .....		
1999	Total assets .....	4,788	4,584
LIABILITIES:			
2104	Federal liabilities: Resources payable to Treasury .....	4,668	4,432
Non-Federal liabilities:			
2201	Accounts payable .....	22	26
2206	Total Other Liabilities Not Cross-walked (299X) .....		
2207	Other .....	98	126
2999	Total liabilities .....	4,788	4,584
NET POSITION:			
3300	Cumulative results of operations .....		
4999	Total liabilities and net position .....	4,788	4,584

**RURAL BUSINESS-COOPERATIVE SERVICE**

*Federal Funds*

ENERGY ASSISTANCE PAYMENTS

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

Identification code 012-2073-0-1-452	2025 actual	2026 est.	2027 est.	
<b>Obligations by program activity:</b>				
0010	Bioenergy Program for Advanced Biofuels Payments (Farm Bill-Mandatory) .....	1	14	7
0012	Higher Blends Infrastructure Incentive Program (Farm Bill-Mandatory) .....	31	47	44
0013	Higher Blends Infrastructure Incentive Program IRA .....	300	22	
0900	Total new obligations, unexpired accounts (object class 41.0) .....	332	83	51
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	417	112	45
1021	Recoveries of prior year unpaid obligations .....	20	9	6
1070	Unobligated balance (total) .....	437	121	51
Budget authority:				
Appropriations, mandatory:				
1222	Exercised borrowing authority transferred from other accounts [012-4336] .....	7	7	7
1930	Total budgetary resources available .....	444	128	58
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	112	45	7
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	209	402	291
3010	New obligations, unexpired accounts .....	332	83	51
3020	Outlays (gross) .....	-119	-185	-150
3040	Recoveries of prior year unpaid obligations, unexpired .....	-20	-9	-6
3050	Unpaid obligations, end of year .....	402	291	186
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	209	402	291
3200	Obligated balance, end of year .....	402	291	186
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	7	7	7
Outlays, gross:				
4100	Outlays from new mandatory authority .....		7	7
4101	Outlays from mandatory balances .....	119	178	143
4110	Outlays, gross (total) .....	119	185	150
4180	Budget authority, net (total) .....	7	7	7
4190	Outlays, net (total) .....	119	185	150

The purpose of the Bioenergy Program for Advanced Biofuels is to provide payments to eligible agricultural producers to support and ensure an expanding production of advanced biofuels. This program is authorized pursuant to section 9005 of the Farm Security and Rural Investment Act of 2002, as amended by the Farm, Conservation, and Energy Act of 2008, the Agricultural Act of 2014, and the Agriculture Improvement Act of 2018.

The purpose of the Higher Blends Infrastructure Incentive Program is to increase significantly the sales and use of higher blends of ethanol and biodiesel by expanding the infrastructure for renewable fuels derived from U.S. agricultural products. The program is also intended to encourage a more comprehensive approach to market higher blends by sharing the costs related to building out biofuel-related infrastructure.

This account also includes funding made available under Section 22003 of the Inflation Reduction Act, which provides up to \$500 million in grants for infrastructure improvements to blend, store or distribute biofuels. This includes installing, retrofitting or upgrading dispensers for ethanol at retail stations as well as home heating oil distribution centers.

**Employment Summary**

Identification code 012-2073-0-1-452	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment .....	3		

**RURAL COOPERATIVE DEVELOPMENT GRANTS**

For rural cooperative development grants authorized under section 310B(e) of the Consolidated Farm and Rural Development Act (7 U.S.C. 1932), \$20,000,000: Provided, That of the amount appropriated under this heading, \$3,000,000 shall be for cooperative agreements for the appropriate technology transfer for rural areas program; \$3,000,000 shall be for grants for cooperative development centers, individual cooperatives, or groups of cooperatives that serve socially disadvantaged groups and a majority of the boards of directors or governing boards of which are comprised of individuals who are members of socially disadvantaged groups; \$8,000,000, to remain available until expended, shall be for value-added agricultural product market development grants, as authorized by section 210A of the Agricultural Marketing Act of 1946; and \$1,000,000, to remain available until expended, shall be for Agriculture Innovation Centers authorized pursuant to section 6402 of Public Law 107-171. (Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)

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

Identification code 012-1900-0-1-452	2025 actual	2026 est.	2027 est.	
<b>Obligations by program activity:</b>				
0001	Rural Cooperative Development Grants .....	6	8	
0011	Value Added Agricultural Producer Grants (discretionary) .....	12	13	1
0012	Appropriate Technology Transfer for Rural Areas .....	3	3	
0014	LAMP Value Added (Farm Bill-Mandatory) .....	19	19	19
0016	Additional Coronavirus Response and Relief LAMP (Mand) .....	1		
0017	Disaster Assistance Fund VAPG .....	2	1	
0900	Total new obligations, unexpired accounts (object class 41.0) .....	43	44	20
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	9	13	10
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	4		
1021	Recoveries of prior year unpaid obligations .....	6	3	1
1070	Unobligated balance (total) .....	15	16	11
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	25	20	
1121	Appropriations transferred from other acct [012-0405] .....	3		
1131	Unobligated balance of appropriations permanently reduced .....	-2		
1160	Appropriation, discretionary (total) .....	26	20	
Appropriations, mandatory:				
1222	Exercised borrowing authority transferred from other accounts [012-4336] .....	19	19	19
1230	Appropriations and/or unobligated balance of appropriations permanently reduced .....	-1	-1	-1
1260	Appropriations, mandatory (total) .....	18	18	18
1900	Budget authority (total) .....	44	38	18
1930	Total budgetary resources available .....	59	54	29
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-3		
1941	Unexpired unobligated balance, end of year .....	13	10	9

RURAL COOPERATIVE DEVELOPMENT GRANTS—Continued  
Program and Financing—Continued

Identification code 012-1900-0-1-452	2025 actual	2026 est.	2027 est.
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	100	90	76
3010 New obligations, unexpired accounts .....	43	44	20
3020 Outlays (gross) .....	-47	-55	-46
3040 Recoveries of prior year unpaid obligations, unexpired .....	-6	-3	-1
3050 Unpaid obligations, end of year .....	90	76	49
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	100	90	76
3200 Obligated balance, end of year .....	90	76	49
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	26	20	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	1	1	.....
4011 Outlays from discretionary balances .....	25	27	25
4020 Outlays, gross (total) .....	26	28	25
Mandatory:			
4090 Budget authority, gross .....	18	18	18
Outlays, gross:			
4100 Outlays from new mandatory authority .....	.....	1	1
4101 Outlays from mandatory balances .....	21	26	20
4110 Outlays, gross (total) .....	21	27	21
4180 Budget authority, net (total) .....	44	38	18
4190 Outlays, net (total) .....	47	55	46

Grants for rural cooperative development were authorized under section 310B(e) of the Consolidated Farm and Rural Development Act by Public Law 104-127, April 4, 1996. These grants are made available to nonprofit corporations and institutions of higher education to fund the establishment and operation of centers for rural cooperative development. The Appropriate Technology Transfer to Rural Areas (ATTRA) program was first authorized by the Food Security Act of 1985. The program provides information and technical assistance to agricultural producers to adopt sustainable agricultural practices that are environmentally friendly and lower production costs. These grants provide assistance to small minority producers through cooperatives and associations of cooperatives.

Additionally, USDA provides Value-Added Marketing Grants for producers of agricultural commodities. These grants can be used for planning activities and for working capital for marketing value-added agricultural products. The 2027 Budget does not include funding for these programs; they are duplicative and overlap with similar business development programs operated by other Federal agencies.

HEALTHY FOOD FINANCING INITIATIVE

For the cost of loans and grants that is consistent with section 243 of subtitle D of title II of the Department of Agriculture Reorganization Act of 1994 (7 U.S.C. 6953), as added by section 4206 of the Agricultural Act of 2014, for necessary expenses of the Secretary to support projects that provide access to healthy food in underserved areas, to create and preserve quality jobs, and to revitalize low-income communities, \$50,000, to remain available until expended: *Provided*, That such costs of loans, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974. (Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)

Program and Financing (in millions of dollars)

Identification code 012-0015-0-1-451	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0012 Grants (No-Year) .....	1	.....	.....
0900 Total new obligations, unexpired accounts (object class 41.0) .....	1	.....	.....

<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1	.....	.....
1930 Total budgetary resources available .....	1	.....	.....

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	14	14	11
3010 New obligations, unexpired accounts .....	1	.....	.....
3020 Outlays (gross) .....	-1	-3	-6
3050 Unpaid obligations, end of year .....	14	11	5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	14	14	11
3200 Obligated balance, end of year .....	14	11	5

<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	1	.....	.....
Outlays, gross:			
4011 Outlays from discretionary balances .....	1	3	6
4180 Budget authority, net (total) .....	1	.....	.....
4190 Outlays, net (total) .....	1	3	6

Healthy Food Financing Initiative is authorized by section 4206 of the Agricultural Act of 2014. This program support projects that provide access to healthy food in underserved areas; to create and preserve quality of jobs and to revitalize low-income communities. The 2027 Budget not include funding for this program.

RURAL ECONOMIC DEVELOPMENT GRANTS

Program and Financing (in millions of dollars)

Identification code 012-3105-0-1-452	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Rural economic development grants .....	2	10	14
0002 Subsidy .....	9	8	8
0003 ReConnect funding .....	48	11	.....
0005 ReConnect Technical Assistance .....	1	8	.....
0006 Rural economic development grants - Farm Bill .....	7	2	.....
0008 Disaster Assistance Fund .....	.....	4	.....
0091 Direct program activities, subtotal .....	67	43	22
0900 Total new obligations, unexpired accounts .....	67	43	22
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	80	59	42
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	.....	4	.....
1021 Recoveries of prior year unpaid obligations .....	21	3	.....
1070 Unobligated balance (total) .....	101	62	42
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [012-0405] ...	4	.....	.....
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	22	24	24
1821 Spending authority from offsetting collections permanently reduced .....	-1	-1	-1
1850 Spending auth from offsetting collections, mand (total) .....	21	23	23
1900 Budget authority (total) .....	25	23	23
1930 Total budgetary resources available .....	126	85	65
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	59	42	43
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	559	456	290
3010 New obligations, unexpired accounts .....	67	43	22
3020 Outlays (gross) .....	-149	-206	-147
3040 Recoveries of prior year unpaid obligations, unexpired .....	-21	-3	.....
3050 Unpaid obligations, end of year .....	456	290	165
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	559	456	290
3200 Obligated balance, end of year .....	456	290	165

Budget authority and outlays, net:			
Discretionary:			
4000	Budget authority, gross .....	4	
	Outlays, gross:		
4011	Outlays from discretionary balances .....	2	2
Mandatory:			
4090	Budget authority, gross .....	21	23
	Outlays, gross:		
4100	Outlays from new mandatory authority .....	10	16
4101	Outlays from mandatory balances .....	139	188
4110	Outlays, gross (total) .....	149	204
	Offsets against gross budget authority and outlays:		
	Offsetting collections (collected) from:		
4123	Guaranteed Underwriter Fees .....	-22	-24
4180	Budget authority, net (total) .....	3	-1
4190	Outlays, net (total) .....	127	182

This grant program is authorized under section 313B of the Rural Electrification Act, as amended, and provides funds for the purpose of promoting rural economic development and job creation projects, including funding for project feasibility studies, start-up costs, incubator projects and other expenses for the purpose of fostering rural development. The 2027 Budget requests authority to provide \$10 million in grants.

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

Identification code 012-3105-0-1-452	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.3	Other goods and services from Federal sources .....	1	
41.0	Grants, subsidies, and contributions .....	66	43
99.9	Total new obligations, unexpired accounts .....	67	43

**RURAL MICROENTREPRENEUR ASSISTANCE PROGRAM**

【For the principal amount of direct loans as authorized by section 379E of the Consolidated Farm and Rural Development Act (7 U.S.C. 2008s), \$17,000,000.】

【For the cost of loans and grants, \$4,000,000 under the same terms and conditions as authorized by section 379E of the Consolidated Farm and Rural Development Act (7 U.S.C. 2008s).】 (Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)

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

Identification code 012-1955-0-1-452	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0011	Grants .....	4	2
	Credit program obligations:		
0701	Direct loan subsidy .....	1	2
0900	Total new obligations, unexpired accounts (object class 41.0) .....	5	4
<b>Budgetary resources:</b>			
Budget authority:			
	Appropriations, discretionary:		
1100	Appropriation .....	5	4
1900	Budget authority (total) .....	5	4
1930	Total budgetary resources available .....	5	4
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	6	7
3010	New obligations, unexpired accounts .....	5	4
3020	Outlays (gross) .....	-4	-3
3050	Unpaid obligations, end of year .....	7	8
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	6	7
3200	Obligated balance, end of year .....	7	8
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000	Budget authority, gross .....	5	4
	Outlays, gross:		
4011	Outlays from discretionary balances .....	3	3
Mandatory:			
	Outlays, gross:		
4101	Outlays from mandatory balances .....	1	

4180	Budget authority, net (total) .....	5	4
4190	Outlays, net (total) .....	4	3

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

Identification code 012-1955-0-1-452	2025 actual	2026 est.	2027 est.
Direct loan levels supportable by subsidy budget authority:			
115001	Rural Microenterprise Direct Loans .....	6	15
Direct loan subsidy (in percent):			
132001	Rural Microenterprise Direct Loans .....	21.79	16.09
132999	Weighted average subsidy rate .....	21.79	16.09
Direct loan subsidy budget authority:			
133001	Rural Microenterprise Direct Loans .....	1	2
Direct loan subsidy outlays:			
134001	Rural Microenterprise Direct Loans .....		1

This program provides microentrepreneurs with the skills necessary to establish new rural microenterprises, and to support these types of businesses with technical and financial assistance. The program provides loans and grants to intermediaries that assist microentrepreneurs. The program is authorized pursuant to section 379E of the Consolidated Farm and Rural Development Act, and as amended by the Agricultural Act of 2014, and as amended by the Agriculture Improvement Act of 2018. The 2027 Budget does not include funding for this program; it is duplicative and overlaps with similar business development programs operated by other Federal agencies.

**RURAL MICROENTREPRISE INVESTMENT DIRECT LOAN FINANCING ACCOUNT**

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

Identification code 012-4354-0-3-452	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0710	Direct loan obligations .....	6	15
0713	Payment of interest to Treasury .....	1	
0900	Total new obligations, unexpired accounts .....	7	15
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	5	4
1021	Recoveries of prior year unpaid obligations .....	2	
1023	Unobligated balances applied to repay debt .....	-5	-4
1024	Unobligated balance of borrowing authority withdrawn .....	-2	
Financing authority:			
Borrowing authority, mandatory:			
1400	Borrowing authority .....	5	11
Spending authority from offsetting collections, mandatory:			
1800	Collected .....	5	6
1801	Change in uncollected payments, Federal sources .....	1	-2
1825	Spending authority from offsetting collections applied to repay debt .....		
1850	Spending auth from offsetting collections, mand (total) .....	6	4
1900	Budget authority (total) .....	11	15
1930	Total budgetary resources available .....	11	15
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 .....	10	10
3010	New obligations, unexpired accounts .....	7	15
3020	Outlays (gross) .....	-5	-6
3040	Recoveries of prior year unpaid obligations, unexpired .....	-2	
3050	Unpaid obligations, end of year .....	10	19
Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1	-2
3070	Change in uncollected pymts, Fed sources, unexpired .....	-1	2
3090	Uncollected pymts, Fed sources, end of year .....	-2	
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	9	8
3200	Obligated balance, end of year .....	8	19

RURAL MICROENTERPRISE INVESTMENT DIRECT LOAN FINANCING ACCOUNT—Continued  
Program and Financing—Continued

Identification code 012-4354-0-3-452	2025 actual	2026 est.	2027 est.
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	11	15	.....
Financing disbursements:			
4110 Outlays, gross (total) .....	5	6	7
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-1	-1	-1
4123 Repayments of Loan Principal .....	-4	-5	-3
4123 Interest received on loans .....	.....	.....	-1
4130 Offsets against gross budget authority and outlays (total) ....	-5	-6	-5
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-1	2	.....
4160 Budget authority, net (mandatory) .....	5	11	-5
4170 Outlays, net (mandatory) .....	.....	.....	2
4180 Budget authority, net (total) .....	5	11	-5
4190 Outlays, net (total) .....	.....	.....	2

Status of Direct Loans (in millions of dollars)

Identification code 012-4354-0-3-452	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority .....	6	15	.....
1150 Total direct loan obligations .....	6	15	.....
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	38	38	39
1231 Disbursements: Direct loan disbursements .....	4	6	7
1251 Repayments: Repayments and prepayments .....	-4	-5	-3
1290 Outstanding, end of year .....	38	39	43

Balance Sheet (in millions of dollars)

Identification code 012-4354-0-3-452	2024 actual	2025 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	5	4
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	38	38
1405 Allowance for subsidy cost (-) .....	-1	-1
1499 Net present value of assets related to direct loans .....	37	37
1999 Total assets .....	42	41
<b>LIABILITIES:</b>		
2103 Federal liabilities: Debt .....	42	41
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	.....	.....
4999 Total liabilities and net position .....	42	41

RURAL BUSINESS PROGRAM ACCOUNT

For gross obligations for the principal amount of guaranteed loans as authorized by section 310B of the Consolidated Farm and Rural Development Act (7 U.S.C. 1932(g)), \$1,750,000,000.]

For the cost of loan guarantees and grants, for the rural business development programs authorized by section 310B and described in subsections (a), (c), (f) and (g) of section 310B of the Consolidated Farm and Rural Development Act, \$50,575,000, to remain available until expended, of which no less than \$100,000 shall be made available for one or more qualified state technology council to promote private-sector economic development in the bio-sciences: *Provided*, That of the amount appropriated under this heading, \$15,575,000 shall be for business and industry guaranteed loans: *Provided further*, That of the amount appropriated under this heading, \$21,000,000 shall be for rural business development grants as authorized by section 310B(c) of the Consolidated Farm and Rural Development Act, of which not to exceed \$500,000 shall be made available for one grant to a qualified national organization to provide technical assistance for rural transportation in order to promote economic development: *Provided further*, That of the amount appropriated under this heading, \$10,000,000 shall be for grants to the Delta Regional Authority (7 U.S.C. 2009aa et seq.), the Northern Border Regional Commission (40 U.S.C.

15101 et seq.), the Southwest Border Regional Commission (40 U.S.C. 15301 et seq.), and the Appalachian Regional Commission (40 U.S.C. 14101 et seq.) for any Rural Community Advancement Program purpose as described in section 381E(d) of the Consolidated Farm and Rural Development Act, of which not more than 5 percent may be used for administrative expenses: *Provided further*, That \$4,000,000 of the amount appropriated under this heading shall be for business grants to benefit Federally Recognized Native American Tribes, including \$250,000 for a grant to a qualified national organization to provide technical assistance for rural transportation in order to promote economic development: *Provided further*, That sections 381E-H and 381N of the Consolidated Farm and Rural Development Act are not applicable to funds made available under this heading. (Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)

Program and Financing (in millions of dollars)

Identification code 012-1902-0-1-452	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0013 Rural Business Development Grants .....	22	33	8
0015 DRA and ARC Grants .....	8	10	.....
0017 Disaster Assistance Fund .....	5	3	.....
0091 Direct program activities, subtotal .....	35	46	8
Credit program obligations:			
0702 Loan guarantee subsidy .....	4	23	2
0707 Reestimates of loan guarantee subsidy .....	64	196	.....
0708 Interest on reestimates of loan guarantee subsidy .....	9	27	.....
0791 Direct program activities, subtotal .....	77	246	2
0900 Total new obligations, unexpired accounts (object class 41.0) .....	112	292	10

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	5	19	9
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	5	18	.....
1021 Recoveries of prior year unpaid obligations .....	12	8	2
1070 Unobligated balance (total) .....	17	27	11
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	67	51	.....
1120 Appropriations transferred to other acct [012-0137] .....	-34	.....	.....
1120 Appropriations transferred to other acct [012-1951] .....	-1	.....	.....
1121 Appropriations transferred from other acct [012-0405] .....	8	.....	.....
1160 Appropriation, discretionary (total) .....	40	51	.....
Appropriations, mandatory:			
1200 Appropriation .....	74	223	.....
1900 Budget authority (total) .....	114	274	.....
1930 Total budgetary resources available .....	131	301	11
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	19	9	1

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	149	117	109
3010 New obligations, unexpired accounts .....	112	292	10
3020 Outlays (gross) .....	-132	-292	-58
3040 Recoveries of prior year unpaid obligations, unexpired .....	-12	-8	-2
3050 Unpaid obligations, end of year .....	117	109	59
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	149	117	109
3200 Obligated balance, end of year .....	117	109	59

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	40	51	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	7	.....
4011 Outlays from discretionary balances .....	58	62	58
4020 Outlays, gross (total) .....	58	69	58
Mandatory:			
4090 Budget authority, gross .....	74	223	.....
Outlays, gross:			
4100 Outlays from new mandatory authority .....	74	223	.....
4180 Budget authority, net (total) .....	114	274	.....
4190 Outlays, net (total) .....	132	292	58

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

Identification code 012-1902-0-1-452	2025 actual	2026 est.	2027 est.
<b>Direct loan reestimates:</b>			
135004 Business and Industry Loans		-2	
<b>Guaranteed loan levels supportable by subsidy budget authority:</b>			
215007 Business and Industry Loan Guarantees	2,112	2,092	85
215999 Total loan guarantee levels	2,112	2,092	85
<b>Guaranteed loan subsidy (in percent):</b>			
232007 Business and Industry Loan Guarantees	0.20	1.09	1.93
232999 Weighted average subsidy rate	0.20	1.09	1.93
<b>Guaranteed loan subsidy budget authority:</b>			
233007 Business and Industry Loan Guarantees	4	23	2
233999 Total subsidy budget authority	4	23	2
<b>Guaranteed loan subsidy outlays:</b>			
234007 Business and Industry Loan Guarantees	13	22	13
234999 Total subsidy outlays	13	22	13
<b>Guaranteed loan reestimates:</b>			
235006 Guaranteed Business and Industry Loans - ARRA	-1	-1	
235007 Business and Industry Loan Guarantees	40	148	
235008 Business and Industry Emergency Supplemental Loan Guarantees	-1	-1	
235012 Business and Industry CARES Act	-1	47	
235999 Total guaranteed loan reestimates	37	193	

This account funds direct and guaranteed business and industry loans, and rural business development grants. Business and industry guaranteed loans are authorized under section 310B(g) of the Consolidated Farm and Rural Development Act, as amended. These loans are made to public, private or cooperative organizations, Indian tribes or tribal groups, corporate entities, or individuals for the purpose of improving the economic climate in rural areas. The 2027 Budget proposes to terminate the loan guarantee program; applicants can access the private market to obtain financing for projects funded under this authority. The 2027 Budget does not include funding for rural business development grants; they are duplicative and overlap with similar business development programs operated by other Federal agencies.

**RURAL BUSINESS AND INDUSTRY DIRECT LOANS FINANCING ACCOUNT**

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

Identification code 012-4223-0-3-452	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
<b>Credit program obligations:</b>			
0742 Downward reestimates paid to receipt accounts		1	
0743 Interest on downward reestimates		2	
0900 Total new obligations, unexpired accounts		3	
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1		3	
1023 Unobligated balances applied to repay debt		-3	
<b>Financing authority:</b>			
<b>Borrowing authority, mandatory:</b>			
1400 Borrowing authority		3	
<b>Spending authority from offsetting collections, mandatory:</b>			
1800 Collected	3		
1900 Budget authority (total)	3	3	
1930 Total budgetary resources available	3	3	
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year	3		
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3010 New obligations, unexpired accounts		3	
3020 Outlays (gross)		-3	
<b>Financing authority and disbursements, net:</b>			
<b>Mandatory:</b>			
4090 Budget authority, gross	3	3	
<b>Financing disbursements:</b>			
4110 Outlays, gross (total)		3	

<b>Offsets against gross financing authority and disbursements:</b>			
<b>Offsetting collections (collected) from:</b>			
4123 Repayments of principal	-2		
4123 Collection of Loan Interest	-1		
4130 Offsets against gross budget authority and outlays (total)	-3		
4160 Budget authority, net (mandatory)	3		
4170 Outlays, net (mandatory)	-3	3	
4180 Budget authority, net (total)	3	3	
4190 Outlays, net (total)	-3	3	

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

Identification code 012-4223-0-3-452	2025 actual	2026 est.	2027 est.
<b>Cumulative balance of direct loans outstanding:</b>			
1210 Outstanding, start of year	1		
1251 Repayments: Repayments and prepayments	-2		
1263 Write-offs for default: Direct loans	-9		
1264 Other adjustments, net (+ or -)	10		

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

Identification code 012-4223-0-3-452	2024 actual	2025 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury		3
<b>Net value of assets related to post-1991 direct loans receivable:</b>		
1401 Direct loans receivable, gross	1	
1405 Allowance for subsidy cost (-)	-1	-3
1499 Net present value of assets related to direct loans		-3
1502 Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable: Interest receivable		
1999 Total assets		
<b>LIABILITIES:</b>		
<b>Federal liabilities:</b>		
2103 Debt		
2104 Resources payable to Treasury		
2999 Total liabilities		
<b>NET POSITION:</b>		
3300 Cumulative results of operations		
4999 Total liabilities and net position		

**RURAL BUSINESS AND INDUSTRY GUARANTEED LOANS FINANCING ACCOUNT**

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

Identification code 012-4227-0-3-452	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
<b>Credit program obligations:</b>			
0711 Default claim payments on principal	278	123	70
0712 Default claim payments on interest	13	6	2
0713 Payment of interest to Treasury	7	7	7
0742 Downward reestimates paid to receipt accounts	34	26	
0743 Interest on downward reestimates	3	4	
0900 Total new obligations, unexpired accounts	335	166	79
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1	212	248	467
1020 Adjustment of unobligated bal brought forward, Oct 1	-44		
1021 Recoveries of prior year unpaid obligations	3		
1023 Unobligated balances applied to repay debt	-10	-15	-21
1033 Recoveries of prior year paid obligations	1		
1070 Unobligated balance (total)	162	233	446
<b>Financing authority:</b>			
<b>Borrowing authority, mandatory:</b>			
1400 Borrowing authority	245	7	7
<b>Spending authority from offsetting collections, mandatory:</b>			
1800 Collected	189	405	129
1801 Change in uncollected payments, Federal sources	-13	-12	-7
1850 Spending auth from offsetting collections, mand (total)	176	393	122
1900 Budget authority (total)	421	400	129
1930 Total budgetary resources available	583	633	575
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year	248	467	496

RURAL BUSINESS AND INDUSTRY GUARANTEED LOANS FINANCING  
ACCOUNT—Continued

Program and Financing—Continued

Identification code 012-4227-0-3-452	2025 actual	2026 est.	2027 est.
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000			30
3010			79
3020	335	166	
3030	-332	-136	-79
3040	-3		
3050		30	30
Uncollected payments:			
3060	-33	-20	-8
3070	13	12	7
3090	-20	-8	-1
Memorandum (non-add) entries:			
3100	-33	-20	22
3200	-20	22	29
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090	421	400	129
Financing disbursements:			
4110	332	136	79
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120	-86	-245	-13
4122	-5	-4	-4
4123	-39	-76	-56
4123	-52	-76	-52
4123	-8	-4	-4
4130	-190	-405	-129
Additional offsets against financing authority only (total):			
4140	13	12	7
4143	1		
4150	14	12	7
4160	245	7	7
4170	142	-269	-50
4180	245	7	7
4190	142	-269	-50

Status of Guaranteed Loans (in millions of dollars)

Identification code 012-4227-0-3-452	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on commitments:			
2111	1,663	1,429	
2121	1,133	684	85
2143	-684	-21	
2150	2,112	2,092	85
2199	1,689	1,673	68
Cumulative balance of guaranteed loans outstanding:			
2210	9,077	9,548	10,375
2231	1,379	1,973	1,223
2251	-542	-994	-1,082
Adjustments:			
2261	-269	-120	-98
2263	-19	-32	-25
2264	-78		
2290	9,548	10,375	10,393
Memorandum:			
2299	7,638	8,319	8,352
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310	344	599	622
2331	307	114	79
2351	-39	-59	-58
2361	-31	-32	-35
2364	18		
2390	599	622	608

Balance Sheet (in millions of dollars)

Identification code 012-4227-0-3-452	2024 actual	2025 actual
<b>ASSETS:</b>		
Federal assets:		
1101	180	229
Investments in U.S. securities:		
1106	73	176
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501	344	599
1502		
1505	-114	-69
1599	230	530
1999	483	935
<b>LIABILITIES:</b>		
Federal liabilities:		
2103	145	380
2105	16	28
2204	322	527
2999	483	935
<b>NET POSITION:</b>		
3300		
4999	483	935

INTERMEDIARY RELENDING PROGRAM FUND ACCOUNT  
(INCLUDING TRANSFER OF FUNDS)

For the principal amount of direct loans, as authorized by the Intermediary Relending Program Fund Account (7 U.S.C. 1936b), \$9,000,000. ]

For the cost of direct loans, \$2,495,000 as authorized by the Intermediary Relending Program Fund Account (7 U.S.C. 1936b), of which \$250,000 shall be available through June 30, 2026, for Federally Recognized Native American Tribes; and of which \$499,000 shall be available through June 30, 2026, for Mississippi Delta Region counties (as determined in accordance with Public Law 100-460): *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. ]

In addition, for administrative expenses to carry out the direct loan programs, \$4,468,000 shall be paid to the appropriation for "Rural Development, Salaries and Expenses". ] (*Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.*)

Program and Financing (in millions of dollars)

Identification code 012-2069-0-1-452	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0701	3	2	
0705	1	2	
0706	1	1	
0709	5	5	
0900	10	10	
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100	8	7	
Appropriations, mandatory:			
1200	2	3	
1900	10	10	
1930	10	10	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	6	7	6
3010	10	10	
3020	-9	-11	-3
3050	7	6	3
Memorandum (non-add) entries:			
3100	6	7	6
3200	7	6	3

Budget authority and outlays, net:			
Discretionary:			
4000	Budget authority, gross .....	8	7
Outlays, gross:			
4010	Outlays from new discretionary authority .....	5	5
4011	Outlays from discretionary balances .....	2	3
4020	Outlays, gross (total) .....	7	8
Mandatory:			
4090	Budget authority, gross .....	2	3
Outlays, gross:			
4100	Outlays from new mandatory authority .....	2	3
4180	Budget authority, net (total) .....	10	10
4190	Outlays, net (total) .....	9	11

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

Identification code 012-2069-0-1-452	2025 actual	2026 est.	2027 est.
Direct loan levels supportable by subsidy budget authority:			
115001	Intermediary Relending Program .....	10	9
Direct loan subsidy (in percent):			
132001	Intermediary Relending Program .....	34.06	27.72
132999	Weighted average subsidy rate .....	34.06	27.72
0.00			
Direct loan subsidy budget authority:			
133001	Intermediary Relending Program .....	3	2
Direct loan subsidy outlays:			
134001	Intermediary Relending Program .....	3	3
Direct loan reestimates:			
135001	Intermediary Relending Program .....	-4	2
Administrative expense data:			
3510	Budget authority .....	4	5
3590	Outlays from new authority .....	4	5

This account finances loans to intermediary borrowers, who, in turn, re-lend the funds to small rural businesses, community development corporations, and other organizations for the purpose of improving economic opportunities in rural areas. Through the use of local intermediaries, this program serves small-scale enterprises and gives preference to those communities with the greatest need. The 2027 Budget does not request funding for this program; it is duplicative and overlaps with similar business development programs.

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, as well as administrative expenses of this program. The subsidy amounts are estimated on a present value basis; the administrative expenses are estimated on a cash basis.

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

Identification code 012-2069-0-1-452	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.3	Other goods and services from Federal sources .....	5	5
41.0	Grants, subsidies, and contributions .....	5	5
99.9	Total new obligations, unexpired accounts .....	10	10

**RURAL DEVELOPMENT LOAN FUND DIRECT LOAN FINANCING ACCOUNT**

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

Identification code 012-4219-0-3-452	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0710	Direct loan obligations .....	10	9
0713	Payment of interest to Treasury .....	9	10
0742	Downward reestimates paid to receipt accounts .....	4	1
0743	Interest on downward reestimates .....	2	
0900	Total new obligations, unexpired accounts .....	25	20
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	26	22
1021	Recoveries of prior year unpaid obligations .....	2	2
1023	Unobligated balances applied to repay debt .....	-24	-22

1024	Unobligated balance of borrowing authority withdrawn .....	-1	-2
1070	Unobligated balance (total) .....	3	
Financing authority:			
Borrowing authority, mandatory:			
1400	Borrowing authority .....	15	12
Spending authority from offsetting collections, mandatory:			
1800	Collected .....	29	30
1801	Change in uncollected payments, Federal sources .....		-1
1825	Spending authority from offsetting collections applied to repay debt .....		-21
1850	Spending auth from offsetting collections, mand (total) .....	29	8
1900	Budget authority (total) .....	44	20
1930	Total budgetary resources available .....	47	20
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	22	

**Change in obligated balance:**

Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	28	23
3010	New obligations, unexpired accounts .....	25	20
3020	Outlays (gross) .....	-28	-23
3040	Recoveries of prior year unpaid obligations, unexpired .....	-2	-2
3050	Unpaid obligations, end of year .....	23	18
Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-6	-6
3070	Change in uncollected pymts, Fed sources, unexpired .....		1
3090	Uncollected pymts, Fed sources, end of year .....	-6	-5
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	22	17
3200	Obligated balance, end of year .....	17	13

**Financing authority and disbursements, net:**

Mandatory:			
4090	Budget authority, gross .....	44	20
Financing disbursements:			
4110	Outlays, gross (total) .....	28	23
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120	Payments from program account .....	-5	-6
4122	Interest on uninvested funds .....	-1	-1
4123	Non-Federal sources - repayment of principal .....	-22	-22
4123	Non-Federal sources - repayments of interest .....	-1	-1
4130	Offsets against gross budget authority and outlays (total) .....	-29	-30
Additional offsets against financing authority only (total):			
4140	Change in uncollected pymts, Fed sources, unexpired .....		1
4160	Budget authority, net (mandatory) .....	15	-9
4170	Outlays, net (mandatory) .....	-1	-7
4180	Budget authority, net (total) .....	15	-9
4190	Outlays, net (total) .....	-1	-7

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

Identification code 012-4219-0-3-452	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on obligations:			
1111	Direct loan obligations from current-year authority .....	10	9
1150	Total direct loan obligations .....	10	9
Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year .....	279	267
1231	Disbursements: Direct loan disbursements .....	12	12
1251	Repayments: Repayments and prepayments .....	-22	-22
1264	Other adjustments, net (+ or -) .....	-2	
1290	Outstanding, end of year .....	267	257

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

Identification code 012-4219-0-3-452	2024 actual	2025 actual
ASSETS:		
1101	Federal assets: Fund balances with Treasury .....	26
Net value of assets related to post-1991 direct loans receivable:		
1401	Direct loans receivable, gross .....	279
1402	Interest receivable .....	1
1405	Allowance for subsidy cost (-) .....	-45
1499	Net present value of assets related to direct loans .....	235
1999	Total assets .....	261

RURAL DEVELOPMENT LOAN FUND DIRECT LOAN FINANCING ACCOUNT—Continued  
**Balance Sheet—Continued**

Identification code 012-4219-0-3-452	2024 actual	2025 actual
<b>LIABILITIES:</b>		
Federal liabilities:		
2103 Debt	261	256
2104 Resources payable to Treasury		
2999 Total liabilities	261	256
<b>NET POSITION:</b>		
3300 Cumulative results of operations		
4999 Total liabilities and net position	261	256

**RURAL ECONOMIC DEVELOPMENT LOANS PROGRAM ACCOUNT**

For the principal amount of direct loans, as authorized under section 313B(a) of the Rural Electrification Act, for the purpose of promoting rural economic development and job creation projects, \$50,000,000.

The cost of grants authorized under section 313B(a) of the Rural Electrification Act, for the purpose of promoting rural economic development and job creation projects shall not exceed \$10,000,000. (*Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.*)

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

Identification code 012-3108-0-1-452	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0701 Direct loan subsidy	11	9	8
0705 Reestimates of direct loan subsidy	5	11	
0900 Total new obligations, unexpired accounts (object class 41.0)	16	20	8
<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	
1021 Recoveries of prior year unpaid obligations	1	1	1
1070 Unobligated balance (total)	2	2	2
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [012-0405]	1		
Appropriations, mandatory:			
1200 Appropriation	5	11	
Spending authority from offsetting collections, mandatory:			
1800 Collected	9	8	8
1900 Budget authority (total)	15	19	8
1930 Total budgetary resources available	17	21	10
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	10	10	7
3010 New obligations, unexpired accounts	16	20	8
3020 Outlays (gross)	-15	-22	-9
3040 Recoveries of prior year unpaid obligations, unexpired	-1	-1	-1
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	1		
Outlays, gross:			
4011 Outlays from discretionary balances		1	
Mandatory:			
4090 Budget authority, gross	14	19	8
Outlays, gross:			
4100 Outlays from new mandatory authority	8	13	2
4101 Outlays from mandatory balances	7	8	7
4110 Outlays, gross (total)	15	21	9
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-9	-8	-8

4180 Budget authority, net (total)	6	11	
4190 Outlays, net (total)	6	14	1

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

Identification code 012-3108-0-1-452	2025 actual	2026 est.	2027 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Rural Economic Development Loans	53	54	50
Direct loan subsidy (in percent):			
132001 Rural Economic Development Loans	19.81	16.85	16.81
132999 Weighted average subsidy rate	19.81	16.85	16.81
Direct loan subsidy budget authority:			
133001 Rural Economic Development Loans	10	9	8
Direct loan subsidy outlays:			
134001 Rural Economic Development Loans	10	10	9
Direct loan reestimates:			
135001 Rural Economic Development Loans	4	10	

Rural economic development loans are made for the purpose of promoting rural economic development and job creation projects. Loans are made to electric and telecommunication borrowers, who, in turn, finance rural development projects in their service areas. The 2027 Budget assumes the continuation of this program and requests \$50 million.

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. The subsidy amounts are estimated on a present value basis.

**RURAL ECONOMIC DEVELOPMENT DIRECT LOAN FINANCING ACCOUNT**

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

Identification code 012-4176-0-3-452	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0710 Direct loan obligations	53	54	50
0713 Payment of interest to Treasury	7	6	5
0742 Downward reestimates paid to receipt accounts	1		
0743 Interest on downward reestimates		1	
0900 Total new obligations, unexpired accounts	61	61	55
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	35	51	
1021 Recoveries of prior year unpaid obligations	10	6	
1023 Unobligated balances applied to repay debt	-35	-51	
1024 Unobligated balance of borrowing authority withdrawn	-9	-6	
1070 Unobligated balance (total)	1		
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	52		
Spending authority from offsetting collections, mandatory:			
1800 Collected	59	68	58
1801 Change in uncollected payments, Federal sources	1	1	1
1825 Spending authority from offsetting collections applied to repay debt	-1	-8	
1850 Spending auth from offsetting collections, mand (total)	59	61	59
1900 Budget authority (total)	111	61	59
1930 Total budgetary resources available	112	61	59
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	51		4
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	73	60	52
3010 New obligations, unexpired accounts	61	61	55
3020 Outlays (gross)	-64	-63	-61
3040 Recoveries of prior year unpaid obligations, unexpired	-10	-6	
3050 Unpaid obligations, end of year	60	52	46
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-10	-11	-12
3070 Change in uncollected pymts, Fed sources, unexpired	-1	-1	-1
3090 Uncollected pymts, Fed sources, end of year	-11	-12	-13
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	63	49	40

3200	Obligated balance, end of year .....	49	40	33
<b>Financing authority and disbursements, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	111	61	59
Financing disbursements:				
4110	Outlays, gross (total) .....	64	63	61
Offsets against gross financing authority and disbursements:				
Offsetting collections (collected) from:				
4120	Federal Funds: Program Account .....	-14	-21	-9
4122	Interest on uninvested funds .....	-2	-2	-2
4123	Non-Federal sources: Repayment of Principal .....	-43	-45	-47
4130	Offsets against gross budget authority and outlays (total) ....	-59	-68	-58
Additional offsets against financing authority only (total):				
4140	Change in uncollected pymts, Fed sources, unexpired .....	-1	-1	-1
4160	Budget authority, net (mandatory) .....	51	-8	.....
4170	Outlays, net (mandatory) .....	5	-5	3
4180	Budget authority, net (total) .....	51	-8	.....
4190	Outlays, net (total) .....	5	-5	3

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

Identification code 012-4176-0-3-452	2025 actual	2026 est.	2027 est.	
Position with respect to appropriations act limitation on obligations:				
1111	Direct loan obligations from current-year authority .....	53	54	50
1150	Total direct loan obligations .....	53	54	50
Cumulative balance of direct loans outstanding:				
1210	Outstanding, start of year .....	238	252	263
1231	Disbursements: Direct loan disbursements .....	56	56	55
1251	Repayments: Repayments and prepayments .....	-42	-45	-47
1290	Outstanding, end of year .....	252	263	271

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

Identification code 012-4176-0-3-452	2024 actual	2025 actual	
ASSETS:			
1101	Federal assets: Fund balances with Treasury .....	35	49
Net value of assets related to post-1991 direct loans receivable:			
1401	Direct loans receivable, gross .....	238	252
1405	Allowance for subsidy cost (-) .....	-14	-24
1499	Net present value of assets related to direct loans .....	224	228
1999	Total assets .....	259	277
LIABILITIES:			
Federal liabilities:			
2103	Debt .....	259	277
2104	Resources payable to Treasury .....	.....	.....
2999	Total liabilities .....	259	277
NET POSITION:			
3300	Cumulative results of operations .....	.....	.....
4999	Total upward reestimate subsidy BA [12-3108] .....	259	277

**RURAL BUSINESS INVESTMENT PROGRAM ACCOUNT**

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

Identification code 012-1907-0-1-452	2025 actual	2026 est.	2027 est.	
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	3	2	2
1020	Adjustment of unobligated bal brought forward, Oct 1 .....	-1	.....	.....
1070	Unobligated balance (total) .....	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
4180	Budget authority, net (total) .....	.....	.....	.....
4190	Outlays, net (total) .....	.....	.....	.....

The Rural Business Investment Program was authorized by section 6029 of the Farm Security and Rural Investment Act of 2002, Public Law 107-171. As required by the Federal Credit Reform Act of 1990, this account records for this program the subsidy costs associated with the loan

guarantees committed in 1992 and beyond. The subsidy amounts are estimated on a present value basis. The 2027 Budget does not requesting funding for the loan program.

**RURAL BUSINESS INVESTMENT PROGRAM GUARANTEE FINANCING ACCOUNT**

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

Identification code 012-4033-0-3-452	2025 actual	2026 est.	2027 est.	
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	1	1	1
1930	Total budgetary resources available .....	1	1	1
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	1	1	1
4180	Budget authority, net (total) .....	.....	.....	.....
4190	Outlays, net (total) .....	.....	.....	.....

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

Identification code 012-4033-0-3-452	2025 actual	2026 est.	2027 est.	
Position with respect to appropriations act limitation on commitments:				
2111	Guaranteed loan commitments from current-year authority .....	.....	.....	.....
2150	Total guaranteed loan commitments .....	.....	.....	.....
Cumulative balance of guaranteed loans outstanding:				
2210	Outstanding, start of year .....	8	8	8
2231	Disbursements of new guaranteed loans .....	.....	.....	.....
2251	Repayments and prepayments .....	.....	.....	.....
Adjustments:				
2261	Terminations for default that result in loans receivable .....	.....	.....	.....
2264	Other adjustments, net .....	.....	.....	.....
2290	Outstanding, end of year .....	8	8	8

**Memorandum:**

2299	Guaranteed amount of guaranteed loans outstanding, end of year .....	.....	.....	.....
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**Addendum:**

Cumulative balance of defaulted guaranteed loans that result in loans receivable:				
2310	Outstanding, start of year .....	8	8	8
2331	Disbursements for guaranteed loan claims .....	.....	.....	.....
2351	Repayments of loans receivable .....	.....	.....	.....
2390	Outstanding, end of year .....	8	8	8

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

Identification code 012-4033-0-3-452	2024 actual	2025 actual	
ASSETS:			
1101	Federal assets: Fund balances with Treasury .....	1	1
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:			
1501	Defaulted guaranteed loans receivable, gross .....	8	8
1505	Allowance for subsidy cost (-) .....	-8	-8
1599	Net present value of assets related to defaulted guaranteed loans .....	.....	.....
1999	Total assets .....	1	1
LIABILITIES:			
2103	Federal liabilities: Debt .....	1	1
2204	Non-Federal liabilities: Liabilities for loan guarantees .....	.....	.....
2999	Total liabilities .....	1	1
NET POSITION:			
3300	Cumulative results of operations .....	.....	.....
4999	Total liabilities and net position .....	1	1

**RURAL ENERGY FOR AMERICA PROGRAM**

For the principal amount of loan guarantees, under the same terms and conditions as authorized by section 9007 of the Farm Security and Rural Investment Act of 2002 (7 U.S.C. 8107), \$100,000,000. (Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)

RURAL ENERGY FOR AMERICA PROGRAM—Continued  
Program and Financing (in millions of dollars)

Identification code 012-1908-0-1-451	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0011 Grants .....	50	48	49
0012 IRA Grants Under Tech .....	16	31	26
0013 IRA Grants .....	324	294	171
0014 Administrative Expenses .....	28	4	4
0091 Direct program activities, subtotal .....	418	377	250
Credit program obligations:			
0702 Loan guarantee subsidy .....		5	4
0707 Reestimates of loan guarantee subsidy .....	18	22	
0708 Interest on reestimates of loan guarantee subsidy .....	2	3	
0791 Direct program activities, subtotal .....	20	30	4
0900 Total new obligations, unexpired accounts .....	438	407	254
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	276	133	7
1021 Recoveries of prior year unpaid obligations .....	33	9	9
1070 Unobligated balance (total) .....	309	142	16
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	233	237	212
1222 Exercised borrowing authority transferred from other accounts [012-4336] .....	50	50	50
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-21	-15	-15
1260 Appropriations, mandatory (total) .....	262	272	247
1900 Budget authority (total) .....	262	272	247
1930 Total budgetary resources available .....	571	414	263
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	133	7	9
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,022	924	579
3010 New obligations, unexpired accounts .....	438	407	254
3020 Outlays (gross) .....	-502	-743	-493
3040 Recoveries of prior year unpaid obligations, unexpired .....	-33	-9	-9
3041 Recoveries of prior year unpaid obligations, expired .....	-1		
3050 Unpaid obligations, end of year .....	924	579	331
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,022	924	579
3200 Obligated balance, end of year .....	924	579	331

Identification code 012-1908-0-1-451	2025 actual	2026 est.	2027 est.
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....	2	4	3
Mandatory:			
4090 Budget authority, gross .....	262	272	247
Outlays, gross:			
4100 Outlays from new mandatory authority .....	47	69	45
4101 Outlays from mandatory balances .....	453	670	445
4110 Outlays, gross (total) .....	500	739	490
4180 Budget authority, net (total) .....	262	272	247
4190 Outlays, net (total) .....	502	743	493

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

Identification code 012-1908-0-1-451	2025 actual	2026 est.	2027 est.
Guaranteed loan levels supportable by subsidy budget authority:			
215001 Renewable Energy Loan Guarantees .....	178	100	100
Guaranteed loan subsidy (in percent):			
232001 Renewable Energy Loan Guarantees .....	-88	4.54	3.78
232999 Weighted average subsidy rate .....	-88	4.54	3.78
Guaranteed loan subsidy budget authority:			
233001 Renewable Energy Loan Guarantees .....	-2	5	4
Guaranteed loan subsidy outlays:			
234001 Renewable Energy Loan Guarantees .....	-2	-1	1
Guaranteed loan reestimates:			
235001 Renewable Energy Loan Guarantees .....	7	25	

The Rural Energy for America Program was formerly the Renewable Energy Systems and Energy Efficiency Improvements Program. This pro-

gram provides loan guarantees and grants to farmers, ranchers, and small rural businesses to purchase renewable energy systems and make energy efficiency improvements. This program is authorized pursuant to Section 9007 of the Farm Security and Rural Investment Act of 2002, as amended by the Food, Conservation and Energy Act of 2008, as amended by the American Taxpayer Relief Act of 2012; as amended by the Agricultural Act of 2014; and as amended by the Agriculture Improvement Act of 2018, 7 U.S.C. 8107.

The 2027 Budget is not requesting discretionary funding for this program. This program receives \$50 million in Mandatory Budget Authority Funding annually through the Farm Bill.

The account also includes funding made available under Section 22002 of the Inflation Reduction Act, which provided up to \$2.025 billion for the Rural Energy for America Program, with \$303.8 million set aside for underutilized technologies and technical assistance.

Object Classification (in millions of dollars)

Identification code 012-1908-0-1-451	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	14		
11.3 Other than full-time permanent .....	2		
11.9 Total personnel compensation .....	16		
25.1 Advisory and assistance services .....	11	4	4
41.0 Grants, subsidies, and contributions .....	411	403	250
99.9 Total new obligations, unexpired accounts .....	438	407	254

Employment Summary

Identification code 012-1908-0-1-451	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	75		
1001 Direct civilian full-time equivalent employment .....	45		

RURAL ENERGY FOR AMERICA GUARANTEED LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012-4267-0-3-451	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0711 Default claim payments on principal .....	8	8	7
0713 Payment of interest to Treasury .....	1	1	1
0740 Negative subsidy obligations .....	1		
0742 Downward reestimates paid to receipt accounts .....	13		
0743 Interest on downward reestimates .....	1		
0900 Total new obligations, unexpired accounts .....	24	9	8
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	12	27	58
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....	12	9	
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	28	31	8
1801 Change in uncollected payments, Federal sources .....	-1		
1850 Spending auth from offsetting collections, mand (total) .....	27	31	8
1900 Budget authority (total) .....	39	40	8
1930 Total budgetary resources available .....	51	67	66
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	27	58	58

Identification code 012-4267-0-3-451	2025 actual	2026 est.	2027 est.
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	2	11
3010 New obligations, unexpired accounts .....	24	9	8
3020 Outlays (gross) .....	-24		
3050 Unpaid obligations, end of year .....	2	11	19
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1		

3070	Change in uncollected pymts, Fed sources, unexpired .....	1		
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	1	2	11
3200	Obligated balance, end of year .....	2	11	19

<b>Financing authority and disbursements, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	39	40	8
Financing disbursements:				
4110	Outlays, gross (total) .....	24		
Offsets against gross financing authority and disbursements:				
Offsetting collections (collected) from:				
4120	Federal sources .....	-20	-25	-2
4122	Interest on uninvested funds .....	-1		
4123	Guarantee fees .....	-7	-6	-6
4130	Offsets against gross budget authority and outlays (total) ....	-28	-31	-8
Additional offsets against financing authority only (total):				
4140	Change in uncollected pymts, Fed sources, unexpired .....	1		
4160	Budget authority, net (mandatory) .....	12	9	
4170	Outlays, net (mandatory) .....	-4	-31	-8
4180	Budget authority, net (total) .....	12	9	
4190	Outlays, net (total) .....	-4	-31	-8

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

Identification code 012-4267-0-3-451				
		2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on commitments:				
2111	Guaranteed loan commitments from current-year authority .....	178	100	100
2150	Total guaranteed loan commitments .....	178	100	100
2199	Guaranteed amount of guaranteed loan commitments .....	160	90	90
Cumulative balance of guaranteed loans outstanding:				
2210	Outstanding, start of year .....	2,108	2,302	2,397
2231	Disbursements of new guaranteed loans .....	291	224	214
2251	Repayments and prepayments .....	-85	-119	-124
Adjustments:				
2261	Terminations for default that result in loans receivable .....	-5	-10	-10
2263	Terminations for default that result in claim payments .....	-3		
2264	Other adjustments, net .....	-4		
2290	Outstanding, end of year .....	2,302	2,397	2,477
Memorandum:				
2299	Guaranteed amount of guaranteed loans outstanding, end of year .....	2,072	2,157	2,229
Addendum:				
Cumulative balance of defaulted guaranteed loans that result in loans receivable:				
2310	Outstanding, start of year .....	25	27	27
2331	Disbursements for guaranteed loan claims .....	5		
2351	Loss Settlement .....	-3		
2390	Outstanding, end of year .....	27	27	27

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

Identification code 012-4267-0-3-451				
		2024 actual	2025 actual	
ASSETS:				
1101	Federal assets: Fund balances with Treasury .....	12	27	
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:				
1501	Defaulted guaranteed loans receivable, gross .....	25	27	
1505	Allowance for subsidy cost (-) .....	-1	-1	
1599	Net present value of assets related to defaulted guaranteed loans .....	24	26	
1999	Total assets .....	36	53	
LIABILITIES:				
2103	Federal liabilities: Debt .....	31	43	
2204	Non-Federal liabilities: Liability for loan guarantees .....	5	10	
2999	Total liabilities .....	36	53	
NET POSITION:				
3300	Cumulative results of operations .....			
4999	Total liabilities and net position .....	36	53	

**BIOREFINERY ASSISTANCE PROGRAM ACCOUNT**

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

Identification code 012-3106-0-1-452				
		2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>				
Credit program obligations:				
0707	Reestimates of loan guarantee subsidy .....	54	10	
0708	Interest on reestimates of loan guarantee subsidy .....	15	4	
0900	Total new obligations, unexpired accounts (object class 41.0) .....	69	14	
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	167	189	189
1010	Unobligated balance transfer to other accts [012-0403] .....	-11		
1021	Recoveries of prior year unpaid obligations .....	33		
1070	Unobligated balance (total) .....	189	189	189
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation .....	69	14	
1930	Total budgetary resources available .....	258	203	189
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	189	189	189
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	33		
3010	New obligations, unexpired accounts .....	69	14	
3020	Outlays (gross) .....	-69	-14	
3040	Recoveries of prior year unpaid obligations, unexpired .....	-33		
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	33		

**Budget authority and outlays, net:**

Mandatory:				
4090	Budget authority, gross .....	69	14	
Outlays, gross:				
4100	Outlays from new mandatory authority .....	69	14	
4180	Budget authority, net (total) .....	69	14	
4190	Outlays, net (total) .....	69	14	

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

Identification code 012-3106-0-1-452				
		2025 actual	2026 est.	2027 est.
Guaranteed loan reestimates:				
235001	Section 9003 Loan Guarantees .....	62	9	

The Biorefinery, Renewable Chemical, and Biobased Product Manufacturing Assistance Program, also known as the "Section 9003 Program", provides loan guarantees to assist in the development of advanced biofuels, renewable chemicals, and biobased products manufacturing facilities. The 2027 Budget does not request discretionary funding for this program because mandatory funding is provided through the 2018 Farm Bill. The Section 9003 Program is authorized under section 9003 of the Farm Security and Rural Investment Act of 2002; as amended by the Food, Conservation, and Energy Act of 2008, the American Taxpayers Relief Act of 2012, the Agricultural Act of 2014, and the Agriculture Improvement Act of 2018. Loan assumptions reflect an illustrative example for informational purposes only. The assumptions will be determined at the time of execution and will reflect the actual terms and conditions of the loan guarantee contracts.

**BIOREFINERY ASSISTANCE GUARANTEED LOAN FINANCING ACCOUNT**

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

Identification code 012-4355-0-3-452				
		2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>				
Credit program obligations:				
0711	Default claim payments on principal .....		48	25
0713	Payment of interest to Treasury .....	5	5	6
0742	Downward reestimates paid to receipt accounts .....	7	5	
0900	Total new obligations, unexpired accounts .....	12	58	31

BIOREFINERY ASSISTANCE GUARANTEED LOAN FINANCING ACCOUNT—Continued  
Program and Financing—Continued

Identification code 012-4355-0-3-452	2025 actual	2026 est.	2027 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	177	123	84
1023	-90	-11	-9
1070	87	112	75
Financing authority:			
Borrowing authority, mandatory:			
1400	5	6	
Spending authority from offsetting collections, mandatory:			
1800	81	25	9
1801	-33		
1850	48	25	9
1900	48	30	15
1930	135	142	90
Memorandum (non-add) entries:			
1941	123	84	59
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010	12	58	31
3020	-12	-58	-31
Uncollected payments:			
3060	-33		
3070	33		
Memorandum (non-add) entries:			
3100	-33		

Identification code 012-4355-0-3-452	2025 actual	2026 est.	2027 est.
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090	48	30	15
Financing disbursements:			
4110	12	58	31
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120	-69	-14	
4122	-4	-3	-3
4123	-8	-8	-6
4130	-81	-25	-9
Additional offsets against financing authority only (total):			
4140	33		
4160	5	6	
4170	-69	33	22
4180	5	6	
4190	-69	33	22

Status of Guaranteed Loans (in millions of dollars)

Identification code 012-4355-0-3-452	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on commitments:			
2111			
2121			
2150			
2199			
Cumulative balance of guaranteed loans outstanding:			
2210	395	371	267
2231			
2251	-24	-56	-41
Adjustments:			
2263		-48	-25
2264			
2264			
2290	371	267	201
Memorandum:			
2299	297	214	160

Identification code 012-4355-0-3-452	2025 actual	2026 est.	2027 est.
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310	205	151	149
2331	43	22	
2351	-54	-45	-39

2364	Other adjustments, net			
2390	Outstanding, end of year	151	149	132

Balance Sheet (in millions of dollars)

Identification code 012-4355-0-3-452	2024 actual	2025 actual
<b>ASSETS:</b>		
1101	140	119
Federal assets: Fund balances with Treasury		
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501	205	151
1502		
1505	-68	-50
1599	137	101
1999	277	220
<b>LIABILITIES:</b>		
2103	230	140
Federal liabilities: Debt		
Non-Federal liabilities:		
2203		
2204	47	80
2999	277	220
<b>NET POSITION:</b>		
3300		
4999	277	220

ALTERNATIVE AGRICULTURAL RESEARCH AND COMMERCIALIZATION CORPORATION  
REVOLVING FUND

Program and Financing (in millions of dollars)

Identification code 012-4144-0-3-352	2025 actual	2026 est.	2027 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	1	1	1
1001	1		
1930	1	1	1
Memorandum (non-add) entries:			
1941	1	1	1
4180			
4190			
<b>Memorandum (non-add) entries:</b>			
5010	3	3	
5011	3		

RURAL UTILITIES SERVICE

Federal Funds

HIGH ENERGY COST GRANTS

Program and Financing (in millions of dollars)

Identification code 012-2042-0-1-452	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001	21	8	
0900	21	8	
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	13		
Budget authority:			
Appropriations, discretionary:			
1121	8	8	
1930	21	8	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	20	31	25
3010	21	8	
3020	-10	-14	-12
3050	31	25	13

Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	20	31	25
3200	Obligated balance, end of year .....	31	25	13
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	8	8	.....
Outlays, gross:				
4010	Outlays from new discretionary authority .....		1	.....
4011	Outlays from discretionary balances .....	10	13	12
4020	Outlays, gross (total) .....	10	14	12
4180	Budget authority, net (total) .....	8	8	.....
4190	Outlays, net (total) .....	10	14	12

High energy costs grants can be made to eligible entities to construct, extend, upgrade, and otherwise improve energy generation, transmission, or distribution facilities serving communities in which the average residential expenditure for home energy is at least 275 percent of the national average residential expenditure for home energy (as determined by the Energy Information Agency using the most recent data available). Grants are also available to establish and support a revolving fund to provide a more cost-effective means of purchasing fuel where the fuel cannot be shipped by means of surface transportation. The 2027 Budget does not propose funding for this program.

**RURAL WATER AND WASTE DISPOSAL PROGRAM ACCOUNT**  
(INCLUDING TRANSFERS OF FUNDS)

For gross obligations for the principal amount of direct and guaranteed loans as authorized by section 306 and described in section 381E(d)(2) of the Consolidated Farm and Rural Development Act, as follows: **[\$1,015,000,000]** \$816,872,000 for direct loans; and \$50,000,000 for guaranteed loans.

For the cost of direct loans, loan guarantees and grants, including the cost of modifying loans, as defined in section 502 of the Congressional Budget Act of 1974, for rural water, waste water, waste disposal, and solid waste management programs authorized by sections 306, 306A, 306C, 306D, 306E, and 310B and described in sections 306C(a)(2), 306D, 306E, and 381E(d)(2) of the Consolidated Farm and Rural Development Act, **[\$445,864,564]** \$202,488,000 to remain available until expended: *Provided*, That **[\$51,476,000]** \$58,488,000 of the amount appropriated under this heading shall be available for direct loans, of which no less than \$3,876,000 shall be available for water and waste direct one percent loans for distressed communities as the Secretary deems appropriate: *Provided further*, That \$1,000,000 shall be available for the rural utilities program described in section 306(a)(2)(B) of such Act: *Provided further*, That \$5,000,000 of the amount appropriated under this heading shall be available for the rural utilities program described in section 306E of such Act, of which \$1,000,000 shall be to provide subgrants to eligible individuals for the construction, refurbishing, and servicing of individually owned household decentralized waste water systems: *Provided further*, That \$7,000,000 of the amount appropriated under this heading shall be for grants authorized by section 306A(i)(2) of the Consolidated Farm and Rural Development Act in addition to funding authorized by section 306A(i)(1) of such Act: *Provided further*, That **[\$60,000,000]** \$20,000,000 of the amount appropriated under this heading shall be for loans and grants including water and waste disposal systems grants authorized by section 306C(a)(2)(B) and section 306D of the Consolidated Farm and Rural Development Act, and Federally Recognized Native American Tribes authorized by 306C(a)(1) of such Act, and the Department of Hawaiian Home Lands (of the State of Hawaii): *Provided further*, That, notwithstanding any other provision of this Act, funds appropriated under this paragraph may be transferred pursuant to section 702(b) of the Department of Agriculture Organic Act of 1944 (7 U.S.C. 2257) or section 8 of Public Law 89-106 (7 U.S.C. 2263) without written notification to Congress: *Provided further*, That funding provided for section 306D of the Consolidated Farm and Rural Development Act may be provided to a consortium formed pursuant to section 325 of Public Law 105-83: *Provided further*, That not more than 2 percent of the funding provided for section 306D of the Consolidated Farm and Rural Development Act may be used by the State of Alaska for training and technical assistance programs and not more than 2 percent of the funding provided for section 306D of the Consolidated Farm and Rural Development Act may be used by a consortium formed pursuant to section 325 of Public Law 105-83 for training and technical assistance programs: *Provided further*, That \$35,000,000 of the amount appropriated under this heading shall be for technical assistance grants for rural water and waste systems pursuant to section 306(a)(14)

of such Act, unless the Secretary makes a determination of extreme need, of which \$10,000,000 shall be made available for a grant to a qualified nonprofit multi-State regional technical assistance organization, with experience in working with small communities on water and waste water problems, the principal purpose of such grant shall be to assist rural communities with populations of 3,300 or less, in improving the planning, financing, development, operation, and management of water and waste water systems, and of which not less than \$800,000 shall be for a qualified national Native American organization to provide technical assistance for rural water systems for tribal communities: *Provided further*, That **[\$23,900,000]** \$24,000,000 of the amount appropriated under this heading shall be for contracting with qualified national organizations for a circuit rider program to provide technical assistance for rural water systems: *Provided further*, That \$4,000,000 of the amounts made available under this heading shall be for solid waste management grants: *Provided further*, That \$250,488,564 of the amounts made available under this heading shall be for grants pursuant to section 306(a)(2)(a) of the Consolidated Farm and Rural Development Act, of which \$110,488,564 shall be for the purposes, and in the amounts, specified for this account in the table titled "Community Project Funding/Congressionally Directed Spending" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act): *Provided further*, That \$8,000,000 of the amount appropriated under this heading shall be transferred to, and merged with, the Rural Utilities Service, High Energy Cost Grants Account to provide grants authorized under section 19 of the Rural Electrification Act of 1936 (7 U.S.C. 918a): *Provided further*, That if any funds made available for the direct loan subsidy costs under this heading remain unobligated after July 31, 2027, such unobligated balances may be used for grant programs funded under this heading: *Provided further*, That any unobligated balances from prior year appropriations under this heading for the cost of direct loans, loan guarantees and grants, including amounts deobligated or cancelled, may be made available to cover the subsidy costs for direct loans, loan guarantees and or grants under this heading in this fiscal year: *Provided further*, That no amounts may be made available pursuant to the two preceding provisos from amounts that were designated by the Congress as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985, or that are specified for this account in the table titled "Community Project Funding/Congressionally Directed Spending" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act): *Provided further*, That sections 381E-H and 381N of the Consolidated Farm and Rural Development Act are not applicable to the funds made available under this heading. (*Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.*)

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

Identification code 012-1980-0-1-452	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0010 Water and waste disposal systems grants .....	446	265	225
0012 Solid waste management grants .....	4	4	.....
0016 ECWAG Appropriated .....	11	7	1
0018 2023 Disaster Grants .....	136	6	.....
0020 WWD Grants Cong. Directed Spending .....	31	40	45
0022 WWD DAF Transfer Grants .....	.....	80	100
0091 Direct program activities, subtotal .....	628	402	371
Credit program obligations:			
0701 Direct loan subsidy .....	95	52	61
0705 Reestimates of direct loan subsidy .....	196	265	.....
0706 Interest on reestimates of direct loan subsidy .....	62	74	.....
0709 Administrative expenses .....	.....	.....	1
0791 Direct program activities, subtotal .....	353	391	62
0900 Total new obligations, unexpired accounts (object class 41.0) .....	981	793	433
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	294	286	336
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	292	286	.....
1021 Recoveries of prior year unpaid obligations .....	62	66	63
1033 Recoveries of prior year paid obligations .....	2	.....	.....
1070 Unobligated balance (total) .....	358	352	399
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	479	446	202
1120 Appropriations transferred to other accts [012-2042] .....	-8	-8	.....
1121 Appropriations transferred from other acct [012-0405] .....	180	.....	.....
1160 Appropriation, discretionary (total) .....	651	438	202

RURAL WATER AND WASTE DISPOSAL PROGRAM ACCOUNT—Continued  
Program and Financing—Continued

Identification code 012-1980-0-1-452	2025 actual	2026 est.	2027 est.
<b>Appropriations, mandatory:</b>			
1200 Appropriation .....	258	339	.....
1900 Budget authority (total) .....	909	777	202
1930 Total budgetary resources available .....	1,267	1,129	601
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	286	336	168
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	2,994	2,988	2,319
3010 New obligations, unexpired accounts .....	981	793	433
3020 Outlays (gross) .....	-925	-1,396	-941
3040 Recoveries of prior year unpaid obligations, unexpired .....	-62	-66	-63
3050 Unpaid obligations, end of year .....	2,988	2,319	1,748
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	2,994	2,988	2,319
3200 Obligated balance, end of year .....	2,988	2,319	1,748
<b>Budget authority and outlays, net:</b>			
<b>Discretionary:</b>			
4000 Budget authority, gross .....	651	438	202
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	29	12	6
4011 Outlays from discretionary balances .....	638	1,043	934
4020 Outlays, gross (total) .....	667	1,055	940
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4033 Non-Federal sources .....	-2	.....	.....
<b>Additional offsets against gross budget authority only:</b>			
4053 Recoveries of prior year paid obligations, unexpired accounts .....	2	.....	.....
4070 Budget authority, net (discretionary) .....	651	438	202
4080 Outlays, net (discretionary) .....	665	1,055	940
<b>Mandatory:</b>			
4090 Budget authority, gross .....	258	339	.....
<b>Outlays, gross:</b>			
4100 Outlays from new mandatory authority .....	258	339	.....
4101 Outlays from mandatory balances .....	.....	2	1
4110 Outlays, gross (total) .....	258	341	1
4180 Budget authority, net (total) .....	909	777	202
4190 Outlays, net (total) .....	923	1,396	941

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

Identification code 012-1980-0-1-452	2025 actual	2026 est.	2027 est.
<b>Direct loan levels supportable by subsidy budget authority:</b>			
115001 Water and Waste Disposal Loans .....	889	1,005	844
115006 Water and Waste 1% .....	9	15	.....
115999 Total direct loan levels .....	898	1,020	844
<b>Direct loan subsidy (in percent):</b>			
132001 Water and Waste Disposal Loans .....	10.34	4.76	7.16
132006 Water and Waste 1% .....	31.30	25.84	.....
132999 Weighted average subsidy rate .....	10.55	5.07	7.16
<b>Direct loan subsidy budget authority:</b>			
133001 Water and Waste Disposal Loans .....	92	48	60
133006 Water and Waste 1% .....	3	4	.....
133999 Total subsidy budget authority .....	95	52	60
<b>Direct loan subsidy outlays:</b>			
134001 Water and Waste Disposal Loans .....	-11	24	35
134006 Water and Waste 1% .....	.....	3	3
134999 Total subsidy outlays .....	-11	27	38
<b>Direct loan reestimates:</b>			
135001 Water and Waste Disposal Loans .....	243	338	.....
135999 Total direct loan reestimates .....	243	338	.....
<b>Guaranteed loan levels supportable by subsidy budget authority:</b>			
215001 Water and Waste Disposal Loan Guarantees .....	3	16	50
<b>Guaranteed loan subsidy (in percent):</b>			
232001 Water and Waste Disposal Loan Guarantees .....	-20	-19	-22
232999 Weighted average subsidy rate .....	-20	-19	-22

This account funds the direct and guaranteed water and waste disposal loans, water and waste disposal grants, emergency community water assistance grants, and solid waste management grants.

Water and waste disposal loans are authorized under 7 U.S.C. 1926. The program provides direct loans to municipalities, counties, special purpose districts, certain Indian Tribes, and non-profit corporations to develop water and waste disposal systems in rural areas and towns with populations of less than 20,000. The program also guarantees water and waste disposal loans made by banks and other eligible lenders.

Water and waste disposal grants are authorized under Section 306(a)(2) of the Consolidated Farm and Rural Development Act, as amended. Grants are authorized to be made to associations, including nonprofit corporations, municipalities, counties, public and quasi-public agencies, and certain Indian tribes. The grants can be used to finance development, storage, treatment, purification, or distribution of water or the collection, treatment, or disposal of waste in rural areas and cities or towns with populations of less than 10,000. The amount of any development grant may not exceed 75 percent of the eligible development cost of the project.

Emergency community water assistance grants are authorized under Section 306A of the Consolidated Farm and Rural Development Act, as amended. Grants are made to public bodies and nonprofit organizations for construction or extension of water lines, repair or maintenance of existing systems, replacement of equipment, and payment of costs to correct emergency situations. These grants are funded on an as needed basis using flexibility of funds authority.

Solid waste management grants are authorized under Section 310B(b) of the Consolidated Farm and Rural Development Act, as amended. Grants are made to non-profit organizations to provide regional technical assistance to local and regional governments and related agencies for the purpose of reducing or eliminating pollution of water resources, and for improving the planning and management of solid waste disposal facilities.

The 2027 Budget requests \$817 million in direct loans, \$50 million in guaranteed loans, and \$144 million in grants. The funding will provide \$20 million for grants targeted to Native Americans and Alaskan Native Villages and \$24 million for grants for a Circuit Rider.

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 and loan guarantees committed in 1992 and beyond (including credit sales of acquired property). The subsidy amounts are estimated on a present value basis.

RURAL WATER AND WASTE DISPOSAL DIRECT LOANS FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012-4226-0-3-452	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
<b>Credit program obligations:</b>			
0710 Direct loan obligations .....	898	1,020	844
0713 Payment of interest to Treasury .....	496	485	485
0742 Downward reestimates paid to receipt accounts .....	12	.....	.....
0743 Interest on downward reestimates .....	4	1	.....
0900 Total new obligations, unexpired accounts .....	1,410	1,506	1,329
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	729	689	.....
1021 Recoveries of prior year unpaid obligations .....	196	.....	.....
1023 Unobligated balances applied to repay debt .....	-654	-689	.....
1024 Unobligated balance of borrowing authority withdrawn .....	-195	.....	.....
1070 Unobligated balance (total) .....	76	.....	.....
<b>Financing authority:</b>			
<b>Borrowing authority, mandatory:</b>			
1400 Borrowing authority .....	858	262	404
<b>Spending authority from offsetting collections, mandatory:</b>			
1800 Collected .....	1,085	1,265	946
1801 Change in uncollected payments, Federal sources .....	80	-21	-21
1850 Spending auth from offsetting collections, mand (total) .....	1,165	1,244	925

1900	Budget authority (total) .....	2,023	1,506	1,329
1930	Total budgetary resources available .....	2,099	1,506	1,329
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	689		

**Change in obligated balance:**

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	4,860	4,443	4,037
3010	New obligations, unexpired accounts .....	1,410	1,506	1,329
3020	Outlays (gross) .....	-1,631	-1,912	-1,528
3040	Recoveries of prior year unpaid obligations, unexpired .....	-196		
3050	Unpaid obligations, end of year .....	4,443	4,037	3,838
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-106	-186	-165
3070	Change in uncollected pymts, Fed sources, unexpired .....	-80	21	21
3090	Uncollected pymts, Fed sources, end of year .....	-186	-165	-144
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	4,754	4,257	3,872
3200	Obligated balance, end of year .....	4,257	3,872	3,694

**Financing authority and disbursements, net:**

Mandatory:				
4090	Budget authority, gross .....	2,023	1,506	1,329
Financing disbursements:				
4110	Outlays, gross (total) .....	1,631	1,912	1,528
Offsets against gross financing authority and disbursements:				
Offsetting collections (collected) from:				
4120	Federal sources .....	-272	-391	-62
4122	Interest on uninvested funds .....	-53	-55	-50
4123	Repayment of principal .....	-399	-460	-483
4123	Interest Received on Loans .....	-361	-359	-351
4130	Offsets against gross budget authority and outlays (total) ....	-1,085	-1,265	-946
Additional offsets against financing authority only (total):				
4140	Change in uncollected pymts, Fed sources, unexpired .....	-80	21	21
4160	Budget authority, net (mandatory) .....	858	262	404
4170	Outlays, net (mandatory) .....	546	647	582
4180	Budget authority, net (total) .....	858	262	404
4190	Outlays, net (total) .....	546	647	582

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

Identification code 012-4226-0-3-452		2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on obligations:				
1111	Direct loan obligations from current-year authority .....	898	1,020	844
1150	Total direct loan obligations .....	898	1,020	844
Cumulative balance of direct loans outstanding:				
1210	Outstanding, start of year .....	14,183	14,842	15,590
1231	Disbursements: Direct loan disbursements .....	1,095	1,221	1,291
1251	Repayments: Repayments and prepayments .....	-442	-460	-483
1264	Other adjustments, net (+ or -) .....	6	-13	-13
1290	Outstanding, end of year .....	14,842	15,590	16,385

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

Identification code 012-4226-0-3-452		2024 actual	2025 actual
ASSETS:			
Federal assets:			
1101	Fund balances with Treasury .....	729	689
Investments in U.S. securities:			
1106	Receivables, net .....	259	339
Net value of assets related to post-1991 direct loans receivable:			
1401	Direct loans receivable, gross .....	14,183	14,842
1402	Interest receivable .....	41	114
1404	Foreclosed property .....		
1405	Allowance for subsidy cost (-) .....	2	-280
1499	Net present value of assets related to direct loans .....	14,226	14,676
1999	Total assets .....	15,214	15,704
LIABILITIES:			
Federal liabilities:			
2103	Debt .....	15,197	15,703
2105	Other .....	17	1
2999	Total liabilities .....	15,214	15,704
NET POSITION:			
3300	Cumulative results of operations .....		

4999	Total liabilities and net position .....	15,214	15,704
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**RURAL WATER AND WASTE WATER DISPOSAL GUARANTEED LOANS FINANCING ACCOUNT**

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

Identification code 012-4218-0-3-452		2025 actual	2026 est.	2027 est.
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	5	5	5
1930	Total budgetary resources available .....	5	5	5
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	5	5	5
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....			

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

Identification code 012-4218-0-3-452		2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on commitments:				
2111	Guaranteed loan commitments from current-year authority .....	3	16	50
2121	Limitation available from carry-forward .....			
2150	Total guaranteed loan commitments .....	3	16	50
2199	Guaranteed amount of guaranteed loan commitments .....	3	14	45
Cumulative balance of guaranteed loans outstanding:				
2210	Outstanding, start of year .....	119	123	130
2231	Disbursements of new guaranteed loans .....	8	15	16
2251	Repayments and prepayments .....	-4	-8	-9
2264	Adjustments: Other adjustments, net .....			
2290	Outstanding, end of year .....	123	130	137
Memorandum:				
2299	Guaranteed amount of guaranteed loans outstanding, end of year .....	111	117	123

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

Identification code 012-4218-0-3-452		2024 actual	2025 actual
ASSETS:			
1101	Federal assets: Fund balances with Treasury .....	1	1
1999	Total assets .....	1	1
LIABILITIES:			
2105	Federal liabilities: Other .....		
2204	Non-Federal liabilities: Liabilities for loan guarantees .....	1	1
2999	Total liabilities .....	1	1
4999	Total liabilities and net position .....	1	1

**RURAL ELECTRIFICATION AND TELECOMMUNICATIONS LOANS PROGRAM ACCOUNT**

(INCLUDING TRANSFER OF FUNDS)

The principal amount of loans and loan guarantees as authorized by sections 4, 305, 306, 313A, and 317 of the Rural Electrification Act of 1936 (7 U.S.C. 904, 935, 936, 940c-1, and 940g) shall be made as follows: guaranteed rural electric loans made pursuant to section 306 of that Act, **[\$2,667,000,000] \$2,867,000,000**; cost of money direct loans made pursuant to sections 4, notwithstanding the one-eighth of one percent in 4(c)(2), and 317, notwithstanding 317(c), of that Act, **[\$4,333,000,000] \$4,533,000,000** ; guaranteed underwriting loans pursuant to section 313A of that Act, \$910,000,000; for cost-of-money rural telecommunications loans made pursuant to section 305(d)(2) of that Act, \$350,000,000; and for guaranteed rural telecommunications loans made pursuant to section 306 of that Act, \$200,000,000: **Provided**, That up to \$2,000,000,000 shall be used for the construction, acquisition, design, engineering or improvement of fossil-fueled electric generating plants (whether new or existing) that utilize carbon subsurface utilization and storage systems].

RURAL ELECTRIFICATION AND TELECOMMUNICATIONS LOANS PROGRAM  
ACCOUNT—Continued

For the cost of direct loans as authorized by section 305(d)(2) of the Rural Electrification Act of 1936 (7 U.S.C. 935(d)(2)), including the cost of modifying loans, as defined in section 502 of the Congressional Budget Act of 1974, cost of money rural telecommunications loans, \$3,570,000.

In addition, \$4,200,000 to remain available until expended, to carry out section 6407 of the Farm Security and Rural Investment Act of 2002 (7 U.S.C. 8107a): *Provided*, That the energy efficiency measures supported by the funding in this paragraph shall contribute in a demonstrable way to the reduction of greenhouse gases.

In addition, for administrative expenses necessary to carry out the direct and guaranteed loan programs, \$33,270,000, which shall be paid to the appropriation for "Rural Development, Salaries and Expenses". (*Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.*)

Program and Financing (in millions of dollars)

Identification code 012-1230-0-1-271	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0010 IRA Section 22004 Grants	5,615		
0011 DAF Transfer Grants		3	4
0012 Energy Circuit Rider Grants		1	2
0013 New ERA Round 2		81	90
0091 Direct program activities, subtotal	5,615	85	96
Credit program obligations:			
0701 Direct loan subsidy	2	6	
0701 Direct loan subsidy	336	411	
0701 Direct loan subsidy	974	5	
0701 Direct loan subsidy	992	1	
0701 Direct loan subsidy	3		
0701 Direct loan subsidy	1	4	
0705 Reestimates of direct loan subsidy	374	289	
0706 Interest on reestimates of direct loan subsidy	201	71	
0709 Administrative expenses	33	33	33
0709 Administrative expenses	13	4	
0791 Direct program activities, subtotal	2,929	824	33
0900 Total new obligations, unexpired accounts	8,544	909	129
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	8,563	608	103
1001 Discretionary unobligated balance brought fwd, Oct 1	1		
1010 Unobligated balance transfer to other accts [012-0403]	-37		
1070 Unobligated balance (total)	8,526	608	103
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	43	44	33
1120 Appropriations transferred to other acct [012-1951]	-4		
1121 Appropriations transferred from other acct [012-0405]	13		
1160 Appropriation, discretionary (total)	52	44	33
Appropriations, mandatory:			
1200 Appropriation	574	360	
1900 Budget authority (total)	626	404	33
1930 Total budgetary resources available	9,152	1,012	136
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	608	103	7
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,197	10,105	8,056
3010 New obligations, unexpired accounts	8,544	909	129
3020 Outlays (gross)	-636	-2,958	-3,204
3050 Unpaid obligations, end of year	10,105	8,056	4,981
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2,197	10,105	8,056
3200 Obligated balance, end of year	10,105	8,056	4,981
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross	52	44	33
Outlays, gross:			
4010 Outlays from new discretionary authority	33	35	33
4011 Outlays from discretionary balances	3	21	23
4020 Outlays, gross (total)	36	56	56
Mandatory:			
4090 Budget authority, gross	574	360	

Outlays, gross:			
4100 Outlays from new mandatory authority	574	360	
4101 Outlays from mandatory balances	26	2,542	3,148
4110 Outlays, gross (total)	600	2,902	3,148
4180 Budget authority, net (total)	626	404	33
4190 Outlays, net (total)	636	2,958	3,204

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

Identification code 012-1230-0-1-271	2025 actual	2026 est.	2027 est.
Direct loan levels supportable by subsidy budget authority:			
115003 Treasury Electric Loans	5,416	4,133	4,533
115004 FFB Electric Loans	2,708	2,667	2,867
115006 Treasury Telecommunications Loans	122	350	
115007 FFB Telecommunications Loans		200	200
115008 FFB Guaranteed Underwriting	900	910	
115012 Rural Energy Savings Program	10	37	2
115014 Consumer Oriented Operating Loans		200	
115015 IRA Section 22001	891	1,118	
115016 IRA Section 22004 Blended	5,688	6	
115017 IRA Section 22004 Zero	2,584	16	
115018 IRA Section 22004 Subsidized	331		
115999 Total direct loan levels	18,650	9,637	7,602
Direct loan subsidy (in percent):			
132003 Treasury Electric Loans	-1.61	-1.04	-1.93
132004 FFB Electric Loans	-4.30	-4.42	-5.04
132006 Treasury Telecommunications Loans	1.11	1.02	
132007 FFB Telecommunications Loans		-3.00	-2.95
132008 FFB Guaranteed Underwriting	-2.89	0.00	
132012 Rural Energy Savings Program	20.16	16.80	0.00
132014 Consumer Oriented Operating Loans		-2.48	
132015 IRA Section 22001	37.68	36.73	
132016 IRA Section 22004 Blended	17.44	11.87	
132017 IRA Section 22004 Zero	37.70	32.07	
132018 IRA Section 22004 Subsidized	0.99		
132999 Weighted average subsidy rate	11.15	2.64	-3.13
Direct loan subsidy budget authority:			
133003 Treasury Electric Loans	-87	-43	-87
133004 FFB Electric Loans	-116	-118	-144
133006 Treasury Telecommunications Loans	1	4	
133007 FFB Telecommunications Loans		-6	-6
133008 FFB Guaranteed Underwriting	-27		
133012 Rural Energy Savings Program	2	6	
133014 Consumer Oriented Operating Loans		-5	
133015 IRA Section 22001	336	411	
133016 IRA Section 22004 Blended	992	1	
133017 IRA Section 22004 Zero	974	5	
133018 IRA Section 22004 Subsidized	3		
133999 Total subsidy budget authority	2,078	255	-237
Direct loan subsidy outlays:			
134003 Treasury Electric Loans	-87	-78	-78
134004 FFB Electric Loans	-114	-108	-111
134006 Treasury Telecommunications Loans			1
134007 FFB Telecommunications Loans			-2
134008 FFB Guaranteed Underwriting	-2	-17	-12
134012 Rural Energy Savings Program	3	21	19
134015 IRA Section 22001	16	161	272
134016 IRA Section 22004 Blended		248	298
134017 IRA Section 22004 Zero		264	318
134018 IRA Section 22004 Subsidized		1	1
134999 Total subsidy outlays	-184	492	706
Direct loan reestimates:			
135002 Municipal Electric Loans	9	7	
135003 Treasury Electric Loans	-254	93	
135004 FFB Electric Loans	-558	-247	
135005 Telecommunication Hardship Loans		1	
135006 Treasury Telecommunications Loans	-18	-10	
135007 FFB Telecommunications Loans	-9	-3	
135008 FFB Guaranteed Underwriting	323	-720	
135011 Electric Loan Modifications	6	-1	
135012 Rural Energy Savings Program	-1	-1	
135014 Consumer Oriented Operating Loans	-25	-12	
135015 IRA Section 22001	-1	-1	
135999 Total direct loan reestimates	-527	-894	
Administrative expense data:			
3510 Budget authority	33	33	33
3590 Outlays from new authority	43	33	33

The Rural Utilities Service (RUS) conducts the rural electrification and the rural telecommunications loan programs. The rural electrification loan

program finances the construction and operation of generating facilities, electric transmission and distribution lines, or system improvements. The rural telecommunications loan program provides funding for construction, expansion, and operation of telecommunications lines and facilities or systems. The Budget requests \$4.5 billion for rural electric cost-of-money direct loans and \$2.9 billion for guaranteed rural electric loans. Together, these investments will support additional clean energy, energy storage, and transmission projects in rural areas.

For telecommunications FFB loans made pursuant to section 306 of the Rural Electrification Act, the Budget requests \$200 million to support the expanded deployment of broadband in rural areas.

For administrative costs, the 2027 Budget requests \$33.3 million.

Funding provided by this account supports the Administration's priorities as described in Executive Order 14154: Unleashing American Energy. Program level funds will be made available to enable rural electric cooperatives to use operating loans for the purpose of lowering, or preventing increases to consumer energy costs.

This account includes funding provided under Section 22001 of the Inflation Reduction Act, which provided up to \$1 billion for RUS loans for renewable energy infrastructure. The Act requires the agency to forgive up to 50% of the loan amount. Eligible entities include electric service providers, including municipals, cooperatives, investor-owned and Tribal utilities.

The account also includes funding made available under Section 22004 of the Inflation Reduction Act, which provided up to \$9.7 billion for RUS to offer loans, grants, loan modifications and other financial assistance to rural electric cooperatives. Remaining funding will be used to make investments in projects that increase energy capacity thereby lowering consumer energy costs. Such investments include, but are not limited to, reductoring and new generation capacity.

As required by the Federal Credit Reform Act of 1990, this account records for the rural electrification and telecommunications programs the subsidy costs associated with the direct and guaranteed loans obligated in 1992 and beyond (including modifications of direct loans or loan guarantees that resulted from obligations or commitments in any year), and the administrative expenses of this program. The subsidy amounts are estimated on a present value basis; the administrative expenses are estimated on a cash basis.

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

Identification code 012-1230-0-1-271	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	1		
25.1 Advisory and assistance services .....	12	4	
25.3 Other goods and services from Federal sources .....	33	33	33
41.0 Grants, subsidies, and contributions .....	8,498	872	96
99.9 Total new obligations, unexpired accounts .....	8,544	909	129

**Employment Summary**

Identification code 012-1230-0-1-271	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	8		

**RURAL ELECTRIFICATION AND TELECOMMUNICATIONS DIRECT LOAN FINANCING ACCOUNT**

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

Identification code 012-4208-0-3-271	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0003 Interest on FFB Loans .....	1,620	1,784	1,784
<b>Credit program obligations:</b>			
0710 Direct loan obligations .....	18,650	9,637	7,602
0713 Payment of interest to Treasury .....	592	254	254
0740 Negative subsidy obligations .....	230	172	237

0742	Downward reestimates paid to receipt accounts .....	794	812	
0743	Interest on downward reestimates .....	308	443	
0791	Direct program activities, subtotal .....	20,574	11,318	8,093
0900	Total new obligations, unexpired accounts .....	22,194	13,102	9,877

**Budgetary resources:**

<b>Unobligated balance:</b>				
1000	Unobligated balance brought forward, Oct 1 .....	4,196	5,545	
1021	Recoveries of prior year unpaid obligations .....	133		
1023	Unobligated balances applied to repay debt .....	-306	-5,545	
1024	Unobligated balance of borrowing authority withdrawn .....	-133		
1033	Recoveries of prior year paid obligations .....	1		
1070	Unobligated balance (total) .....	3,891		
<b>Financing authority:</b>				
<b>Borrowing authority, mandatory:</b>				
1400	Borrowing authority .....	18,393	6,907	5,005
<b>Spending authority from offsetting collections, mandatory:</b>				
1800	Collected .....	5,357	6,217	6,473
1801	Change in uncollected payments, Federal sources .....	2,289		
1825	Spending authority from offsetting collections applied to repay debt .....	-2,191	-22	
1850	Spending auth from offsetting collections, mand (total) .....	5,455	6,195	6,473
1900	Budget authority (total) .....	23,848	13,102	11,478
1930	Total budgetary resources available .....	27,739	13,102	11,478
<b>Memorandum (non-add) entries:</b>				
1941	Unexpired unobligated balance, end of year .....	5,545		1,601

**Change in obligated balance:**

<b>Unpaid obligations:</b>				
3000	Unpaid obligations, brought forward, Oct 1 .....	18,033	30,533	28,945
3010	New obligations, unexpired accounts .....	22,194	13,102	9,877
3020	Outlays (gross) .....	-9,561	-14,690	-13,784
3040	Recoveries of prior year unpaid obligations, unexpired .....	-133		
3050	Unpaid obligations, end of year .....	30,533	28,945	25,038
<b>Uncollected payments:</b>				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-373	-2,662	-2,662
3070	Change in uncollected pymts, Fed sources, unexpired .....	-2,289		
3090	Uncollected pymts, Fed sources, end of year .....	-2,662	-2,662	-2,662
<b>Memorandum (non-add) entries:</b>				
3100	Obligated balance, start of year .....	17,660	27,871	26,283
3200	Obligated balance, end of year .....	27,871	26,283	22,376

**Financing authority and disbursements, net:**

<b>Mandatory:</b>				
4090	Budget authority, gross .....	23,848	13,102	11,478
<b>Financing disbursements:</b>				
4110	Outlays, gross (total) .....	9,561	14,690	13,784
<b>Offsets against gross financing authority and disbursements:</b>				
<b>Offsetting collections (collected) from:</b>				
4120	Payment from program account .....	-593	-1,056	-909
4122	Interest on uninvested funds .....	-345	-361	-377
4123	Repayment of principal .....	-2,418	-2,804	-3,168
4123	Interest received on loans .....	-1,887	-1,900	-1,925
4123	Repayment of principal Cushion of Credit .....	-23	-21	-19
4123	Repayment of interest Cushion of Credit .....	-13	-5	-5
4123	Other Actual Business Type Collections Non-Federal sources .....	-79	-70	-70
4130	Offsets against gross budget authority and outlays (total) ....	-5,358	-6,217	-6,473
<b>Additional offsets against financing authority only (total):</b>				
4140	Change in uncollected pymts, Fed sources, unexpired .....	-2,289		
4143	Recoveries of prior year paid obligations, unexpired accounts .....	1		
4150	Additional offsets against budget authority only (total) .....	-2,288		
4160	Budget authority, net (mandatory) .....	16,202	6,885	5,005
4170	Outlays, net (mandatory) .....	4,203	8,473	7,311
4180	Budget authority, net (total) .....	16,202	6,885	5,005
4190	Outlays, net (total) .....	4,203	8,473	7,311

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

Identification code 012-4208-0-3-271	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 .....	18,650	9,637	7,602
1150	Total direct loan obligations .....	18,650	9,637	7,602
<b>Cumulative balance of direct loans outstanding:</b>				
1210	Outstanding, start of year .....	60,365	63,970	72,281
1231	Disbursements: Direct loan disbursements .....	6,047	11,136	9,645

RURAL ELECTRIFICATION AND TELECOMMUNICATIONS DIRECT LOAN FINANCING  
ACCOUNT—Continued

Status of Direct Loans—Continued

Identification code 012-4208-0-3-271	2025 actual	2026 est.	2027 est.
<b>Repayments:</b>			
1251 Repayments and prepayments - Cash .....	-2,418	-2,804	-3,168
1251 Repayments and prepayments - CoC .....	-23	-21	-19
1263 Write-offs for default: Direct loans .....	-16		
1264 Other adjustments, Reclassified, net .....	15		
1290 Outstanding, end of year .....	63,970	72,281	78,739

Balance Sheet (in millions of dollars)

Identification code 012-4208-0-3-271	2024 actual	2025 actual
<b>ASSETS:</b>		
<b>Federal assets:</b>		
1101 Fund balances with Treasury .....	4,017	5,387
<b>Investments in U.S. securities:</b>		
1106 Receivables, net .....	537	346
<b>Net value of assets related to post-1991 direct loans receivable:</b>		
1401 Direct loans receivable, gross .....	58,757	62,531
1402 Interest receivable .....	41	45
1405 Allowance for subsidy cost (-) .....	1,304	2,228
1499 Net present value of assets related to direct loans .....	60,102	64,804
1999 Total assets .....	64,656	70,537
<b>LIABILITIES:</b>		
<b>Federal liabilities:</b>		
2102 Interest payable .....	40	43
2103 Debt .....	9,771	14,889
2103 FFB .....	53,781	54,384
2105 Other .....	1,064	1,221
2207 Non-Federal liabilities: Other .....		
2999 Total liabilities .....	64,656	70,537
<b>NET POSITION:</b>		
3100 Unexpended appropriations .....		
3300 Cumulative results of operations .....		
3999 Total net position .....		
4999 Total liabilities and net position .....	64,656	70,537

<b>ASSETS:</b>		
<b>Federal assets:</b>		
1101 Fund balances with Treasury .....	179	159
<b>Investments in U.S. securities:</b>		
1106 Receivables, net .....	2	1
<b>Net value of assets related to post-1991 direct loans receivable:</b>		
1401 Direct loans receivable, gross .....	1,608	1,439
1402 Interest receivable .....		
1405 Allowance for subsidy cost (-) .....	8	20
1499 Net present value of assets related to direct loans .....	1,616	1,459
1999 Total assets .....	1,797	1,619
<b>LIABILITIES:</b>		
<b>Federal liabilities:</b>		
2102 Interest payable .....		
2103 Debt .....	1,228	1,127
2103 FFB .....	549	481
2105 Other .....	20	11
2207 Non-Federal liabilities: Other .....		
2999 Total liabilities .....	1,797	1,619
4999 Total liabilities and net position .....	1,797	1,619

RURAL ELECTRIFICATION AND TELECOMMUNICATIONS LIQUIDATING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012-4230-0-3-999	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
<b>Credit program obligations:</b>			
0738 Cushion of Credit Direct Loan Payments .....		118	
0739 CoC for Financing .....	36	81	8
0791 Direct program activities, subtotal .....	36	199	8

0900 Total new obligations, unexpired accounts (object class 94.0) .....	36	199	8
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Budgetary resources:

<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	352	200	
1022 Capital transfer of unobligated balances to general fund .....	-133	-9	
1070 Unobligated balance (total) .....	219	191	
<b>Budget authority:</b>			
<b>Appropriations, mandatory:</b>			
1200 Appropriation .....	8		
<b>Spending authority from offsetting collections, mandatory:</b>			
1800 Collected .....	10	8	8
1825 Spending authority from offsetting collections applied to repay debt .....	-1		
1850 Spending auth from offsetting collections, mand (total) .....	9	8	8
1900 Budget authority (total) .....	17	8	8
1930 Total budgetary resources available .....	236	199	8
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	200		

Change in obligated balance:

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....			191
3010 New obligations, unexpired accounts .....	36	199	8
3020 Outlays (gross) .....	-36	-8	-8
3050 Unpaid obligations, end of year .....		191	191
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....			191
3200 Obligated balance, end of year .....		191	191

Budget authority and outlays, net:

<b>Mandatory:</b>			
4090 Budget authority, gross .....	17	8	8
<b>Outlays, gross:</b>			
4100 Outlays from new mandatory authority .....	17	8	8
4101 Outlays from mandatory balances .....	19		
4110 Outlays, gross (total) .....	36	8	8
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4123 Loans Repaid - Cash .....	-7	-5	-5
4123 Interest Repaid - Cash .....	-3	-1	-1
4123 Loans Repaid - CoC .....		-2	-2
4130 Offsets against gross budget authority and outlays (total) ....	-10	-8	-8
4160 Budget authority, net (mandatory) .....	7		
4170 Outlays, net (mandatory) .....	7		
4180 Budget authority, net (total) .....	7		
4190 Outlays, net (total) .....	26		

Status of Direct Loans (in millions of dollars)

Identification code 012-4230-0-3-999	2025 actual	2026 est.	2027 est.
<b>Cumulative balance of direct loans outstanding:</b>			
1210 Outstanding, start of year .....	54	47	40
<b>Repayments:</b>			
1251 Repayments and prepayments - Cash .....	-7	-5	-5
1251 Repayments and prepayments - CoC .....		-2	-2
1290 Outstanding, end of year .....	47	40	33

STATUS OF AGENCY DEBT

	dollars in millions	2025 actual	2026 est.	2027 est.
<b>Agency debt held by FFB:</b>				
Outstanding FFB direct, start of year .....		1	0	0
Repayments and prepayments, FFB Direct .....		-1	0	0
Outstanding FFB direct, end of year .....		0	0	0

The Rural Telephone Bank was dissolved in 2006. To accomplish this, the Rural Telephone Bank liquidating account loans were used to redeem a portion of the Government's stock. The Rural Telephone Bank liquidating account loans were transferred to the Rural Electrification and Telecommunications liquidating account in 2006.

The Rural Utilities Service (RUS) continues to service all loans in this account, providing business management and technical assistance to the borrowers on a regular basis over the life of the loans.

**Rural electric loans.**—This program is financed through RUS direct loans for the construction and operation of generating facilities, electric transmission and distribution lines or system improvements.

As required by the Federal Credit Reform Act of 1990, this account records, for rural electrification and telecommunications programs, all cash flows to and from the Government resulting from direct loans obligated and loan guarantees committed prior to 1992. All new activity in Rural Electrification and Telecommunications Revolving Fund in 1992 and beyond is recorded in corresponding program and financing accounts.

The following tables reflect statistics on loans made through the liquidating account only. Since 1992 new electric and telephone loans have been made through a separate program account.

**ELECTRIC PROGRAM STATISTICS**

dollars in millions			
	2025 actual	2026 est.	2027 est.
Cumulative RUS financed direct loans .....	21,879	21,879	21,879
Cumulative FFB financed direct loans .....	26,598	26,598	26,598
Cumulative RUS funds advanced .....	21,879	21,879	21,879
Unadvanced RUS funds, end of year .....	0	0	0
Cumulative RUS principal repaid .....	21,881	21,881	21,881
Cumulative RUS interest paid .....	13,680	13,681	13,681
Number of borrowers .....	3	3	2

**Rural telecommunications.**—This loan program is financed through RUS direct loans for the construction, expansion, and operation of telecommunications lines and facilities or systems.

**TELECOMMUNICATIONS PROGRAM STATISTICS**

dollars in millions			
	2025 actual	2026 est.	2027 est.
Cumulative RUS financed direct loans .....	5,916	5,916	5,916
Cumulative FFB financed direct loans .....	562	562	562
Cumulative RUS funds advanced .....	5,916	5,916	5,916
Unadvanced RUS funds, end of period .....	0	0	0
Cumulative RUS principal repaid .....	5,906	5,908	5,910
Cumulative RUS interest paid .....	3,559	3,559	3,559
Cumulative loan guarantee commitments .....	0	0	0
Number of borrowers .....	12	8	6

**RURAL TELEPHONE BANK PROGRAM STATISTICS**

dollars in millions			
	2025 actual	2026 est.	2027 est.
Cumulative net loans .....	2,471	2,471	2,471
Cumulative loan funds, advanced .....	2,471	2,471	2,471
Unadvanced loan funds, end of year .....	0	0	0
Cumulative principal repaid .....	2,471	2,471	2,471
Cumulative interest paid .....	2,463	2,463	2,463
Number of borrowers .....	2	1	1

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

Identification code 012-4230-0-3-999	2024 actual	2025 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	352	200
1206 Non-Federal assets: Receivables, net .....	-219	-191
1601 Direct loans, gross .....	54	47
1602 Interest receivable .....	2	1
1603 Allowance for estimated uncollectible loans and interest (-) .....		
1699 Value of assets related to direct loans .....	56	48
1901 Other Federal assets: Other assets .....		
1999 Total assets .....	189	57
<b>LIABILITIES:</b>		
Federal liabilities:		
2102 Interest payable .....		
2103 Debt .....	1	
2104 Resources payable to Treasury .....	188	57
2105 Other .....		
2999 Total liabilities .....	189	57
4999 Total liabilities and net position .....	189	57

**RURAL TELEPHONE BANK PROGRAM ACCOUNT**

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

Identification code 012-1231-0-1-452	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0705 Reestimates of direct loan subsidy .....	2	8	
0706 Interest on reestimates of direct loan subsidy .....	5	20	
0900 Total new obligations, unexpired accounts (object class 41.0) .....	7	28	
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	7	28	
1930 Total budgetary resources available .....	7	28	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	7	28	
3020 Outlays (gross) .....	-7	-28	
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	7	28	
Outlays, gross:			
4100 Outlays from new mandatory authority .....	7	28	
4180 Budget authority, net (total) .....	7	28	
4190 Outlays, net (total) .....	7	28	

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

Identification code 012-1231-0-1-452	2025 actual	2026 est.	2027 est.
Direct loan reestimates:			
135001 Rural Telephone Bank .....	7	28	

The Rural Telephone Bank (RTB) completed dissolution in 2006, therefore no federally funded RTB loans are proposed.

As required by the Federal Credit Reform Act of 1990, this account records, for the RTB, the subsidy costs associated with the direct loans obligated in 1992 and beyond. The subsidy amounts are estimated on a present value basis.

**RURAL TELEPHONE BANK DIRECT LOAN FINANCING ACCOUNT**

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

Identification code 012-4210-0-3-452	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0713 Payment of interest to Treasury .....	2	2	1
0900 Total new obligations, unexpired accounts .....	2	2	1
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	15	7	
1023 Unobligated balances applied to repay debt .....	-15	-7	
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....	2		
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	9	30	1
1825 Spending authority from offsetting collections applied to repay debt .....	-2	-28	
1850 Spending auth from offsetting collections, mand (total) .....	7	2	1
1900 Budget authority (total) .....	9	2	1
1930 Total budgetary resources available .....	9	2	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	7		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	2	2	1
3020 Outlays (gross) .....	-2	-2	-1

RURAL TELEPHONE BANK DIRECT LOAN FINANCING ACCOUNT—Continued  
Program and Financing—Continued

Identification code 012-4210-0-3-452	2025 actual	2026 est.	2027 est.
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	9	2	1
Financing disbursements:			
4110 Outlays, gross (total) .....	2	2	1
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-7	-28	
4122 Interest on uninvested funds .....	-1		
4123 Principal received on loans .....	-1	-2	-1
4130 Offsets against gross budget authority and outlays (total) ....	-9	-30	-1
4160 Budget authority, net (mandatory) .....		-28	
4170 Outlays, net (mandatory) .....	-7	-28	
4180 Budget authority, net (total) .....		-28	
4190 Outlays, net (total) .....	-7	-28	

Status of Direct Loans (in millions of dollars)

Identification code 012-4210-0-3-452	2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	6	5	3
1251 Repayments: Repayments and prepayments .....	-1	-2	-1
1290 Outstanding, end of year .....	5	3	2

Balance Sheet (in millions of dollars)

Identification code 012-4210-0-3-452	2024 actual	2025 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	14	7
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	6	5
1405 Allowance for subsidy cost (-) .....	36	30
1499 Net present value of assets related to direct loans .....	42	35
1999 Total assets .....	56	42
<b>LIABILITIES:</b>		
2103 Federal liabilities: Debt .....	56	42
2207 Non-Federal liabilities: Other .....		
2999 Total liabilities .....	56	42
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....		
4999 Total liabilities and net position .....	56	42

DISTANCE LEARNING, TELEMEDICINE, AND BROADBAND PROGRAM

For grants for telemedicine and distance learning services in rural areas, as authorized by 7 U.S.C. 950aaa et seq., **[\$40,767,000]** \$30,000,000, to remain available until expended, of which \$10,767,000 shall be for the purposes, and in the amounts, specified for this account in the table titled "Community Project Funding/Congressionally Directed Spending" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act): *Provided*, That \$3,000,000 shall be made available for grants authorized by section 379G of the Consolidated Farm and Rural Development Act: *Provided further*, That funding provided under this heading for grants under section 379G of the Consolidated Farm and Rural Development Act may only be provided to entities that meet all of the eligibility criteria for a consortium as established by this section.

For the cost to continue a broadband loan and grant pilot program established by section 779 of division A of the Consolidated Appropriations Act, 2018 (Public Law 115-141) under the Rural Electrification Act of 1936, as amended (7 U.S.C. 901 et seq.), \$50,750,000, to remain available until expended, of which \$750,000 shall be for the purposes, and in the amounts, specified for this account in the table titled "Community Project Funding/Congressionally Directed Spending" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act): *Provided*, That the Secretary may award grants described in section 601(a) of the Rural Electrification Act of 1936, as amended (7 U.S.C. 950bb(a)) for the purposes of carrying out such pilot program: *Provided further*, That the cost of direct loans shall be defined in section 502 of the Congressional

Budget Act of 1974: *Provided further*, That at least 90 percent of the households to be served by a project receiving a loan or grant under the pilot program shall be in a rural area without sufficient access to broadband: *Provided further*, That for purposes of such pilot program, a rural area without sufficient access to broadband shall be defined as twenty-five megabits per second downstream and three megabits per second upstream: *Provided further*, That to the extent possible, projects receiving funds provided under the pilot program must build out service to at least one hundred megabits per second downstream, and twenty megabits per second upstream: *Provided further*, That an entity to which a loan or grant is made under the pilot program shall not use the loan or grant to overbuild or duplicate broadband service in a service area by any entity that has received a broadband loan from the Rural Utilities Service unless such service is not provided sufficient access to broadband at the minimum service threshold: *Provided further*, That not more than four percent of the funds made available in this paragraph can be used for administrative costs to carry out the pilot program and up to three percent of funds made available in this paragraph may be available for technical assistance and pre-development planning activities to support the most rural communities: *Provided further*, That the Rural Utilities Service is directed to expedite program delivery methods that would implement this paragraph: *Provided further*, That for purposes of this paragraph, the Secretary shall adhere to the notice, reporting and service area assessment requirements set forth in section 701 of the Rural Electrification Act (7 U.S.C. 950cc).

**]** In addition, \$17,000,000, to remain available until expended, for the Community Connect Grant Program authorized by 7 U.S.C. 950bb-3. **]** (*Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.*)

Program and Financing (in millions of dollars)

Identification code 012-1232-0-1-452	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0010 Grants .....	622	276	35
Credit program obligations:			
0701 Direct loan subsidy .....	24	19	
0701 Direct loan subsidy .....		70	
0705 Reestimates of direct loan subsidy .....		6	
0706 Interest on reestimates of direct loan subsidy .....		2	
0709 Administrative expenses .....	14	16	
0709 Administrative expenses .....	14		
0791 Direct program activities, subtotal .....	52	113	
0900 Total new obligations, unexpired accounts .....	674	389	35
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	927	415	143
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	927		
1010 Unobligated balance transfer to other accts [012-0403] .....	-2		
1021 Recoveries of prior year unpaid obligations .....	44	20	16
1070 Unobligated balance (total) .....	969	435	159
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	150	109	30
1131 Unobligated balance of appropriations permanently reduced .....	-30	-20	-40
1160 Appropriation, discretionary (total) .....	120	89	-10
Appropriations, mandatory:			
1200 Appropriation .....		8	
1900 Budget authority (total) .....	120	97	-10
1930 Total budgetary resources available .....	1,089	532	149
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	415	143	114
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	3,431	3,583	2,762
3010 New obligations, unexpired accounts .....	674	389	35
3020 Outlays (gross) .....	-473	-1,190	-1,157
3040 Recoveries of prior year unpaid obligations, unexpired .....	-44	-20	-16
3041 Recoveries of prior year unpaid obligations, expired .....	-5		
3050 Unpaid obligations, end of year .....	3,583	2,762	1,624
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	3,431	3,583	2,762
3200 Obligated balance, end of year .....	3,583	2,762	1,624
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	120	89	-10

Outlays, gross:			
4010	Outlays from new discretionary authority .....	6	
4011	Outlays from discretionary balances .....	473	1,176 1,157
4020	Outlays, gross (total) .....	473	1,182 1,157
Mandatory:			
4090	Budget authority, gross .....	8	
Outlays, gross:			
4100	Outlays from new mandatory authority .....	8	
4180	Budget authority, net (total) .....	120	97 -10
4190	Outlays, net (total) .....	473	1,190 1,157

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

Identification code 012-1232-0-1-452	2025 actual	2026 est.	2027 est.
Direct loan levels supportable by subsidy budget authority:			
115003	Broadband Treasury Rate Loans .....	503	
115005	ReConnect Direct Loans .....	63	73
115006	ReConnect Grant Assisted Loans .....	83	41
115999	Total direct loan levels .....	146	617
Direct loan subsidy (in percent):			
132003	Broadband Treasury Rate Loans .....	13.69	
132005	ReConnect Direct Loans .....	25.75	22.33
132006	ReConnect Grant Assisted Loans .....	8.96	9.61
132999	Weighted average subsidy rate .....	16.21	14.44
Direct loan subsidy budget authority:			
133003	Broadband Treasury Rate Loans .....	69	
133005	ReConnect Direct Loans .....	16	16
133006	ReConnect Grant Assisted Loans .....	7	4
133999	Total subsidy budget authority .....	23	89
Direct loan subsidy outlays:			
134003	Broadband Treasury Rate Loans .....	11	13
134005	ReConnect Direct Loans .....	13	42 41
134006	ReConnect Grant Assisted Loans .....	14	28 15
134999	Total subsidy outlays .....	27	81 69
Direct loan reestimates:			
135003	Broadband Treasury Rate Loans .....	-14	7
135005	ReConnect Direct Loans .....	-6	-14
135006	ReConnect Grant Assisted Loans .....	-50	-25
135999	Total direct loan reestimates .....	-70	-32
Administrative expense data:			
3510	Budget authority .....	3	2
3580	Outlays from balances .....	17	77 13
3590	Outlays from new authority .....		2

The loan and grant program provides access to advanced telecommunications services for improved education and health care in rural areas throughout the country. The loans and grants help education and health care providers bring the most modern technology, level of care, and education to rural America so its citizens can compete regionally, nationally, and globally.

The 2027 Budget proposes \$30 million for Distance Learning and Telemedicine grants, including \$3 million for grants for health care services in Mississippi. These grants also have a set-aside for substance use disorder to help strengthen local capacity to address substance use/opioid treatment.

The Budget also proposes to cancel \$40 million in unobligated balances from prior year balances from the ReConnect pilot program consistent with the 2026 Budget.

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 and loan guarantees committed in 1992 and beyond (including credit sales of acquired property), and administrative expenses of this program. The subsidy amounts are estimated on a present value basis; the administrative expenses are estimated on a cash basis.

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

Identification code 012-1232-0-1-452	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1	Personnel compensation: Full-time permanent .....	4	
25.1	Advisory and assistance services .....	15	
41.0	Grants, subsidies, and contributions .....	655	389 35
99.9	Total new obligations, unexpired accounts .....	674	389 35

**Employment Summary**

Identification code 012-1232-0-1-452	2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment .....	33	

**DISTANCE LEARNING, TELEMEDICINE, AND BROADBAND DIRECT LOAN FINANCING ACCOUNT**

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

Identification code 012-4146-0-3-452	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0710	Direct loan obligations .....	503	
0710	Direct loan obligations .....	146	114
0713	Payment of interest to Treasury .....	19	25 32
0742	Downward reestimates paid to receipt accounts .....	60	38
0743	Interest on downward reestimates .....	9	3
0900	Total new obligations, unexpired accounts .....	234	683 32
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	55	53
1021	Recoveries of prior year unpaid obligations .....	16	
1023	Unobligated balances applied to repay debt .....	-58	-53
1024	Unobligated balance of borrowing authority withdrawn .....	-13	
Financing authority:			
Borrowing authority, mandatory:			
1400	Borrowing authority .....	351	471
1422	Borrowing authority applied to repay debt .....	-64	
1440	Borrowing authority, mandatory (total) .....	287	471
Spending authority from offsetting collections, mandatory:			
1800	Collected .....	94	206 246
1801	Change in uncollected payments, Federal sources .....	-6	6 -62
1825	Spending authority from offsetting collections applied to repay debt .....	-88	-152
1850	Spending auth from offsetting collections, mand (total) .....		212 32
1900	Budget authority (total) .....	287	683 32
1930	Total budgetary resources available .....	287	683 32
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	53	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	973	975 1,057
3010	New obligations, unexpired accounts .....	234	683 32
3020	Outlays (gross) .....	-216	-601 -425
3040	Recoveries of prior year unpaid obligations, unexpired .....	-16	
3050	Unpaid obligations, end of year .....	975	1,057 664
Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-167	-161 -167
3070	Change in uncollected pymts, Fed sources, unexpired .....	6	-6 62
3090	Uncollected pymts, Fed sources, end of year .....	-161	-167 -105
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	806	814 890
3200	Obligated balance, end of year .....	814	890 559
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090	Budget authority, gross .....	287	683 32
Financing disbursements:			
4110	Outlays, gross (total) .....	216	601 425
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120	Federal sources .....	-27	-89 -69
4122	Interest on uninvested funds .....	-4	-5 -5
4123	Repayment of principal .....	-48	-95 -148
4123	Interest received on loans .....	-15	-17 -24
4130	Offsets against gross budget authority and outlays (total) ...	-94	-206 -246
Additional offsets against financing authority only (total):			
4140	Change in uncollected pymts, Fed sources, unexpired .....	6	-6 62
4160	Budget authority, net (mandatory) .....	199	471 -152
4170	Outlays, net (mandatory) .....	122	395 179
4180	Budget authority, net (total) .....	199	471 -152
4190	Outlays, net (total) .....	122	395 179

DISTANCE LEARNING, TELEMEDICINE, AND BROADBAND DIRECT LOAN FINANCING  
ACCOUNT—Continued

Status of Direct Loans (in millions of dollars)

Identification code 012-4146-0-3-452	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 .....	146	617	.....
1150 Total direct loan obligations .....	146	617	.....
<b>Cumulative balance of direct loans outstanding:</b>			
1210 Outstanding, start of year .....	604	687	1,127
1231 Disbursements: Direct loan disbursements .....	127	535	393
1251 Repayments: Repayments and prepayments .....	-48	-95	-148
1261 Adjustments: Capitalized interest .....	4	.....	.....
1290 Outstanding, end of year .....	687	1,127	1,372

Balance Sheet (in millions of dollars)

Identification code 012-4146-0-3-452	2024 actual	2025 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	55	52
<b>Net value of assets related to post-1991 direct loans receivable:</b>		
1401 Direct loans receivable, gross .....	604	687
1402 Interest receivable .....	5	5
1405 Allowance for subsidy cost (-) .....	-59	-22
1499 Net present value of assets related to direct loans .....	550	670
1999 Total assets .....	605	722
<b>LIABILITIES:</b>		
2103 Federal liabilities: Debt .....	605	722
2207 Non-Federal liabilities: Other .....	.....	.....
2999 Total liabilities .....	605	722
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	.....	.....
4999 Total liabilities and net position .....	605	722

RURAL DEVELOPMENT INSURANCE FUND LIQUIDATING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012-4155-0-3-452	2025 actual	2026 est.	2027 est.
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	3	11	.....
1022 Capital transfer of unobligated balances to general fund .....	-3	-11	.....
<b>Budget authority:</b>			
<b>Spending authority from offsetting collections, mandatory:</b>			
1800 Collected .....	26	29	31
1820 Capital transfer of spending authority from offsetting collections to general fund .....	-15	-29	-31
1850 Spending auth from offsetting collections, mand (total) .....	11	.....	.....
1930 Total budgetary resources available .....	11	.....	.....
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	11	.....	.....
<b>Budget authority and outlays, net:</b>			
<b>Mandatory:</b>			
4090 Budget authority, gross .....	11	.....	.....
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4123 Non-Federal sources .....	-26	-29	-31
4180 Budget authority, net (total) .....	-15	-29	-31
4190 Outlays, net (total) .....	-26	-29	-31

Status of Direct Loans (in millions of dollars)

Identification code 012-4155-0-3-452	2025 actual	2026 est.	2027 est.
<b>Cumulative balance of direct loans outstanding:</b>			
1210 Outstanding, start of year .....	105	92	76
1251 Repayments: Repayments and prepayments .....	-18	-16	-13
1264 Other adjustments, net (+ or -) .....	5	.....	.....
1290 Outstanding, end of year .....	92	76	63

The Rural Development Insurance Fund (RDIF) was established on October 1, 1972, pursuant to section 116 of the Rural Development Act of 1972 (Public Law 92-419). Loans are no longer made through this account.

Balance Sheet (in millions of dollars)

Identification code 012-4155-0-3-452	2024 actual	2025 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	3	11
1201 Non-Federal assets: Investments in non-Federal securities, net .....	.....	.....
1601 Direct loans, gross .....	105	92
1602 Interest receivable .....	2	1
1603 Allowance for estimated uncollectible loans and interest (-) .....	.....	.....
1699 Value of assets related to direct loans .....	107	93
1901 Other Federal assets: Other assets .....	.....	.....
1999 Total assets .....	110	104
<b>LIABILITIES:</b>		
2104 Federal liabilities: Resources payable to Treasury .....	110	104
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	.....	.....
4999 Total liabilities and net position .....	110	104

FOREIGN AGRICULTURAL SERVICE

Federal Funds

SALARIES AND EXPENSES

(INCLUDING TRANSFERS OF FUNDS)

For necessary expenses of the Foreign Agricultural Service, including not to exceed \$250,000 for representation allowances and for expenses pursuant to section 8 of the Act approved August 3, 1956 (7 U.S.C. 1766), **[\$222,000,000]** *\$221,952,000*, of which no more than 6 percent shall remain available until September 30, **[2027]** *2028*, for overseas operations to include the payment of locally employed staff: **Provided**, That the Service may utilize advances of funds, or reimburse this appropriation for expenditures made on behalf of Federal agencies, public and private organizations and institutions under agreements executed pursuant to the agricultural food production assistance programs (7 U.S.C. 1737) and the foreign assistance programs of the United States Agency for International Development: **Provided further**, That of the funds made available under this heading, \$5,000,000, to remain available until expended, shall be for the Cochran Fellowship Program, as authorized by 7 U.S.C. 3293, \$4,000,000, to remain available until expended, shall be for the Borlaug International Agricultural Science and Technology Fellowship program, as authorized by 7 U.S.C. 3319j, and up to \$2,000,000, to remain available until expended, shall be for the purpose of offsetting fluctuations in international currency exchange rates, subject to documentation by the Foreign Agricultural Service: **Provided further**, That of the amount made available under this heading, \$1,000,000, shall be for the Secretary of Agriculture, in consultation with the Secretary of State and heads of other relevant Federal departments and agencies as applicable, to conduct an interagency review and, within 60 days of enactment of this Act, provide a detailed report outlining the process and agency needs to support a transfer of the Food for Peace program from the U.S. Agency for International Development to the Foreign Agricultural Service within the Department of Agriculture: **Provided further**, That such report shall include the requirements outlined in the section entitled "Food for Peace Interagency Review and Report" under the heading "Food for Peace Title II Grants" in Senate Report 119-37 and shall also address any other needs that the Department of Agriculture believes will be required to support successful implementation of such program transfer. **]. (Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)**

Program and Financing (in millions of dollars)

Identification code 012-2900-0-1-352	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0002 Trade Policy .....	46	83	83
0004 Trade Supporting Initiatives .....	93	79	79
0005 Market Analysis and Advice .....	32	40	40
0006 Efficient Operations .....	47	20	20
0007 Supplemental Ag Trade Promotion Program .....	.....	.....	9
0799 Total direct obligations .....	218	222	231
0801 Salaries and Expenses (Reimbursable) .....	50	63	63

0900	Total new obligations, unexpired accounts .....	268	285	294
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	52	74	51
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	50		
1021	Recoveries of prior year unpaid obligations .....	1		
1070	Unobligated balance (total) .....	53	74	51
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	227	222	222
1130	Appropriations permanently reduced .....			-250
1160	Appropriation, discretionary (total) .....	227	222	-28
Appropriations, mandatory:				
1222	Exercised borrowing authority transferred from other accounts [012-4336] .....			285
1230	Appropriations and/or unobligated balance of appropriations permanently reduced .....			-16
1260	Appropriations, mandatory (total) .....			269
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	22	40	39
1701	Change in uncollected payments, Federal sources .....	50		
1750	Spending auth from offsetting collections, disc (total) .....	72	40	39
1900	Budget authority (total) .....	299	262	280
1930	Total budgetary resources available .....	352	336	331
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-10		
1941	Unexpired unobligated balance, end of year .....	74	51	37
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	126	71	99
3010	New obligations, unexpired accounts .....	268	285	294
3011	Obligations ("upward adjustments"), expired accounts .....	2		
3020	Outlays (gross) .....	-280	-257	-291
3040	Recoveries of prior year unpaid obligations, unexpired .....	-1		
3041	Recoveries of prior year unpaid obligations, expired .....	-44		
3050	Unpaid obligations, end of year .....	71	99	102
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-109	-84	-84
3070	Change in uncollected pymts, Fed sources, unexpired .....	-50		
3071	Change in uncollected pymts, Fed sources, expired .....	75		
3090	Uncollected pymts, Fed sources, end of year .....	-84	-84	-84
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	17	-13	15
3200	Obligated balance, end of year .....	-13	15	18
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	299	262	11
Outlays, gross:				
4010	Outlays from new discretionary authority .....	213	175	-76
4011	Outlays from discretionary balances .....	67	82	115
4020	Outlays, gross (total) .....	280	257	39
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-37	-40	-39
4040	Offsets against gross budget authority and outlays (total) ....	-37	-40	-39
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-50		
4052	Offsetting collections credited to expired accounts .....	15		
4060	Additional offsets against budget authority only (total) .....	-35		
4070	Budget authority, net (discretionary) .....	227	222	-28
4080	Outlays, net (discretionary) .....	243	217	
Mandatory:				
4090	Budget authority, gross .....			269
Outlays, gross:				
4100	Outlays from new mandatory authority .....			252
4180	Budget authority, net (total) .....	227	222	241
4190	Outlays, net (total) .....	243	217	252

The Foreign Agricultural Service's (FAS) mission is linking U.S. agriculture to the world to enhance export opportunities and global food security. FAS helps to provide outlets for the wide variety of U.S. agricultural products, thereby enhancing economic activity for U.S. workers. FAS serves U.S. agriculture's interests by expanding and maintaining international export opportunities, supporting international economic development

and trade and capacity building, and global food security. The outcomes envisioned are exports that help U.S. agriculture prosper, the expansion of U.S. exports of crops produced using new technologies and food that are globally available, accessible, and appropriately used. In addition to its headquarters staff located in the U.S., the agency maintains a network of overseas offices that serve as first responders in cases of market disruption. The overseas offices also provide the Department with critical market and policy intelligence, and they represent U.S. agriculture in consultations with foreign governments. The 2027 Budget includes \$221 million for FAS, a decrease of \$48 thousand from the amount provided in the Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026. For more information on FAS's mission and program topic areas, please visit <http://www.fas.usda.gov/topics>.

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

Identification code 012-2900-0-1-352	2025 actual	2026 est.	2027 est.	
<b>Direct obligations:</b>				
<b>Personnel compensation:</b>				
11.1	Full-time permanent .....	84	90	90
11.5	Other personnel compensation .....	3	5	5
11.9	Total personnel compensation .....	87	95	95
12.1	Civilian personnel benefits .....	40	45	45
21.0	Travel and transportation of persons .....	7	10	10
22.0	Transportation of things .....	3	5	5
25.1	Advisory and assistance services .....	35	22	22
25.2	Other services from non-Federal sources .....	31	25	25
25.3	Other goods and services from Federal sources .....	15	20	20
41.0	Grants, subsidies, and contributions .....			9
99.0	Direct obligations .....	218	222	231
99.0	Reimbursable obligations .....	50	63	63
99.9	Total new obligations, unexpired accounts .....	268	285	294

**Employment Summary**

Identification code 012-2900-0-1-352	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment .....	662	656	656
2001	Reimbursable civilian full-time equivalent employment .....	12	10	10

**FOREIGN ASSISTANCE PROGRAMS**

Multiple food aid programs are administered by USDA to provide U.S. commodities, technical and financial assistance to address hunger and malnutrition needs worldwide. These programs address emergency needs and foster economic development activities to alleviate global food insecurity.

**SUMMARY OF FOOD ASSISTANCE PROGRAMMING**

	in millions of dollars		
	2025 actual	2026 est.	2027 est.
McGovern-Dole International Food for Education and Child Nutrition (budget authority) .....	240	240	0
P.L. 480:			
Title II Grants (budget authority) .....	1,619	1,200	0
Food for Progress:			
CCC Funded .....	269	269	269
Bill Emerson Humanitarian Trust .....	0	0	0

Included in this category are the following activities carried out under Public Law 480 (P.L. 480):

*Financing sales of agricultural commodities to developing countries for dollars on credit terms, or for local currencies (including for local currencies on credit terms) for use under sec. 104; and for furnishing commodities to carry out the Food for Progress Act of 1985, as amended (Title I).*—Funds appropriated for P.L. 480 Title I since 2006 are used to finance all sales made pursuant to agreements concluded under the authority of Title I.

*Commodities supplied in connection with dispositions abroad (Title II).*—Title II of the Food for Peace Act (P.L. 83-480), as amended, formerly the Agricultural Trade Development and Assistance Act of 1954) authorizes

FOREIGN ASSISTANCE PROGRAMS—Continued

the provision of U.S. food assistance to meet emergency food needs around the world, and funds development-oriented programs to help address the underlying causes of food insecurity. P.L. 480 Title II is appropriated to the U.S. Department of Agriculture.

The Commodity Credit Corporation (the Corporation) is authorized to pay the costs of acquisition, packaging, processing, enrichment, preservation, fortification, transportation, handling, and other incidental costs incurred up to the time of delivery at U.S. ports. The Corporation also pays ocean freight charges, and pays transportation costs to points of entry other than ports in the case of landlocked countries, where carriers to a specific country are not available, where ports cannot be used effectively, or where a substantial savings in costs or time can be effected, and pays general average contributions arising from ocean transport. In addition, transportation costs from designated points of entry or ports of entry abroad to storage and distribution sites and associated storage and distribution costs may be paid for commodities made available to meet urgent and extraordinary relief requirements. P.L. 480 funds reimburse the Corporation for all of the cost items authorized above.

McGOVERN-DOLE INTERNATIONAL FOOD FOR EDUCATION AND CHILD NUTRITION PROGRAM GRANTS

For necessary expenses to carry out the provisions of section 3107 of the Farm Security and Rural Investment Act of 2002 (7 U.S.C. 1736o–1), \$240,000,000, to remain available until expended: *Provided*, That the Commodity Credit Corporation is authorized to provide the services, facilities, and authorities for the purpose of implementing such section, subject to reimbursement from amounts provided herein: *Provided further*, That of the amount made available under this heading, not more than 10 percent, but not less than \$24,000,000, shall remain available until expended to purchase agricultural commodities as described in subsection 3107(a)(2) of the Farm Security and Rural Investment Act of 2002 (7 U.S.C. 1736o–1(a)(2)). (Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)

Program and Financing (in millions of dollars)

Identification code 012–2903–0–1–151	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 McGovern-Dole International Food for Education & Child Nutrition Program	250	240	
0799 Total direct obligations	250	240	
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	26	31	31
1021 Recoveries of prior year unpaid obligations	15		
1070 Unobligated balance (total)	41	31	31
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	240	240	
1930 Total budgetary resources available	281	271	31
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	31	31	31
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	891	861	645
3010 New obligations, unexpired accounts	250	240	
3020 Outlays (gross)	-265	-456	-245
3040 Recoveries of prior year unpaid obligations, unexpired	-15		
3050 Unpaid obligations, end of year	861	645	400
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	891	861	645
3200 Obligated balance, end of year	861	645	400
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross	240	240	
Outlays, gross:			
4010 Outlays from new discretionary authority	5	216	
4011 Outlays from discretionary balances	260	240	245

4020 Outlays, gross (total)	265	456	245
4180 Budget authority, net (total)	240	240	
4190 Outlays, net (total)	265	456	245

The McGovern-Dole International Food for Education and Child Nutrition Program, as amended, is authorized under the Farm Security and Rural Investment Act of 2002 (Public Law 107–171). The program provides for the donation of U.S. agricultural commodities and associated technical and financial assistance to carry out preschool and school feeding programs in foreign countries. Maternal, infant, and child nutrition programs also are authorized. The 2027 Budget does not include funding for this program.

Object Classification (in millions of dollars)

Identification code 012–2903–0–1–151	2025 actual	2026 est.	2027 est.
Direct obligations:			
12.1 Civilian personnel benefits		3	
41.0 Grants, subsidies, and contributions	250	237	
99.0 Direct obligations	250	240	
99.9 Total new obligations, unexpired accounts	250	240	

Employment Summary

Identification code 012–2903–0–1–151	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment		3	3

FOOD FOR PEACE TITLE II GRANTS

For expenses during the current fiscal year, not otherwise recoverable, and unrecovered prior years' costs, including interest thereon, under the Food for Peace Act (Public Law 83–480), for commodities supplied in connection with dispositions abroad under title II of said Act, \$1,200,000,000, to remain available until expended. (Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)

Program and Financing (in millions of dollars)

Identification code 012–2278–0–1–151	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0002 Title II Grants	993	1,976	97
0801 Title II Obligations from Offsetting Collections	3	189	
0900 Total new obligations, unexpired accounts	996	2,165	97
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	230	1,051	97
1021 Recoveries of prior year unpaid obligations	11	11	
1070 Unobligated balance (total)	241	1,062	97
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,619	1,200	
Spending authority from offsetting collections, discretionary:			
1700 Collected	187		
1900 Budget authority (total)	1,806	1,200	
1930 Total budgetary resources available	2,047	2,262	97
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,051	97	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,218	1,509	1,992
3010 New obligations, unexpired accounts	996	2,165	97
3020 Outlays (gross)	-1,694	-1,671	-963
3040 Recoveries of prior year unpaid obligations, unexpired	-11	-11	
3050 Unpaid obligations, end of year	1,509	1,992	1,126
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2,218	1,509	1,992
3200 Obligated balance, end of year	1,509	1,992	1,126
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross	1,806	1,200	

Outlays, gross:			
4010	Outlays from new discretionary authority .....	273	180
4011	Outlays from discretionary balances .....	1,421	1,491
4020	Outlays, gross (total) .....	1,694	1,671
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	Federal sources .....	-187	
4040	Offsets against gross budget authority and outlays (total) ....	-187	
4180	Budget authority, net (total) .....	1,619	1,200
4190	Outlays, net (total) .....	1,507	1,671

There is no funding requested in FY 2027 for the Food for Peace Title II Grants account. USDA estimates that \$97 million in unobligated balance will carry over into FY 2027, which will be used to responsibly and efficiently close out USDA programming.

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

Identification code 012-2278-0-1-151			
		2025 actual	2026 est.
41.0	Direct obligations: Grants, subsidies, and contributions .....	993	1,976
99.0	Reimbursable obligations .....	3	189
99.9	Total new obligations, unexpired accounts .....	996	2,165

**PUBLIC LAW 480 TITLE I DIRECT CREDIT AND FOOD FOR PROGRESS PROGRAM ACCOUNT**

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

Identification code 012-2277-0-1-351			
		2025 actual	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0705	Reestimates of direct loan subsidy .....	5	5
0706	Interest on reestimates of direct loan subsidy .....	13	17
0900	Total new obligations, unexpired accounts (object class 41.0) .....	18	22
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	1	
1029	Other balances withdrawn to Treasury .....	-1	
Budget authority:			
Appropriations, mandatory:			
1200	Appropriation .....	18	22
1900	Budget authority (total) .....	18	22
1930	Total budgetary resources available .....	18	22
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010	New obligations, unexpired accounts .....	18	22
3020	Outlays (gross) .....	-18	-22
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090	Budget authority, gross .....	18	22
Outlays, gross:			
4100	Outlays from new mandatory authority .....	18	22
4180	Budget authority, net (total) .....	18	22
4190	Outlays, net (total) .....	18	22

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

Identification code 012-2277-0-1-351			
		2025 actual	2026 est.
Direct loan reestimates:			
135001	P. L. 480 Title I Loans .....	16	22

As required by the Federal Credit Reform Act of 1990, this account records, for the P.L. 480 Program, the subsidy costs associated with the direct credit obligated in 1992 and beyond (including modifications of direct credit agreements that resulted from obligation in any year), as well as administrative expenses of this program. The subsidy amounts are estimated on a present value basis; and the administrative expenses and grants are estimated on a cash basis. The current balance of Title I debt owed to USDA is \$1.57 billion. No additional funding is requested for new Title I credit financing in 2027. Administrative expenses for this program have been

moved to the Farm Production and Conservation Business Center Salaries and Expenses account.

**P.L. 480 DIRECT CREDIT FINANCING ACCOUNT**

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

Identification code 012-4049-0-3-351			
		2025 actual	2026 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0713	Payment of interest to Treasury .....	11	8
0743	Interest on downward reestimates .....	2	
0900	Total new obligations, unexpired accounts .....	13	8
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	25	33
1023	Unobligated balances applied to repay debt .....	-22	-33
1070	Unobligated balance (total) .....	3	
Financing authority:			
Borrowing authority, mandatory:			
1400	Borrowing authority .....	13	
Spending authority from offsetting collections, mandatory:			
1800	Collected .....	45	51
1825	Spending authority from offsetting collections applied to repay debt .....	-15	-17
1850	Spending auth from offsetting collections, mand (total) .....	30	34
1900	Budget authority (total) .....	43	34
1930	Total budgetary resources available .....	46	34
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	33	26
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010	New obligations, unexpired accounts .....	13	8
3020	Outlays (gross) .....	-13	-8
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090	Budget authority, gross .....	43	34
Financing disbursements:			
4110	Outlays, gross (total) .....	13	8
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120	Payments from program account - Upward Reestimate .....	-18	-22
4122	Interest on uninvested funds .....	-3	-1
4123	Interest received on loans .....	-2	-2
4123	Principal received on loans .....	-22	-26
4130	Offsets against gross budget authority and outlays (total) ....	-45	-51
4160	Budget authority, net (mandatory) .....	-2	-17
4170	Outlays, net (mandatory) .....	-32	-43
4180	Budget authority, net (total) .....	-2	-17
4190	Outlays, net (total) .....	-32	-43

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

Identification code 012-4049-0-3-351			
		2025 actual	2026 est.
Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year .....	174	151
1251	Repayments: Repayments and prepayments .....	-23	-26
1290	Outstanding, end of year .....	151	125

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

Identification code 012-4049-0-3-351			
		2024 actual	2025 actual
<b>ASSETS:</b>			
Federal assets:			
1101	Fund balances with Treasury .....	24	33
Investments in U.S. securities:			
1106	Receivables, net .....	23	26
Net value of assets related to post-1991 direct loans receivable:			
1401	Direct loans receivable, gross .....	174	151
1402	Interest receivable .....	6	6
1405	Allowance for subsidy cost (-) .....	-26	-41

P.L. 480 DIRECT CREDIT FINANCING ACCOUNT—Continued  
**Balance Sheet—Continued**

Identification code 012-4049-0-3-351	2024 actual	2025 actual
1499 Net present value of assets related to direct loans .....	154	116
1901 Other Federal assets: Accounts Receivable .....		
1999 Total assets .....	201	175
<b>LIABILITIES:</b>		
Federal liabilities:		
2103 Debt .....	199	175
2105 Other .....	2	
2999 Total liabilities .....	201	175
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....		
4999 Total liabilities and net position .....	201	175

**DEBT REDUCTION FINANCING ACCOUNT**

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

Identification code 012-4143-0-3-351	2025 actual	2026 est.	2027 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	151	208	218
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	57	10	8
1900 Budget authority (total) .....	57	10	8
1930 Total budgetary resources available .....	208	218	226
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	208	218	226
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	57	10	8
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-35		
4122 Interest on uninvested funds .....	-8	-1	-1
4123 Loan Repayments - Principal .....	-14	-7	-5
4123 Loan Repayments - Interest .....		-2	-2
4130 Offsets against gross budget authority and outlays (total) ....	-57	-10	-8
4160 Budget authority, net (mandatory) .....			
4170 Outlays, net (mandatory) .....	-57	-10	-8
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-57	-10	-8

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

Identification code 012-4143-0-3-351	2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	70	62	55
1251 Repayments: Repayments and prepayments .....	-8	-7	-6
1290 Outstanding, end of year .....	62	55	49

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

Identification code 012-4143-0-3-351	2024 actual	2025 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	151	208
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	70	62
1402 Interest receivable .....		1
1405 Allowance for subsidy cost (-) .....	-12	-32
1499 Net present value of assets related to direct loans .....	58	31
1901 Other Federal assets: Accounts Receivable .....		
1999 Total assets .....	209	239
<b>LIABILITIES:</b>		
Federal liabilities:		
2104 Resources payable to Treasury .....		
2105 Other .....		
Non-Federal liabilities:		
2201 Accounts payable .....		

2207 Total other liabilities not crosswalked .....		209
2999 Total liabilities .....		209
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....	209	30
4999 Total liabilities and net position .....	209	239

**EXPENSES, PUBLIC LAW 480, FOREIGN ASSISTANCE PROGRAMS, AGRICULTURE LIQUIDATING ACCOUNT**

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

Identification code 012-2274-0-1-151	2025 actual	2026 est.	2027 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	10	9	
1022 Capital transfer of unobligated balances to general fund .....	-10	-9	
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Offsetting collections (cash) (Principal and interest) .....	25	23	21
1820 Capital transfer of spending authority from offsetting collections to general fund .....	-16	-23	-21
1850 Spending auth from offsetting collections, mand (total) .....	9		
1930 Total budgetary resources available .....	9		
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	9		
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	9		
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Principal and Interest repayments .....	-22	-20	-19
4123 Interest repayments .....	-3	-3	-2
4130 Offsets against gross budget authority and outlays (total) ....	-25	-23	-21
4160 Budget authority, net (mandatory) .....	-16	-23	-21
4170 Outlays, net (mandatory) .....	-25	-23	-21
4180 Budget authority, net (total) .....	-16	-23	-21
4190 Outlays, net (total) .....	-25	-23	-21

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

Identification code 012-2274-0-1-151	2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	153	131	111
1251 Repayments: Repayments and prepayments .....	-22	-20	-19
1290 Outstanding, end of year .....	131	111	92

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

Identification code 012-2274-0-1-151	2024 actual	2025 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	10	9
1601 Direct loans, gross .....	153	131
1602 Interest receivable .....	6	6
1603 Allowance for estimated uncollectible loans and interest (-) .....	-74	-63
1604 Direct loans and interest receivable, net .....	85	74
1605 Accounts receivable .....		
1699 Value of assets related to direct loans .....	85	74
1999 Total assets .....	95	83
<b>LIABILITIES:</b>		
2104 Federal liabilities: Resources payable to Treasury .....	86	75
2207 Non-Federal liabilities: Other .....	9	8
2999 Total liabilities .....	95	83
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....		
4999 Total liabilities and net position .....	95	83

**Trust Funds**

**FOREIGN SERVICE NATIONAL SEPARATION LIABILITY TRUST FUND**

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

Identification code 012-8505-0-7-602	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1140 Foreign Service National Separation Liability Trust Fund	2	1	1
2000 Total: Balances and receipts	2	1	1
Appropriations:			
Current law:			
2101 Foreign Service National Separation Liability Trust Fund	-2	-1	-1
5099 Balance, end of year			

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

Identification code 012-8505-0-7-602	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Direct program activity	9		
0900 Total new obligations, unexpired accounts (object class 11.5)	9		
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1			1
1021 Recoveries of prior year unpaid obligations	7		
1070 Unobligated balance (total)	7		1
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	2	1	1
1930 Total budgetary resources available	9	1	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year		1	2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	13	13	8
3010 New obligations, unexpired accounts	9		
3020 Outlays (gross)	-2	-5	-2
3040 Recoveries of prior year unpaid obligations, unexpired	-7		
3050 Unpaid obligations, end of year	13	8	6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	13	13	8
3200 Obligated balance, end of year	13	8	6
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross	2	1	1
Outlays, gross:			
4101 Outlays from mandatory balances	2	5	2
4180 Budget authority, net (total)	2	1	1
4190 Outlays, net (total)	2	5	2

This fund is maintained to pay separation costs for locally-employed staff in those countries in which such pay is legally authorized. The fund will be maintained by annual government contributions which are appropriated to the Foreign Agricultural Service Salaries and Expenses account.

**FOOD AND NUTRITION SERVICE**

**Federal Funds**

**NUTRITION PROGRAMS ADMINISTRATION**

For necessary administrative expenses of the Food and Nutrition Service for carrying out any domestic nutrition assistance program, **[\$160,000,000: Provided, That of the funds provided herein, \$2,000,000 shall be used for the purposes of section 4404 of Public Law 107-171, as amended by section 4401 of Public Law 110-246] \$135,234,000.** (Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)

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

Identification code 012-3508-0-1-605	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Nutrition programs administration	164	158	135
0003 Congressional hunger center fellowship	2	2	
0900 Total new obligations, unexpired accounts	166	160	135
<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	178	160	135
1131 Unobligated balance of appropriations permanently reduced	-1		
1160 Appropriation, discretionary (total)	177	160	135
1900 Budget authority (total)	177	160	135
1930 Total budgetary resources available	178	161	136
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-11		
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	36	37	43
3010 New obligations, unexpired accounts	166	160	135
3011 Obligations ("upward adjustments"), expired accounts	9		
3020 Outlays (gross)	-170	-154	-158
3041 Recoveries of prior year unpaid obligations, expired	-4		
3050 Unpaid obligations, end of year	37	43	20
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	36	37	43
3200 Obligated balance, end of year	37	43	20
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross	177	160	135
Outlays, gross:			
4010 Outlays from new discretionary authority	143	135	114
4011 Outlays from discretionary balances	27	19	44
4020 Outlays, gross (total)	170	154	158
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-7		
4040 Offsets against gross budget authority and outlays (total)	-7		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	7		
4060 Additional offsets against budget authority only (total)	7		
4070 Budget authority, net (discretionary)	177	160	135
4080 Outlays, net (discretionary)	163	154	158
4180 Budget authority, net (total)	177	160	135
4190 Outlays, net (total)	163	154	158

This account funds operating expenses for administering the nutrition assistance programs of FNS.

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

Identification code 012-3508-0-1-605	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent	91	80	70
11.5 Other personnel compensation	11	6	6
11.9 Total personnel compensation	102	86	76
12.1 Civilian personnel benefits	40	30	28
21.0 Travel and transportation of persons	1	2	2
23.1 Rental payments to GSA	14	14	14
25.2 Other services from non-Federal sources	7	15	10
25.3 Other goods and services from Federal sources		11	5
41.0 Grants, subsidies, and contributions	2	2	
99.9 Total new obligations, unexpired accounts	166	160	135

NUTRITION PROGRAMS ADMINISTRATION—Continued

Employment Summary

Identification code 012–3508–0–1–605	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	691	468	468

SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM

For necessary expenses to carry out the Food and Nutrition Act of 2008 (7 U.S.C. 2011 et seq.), **[\$107,481,218,000] \$101,237,000,000**, of which **\$3,000,000,000**, to remain available through September 30, 2027, and **\$3,000,000,000**, to remain available through September 30, **[2028] 2029**, shall be placed in reserve for use only in such amounts and at such times as may become necessary to carry out program operations: *Provided*, That funds provided herein shall be expended in accordance with section 16 of the Food and Nutrition Act of 2008 *Provided further*, That of the funds made available under this heading, \$998,000 may be used to provide nutrition education services to State agencies and Federally Recognized Tribes participating in the Food Distribution Program on Indian Reservations *Provided further*, That of the funds made available under this heading, \$3,000,000, to remain available until September 30, **[2027] 2028**, shall be used to carry out section 4003(b) of Public Law 115–334 relating to demonstration projects for tribal organizations *Provided further*, That of the funds made available under this heading, \$4,000,000 shall be used to carry out section 4208 of Public Law 115–334 *Provided further*, That this appropriation shall be subject to any work registration or workfare requirements as may be required by law *Provided further*, That funds made available for Employment and Training under this heading shall remain available through September 30, **[2027] 2028** *Provided further*, That funds made available under this heading for **[section 28(d)(1),] section 4(b)[,]** and section 27(a) of the Food and Nutrition Act of 2008 shall remain available through September 30, **[2027] 2028** *Provided further*, That none of the funds made available under this heading may be obligated or expended in contravention of section 213A of the Immigration and Nationality Act (8 U.S.C. 1183A): *Provided further*, That funds made available under this heading may be used to enter into contracts and employ staff to conduct studies, evaluations, or to conduct activities related to program integrity provided that such activities are authorized by the Food and Nutrition Act of 2008. (*Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.*)

Program and Financing (in millions of dollars)

Identification code 012–3505–0–1–605	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Benefits issued .....	95,943	90,395	90,052
0002 State administration .....	5,702	6,252	3,204
0003 Employment and training program .....	600	700	716
0004 Other program costs .....	274	419	430
0005 Nutrition Assistance for Puerto Rico .....	2,923	2,978	3,057
0006 Food Distribution Program on Indian Reservations (Commodities in lieu of food stamps) .....	123	155	190
0007 Food Distribution Program on Indian Reservations (Cooperator administrative expense) .....	84	80	81
0008 The Emergency Food Assistance Program (commodities) .....	461	472	482
0009 American Samoa .....	12	12	12
0010 Community Food Projects .....	5	5	5
0012 Nutrition Education Grant Program .....	557	.....	.....
0013 Program access .....	5	5	5
0014 Contingency .....	.....	6,000	.....
0024 SNAP Online Purchasing and Technology Improvements (ARP) .....	2	.....	.....
0091 Direct program activities, subtotal .....	106,691	107,473	98,234
0799 Total direct obligations .....	106,691	107,473	98,234
0801 Supplemental Nutrition Assistance Program (Reimbursable) .....	128	130	130
0900 Total new obligations, unexpired accounts .....	106,819	107,603	98,364
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	6,108	6,138	6,039
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	3	.....	.....
1010 Unobligated balance transfer to other accts [012–3507] .....	-25	.....	.....
1021 Recoveries of prior year unpaid obligations .....	41	.....	.....
1070 Unobligated balance (total) .....	6,124	6,138	6,039

Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	7	8	3
Appropriations, mandatory:			
1200 Appropriation .....	112,905	107,473	101,234
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-15	-16	-16
1260 Appropriations, mandatory (total) .....	112,890	107,457	101,218
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	128	130	130
1900 Budget authority (total) .....	113,025	107,595	101,351
1930 Total budgetary resources available .....	119,149	113,733	107,390
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-6,192	-91	-3,041
1941 Unexpired unobligated balance, end of year .....	6,138	6,039	5,985
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	21,551	16,279	16,179
3010 New obligations, unexpired accounts .....	106,819	107,603	98,364
3011 Obligations ("upward adjustments"), expired accounts .....	8,849	.....	.....
3020 Outlays (gross) .....	-106,527	-107,703	-98,892
3040 Recoveries of prior year unpaid obligations, unexpired .....	-41	.....	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-14,372	.....	.....
3050 Unpaid obligations, end of year .....	16,279	16,179	15,651
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	21,551	16,279	16,179
3200 Obligated balance, end of year .....	16,279	16,179	15,651
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	7	8	3
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	1	.....
4011 Outlays from discretionary balances .....	5	7	7
4020 Outlays, gross (total) .....	5	8	7
Mandatory:			
4090 Budget authority, gross .....	113,018	107,587	101,348
Outlays, gross:			
4100 Outlays from new mandatory authority .....	92,669	87,921	85,214
4101 Outlays from mandatory balances .....	13,853	19,774	13,671
4110 Outlays, gross (total) .....	106,522	107,695	98,885
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 State Option Plans .....	-191	-130	-130
Additional offsets against gross budget authority only:			
4142 Offsetting collections credited to expired accounts .....	63	.....	.....
4160 Budget authority, net (mandatory) .....	112,890	107,457	101,218
4170 Outlays, net (mandatory) .....	106,331	107,565	98,755
4180 Budget authority, net (total) .....	112,897	107,465	101,221
4190 Outlays, net (total) .....	106,336	107,573	98,762

The Supplemental Nutrition Assistance Program (SNAP) is the primary source of nutrition assistance for low-income Americans. This account also includes funds for a grant to Puerto Rico to administer a low-income nutrition assistance program, in lieu of SNAP; funds to carry out the Emergency Food Assistance Act of 1983; and funds for food distribution and administrative expenses for Native Americans under section 4(b) of the Food and Nutrition Act.

The SNAP contingency fund holds benefits in reserve to cover unforeseen events, such as natural disasters.

Object Classification (in millions of dollars)

Identification code 012–3505–0–1–605	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	82	56	56
12.1 Civilian personnel benefits .....	26	24	24
21.0 Travel and transportation of persons .....	4	4	4
24.0 Printing and reproduction .....	87	83	79
25.2 Other services from non-Federal sources .....	140	133	126
25.3 Other goods and services from Federal sources .....	64	60	57
26.0 Supplies and materials .....	568	564	536
31.0 Equipment .....	1	1	1
41.0 Grants, subsidies, and contributions .....	105,718	106,548	97,351
99.0 Direct obligations .....	106,690	107,473	98,234
99.0 Reimbursable obligations .....	129	130	130

99.9	Total new obligations, unexpired accounts .....	106,819	107,603	98,364
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**Employment Summary**

Identification code 012–3505–0–1–605	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	553	468	468

**CHILD NUTRITION PROGRAMS**  
(INCLUDING TRANSFERS OF FUNDS)

For necessary expenses to carry out the Richard B. Russell National School Lunch Act (42 U.S.C. 1751 et seq.), except section 21, and the Child Nutrition Act of 1966 (42 U.S.C. 1771 et seq.), except sections 17 and 21; **[\$37,841,674,000]** \$37,890,930,000 to remain available through September 30, **[2027]** 2028, of which such sums as are made available under section 14222(b)(1) of the Food, Conservation, and Energy Act of 2008 (Public Law 110–246), as amended by this Act, shall be merged with and available for the same time period and purposes as provided herein: *Provided*, That of the total amount available, **[\$18,691,638]** \$18,004,000 shall be available to carry out section 19 of the Child Nutrition Act of 1966 (42 U.S.C. 1771 et seq.): *Provided further*, That of the total amount available, \$21,918,000 shall be available to carry out studies and evaluations and shall remain available until expended: *Provided further*, That of the total amount available, \$5,000,000 shall remain available until expended to carry out section 18(g) of the Richard B. Russell National School Lunch Act (42 U.S.C. 1769(g)): *Provided further*, That notwithstanding section 18(g)(3)(C) of the Richard B. Russell National School Lunch Act (42 U.S.C. 1769(g)(3)(c)), the total grant amount provided to a farm to school grant recipient in fiscal year **[2026]** 2027 shall not exceed \$500,000: *Provided further*, That of the total amount available, \$10,000,000 shall be available to provide competitive grants to State agencies for subgrants to local educational agencies and schools to purchase the equipment, with a value of greater than \$1,000, needed to serve healthier meals, improve food safety, and to help support the establishment, maintenance, or expansion of the school breakfast program: *Provided further*, That of the total amount available, \$4,378,000 shall be available for food safety education including activities that support sections 17 and 21 of the Child Nutrition Act of 1966 (42 U.S.C. 1786, 1790) and to support the safe distribution of USDA Foods, as defined in 7 CFR 250.2: *Provided further*, That of the total amount available, \$1,000,000 shall remain available until expended to carry out activities authorized under subsections (a)(2) and (e)(2) of section 21 of the Richard B. Russell National School Lunch Act (42 U.S.C. 1769b–1(a)(2) and (e)(2)): *Provided further*, That section 26(d) of the Richard B. Russell National School Lunch Act (42 U.S.C. 1769g(d)) is amended in the first sentence by striking "2010 through **[2025]** 2026" and inserting "2010 through **[2027]** 2028": *Provided further*, That section 9(h)(3) of the Richard B. Russell National School Lunch Act (42 U.S.C. 1758(h)(3)) is amended in the first sentence by striking "For fiscal year **[2024]** 2026" and inserting "For fiscal year **[2026]** 2027": *Provided further*, That section 9(h)(4) of the Richard B. Russell National School Lunch Act (42 U.S.C. 1758(h)(4)) is amended in the first sentence by striking "For fiscal year **[2024]** 2026" and inserting "For fiscal year **[2026]** 2027". (*Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.*)

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

Identification code 012–3539–0–1–605	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Above 185 of poverty .....	597	638	594
0002 130–185 of poverty .....	1,211	1,294	1,385
0003 Below 130 of poverty .....	15,886	16,971	17,817
0091 Subtotal, National School Lunch Program .....	17,694	18,903	19,796
0101 Above 185 of poverty .....	181	181	209
0102 130–185 of poverty .....	377	377	349
0103 Below 130 of poverty .....	6,029	6,035	6,415
0191 Subtotal, School Breakfast Program .....	6,587	6,593	6,973
0201 Above 185 of poverty .....	232	259	236
0202 130–185 of poverty .....	174	194	190
0203 Below 130 of poverty .....	3,650	4,075	4,301
0291 Subtotal, Child and Adult Care Feeding Program .....	4,056	4,528	4,727
0301 Summer Food Service Program .....	781	905	943
0302 Special Milk Program .....	5	5	5
0303 State Administrative Expenses .....	520	510	427
0304 Commodity Procurement .....	1,996	2,082	2,180
0306 Summer EBT (Benefits) .....	3,100	4,015	3,424

0307 Summer EBT (50% Admin) .....	130	341	247
0310 Coordinated Review Effort .....	9	10	10
0315 Food Safety Education .....	3	4	4
0320 CN Studies and Evaluations .....	8	22	22
0325 Computer Support and Processing .....	12	35	36
0340 Other Mandatory Program Costs .....	120	76	78
0391 Subtotal, Other mandatory activities .....	6,684	8,005	7,376
0401 Team Nutrition and HealthierUS Schools Challenge .....	8	19	19
0402 Child Nutrition Training/ICN .....	1	1	.....
0405 Summer EBT Demonstration .....	9	.....	.....
0415 School Meals Equipment Grants .....	1	10	.....
0417 Farm to School CHIMP .....	.....	5	.....
0491 Subtotal, discretionary activities .....	19	35	19
0501 Fresh Fruit and Vegetable Program .....	231	279	279
0502 Tech. Assist. Program Integrity .....	6	7	5
0504 National Food Service Management Inst./Information Clearinghouse .....	5	5	5
0520 Other Permanent Programs .....	6	10	10
0591 Subtotal, Permanent Programs .....	248	301	299
0799 Total direct obligations .....	35,288	38,365	39,190
0900 Total new obligations, unexpired accounts .....	35,288	38,365	39,190

**Budgetary resources:**

<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	3,923	2,980	2,675
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	49	.....	.....
1021 Recoveries of prior year unpaid obligations .....	2,146	.....	.....
1033 Recoveries of prior year paid obligations .....	47	.....	.....
1070 Unobligated balance (total) .....	6,116	2,980	2,675
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	28	29	18
<b>Appropriations, mandatory:</b>			
1200 Appropriation .....	10,019	14,767	3,255
1200 Appropriation- Permanent Appropriation .....	19	19	19
1221 Appropriations transferred from other acct [012–5209] ...	22,598	23,252	79,846
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-6	-7	-7
1260 Appropriations, mandatory (total) .....	32,630	38,031	83,113
1900 Budget authority (total) .....	32,658	38,060	83,131
1930 Total budgetary resources available .....	38,774	41,040	85,806
<b>Memorandum (non-add) entries:</b>			
1940 Unobligated balance expiring .....	-506	.....	.....
1941 Unexpired unobligated balance, end of year .....	2,980	2,675	46,616

**Change in obligated balance:**

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	7,875	7,506	11,850
3010 New obligations, unexpired accounts .....	35,288	38,365	39,190
3011 Obligations ("upward adjustments"), expired accounts .....	287	.....	.....
3020 Outlays (gross) .....	-33,426	-34,021	-39,093
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2,146	.....	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-372	.....	.....
3050 Unpaid obligations, end of year .....	7,506	11,850	11,947
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	7,875	7,506	11,850
3200 Obligated balance, end of year .....	7,506	11,850	11,947

**Budget authority and outlays, net:**

<b>Discretionary:</b>			
4000 Budget authority, gross .....	28	29	18
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	5	6	4
4011 Outlays from discretionary balances .....	44	22	23
4020 Outlays, gross (total) .....	49	28	27
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4033 Non-Federal sources .....	-1	.....	.....
<b>Additional offsets against gross budget authority only:</b>			
4053 Recoveries of prior year paid obligations, unexpired accounts .....	1	.....	.....
4070 Budget authority, net (discretionary) .....	28	29	18
4080 Outlays, net (discretionary) .....	48	28	27
<b>Mandatory:</b>			
4090 Budget authority, gross .....	32,630	38,031	83,113
<b>Outlays, gross:</b>			
4100 Outlays from new mandatory authority .....	23,616	24,279	25,314
4101 Outlays from mandatory balances .....	9,761	9,714	13,752
4110 Outlays, gross (total) .....	33,377	33,993	39,066

CHILD NUTRITION PROGRAMS—Continued  
Program and Financing—Continued

Identification code 012-3539-0-1-605	2025 actual	2026 est.	2027 est.
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Policy Program [Prior Year Collections] .....	-50		
Additional offsets against gross budget authority only:			
4142 Offsetting collections credited to expired accounts .....	4		
4143 Recoveries of prior year paid obligations, unexpired accounts .....	46		
4150 Additional offsets against budget authority only (total) .....	50		
4160 Budget authority, net (mandatory) .....	32,630	38,031	83,113
4170 Outlays, net (mandatory) .....	33,327	33,993	39,066
4180 Budget authority, net (total) .....	32,658	38,060	83,131
4190 Outlays, net (total) .....	33,375	34,021	39,093

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority .....	32,658	38,060	83,131
Outlays .....	33,375	34,021	39,093
Legislative proposal, not subject to PAYGO:			
Budget Authority .....			-45,011
Total:			
Budget Authority .....	32,658	38,060	38,120
Outlays .....	33,375	34,021	39,093

The Child Nutrition Programs provide reimbursement to State agencies for cash and commodity meal subsidies through the National School Lunch Program, School Breakfast Program, Special Milk Program, Summer Food Service Program, and Child and Adult Care Food Program. The Budget maintains current services in FY 2027, ensuring children have access to nutritionally balanced, low-cost or free breakfasts and lunches every school day; nutrition assistance to children when school is not in session; and reimbursement to child and adult care providers for nutritious meals and snacks.

Object Classification (in millions of dollars)

Identification code 012-3539-0-1-605	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	45	34	34
12.1 Civilian personnel benefits .....	17	16	16
21.0 Travel and transportation of persons .....	1	2	2
24.0 Printing and reproduction .....		1	1
25.2 Other services from non-Federal sources .....	11	64	70
26.0 Supplies and materials (Commodities) .....	1,709	2,178	2,357
41.0 Grants, subsidies, and contributions .....	33,505	36,070	36,710
99.9 Total new obligations, unexpired accounts .....	35,288	38,365	39,190

Employment Summary

Identification code 012-3539-0-1-605	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	342	265	265

CHILD NUTRITION PROGRAMS  
(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 012-3539-2-1-605	2025 actual	2026 est.	2027 est.
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....			-45,011
1900 Budget authority (total) .....			-45,011
1930 Total budgetary resources available .....			-45,011
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....			-45,011

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....			-45,011
4180 Budget authority, net (total) .....			-45,011
4190 Outlays, net (total) .....			

SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (WIC)

For necessary expenses to carry out the special supplemental nutrition program as authorized by section 17 of the Child Nutrition Act of 1966 (42 U.S.C. 1786), **[\$8,200,000,000] \$8,000,000,000**, to remain available through September 30, **[2027] 2028**, of which **[\$150,000,000] \$500,000,000** shall be placed in reserve, to remain available until expended, to be allocated as the Secretary deemed necessary, notwithstanding section 17(i) of such Act, to support participation should cost or participation exceed budget estimates: *Provided*, That notwithstanding section 17(h)(10) of the Child Nutrition Act of 1966 (42 U.S.C. 1786(h)(10)), not less than \$90,000,000 shall be used for breastfeeding peer counselors and other related activities, and \$14,000,000 shall be used for infrastructure, including investments to develop strategies to improve timely program data collection and reporting; *Provided further*, That the Secretary shall use funds made available under this heading to maintain the amount for the cash-value voucher for women and children participants at an amount recommended by the National Academies of Science, Engineering and Medicine and adjusted for inflation; *Provided further*, That none of the funds provided in this account shall be available for the purchase of infant formula except in accordance with the cost containment and competitive bidding requirements specified in section 17 of such Act: *Provided further*, That none of the funds provided shall be available for activities that are not fully reimbursed by other Federal Government departments or agencies unless authorized by section 17 of such Act: *Provided further*, That upon termination of a federally mandated vendor moratorium and subject to terms and conditions established by the Secretary, the Secretary may waive the requirement at 7 CFR 246.12(g)(6) at the request of a State agency. (*Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.*)

Program and Financing (in millions of dollars)

Identification code 012-3510-0-1-605	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Grants to States .....	8,200	7,901	7,350
0004 WIC EBT/MIS .....	8		
0010 Infrastructure Grants and Technical Assistance .....	26	14	14
0020 Breastfeeding Peer Counselors and Bonuses .....	90	90	90
0030 Program Evaluation & Monitoring .....	4	12	12
0035 Federal Oversight .....	24	33	33
0037 WIC Contingency Fund .....		150	
0091 Direct program activities (discretionary), subtotal .....	8,352	8,200	7,499
0101 UPC Database (mandatory) .....		1	1
0900 Total new obligations, unexpired accounts .....	8,352	8,201	7,500

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	271	249	713
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	262		
1021 Recoveries of prior year unpaid obligations .....	751	464	309
1033 Recoveries of prior year paid obligations .....	10		
1070 Unobligated balance (total) .....	1,032	713	1,022
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	7,597	8,200	8,000
Appropriations, mandatory:			
1200 Appropriation - Permanent Appropriation .....	1	1	1
1900 Budget authority (total) .....	7,598	8,201	8,001
1930 Total budgetary resources available .....	8,630	8,914	9,023
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-29		
1941 Unexpired unobligated balance, end of year .....	249	713	1,523

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2,035	1,638	2,512
3010 New obligations, unexpired accounts .....	8,352	8,201	7,500
3011 Obligations ("upward adjustments"), expired accounts .....	11	73	73
3020 Outlays (gross) .....	-7,974	-6,936	-7,790
3040 Recoveries of prior year unpaid obligations, unexpired .....	-751	-464	-309

3041	Recoveries of prior year unpaid obligations, expired .....	-35		
3050	Unpaid obligations, end of year .....	1,638	2,512	1,986
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	2,035	1,638	2,512
3200	Obligated balance, end of year .....	1,638	2,512	1,986
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	7,597	8,200	8,000
Outlays, gross:				
4010	Outlays from new discretionary authority .....	6,308	6,455	5,902
4011	Outlays from discretionary balances .....	1,597	480	1,886
4020	Outlays, gross (total) .....	7,905	6,935	7,788
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4033	Non-Federal sources .....	-13		
Additional offsets against gross budget authority only:				
4052	Offsetting collections credited to expired accounts .....	3		
4053	Recoveries of prior year paid obligations, unexpired accounts .....	10		
4060	Additional offsets against budget authority only (total) .....	13		
4070	Budget authority, net (discretionary) .....	7,597	8,200	8,000
4080	Outlays, net (discretionary) .....	7,892	6,935	7,788
Mandatory:				
4090	Budget authority, gross .....	1	1	1
Outlays, gross:				
4101	Outlays from mandatory balances .....	69	1	2
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources .....	-1		
Additional offsets against gross budget authority only:				
4142	Offsetting collections credited to expired accounts .....	1		
4160	Budget authority, net (mandatory) .....	1	1	1
4170	Outlays, net (mandatory) .....	68	1	2
4180	Budget authority, net (total) .....	7,598	8,201	8,001
4190	Outlays, net (total) .....	7,960	6,936	7,790

The Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) provides low-income at-risk pregnant and postpartum women, infants, and children nutritious supplemental food packages, nutrition education and counseling, and health and immunization referrals. The Budget request will support benefits for all women, infants, and children who seek to participate. The Budget returns the cash value benefit for fruits and vegetables to the level established in regulations prior to the 2024 WIC food package rule.

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

Identification code 012-3510-0-1-605	2025 actual	2026 est.	2027 est.	
Direct obligations:				
11.1	Personnel compensation: Full-time permanent .....	10	4	4
12.1	Civilian personnel benefits .....	4	2	3
25.2	Other services from non-Federal sources .....	7	8	7
26.0	Supplies and materials .....	2	2	1
41.0	Grants, subsidies, and contributions .....	8,329	8,185	7,485
99.9	Total new obligations, unexpired accounts .....	8,352	8,201	7,500

**Employment Summary**

Identification code 012-3510-0-1-605	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment .....	88	49	49

**COMMODITY ASSISTANCE PROGRAM**

For necessary expenses to carry out disaster and commodity assistance, **[\$551,070,000] \$91,070,000**, to remain available through September 30, **[2027] 2028**, of which **[\$460,000,000]** shall be for the Commodity Supplemental Food Program, as authorized by section 4(a) of the Agriculture and Consumer Protection Act of 1973 (7 U.S.C. 612c note), **[\$80,000,000]** shall be for the Emergency Food Assistance Act of 1983, **\$1,070,000** shall be for assistance for the nuclear affected islands, as authorized by section 103(f)(2) of the Compact of Free Association Amendments Act of 2003 (Public Law 108-188), and **\$10,000,000** shall be for the Farmers' Market Nutrition Program, as authorized by section 17(m) of the Child

Nutrition Act of 1966: *Provided*, That none of these funds shall be available to reimburse the Commodity Credit Corporation for commodities donated to the program: *Provided further*, That notwithstanding any other provision of law, effective with funds made available in fiscal year **[2026] 2027** to support the Seniors Farmers' Market Nutrition Program, as authorized by section 4402 of the Farm Security and Rural Investment Act of 2002, such funds shall remain available through September 30, **[2027] 2028**: *Provided further*, That of the funds made available under section 27(a) of the Food and Nutrition Act of 2008 (7 U.S.C. 2036(a)), the Secretary may use up to 20 percent for costs associated with the distribution of commodities. (*Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.*)

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

Identification code 012-3507-0-1-605	2025 actual	2026 est.	2027 est.	
<b>Obligations by program activity:</b>				
0001	Commodity procurement .....	310	464	
0002	Administrative costs .....	73	73	
0091	Subtotal, commodity supplemental food program .....	383	537	
0105	TEFAP Administrative .....	80	80	80
0110	Senior farmers' market .....	22	20	19
0115	Farmers' market nutrition program .....	16	11	10
0120	Pacific island and disaster assistance .....	1	1	1
0130	NSIP (Transfer Funds) .....	2	3	
0132	TEFAP Farm Bill .....		8	4
0191	Direct program activities, subtotal .....	121	123	114
0900	Total new obligations, unexpired accounts .....	504	660	114
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	7	109	26
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	7		
1011	Unobligated balance transfer from other acct [012-3505] .....	25		
1021	Recoveries of prior year unpaid obligations .....	14		
1070	Unobligated balance (total) .....	46	109	26
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	541	551	91
1121	Appropriations transferred from other acct [075-0142] .....	2	2	
1160	Appropriation, discretionary (total) .....	543	553	91
Appropriations, mandatory:				
1200	Appropriation .....	4	4	4
1222	Exercised borrowing authority transferred from other accounts [012-4336] .....	21	21	21
1230	Appropriations and/or unobligated balance of appropriations permanently reduced .....		-1	-1
1260	Appropriations, mandatory (total) .....	25	24	24
1900	Budget authority (total) .....	568	577	115
1930	Total budgetary resources available .....	614	686	141
Memorandum (non-add) entries:				
1940	Unobligated balance expiring .....	-1		
1941	Unexpired unobligated balance, end of year .....	109	26	27
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	164	159	256
3010	New obligations, unexpired accounts .....	504	660	114
3011	Obligations ("upward adjustments"), expired accounts .....	1		
3020	Outlays (gross) .....	-486	-563	-249
3040	Recoveries of prior year unpaid obligations, unexpired .....	-14		
3041	Recoveries of prior year unpaid obligations, expired .....	-10		
3050	Unpaid obligations, end of year .....	159	256	121
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	164	159	256
3200	Obligated balance, end of year .....	159	256	121
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	543	553	91
Outlays, gross:				
4010	Outlays from new discretionary authority .....	323	393	64
4011	Outlays from discretionary balances .....	140	146	160
4020	Outlays, gross (total) .....	463	539	224
Mandatory:				
4090	Budget authority, gross .....	25	24	24
Outlays, gross:				
4100	Outlays from new mandatory authority .....	11	10	10

COMMODITY ASSISTANCE PROGRAM—Continued  
Program and Financing—Continued

Identification code 012-3507-0-1-605	2025 actual	2026 est.	2027 est.
4101 Outlays from mandatory balances	12	14	15
4110 Outlays, gross (total)	23	24	25
4180 Budget authority, net (total)	568	577	115
4190 Outlays, net (total)	486	563	249

This account funds the administrative expenses of The Emergency Food Assistance Program (TEFAP), WIC Farmers' Market Nutrition Program (FMNP), Senior Farmers' Market Nutrition Program (SFMNP), assistance for the nuclear-affected islands, and disaster relief. The TEFAP Administrative funding provides cash to support State administrative activities and to maintain the storage and distribution pipeline for USDA and privately-donated commodities. The SFMNP and FMNP provide low-income elderly and WIC-eligible participants, respectively, with vouchers to purchase produce directly from farmers, at farmers' markets, and roadside stands. The Senior Farmers' Market Nutrition Program is funded by a transfer from the Commodity Credit Corporation.

Object Classification (in millions of dollars)

Identification code 012-3507-0-1-605	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.3 Other goods and services from Federal sources	3	3	3
26.0 Supplies and materials (commodities)	304	482	17
41.0 Grants, subsidies, and contributions	197	175	94
99.9 Total new obligations, unexpired accounts	504	660	114

Employment Summary

Identification code 012-3507-0-1-605	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	3	2	2

FOREST SERVICE

Federal Funds

CAPITAL IMPROVEMENT AND MAINTENANCE

(INCLUDING TRANSFER OF FUNDS)

For necessary expenses of the Forest Service, not otherwise provided for, \$99,000,000, to remain available through September 30, 2030, for construction, capital improvement, maintenance, and acquisition of buildings and other facilities and infrastructure; for construction, reconstruction, and decommissioning of roads that are no longer needed, including unauthorized roads that are not part of the transportation system; and for maintenance of forest roads and trails by the Forest Service as authorized by 16 U.S.C. 532-538 and 23 U.S.C. 101 and 205.

Program and Financing (in millions of dollars)

Identification code 012-1103-0-1-302	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Capital improvement and maintenance	99	224	124
0002 CIM Disaster Supplemental	532	1,071	1,070
0003 CIM Bipartisan Infrastructure Law	31	62	35
0799 Total direct obligations	662	1,357	1,229
0801 Capital Improvement and Maintenance (Reimbursable)	17	17	17
0900 Total new obligations, unexpired accounts	679	1,374	1,246
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	401	3,404	2,292
1001 Discretionary unobligated balance brought fwd, Oct 1	401		
1010 Unobligated balance transfer to other accts [513-1200]	-2		
1010 Unobligated balance transfer to other accts [012-1106]	-2		
1021 Recoveries of prior year unpaid obligations	16	17	16
1033 Recoveries of prior year paid obligations	1		

1070 Unobligated balance (total)	414	3,421	2,308
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation - Capital Impro and Maint (PL 119-4)	3,676	153	101
1120 Appropriations transferred to other acct [012-1122]	-93		
1160 Appropriation, discretionary (total)	3,583	153	101
Advance appropriations, discretionary:			
1170 Advance appropriation	72	72	
1172 Advance appropriations transferred to other accounts [012-1106]	-11	-5	
1180 Advanced appropriation, discretionary (total)	61	67	
Spending authority from offsetting collections, discretionary:			
1700 Collected	27	25	25
1701 Change in uncollected payments, Federal sources	-2		
1750 Spending auth from offsetting collections, disc (total)	25	25	25
1900 Budget authority (total)	3,669	245	126
1930 Total budgetary resources available	4,083	3,666	2,434
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3,404	2,292	1,188

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	492	801	1,787
3010 New obligations, unexpired accounts	679	1,374	1,246
3020 Outlays (gross)	-352	-371	-340
3040 Recoveries of prior year unpaid obligations, unexpired	-16	-17	-16
3041 Recoveries of prior year unpaid obligations, expired	-2		
3050 Unpaid obligations, end of year	801	1,787	2,677
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-68	-61	-61
3070 Change in uncollected pymts, Fed sources, unexpired	2		
3071 Change in uncollected pymts, Fed sources, expired	5		
3090 Uncollected pymts, Fed sources, end of year	-61	-61	-61
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	424	740	1,726
3200 Obligated balance, end of year	740	1,726	2,616

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	3,669	245	126
Outlays, gross:			
4010 Outlays from new discretionary authority	65	111	56
4011 Outlays from discretionary balances	287	260	284
4020 Outlays, gross (total)	352	371	340
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-8		
4033 Non-Federal sources	-22	-25	-25
4040 Offsets against gross budget authority and outlays (total)	-30	-25	-25
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	2		
4052 Offsetting collections credited to expired accounts	2		
4053 Recoveries of prior year paid obligations, unexpired accounts	1		
4060 Additional offsets against budget authority only (total)	5		
4070 Budget authority, net (discretionary)	3,644	220	101
4080 Outlays, net (discretionary)	322	346	315
4180 Budget authority, net (total)	3,644	220	101
4190 Outlays, net (total)	322	346	315

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	3,644	220	101
Outlays	322	346	315
Legislative proposal, not subject to PAYGO:			
Budget Authority			-2
Outlays			-2
Total:			
Budget Authority	3,644	220	99
Outlays	322	346	313

The 2027 Budget requests \$99 million for Capital Improvement and Maintenance. Funding provides for capital improvement and maintenance of Forest Service assets, including facilities, roads, and trails. The program emphasizes efficient and effective reinvestment and maintenance of Nation-

al Forest System (NFS) infrastructure that supports public and administrative uses and quality recreation experiences with minimal impact on ecosystem stability and conditions.

**Facilities.**—Provides for capital improvement and maintenance of recreation facility and site maintenance, maintenance and/or repair and management of Forest Service-owned dams, and facility Capital Improvements Projects. The 2027 Budget requests \$18 million.

**Roads.**—Provides for capital improvement and maintenance of Forest Service owned roads and bridges and transportation-related Capital Improvement Projects. Roads are essential for active forest management, emergency response, and visitor use and enjoyment of NFS lands. The 2027 Budget requests \$73 million and prioritizes funding for road maintenance and reconstruction activities critical for hauling timber.

**Trails.**—Provides for capital improvement and maintenance of NFS trails, including the administration of six congressionally designated National Scenic and Historic Trails. Funding keeps trails open for access and protects vegetation, soil, and water quality. The 2027 Budget requests \$8 million.

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

Identification code 012-1103-0-1-302	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	34	27	13
11.5 Other personnel compensation .....	2	4	4
11.9 Total personnel compensation .....	36	31	17
12.1 Civilian personnel benefits .....	15	19	17
21.0 Travel and transportation of persons .....	3	6	4
22.0 Transportation of things .....	1	1	1
23.3 Communications, utilities, and miscellaneous charges .....	1	3	2
25.2 Other services from non-Federal sources .....	118	293	234
25.3 Other goods and services from Federal sources .....	137	287	237
25.4 Operation and maintenance of facilities .....	1	1	1
25.7 Operation and maintenance of equipment .....	1	3	1
26.0 Supplies and materials .....	11	23	14
31.0 Equipment .....	1	3	2
32.0 Land and structures .....	2	5	3
41.0 Grants, subsidies, and contributions .....	335	680	695
99.0 Direct obligations .....	662	1,355	1,228
99.0 Reimbursable obligations .....	17	17	17
99.5 Adjustment for rounding .....		2	1
99.9 Total new obligations, unexpired accounts .....	679	1,374	1,246

**Employment Summary**

Identification code 012-1103-0-1-302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	367	220	89
2001 Reimbursable civilian full-time equivalent employment .....	81	50	40
3001 Allocation account civilian full-time equivalent employment .....	12	12	12

**CAPITAL IMPROVEMENT AND MAINTENANCE**  
(Legislative proposal, not subject to PAYGO)

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

Identification code 012-1103-2-1-302	2025 actual	2026 est.	2027 est.
<b>Budgetary resources:</b>			
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation - Capital Impro and Maint [P.L. 119-4] .....			-2
1900 Budget authority (total) .....			-2
1930 Total budgetary resources available .....			-2
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....			-2
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3020 Outlays (gross) .....			2
3050 Unpaid obligations, end of year .....			2
<b>Memorandum (non-add) entries:</b>			
3200 Obligated balance, end of year .....			2

<b>Budget authority and outlays, net:</b>			
<b>Discretionary:</b>			
4000 Budget authority, gross .....			-2
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....			-2
4180 Budget authority, net (total) .....			-2
4190 Outlays, net (total) .....			-2

**FOREST AND RANGELAND RESEARCH**

**GIFTS, DONATIONS AND BEQUESTS FOR FOREST AND RANGELAND RESEARCH**

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

Identification code 012-1104-0-1-302	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 FRR Disaster Supplemental .....	11	12	12
0002 FRR Bipartisan Infrastructure Law .....	20	16	
0006 Forest and rangeland research .....	240	274	46
0799 Total direct obligations .....	271	302	58
0801 Forest and Rangeland Research (Reimbursable) .....	29	29	
0900 Total new obligations, unexpired accounts .....	300	331	58
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	61	129	137
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	61		
1021 Recoveries of prior year unpaid obligations .....	2	7	7
1070 Unobligated balance (total) .....	63	136	144
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation - Forest and Rangeland [P.L. 119-4] .....	326	97	
1100 Appropriation - Forest and Rangeland [P.L. 119-4] (Salaries and Exp) .....		212	
1120 Appropriations transferred to other acct [012-1122] .....	-1	-2	
1160 Appropriation, discretionary (total) .....	325	307	
<b>Advance appropriations, discretionary:</b>			
1170 Advance appropriation .....	2	2	
1173 Advance appropriations transferred from other accounts [012-1106] .....	16		
1180 Advanced appropriation, discretionary (total) .....	18	2	
<b>Spending authority from offsetting collections, discretionary:</b>			
1700 Collected .....	27	27	
1701 Change in uncollected payments, Federal sources .....	-4	-4	
1750 Spending auth from offsetting collections, disc (total) .....	23	23	
1900 Budget authority (total) .....	366	332	
1930 Total budgetary resources available .....	429	468	144
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	129	137	86

**Change in obligated balance:**

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	226	198	144
3010 New obligations, unexpired accounts .....	300	331	58
3020 Outlays (gross) .....	-325	-378	-127
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2	-7	-7
3041 Recoveries of prior year unpaid obligations, expired .....	-1		
3050 Unpaid obligations, end of year .....	198	144	68
<b>Uncollected payments:</b>			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-58	-52	-48
3070 Change in uncollected pymts, Fed sources, unexpired .....	4	4	
3071 Change in uncollected pymts, Fed sources, expired .....	2		
3090 Uncollected pymts, Fed sources, end of year .....	-52	-48	-48
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	168	146	96
3200 Obligated balance, end of year .....	146	96	20

**Budget authority and outlays, net:**

<b>Discretionary:</b>			
4000 Budget authority, gross .....	366	332	
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	191	244	
4011 Outlays from discretionary balances .....	134	134	127
4020 Outlays, gross (total) .....	325	378	127

FOREST AND RANGELAND RESEARCH—Continued  
Program and Financing—Continued

Identification code 012-1104-0-1-302	2025 actual	2026 est.	2027 est.
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-21	-21	.....
4033 Non-Federal sources .....	-7	-7	.....
4040 Offsets against gross budget authority and outlays (total) ....	-28	-28	.....
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	4	4	.....
4052 Offsetting collections credited to expired accounts .....	1	1	.....
4060 Additional offsets against budget authority only (total) .....	5	5	.....
4070 Budget authority, net (discretionary) .....	343	309	.....
4080 Outlays, net (discretionary) .....	297	350	127
4180 Budget authority, net (total) .....	343	309	.....
4190 Outlays, net (total) .....	297	350	127

The Budget does not request new funding for Forest and Rangeland Research; instead, the agency will strategically utilize existing carryover balances to responsibly and effectively terminate research programs and close research stations.

Object Classification (in millions of dollars)

Identification code 012-1104-0-1-302	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	138	119	.....
11.3 Other than full-time permanent .....	2	3	.....
11.5 Other personnel compensation .....	2	3	.....
11.9 Total personnel compensation .....	142	125	.....
12.1 Civilian personnel benefits .....	57	63	.....
13.0 Benefits for former personnel .....	.....	.....	36
21.0 Travel and transportation of persons .....	5	4	.....
25.2 Other services from non-Federal sources .....	8	19	6
25.3 Other goods and services from Federal sources .....	9	22	8
25.5 Research and development contracts .....	31	34	5
26.0 Supplies and materials .....	3	3	1
31.0 Equipment .....	1	1	1
41.0 Grants, subsidies, and contributions .....	15	29	1
99.0 Direct obligations .....	271	300	58
99.0 Reimbursable obligations .....	29	29	.....
99.5 Adjustment for rounding .....	.....	2	.....
99.9 Total new obligations, unexpired accounts .....	300	331	58

Employment Summary

Identification code 012-1104-0-1-302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	1,354	1,215	.....
2001 Reimbursable civilian full-time equivalent employment .....	34	24	.....

NATIONAL FOREST SYSTEM

For necessary expenses of the Forest Service, not otherwise provided for, for management, protection, improvement, and utilization of the National Forest System, \$1,419,505,000, to remain available through September 30, 2030: Provided, That of the funds provided, \$175,000,000 shall be for forest products: Provided further, That of the funds provided, \$32,000,000 shall be for Forest Inventory and Analysis: Provided further, That notwithstanding section 33 of the Bankhead Jones Farm Tenant Act (7 U.S.C. 1012), the Secretary of Agriculture, in calculating a fee for grazing on a National Grassland, may provide a credit of up to 50 percent of the calculated fee to a Grazing Association or direct permittee for a conservation practice approved by the Secretary in advance of the fiscal year in which the cost of the conservation practice is incurred, and that the amount credited shall remain available to the Grazing Association or the direct permittee, as appropriate, in the fiscal year in which the credit is made and each fiscal year thereafter for use on the project for conservation practices approved by the Secretary: Provided further, That funds appropriated to this account shall be available for the base salary and expenses of employees that carry out the functions funded by the "Capital Improve-

ment and Maintenance" account, the "Range Betterment Fund" account, and the "Management of National Forest Lands for Subsistence Uses" account.

Program and Financing (in millions of dollars)

Identification code 012-1106-0-1-302	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 National forest system .....	1,657	1,797	1,716
0002 NFS Disaster Supplemental .....	905	894	581
0003 NFS IJA .....	287	270	107
0004 NFS Inflation Reduction Act .....	54	22	.....
0091 Direct program activities, subtotal .....	2,903	2,983	2,404
Credit program obligations:			
0702 Loan guarantee subsidy .....	9	9	.....
0709 Administrative expenses .....	.....	3	3
0791 Direct program activities, subtotal .....	9	12	3
0799 Total direct obligations .....	2,912	2,995	2,407
0801 National Forest System (Reimbursable) .....	66	66	66
0900 Total new obligations, unexpired accounts .....	2,978	3,061	2,473

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	717	2,531	1,926
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	624	.....	.....
1010 Unobligated balance transfer to other accts [012-1115] .....	-8	.....	.....
1011 Unobligated balance transfer from other acct [014-2641] .....	19	.....	.....
1011 Unobligated balance transfer from other acct [012-1105] .....	1	.....	.....
1011 Unobligated balance transfer from other acct [012-1103] .....	2	.....	.....
1021 Recoveries of prior year unpaid obligations .....	32	20	20
1070 Unobligated balance (total) .....	763	2,551	1,946
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation National Forest Systems [PL 119-4] .....	404	405	523
1100 Appropriation Salaries and Expenses [PL 119-4] .....	1,460	1,453	1,172
1100 Appropriation (Disaster PL 118-158) .....	2,523	.....	.....
1120 Appropriations transferred to other acct [012-1122] .....	-64	.....	.....
1120 Appropriations transferred to other acct [513-1200] .....	-1	.....	.....
1160 Appropriation, discretionary (total) .....	4,322	1,858	1,695
Advance appropriations, discretionary:			
1170 Advance appropriation .....	530	530	.....
1172 Advance appropriations transferred to other accounts [012-1104] .....	-16	.....	.....
1172 Advance appropriations transferred to other accounts [012-1122] .....	-51	.....	.....
1172 Advance appropriations transferred to other accounts [012-1115] .....	-79	-15	.....
1172 Advance appropriations transferred to other accounts [012-0900] .....	-3	-3	.....
1172 Advance appropriations transferred to other accounts [014-1611] .....	-7	.....	.....
1172 Advance appropriations transferred to other accounts [013-1450] .....	-2	.....	.....
1173 Advance appropriations transferred from other accounts [012-1103] .....	11	5	.....
1173 Advance appropriations transferred from other accounts [012-1115] .....	5	.....	.....
1180 Advanced appropriation, discretionary (total) .....	388	517	.....
Appropriations, mandatory:			
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-25	.....	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	72	72	.....
1701 Change in uncollected payments, Federal sources .....	-11	-11	.....
1750 Spending auth from offsetting collections, disc (total) .....	61	61	.....
1900 Budget authority (total) .....	4,746	2,436	1,695
1930 Total budgetary resources available .....	5,509	4,987	3,641
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	2,531	1,926	1,168

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,765	2,244	2,788
3010 New obligations, unexpired accounts .....	2,978	3,061	2,473
3011 Obligations ("upward adjustments"), expired accounts .....	2	.....	.....
3020 Outlays (gross) .....	-2,459	-2,497	-2,360
3040 Recoveries of prior year unpaid obligations, unexpired .....	-32	-20	-20
3041 Recoveries of prior year unpaid obligations, expired .....	-10	.....	.....
3050 Unpaid obligations, end of year .....	2,244	2,788	2,881

Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-176	-150	-139
3070	Change in uncollected pymts, Fed sources, unexpired .....	11	11	.....
3071	Change in uncollected pymts, Fed sources, expired .....	15	.....	.....
3090	Uncollected pymts, Fed sources, end of year .....	-150	-139	-139
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	1,589	2,094	2,649
3200	Obligated balance, end of year .....	2,094	2,649	2,742

<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	4,771	2,436	1,695
Outlays, gross:				
4010	Outlays from new discretionary authority .....	1,590	1,815	1,373
4011	Outlays from discretionary balances .....	766	645	956
4020	Outlays, gross (total) .....	2,356	2,460	2,329
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-40	-40	.....
4033	Non-Federal sources .....	-41	-41	.....
4040	Offsets against gross budget authority and outlays (total) ...	-81	-81	.....
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	11	11	.....
4052	Offsetting collections credited to expired accounts .....	9	9	.....
4060	Additional offsets against budget authority only (total) .....	20	20	.....
4070	Budget authority, net (discretionary) .....	4,710	2,375	1,695
4080	Outlays, net (discretionary) .....	2,275	2,379	2,329
Mandatory:				
4090	Budget authority, gross .....	-25	.....	.....
Outlays, gross:				
4101	Outlays from mandatory balances .....	103	37	31
4180	Budget authority, net (total) .....	4,685	2,375	1,695
4190	Outlays, net (total) .....	2,378	2,416	2,360

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority .....	4,685	2,375	1,695
Outlays .....	2,378	2,416	2,360
Legislative proposal, not subject to PAYGO:			
Budget Authority .....	.....	.....	-275
Outlays .....	.....	.....	-275
Total:			
Budget Authority .....	4,685	2,375	1,420
Outlays .....	2,378	2,416	2,085

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

Identification code 012-1106-0-1-302	2025 actual	2026 est.	2027 est.
Guaranteed loan levels supportable by subsidy budget authority:			
215001 Timber Production Expansion Guarantees .....	103	120	.....
Guaranteed loan subsidy (in percent):			
232001 Timber Production Expansion Guarantees .....	7.54	7.00	.....
232999 Weighted average subsidy rate .....	7.54	7.00	0.00
Guaranteed loan subsidy budget authority:			
233001 Timber Production Expansion Guarantees .....	8	9	.....
Guaranteed loan subsidy outlays:			
234001 Timber Production Expansion Guarantees .....	2	7	4
Guaranteed loan reestimates:			
235001 Timber Production Expansion Guarantees .....	.....	-3	.....

The National Forest System (NFS) comprises 193 million acres, with 154 national forests and 20 national grasslands located in 43 States, Puerto Rico, and the Virgin Islands. It is managed under multiple-use and sustained-yield principles. The natural resources of timber, minerals, range, wildlife, outdoor recreation, watershed, and soil are used in a planned combination that best meets the needs of the Nation without impairing the productivity of the land or damaging the environment. The 2027 Budget requests \$1.42 billion for the stewardship and management of NFS lands. Within this funding level, \$1.072 billion is requested for workforce Salaries and Expenses. The overall objective of all NFS program activities is to reestablish and retain the resilience of NFS lands, to achieve sustainable management and use, and to provide a broad range of ecosystem services.

The 2027 Budget prioritizes funding of programs designed to increase the health and resilience of the national forests and grasslands, while also meeting the multiple use requirements for the resources these lands provide.

**Land Management Planning, Assessment, and Monitoring.**—Guides the continuous cycle of assessment, planning, implementation, monitoring, and adjustments for land management planning. The 2027 Budget requests \$10 million.

**Recreation, Heritage, and Wilderness.**— The 2027 Budget requests \$31 million for Recreation, Heritage, and Wilderness. Funding for this program will be used to offer diverse recreation opportunities on NFS lands. The proposed funding level will enable the Forest Service to maintain baseline services at high-priority managed recreation sites, which include campgrounds, picnic areas, trailheads, and day-use areas, which all contribute to high levels of visitor satisfaction.

**Grazing Management.**— Provides oversight of grazing livestock activities that occur on 95 million acres of NFS lands across 27 states and the budget requests \$6 million.

**Forest Products.**— Plans, prepares, and executes timber sales and stewardship contracts and agreements to support healthy and resilient forests and communities. The budget proposes \$175 million for ongoing efforts of this program and implementation of Executive Order 14225, *Immediate Expansion of American Timber Production*.

**Vegetation and Watershed Management.**— Improves and maintains landscape and watershed conditions by preventing and controlling invasive plants, improving soil quality, establishing native plants, installing aquatic organism passages, and improving the condition of watersheds. The 2027 budget requests \$30 million land management actions with multiple benefits, such as timber production and recreation management efforts, will be achieved.

**Wildlife and Fisheries Habitat Management.**— Manages habitat for fish and wildlife and maintains the ecological conditions needed to support plant and animal communities while also supporting land management activities that provide multiple benefits such as timber production and recreation. The budget requests \$22 million.

**Minerals and Geology Management.**— Administers mineral exploration, development and reclamation activities related to federal (government owned) and non-federal (privately-owned) mineral estates. These efforts support the policies of E.O. 14241, *Immediate Measures to Increase American Mineral Production*. Additionally, the program addresses legacy mine features and orphaned wells that pose threats to human health and the environment. The budget is requesting \$14 million.

**Forest Inventory and Analysis.**—Program manages the continuous forest census covering all 50 states and territories, using statistically robust surveys and data collection to document the past and current extent of forest area. The FIA program is a critical tool for both federal and non-federal timber production. The 2027 budget requests \$32 million and moves this program to the National Forest System account.

**Land Use Authorization and Access.**—Supports the economic well-being of rural and urban communities through landownership records and mapping products. The budget requests \$8 million, which will support the Forest Service timber program through permitting, rights-of-way, and boundary line surveys.

**Law Enforcement and Investigations.**—The 2027 Budget requests \$19.5 million to continue the enforcement of laws and regulations that protect natural resources and the public, conduct wildfire cause and origin investigations, and present criminal and civil cases to the United States Attorney's offices for prosecutorial consideration.

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

Identification code 012-1106-0-1-302	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	1,054	1,081	1,057
11.3 Other than full-time permanent .....	10	10	8
11.5 Other personnel compensation .....	35	36	29

NATIONAL FOREST SYSTEM—Continued  
Object Classification—Continued

Identification code 012-1106-0-1-302	2025 actual	2026 est.	2027 est.
11.8 Special personal services payments .....	2	2	1
11.9 Total personnel compensation .....	1,101	1,129	1,095
12.1 Civilian personnel benefits .....	472	486	498
21.0 Travel and transportation of persons .....	28	29	24
22.0 Transportation of things .....	2	2	1
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1
24.0 Printing and reproduction .....	1	1	.....
25.2 Other services from non-Federal sources .....	136	139	92
25.3 Other goods and services from Federal sources .....	163	172	121
25.4 Operation and maintenance of facilities .....	1	1	1
25.5 Research and development contracts .....	3	3	1
25.7 Operation and maintenance of equipment .....	2	2	2
26.0 Supplies and materials .....	30	31	27
31.0 Equipment .....	7	7	5
32.0 Land and structures .....	3	3	2
41.0 Grants, subsidies, and contributions .....	959	986	535
42.0 Insurance claims and indemnities .....	3	3	2
99.0 Direct obligations .....	2,912	2,995	2,407
99.0 Reimbursable obligations .....	66	66	66
99.9 Total new obligations, unexpired accounts .....	2,978	3,061	2,473

Employment Summary

Identification code 012-1106-0-1-302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	13,049	11,773	8,994
2001 Reimbursable civilian full-time equivalent employment .....	171	146	78
3001 Allocation account civilian full-time equivalent employment .....	1,054	1,054	1,054

NATIONAL FOREST SYSTEM  
(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 012-1106-2-1-302	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 National forest system .....	.....	.....	-275
0091 Direct program activities, subtotal .....	.....	.....	-275
0799 Total direct obligations .....	.....	.....	-275
<b>Budgetary resources:</b>			
Unobligated balance:			
1010 Unobligated balance transfer to other accts (base haz fuels) [014-1125] .....	.....	.....	-28
1010 Unobligated balance transfer to other accts (IJA) [014-1125] .....	.....	.....	-66
1070 Unobligated balance (total) .....	.....	.....	-94
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation National Forest Systems [P.L. 119-4] .....	.....	.....	-175
1100 Appropriation Salaries and Expenses [P.L. 119-4] .....	.....	.....	-100
1160 Appropriation, discretionary (total) .....	.....	.....	-275
1900 Budget authority (total) .....	.....	.....	-275
1930 Total budgetary resources available .....	.....	.....	-369
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	.....	.....	-94
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	.....	.....	-275
3020 Outlays (gross) .....	.....	.....	275
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	.....	.....	-275
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	.....	-275
4180 Budget authority, net (total) .....	.....	.....	-275
4190 Outlays, net (total) .....	.....	.....	-275

Object Classification (in millions of dollars)

Identification code 012-1106-2-1-302	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	.....	.....	-100
11.9 Total personnel compensation .....	.....	.....	-100
25.2 Other services from non-Federal sources .....	.....	.....	-175
99.0 Direct obligations .....	.....	.....	-275
99.9 Total new obligations, unexpired accounts .....	.....	.....	-275

Employment Summary

Identification code 012-1106-2-1-302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	.....	.....	-758

TIMBER PRODUCTION EXPANSION GUARANTEED LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012-4398-0-3-302	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0713 Payment of interest to Treasury .....	.....	1	4
0742 Downward reestimates paid to receipt accounts .....	.....	3	.....
0900 Total new obligations, unexpired accounts .....	.....	4	4
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	.....	8	24
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	2	9	12
1801 Change in uncollected payments, Federal sources .....	6	11	.....
1850 Spending auth from offsetting collections, mand (total) .....	8	20	12
1900 Budget authority (total) .....	8	20	12
1930 Total budgetary resources available .....	8	28	36
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	8	24	32
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	.....	.....	3
3010 New obligations, unexpired accounts .....	.....	4	4
3020 Outlays (gross) .....	.....	-1	-4
3050 Unpaid obligations, end of year .....	.....	3	3
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	.....	-6	-17
3070 Change in uncollected pymts, Fed sources, unexpired .....	-6	-11	.....
3090 Uncollected pymts, Fed sources, end of year .....	-6	-17	-17
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	.....	-6	-14
3200 Obligated balance, end of year .....	-6	-14	-14
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	8	20	12
Financing disbursements:			
4110 Outlays, gross (total) .....	.....	1	4
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-2	-7	-4
4122 Interest on uninvested funds .....	.....	-1	-4
4123 Non-Federal sources .....	.....	-1	-4
4130 Offsets against gross budget authority and outlays (total) ....	-2	-9	-12
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-6	-11	.....
4160 Budget authority, net (mandatory) .....	.....	.....	.....
4170 Outlays, net (mandatory) .....	-2	-8	-8
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	-2	-8	-8

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

Identification code 012-4398-0-3-302	2025 actual	2026 est.	2027 est.
<b>Position with respect to appropriations act limitation on commitments:</b>			
2111 Guaranteed loan commitments from current-year authority .....	103		
2121 Limitation available from carry-forward .....		120	
2143 Uncommitted limitation carried forward .....			
2150 Total guaranteed loan commitments .....	103	120	
2199 Guaranteed amount of guaranteed loan commitments .....	93	108	
<b>Cumulative balance of guaranteed loans outstanding:</b>			
2210 Outstanding, start of year .....		30	115
2231 Disbursements of new guaranteed loans .....	30	94	59
2251 Repayments and prepayments .....		-9	-16
2263 Adjustments: Terminations for default that result in claim payments .....			
2290 Outstanding, end of year .....	30	115	158
<b>Memorandum:</b>			
2299 Guaranteed amount of guaranteed loans outstanding, end of year .....	27	104	142
<b>Addendum:</b>			
<b>Cumulative balance of defaulted guaranteed loans that result in loans receivable:</b>			
2310 Outstanding, start of year .....			
2331 Disbursements for guaranteed loan claims .....			
2390 Outstanding, end of year .....			

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

Identification code 012-4398-0-3-302	2024 actual	2025 actual
<b>ASSETS:</b>		
<b>Federal assets:</b>		
1101 Fund balances with Treasury .....		3
<b>Investments in U.S. securities:</b>		
1106 Receivables, net .....		
<b>Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:</b>		
1501 Defaulted guaranteed loans receivable, gross .....		
1502 Interest receivable .....		
1505 Allowance for subsidy cost (-) .....		
1599 Net present value of assets related to defaulted guaranteed loans .....		
1999 Total assets .....		3
<b>LIABILITIES:</b>		
<b>Federal liabilities:</b>		
2103 Debt .....		
2105 Other .....		
2204 Non-Federal liabilities: Liabilities for loan guarantees .....		3
2999 Total liabilities .....		3
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....		
4999 Total liabilities and net position .....		3

**STATE, PRIVATE, AND TRIBAL FORESTRY**

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

Identification code 012-1105-0-1-302	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 State and private forestry .....	266	319	17
0002 Forest Legacy .....	125	127	127
0003 SPF Disaster Supplemental .....	166	53	36
0004 SPF IJA .....	208	489	71
0005 SPF Inflation Reduction Act .....	911	44	
0799 Total direct obligations .....	1,676	1,032	251
0801 State and Private Forestry (Reimbursable) .....	62	62	
0900 Total new obligations, unexpired accounts .....	1,738	1,094	251

**Budgetary resources:**

<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	1,520	705	649
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	466		
1010 Unobligated balance transfer to other accts [012-1106] .....	-1		
1021 Recoveries of prior year unpaid obligations .....	116	169	169
1033 Recoveries of prior year paid obligations .....	5		
1070 Unobligated balance (total) .....	1,640	874	818
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation - State and Private [PL 117-328] .....	189	261	
1100 Appropriation - State and Private [P.L. 117-328] (Salaries and Exp) .....	95	50	
1100 Appropriation (Disaster Supp PL 118-158) .....	208		
1120 Appropriations transferred to other acct [513-1200] .....	-1		
1160 Appropriation, discretionary (total) .....	491	311	
<b>Advance appropriations, discretionary:</b>			
1170 Advance appropriation .....	305	305	
1172 Advance appropriations transferred to other accounts [012-0900] .....	-2	-2	
1180 Advanced appropriation, discretionary (total) .....	303	303	
<b>Appropriations, mandatory:</b>			
1201 Appropriation (special or trust fund) (LWCF-GAOA) .....	94	88	95
1203 Appropriation (previously unavailable)(special or trust) .....	5	5	5
1230 Appropriations and/or unobligated balance of appropriations permanently reduced .....	-152		
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-5	-5	-5
1260 Appropriations, mandatory (total) .....	-58	88	95
<b>Spending authority from offsetting collections, discretionary:</b>			
1700 Collected .....	94	167	
1701 Change in uncollected payments, Federal sources .....	-27		
1750 Spending auth from offsetting collections, disc (total) .....	67	167	
1900 Budget authority (total) .....	803	869	95
1930 Total budgetary resources available .....	2,443	1,743	913
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	705	649	662

**Change in obligated balance:**

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	3,391	4,019	3,789
3010 New obligations, unexpired accounts .....	1,738	1,094	251
3020 Outlays (gross) .....	-989	-1,155	-944
3040 Recoveries of prior year unpaid obligations, unexpired .....	-116	-169	-169
3041 Recoveries of prior year unpaid obligations, expired .....	-5		
3050 Unpaid obligations, end of year .....	4,019	3,789	2,927
<b>Uncollected payments:</b>			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-288	-253	-253
3070 Change in uncollected pymts, Fed sources, unexpired .....	27		
3071 Change in uncollected pymts, Fed sources, expired .....	8		
3090 Uncollected pymts, Fed sources, end of year .....	-253	-253	-253
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	3,103	3,766	3,536
3200 Obligated balance, end of year .....	3,766	3,536	2,674

**Budget authority and outlays, net:**

<b>Discretionary:</b>			
4000 Budget authority, gross .....	861	781	
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	58	393	
4011 Outlays from discretionary balances .....	497	346	544
4020 Outlays, gross (total) .....	555	739	544
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4030 Federal sources .....	-99	-167	
4033 Non-Federal sources .....	-6		
4040 Offsets against gross budget authority and outlays (total) .....	-105	-167	
<b>Additional offsets against gross budget authority only:</b>			
4050 Change in uncollected pymts, Fed sources, unexpired .....	27		
4052 Offsetting collections credited to expired accounts .....	6		
4053 Recoveries of prior year paid obligations, unexpired accounts .....	5		
4060 Additional offsets against budget authority only (total) .....	38		
4070 Budget authority, net (discretionary) .....	794	614	
4080 Outlays, net (discretionary) .....	450	572	544
<b>Mandatory:</b>			
4090 Budget authority, gross .....	-58	88	95
<b>Outlays, gross:</b>			
4100 Outlays from new mandatory authority .....	14	16	17

STATE, PRIVATE AND TRIBAL FORESTRY—Continued  
Program and Financing—Continued

Identification code 012-1105-0-1-302	2025 actual	2026 est.	2027 est.
4101 Outlays from mandatory balances .....	420	400	383
4110 Outlays, gross (total) .....	434	416	400
4180 Budget authority, net (total) .....	736	702	95
4190 Outlays, net (total) .....	884	988	944

The Budget does not request new funding for these program; instead, the agency will strategically utilize existing carryover balances to responsibly and effectively terminate these programs.

Object Classification (in millions of dollars)

Identification code 012-1105-0-1-302	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	81	51	2
11.3 Other than full-time permanent .....	1	1	.....
11.5 Other personnel compensation .....	1	1	.....
11.9 Total personnel compensation .....	82	53	2
12.1 Civilian personnel benefits .....	32	21	1
13.0 Benefits for former personnel .....	.....	.....	14
21.0 Travel and transportation of persons .....	1	1	.....
25.2 Other services from non-Federal sources .....	12	17	1
25.3 Other goods and services from Federal sources .....	1	2	2
25.5 Research and development contracts .....	2	5	.....
26.0 Supplies and materials .....	2	.....	.....
41.0 Grants, subsidies, and contributions .....	1,543	932	231
94.0 Financial transfers .....	.....	1	.....
99.0 Direct obligations .....	1,675	1,032	251
99.0 Reimbursable obligations .....	62	62	.....
99.5 Adjustment for rounding .....	1	.....	.....
99.9 Total new obligations, unexpired accounts .....	1,738	1,094	251

Employment Summary

Identification code 012-1105-0-1-302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	815	374	15
2001 Reimbursable civilian full-time equivalent employment .....	90	69	.....

STATE, PRIVATE AND TRIBAL FORESTRY  
(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 012-1105-2-1-302	2025 actual	2026 est.	2027 est.
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1010 Unobligated balance transfer to other accts IUA [014-1125] .....	.....	.....	-118
1930 Total budgetary resources available .....	.....	.....	-118
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	.....	.....	-118
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	.....	.....

MANAGEMENT OF NATIONAL FOREST LANDS FOR SUBSISTENCE USES

For necessary expenses of the Forest Service to manage Federal lands in Alaska for subsistence uses under title VIII of the Alaska National Interest Lands Conservation Act (16 U.S.C. 3111 et seq.), \$770,000, to remain available through September 30, 2030.

Program and Financing (in millions of dollars)

Identification code 012-1119-0-1-302	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Management of national forest lands for subsistence uses .....	1	1	1

0900 Total new obligations, unexpired accounts (object class 41.0) .....	1	1	1
--	---	---	---

Budgetary resources:

<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	1	1	1
1930 Total budgetary resources available .....	1	1	1

Change in obligated balance:

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	2	2	.....
3010 New obligations, unexpired accounts .....	1	1	1
3020 Outlays (gross) .....	-1	-3	-1
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	.....	.....

Budget authority and outlays, net:

<b>Discretionary:</b>			
4000 Budget authority, gross .....	1	1	1
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	.....	1	1
4011 Outlays from discretionary balances .....	1	2	.....
4020 Outlays, gross (total) .....	1	3	1
4180 Budget authority, net (total) .....	1	1	1
4190 Outlays, net (total) .....	1	3	1

The 2027 Budget requests \$770,000 for Management of National Forest Lands for Subsistence Uses. Funding under this program primarily supports fisheries and wildlife population assessments and forecasts, and the enforcement of harvest laws and regulations, to ensure that the subsistence needs of qualified rural Alaskans are met under the Alaska National Interest Lands Conservation Act (Public Law 96-487).

WILDLAND FIRE MANAGEMENT

Program and Financing (in millions of dollars)

Identification code 012-1115-0-1-302	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Wildland fire management .....	2,285	1,755	2,930
0002 WFM IUA .....	153	153	.....
0003 WFM Inflation Reduction Act .....	128	137	.....
0004 WFM Fire Reserve Transfer .....	3,795	4,505	.....
0799 Total direct obligations .....	6,361	6,550	2,930
0801 Wildland Fire Management (Reimbursable) .....	15	15	.....
0900 Total new obligations, unexpired accounts .....	6,376	6,565	2,930

Budgetary resources:

<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	875	964	640
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	556	.....	.....
1010 Unobligated balance transfer to other accts [014-1125] .....	-21	.....	.....
1011 Unobligated balance transfer from other acct [012-1121] .....	1,327	1,018	.....
1011 Unobligated balance transfer from other acct [012-1106] .....	8	.....	.....
1021 Recoveries of prior year unpaid obligations .....	205	230	.....
1033 Recoveries of prior year paid obligations .....	18	.....	.....
1070 Unobligated balance (total) .....	2,412	2,212	640
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation - Preparedness (WFW) .....	192	192	162
1100 Appropriation - Suppression Operations (WFSU) .....	1,011	1,011	1,011
1100 Appropriation - Salaries & Expenses (WFSE) .....	1,223	1,223	1,205
1100 Appropriation - Joint Fire Science .....	.....	.....	2
1120 Appropriations transferred to other acct [012-1122] .....	-28	.....	.....
1120 Appropriations transferred to other acct [014-1125] .....	-3	.....	.....
1121 Appropriations transferred from Fire Reserve [012-1121] .....	2,390	2,480	.....
1160 Appropriation, discretionary (total) .....	4,785	4,906	2,380
<b>Advance appropriations, discretionary:</b>			
1170 Advance appropriation .....	36	36	.....
1172 Advance appropriations transferred to other accounts [012-1106] .....	-5	.....	.....
1172 Advance appropriations transferred to other accounts [012-1122] .....	-3	.....	.....

1173	Advance appropriations transferred from other accounts [012-1106] .....	79	15	.....
1180	Advanced appropriation, discretionary (total) .....	107	51	.....
1700	Spending authority from offsetting collections, discretionary: Collected .....	31	31	.....
1701	Change in uncollected payments, Federal sources .....	5	5	.....
1750	Spending auth from offsetting collections, disc (total) .....	36	36	.....
1900	Budget authority (total) .....	4,928	4,993	2,380
1930	Total budgetary resources available .....	7,340	7,205	3,020
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	964	640	90

**Change in obligated balance:**

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	1,995	1,879	2,647
3010	New obligations, unexpired accounts .....	6,376	6,565	2,930
3011	Obligations ("upward adjustments"), expired accounts .....	38	.....	.....
3020	Outlays (gross) .....	-6,323	-5,567	-2,699
3040	Recoveries of prior year unpaid obligations, unexpired .....	-205	-230	.....
3041	Recoveries of prior year unpaid obligations, expired .....	-2	.....	.....
3050	Unpaid obligations, end of year .....	1,879	2,647	2,878
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-17	-22	-27
3070	Change in uncollected pymts, Fed sources, unexpired .....	-5	-5	.....
3090	Uncollected pymts, Fed sources, end of year .....	-22	-27	-27
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	1,978	1,857	2,620
3200	Obligated balance, end of year .....	1,857	2,620	2,851

**Budget authority and outlays, net:**

Discretionary:				
4000	Budget authority, gross .....	4,928	4,993	2,380
Outlays, gross:				
4010	Outlays from new discretionary authority .....	4,047	4,845	2,261
4011	Outlays from discretionary balances .....	2,019	722	438
4020	Outlays, gross (total) .....	6,066	5,567	2,699
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-12	-12	.....
4033	Non-Federal sources .....	-19	-19	.....
4034	Offsetting governmental collections .....	-18	.....	.....
4040	Offsets against gross budget authority and outlays (total) ....	-49	-31	.....
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-5	-5	.....
4053	Recoveries of prior year paid obligations, unexpired accounts .....	18	.....	.....
4060	Additional offsets against budget authority only (total) .....	13	-5	.....
4070	Budget authority, net (discretionary) .....	4,892	4,957	2,380
4080	Outlays, net (discretionary) .....	6,017	5,536	2,699
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances .....	257	.....	.....
4180	Budget authority, net (total) .....	4,892	4,957	2,380
4190	Outlays, net (total) .....	6,274	5,536	2,699

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority .....	4,892	4,957	2,380
Outlays .....	6,274	5,536	2,699
Legislative proposal, not subject to PAYGO:			
Budget Authority .....	.....	.....	-2,380
Outlays .....	.....	.....	-2,380
Total:			
Budget Authority .....	4,892	4,957	.....
Outlays .....	6,274	5,536	319

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

Identification code 012-1115-0-1-302	2025 actual	2026 est.	2027 est.	
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	873	954	954
11.3	Other than full-time permanent .....	51	51	51
11.5	Other personnel compensation .....	666	741	741
11.8	Special personal services payments .....	107	111	111
11.9	Total personnel compensation .....	1,697	1,857	1,857

12.1	Civilian personnel benefits .....	637	642	652
21.0	Travel and transportation of persons .....	179	183	.....
22.0	Transportation of things .....	11	12	.....
23.2	Rental payments to others .....	9	9	.....
23.3	Communications, utilities, and miscellaneous charges .....	5	5	.....
25.1	Advisory and assistance services .....	.....	1	.....
25.2	Other services from non-Federal sources .....	2,836	2,833	421
25.3	Other goods and services from Federal sources .....	112	112	.....
25.5	Research and development contracts .....	1	1	.....
25.7	Operation and maintenance of equipment .....	2	2	.....
26.0	Supplies and materials .....	239	245	.....
31.0	Equipment .....	21	21	.....
32.0	Land and structures .....	1	1	.....
41.0	Grants, subsidies, and contributions .....	611	626	.....
99.0	Direct obligations .....	6,361	6,550	2,930
99.0	Reimbursable obligations .....	15	15	.....
99.9	Total new obligations, unexpired accounts .....	6,376	6,565	2,930

**Employment Summary**

Identification code 012-1115-0-1-302	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment .....	12,066	11,314	11,314
2001	Reimbursable civilian full-time equivalent employment .....	15	18	18

**WILDLAND FIRE MANAGEMENT**

(Legislative proposal, not subject to PAYGO)

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

Identification code 012-1115-2-1-302	2025 actual	2026 est.	2027 est.	
<b>Obligations by program activity:</b>				
0001	Wildland fire management .....	.....	.....	-2,930
0799	Total direct obligations .....	.....	.....	-2,930
<b>Budgetary resources:</b>				
Unobligated balance:				
1010	Unobligated balance transfer to other accts (base) [014-1125] .....	.....	.....	-509
1010	Unobligated balance transfer to other accts (IIJA) [014-1125] .....	.....	.....	-9
1010	Unobligated balance transfer to other accts (IRA) [014-1125] .....	.....	.....	-32
1070	Unobligated balance (total) .....	.....	.....	-550
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation - Preparedness (WFWF) .....	.....	.....	-162
1100	Appropriation - Suppression Operations (WFSU) .....	.....	.....	-1,011
1100	Appropriation - Salaries & Expenses (WFSE) .....	.....	.....	-1,205
1100	Appropriation - Joint Fire Science .....	.....	.....	-2
1160	Appropriation, discretionary (total) .....	.....	.....	-2,380
1900	Budget authority (total) .....	.....	.....	-2,380
1930	Total budgetary resources available .....	.....	.....	-2,930

**Change in obligated balance:**

Unpaid obligations:				
3010	New obligations, unexpired accounts .....	.....	.....	-2,930
3020	Outlays (gross) .....	.....	.....	2,380
3050	Unpaid obligations, end of year .....	.....	.....	-550
Memorandum (non-add) entries:				
3200	Obligated balance, end of year .....	.....	.....	-550

**Budget authority and outlays, net:**

Discretionary:				
4000	Budget authority, gross .....	.....	.....	-2,380
Outlays, gross:				
4010	Outlays from new discretionary authority .....	.....	.....	-2,380
4180	Budget authority, net (total) .....	.....	.....	-2,380
4190	Outlays, net (total) .....	.....	.....	-2,380

The 2027 Budget does not request new funding for this account. The 2027 Budget reforms Federal wildland fire management to create operational efficiencies by unifying Federal wildland fire responsibilities from the Department of Agriculture and across the Department of the Interior into the unified U.S. Wildland Fire Service in the Department of the Interior. Contingent upon authorization, the Forest Service will support the respons-

WILDLAND FIRE MANAGEMENT—Continued

ible and effective transfer of this program. Please see the Department of the Interior section of the Budget Appendix for more information.

Object Classification (in millions of dollars)

Identification code 012-1115-2-1-302	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....			-954
11.3 Other than full-time permanent .....			-51
11.5 Other personnel compensation .....			-741
11.8 Special personal services payments .....			-111
11.9 Total personnel compensation .....			-1,857
12.1 Civilian personnel benefits .....			-652
25.2 Other services from non-Federal sources .....			-421
99.0 Direct obligations .....			-2,930
99.9 Total new obligations, unexpired accounts .....			-2,930

Employment Summary

Identification code 012-1115-2-1-302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....			-11,314
2001 Reimbursable civilian full-time equivalent employment .....			-18

FOREST SERVICE OPERATIONS  
(INCLUDING TRANSFERS OF FUNDS)

For necessary expenses of the Forest Service, not otherwise provided for, \$611,435,000, to remain available through September 30, 2030: Provided, That a portion of the funds made available under this heading shall be for the base salary and expenses of employees in the Chief's Office, the Work Environment and Performance Office, the Business Operations Deputy Area, and the Chief Financial Officer's Office to carry out administrative and general management support functions: Provided further, That funds provided under this heading shall be available for the costs of facility maintenance, repairs, and leases for buildings and sites where these administrative, general management and other Forest Service support functions take place; the costs of all utility and telecommunication expenses of the Forest Service, as well as business services; and, for information technology, including cybersecurity requirements: Provided further, That funds provided under this heading may be used for necessary expenses to carry out administrative and general management support functions of the Forest Service not otherwise provided for and necessary for its operation.

Program and Financing (in millions of dollars)

Identification code 012-1122-0-1-302	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 FS Operations Direct .....	1,051	1,075	911
0002 FSO Disaster Supplemental .....	5	73	77
0003 FSO Bipartisan Infrastructure Law .....	66	20	
0799 Total direct obligations .....	1,122	1,168	988
0801 Forest Service Operations (Reimbursable) .....	1	1	
0900 Total new obligations, unexpired accounts .....	1,123	1,169	988
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	88	454	437
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	88		
1021 Recoveries of prior year unpaid obligations .....	29	54	54
1070 Unobligated balance (total) .....	117	508	491
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation FS Operations [P.L. 119-4] .....	1,218	561	500
1100 Appropriation FS Operations [P.L. 119-4] (Salaries and Exp.) .....		384	256
1120 Appropriations transferred to other acct [014-1125] .....	-3		
1121 Appropriations transferred from other acct [012-1103] .....	93		
1121 Appropriations transferred from other acct [012-1106] .....	64		
1121 Appropriations transferred from other acct [012-1115] .....	28		
1121 Appropriations transferred from other acct [012-1104] .....		2	
1121 Appropriations transferred from other acct [012-1104] .....	1		

1121 Appropriations transferred from other acct [014-5015] .....		146	
1160 Appropriation, discretionary (total) .....	1,401	1,093	756
<b>Advance appropriations, discretionary:</b>			
1173 Advance appropriations transferred from other accounts [012-1106] .....	51		
1173 Advance appropriations transferred from other accounts [012-1115] .....	3		
1180 Advanced appropriation, discretionary (total) .....	54		
<b>Spending authority from offsetting collections, discretionary:</b>			
1700 Collected .....	2	2	
1701 Change in uncollected payments, Federal sources .....	3	3	
1750 Spending auth from offsetting collections, disc (total) .....	5	5	
1900 Budget authority (total) .....	1,460	1,098	756
1930 Total budgetary resources available .....	1,577	1,606	1,247
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	454	437	259

Change in obligated balance:

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	508	351	247
3010 New obligations, unexpired accounts .....	1,123	1,169	988
3020 Outlays (gross) .....	-1,250	-1,219	-877
3040 Recoveries of prior year unpaid obligations, unexpired .....	-29	-54	-54
3041 Recoveries of prior year unpaid obligations, expired .....	-1		
3050 Unpaid obligations, end of year .....	351	247	304
<b>Uncollected payments:</b>			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-2	-5	-8
3070 Change in uncollected pymts, Fed sources, unexpired .....	-3	-3	
3090 Uncollected pymts, Fed sources, end of year .....	-5	-8	-8
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	506	346	239
3200 Obligated balance, end of year .....	346	239	296

Budget authority and outlays, net:

<b>Discretionary:</b>			
4000 Budget authority, gross .....	1,460	1,098	756
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	825	1,044	718
4011 Outlays from discretionary balances .....	425	175	159
4020 Outlays, gross (total) .....	1,250	1,219	877
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4030 Federal sources .....	-2	-2	
<b>Additional offsets against gross budget authority only:</b>			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-3	-3	
4070 Budget authority, net (discretionary) .....	1,455	1,093	756
4080 Outlays, net (discretionary) .....	1,248	1,217	877
4180 Budget authority, net (total) .....	1,455	1,093	756
4190 Outlays, net (total) .....	1,248	1,217	877

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

	2025 actual	2026 est.	2027 est.
<b>Enacted/requested:</b>			
Budget Authority .....	1,455	1,093	756
Outlays .....	1,248	1,217	877
<b>Legislative proposal, not subject to PAYGO:</b>			
Budget Authority .....			-145
Outlays .....			-145
<b>Total:</b>			
Budget Authority .....	1,455	1,093	611
Outlays .....	1,248	1,217	732

The 2027 Budget requests \$611 million for Forest Service Operations to support staff Salaries and Expenses, facilities maintenance and leases, information technology, and administrative support for the agency.

The Budget requests \$202 million for Salaries and Expenses for employees in the Chief's Office, the Business Operations Deputy Area, and the Chief Financial Officer's office to carry out administrative and general management support functions.

*Forest Service Facilities Maintenance and Leases.*— The 2027 Budget requests \$97 million primarily for leased facilities and life and safety related facility maintenance activities. The 2027 Budget reflects Forest Service's current efforts to urgently terminate leases and dispose of facilities to right-size the Forest Service facility footprint for FY 2027.

Information Technology and Centralized Processing.— The 2027 Budget requests \$221 million to provide base IT services, including telecommunications, hardware and software acquisitions, and IT to support mission requirements.

Organizational Services.— For essential Department-wide services that must be paid for through the Working Capital Fund and Shared Cost Programs, the 2027 Budget requests \$91 million.

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

Identification code 012–1122–0–1–302	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	258	268	224
11.5 Other personnel compensation .....	3	4	2
11.9 Total personnel compensation .....	261	272	226
12.1 Civilian personnel benefits .....	102	106	72
13.0 Benefits for former personnel .....	23	24	19
21.0 Travel and transportation of persons .....	3	3	2
23.1 Rental payments to GSA .....	45	43	41
23.2 Rental payments to others .....	59	65	38
23.3 Communications, utilities, and miscellaneous charges .....	96	101	100
25.1 Advisory and assistance services .....	1	3	2
25.2 Other services from non-Federal sources .....	58	58	36
25.3 Other goods and services from Federal sources .....	415	435	417
25.4 Operation and maintenance of facilities .....	1	1	.....
25.5 Research and development contracts .....	2	2	1
25.7 Operation and maintenance of equipment .....	2	2	1
26.0 Supplies and materials .....	19	19	11
31.0 Equipment .....	27	28	17
32.0 Land and structures .....	5	5	3
41.0 Grants, subsidies, and contributions .....	3	3	2
99.0 Direct obligations .....	1,122	1,170	988
99.0 Reimbursable obligations .....	1	1	.....
99.5 Adjustment for rounding .....	.....	-2	.....
99.9 Total new obligations, unexpired accounts .....	1,123	1,169	988

**Employment Summary**

Identification code 012–1122–0–1–302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	2,667	2,165	1,510

**FOREST SERVICE OPERATIONS**

(Legislative proposal, not subject to PAYGO)

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

Identification code 012–1122–2–1–302	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 FS Operations Direct .....	.....	.....	-145
0799 Total direct obligations .....	.....	.....	-145
<b>Budgetary resources:</b>			
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation FS Operations [P.L. 119–4] .....	.....	.....	-90
1100 Appropriation FS Operations [P.L. 119–4] (Salaries and Exp.) .....	.....	.....	-55
1160 Appropriation, discretionary (total) .....	.....	.....	-145
1900 Budget authority (total) .....	.....	.....	-145
1930 Total budgetary resources available .....	.....	.....	-145
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3010 New obligations, unexpired accounts .....	.....	.....	-145
3020 Outlays (gross) .....	.....	.....	145
<b>Budget authority and outlays, net:</b>			
<b>Discretionary:</b>			
4000 Budget authority, gross .....	.....	.....	-145
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	.....	.....	-145
4180 Budget authority, net (total) .....	.....	.....	-145
4190 Outlays, net (total) .....	.....	.....	-145

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

Identification code 012–1122–2–1–302	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	.....	.....	-55
11.9 Total personnel compensation .....	.....	.....	-55
23.1 Rental payments to GSA .....	.....	.....	-15
23.3 Communications, utilities, and miscellaneous charges .....	.....	.....	-40
25.3 Other goods and services from Federal sources .....	.....	.....	-35
99.0 Direct obligations .....	.....	.....	-145
99.9 Total new obligations, unexpired accounts .....	.....	.....	-145

**Employment Summary**

Identification code 012–1122–2–1–302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	.....	.....	-323

**WILDFIRE SUPPRESSION OPERATIONS RESERVE FUND**

(INCLUDING TRANSFERS OF FUNDS)

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

Identification code 012–1121–0–1–302	2025 actual	2026 est.	2027 est.
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	2,345	1,018	.....
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	2,345	.....	.....
1010 Unobligated balance transfer to other accts [012–1115] .....	-1,327	-1,018	.....
1070 Unobligated balance (total) .....	1,018	.....	.....
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	2,390	2,480	2,570
1120 Appropriations transferred to other acct [012–1115] .....	-2,390	-2,480	.....
1160 Appropriation, discretionary (total) .....	.....	.....	2,570
1930 Total budgetary resources available .....	1,018	.....	2,570
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	1,018	.....	2,570
<b>Budget authority and outlays, net:</b>			
<b>Discretionary:</b>			
4000 Budget authority, gross .....	.....	.....	2,570
4180 Budget authority, net (total) .....	.....	.....	2,570
4190 Outlays, net (total) .....	.....	.....	.....

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

	2025 actual	2026 est.	2027 est.
<b>Enacted/requested:</b>			
Budget Authority .....	.....	.....	2,570
<b>Legislative proposal, not subject to PAYGO:</b>			
Budget Authority .....	.....	.....	-2,570
Outlays .....	.....	.....	-2,570
<b>Total:</b>	.....	.....	-2,570

**WILDFIRE SUPPRESSION OPERATIONS RESERVE FUND**

(Legislative proposal, not subject to PAYGO)

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

Identification code 012–1121–2–1–302	2025 actual	2026 est.	2027 est.
<b>Budgetary resources:</b>			
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	.....	.....	-2,570
1930 Total budgetary resources available .....	.....	.....	-2,570
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	.....	.....	-2,570

WILDFIRE SUPPRESSION OPERATIONS RESERVE FUND—Continued  
Program and Financing—Continued

Identification code 012-1121-2-1-302	2025 actual	2026 est.	2027 est.
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3020 Outlays (gross) .....			2,570
3050 Unpaid obligations, end of year .....			2,570
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			2,570
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....			-2,570
Outlays, gross:			
4010 Outlays from new discretionary authority .....			-2,570
4180 Budget authority, net (total) .....			-2,570
4190 Outlays, net (total) .....			-2,570

The 2027 Budget does not request new funding for this account. The 2027 Budget reforms Federal wildland fire management to create operational efficiencies by unifying Federal wildland fire responsibilities from the Department of Agriculture and across the Department of the Interior into a unified U.S. Wildland Fire Service (USWFS) in the Department of the Interior. Contingent upon authorization, the Forest Service will support the responsible and effective transfer of this program. Please see the Department of the Interior section of the Budget Appendix for more information

RANGE BETTERMENT FUND

For necessary expenses of range rehabilitation, protection, and improvement, 50 percent of all moneys received during the prior fiscal year, as fees for grazing domestic livestock on lands in National Forests in the 16 Western States, pursuant to section 401(b)(1) of Public Law 94-579, to remain available through September 30, 2030, of which not to exceed 6 percent shall be available for administrative expenses associated with on-the-ground range rehabilitation, protection, and improvements.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 012-5207-0-2-302	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1130 Receipts, Cooperative Range Improvements .....	3	3	6
2000 Total: Balances and receipts .....	3	3	6
Appropriations:			
Current law:			
2101 Range Betterment Fund .....	-3	-3	-6
5099 Balance, end of year .....			

Program and Financing (in millions of dollars)

Identification code 012-5207-0-2-302	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Range betterment fund .....	2	3	6
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3	4	4
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	3		
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	3	3	6
1930 Total budgetary resources available .....	6	7	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 .....			1
3010 New obligations, unexpired accounts .....	2	3	6

3020 Outlays (gross) .....	-2	-2	-4
3050 Unpaid obligations, end of year .....		1	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....			1
3200 Obligated balance, end of year .....		1	3
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	3	3	6
Outlays, gross:			
4010 Outlays from new discretionary authority .....		2	3
4011 Outlays from discretionary balances .....	2		1
4020 Outlays, gross (total) .....	2	2	4
4180 Budget authority, net (total) .....	3	3	6
4190 Outlays, net (total) .....	2	2	4

The 2027 Budget requests authority for \$5.658 million for the Range Betterment Fund to improve National Forest System lands in western States. The Federal Land Policy and Management Act of 1976 (43 U.S.C. 1751), as amended, authorizes the use of fifty percent of fees received for grazing domestic livestock on National Forest System lands to protect and improve rangeland health and productivity. This program emphasizes essential structural and non-structural improvements prescribed in grazing allotment management plans. The program will continue to support rangeland improvement efforts, such as seeding and reseeding, fence construction, water development, weed and other plant control, and fish and wildlife habitat enhancements, which help reduce range deterioration, improve forage conditions for wildlife, protect watersheds, and increase livestock production.

Object Classification (in millions of dollars)

Identification code 012-5207-0-2-302	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.2 Other services from non-Federal sources .....			1
26.0 Supplies and materials .....	2	3	5
99.0 Direct obligations .....	2	3	6
99.9 Total new obligations, unexpired accounts .....	2	3	6

COMMUNICATIONS SITE ADMINISTRATION

(INCLUDING TRANSFER OF FUNDS)

Amounts collected in this fiscal year pursuant to section 8705(f)(2) of the Agriculture Improvement Act of 2018 (Public Law 115-334), shall be deposited in the special account established by section 8705(f)(1) of such Act, shall be available to cover the costs described in subsection (c)(3) of such section of such Act, and shall remain available until expended: Provided, That such amounts shall be transferred to the "National Forest System" account.

The 2027 Budget requests \$2 million for Communications Site Administration to be offset by Communication Site receipts. These funds would allow the Forest Service the tools needed to manage existing communication sites and support programmatic support for the expansion of wireless and fiber optic capabilities that will benefit rural areas, enable greater coordination in emergency response situations; and increase overall safety for visitors, Forest Service staff, and first responders. The regulatory authority to collect and use these receipts has not been established, therefore, this discretionary funding has not been used.

STEWARDSHIP CONTRACTING PRODUCT SALES

Program and Financing (in millions of dollars)

Identification code 012-5540-0-2-302	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Stewardship contracting .....	28	29	29

**Budgetary resources:**

Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	62	63	66
1021	Recoveries of prior year unpaid obligations .....		1	1
1070	Unobligated balance (total) .....	62	64	67
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund) .....	29	31	31
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) .....	29	31	31
1900	Budget authority (total) .....	29	31	31
1930	Total budgetary resources available .....	91	95	98
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	63	66	69

**Change in obligated balance:**

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	29	24	33
3010	New obligations, unexpired accounts .....	28	29	29
3020	Outlays (gross) .....	-33	-19	-27
3040	Recoveries of prior year unpaid obligations, unexpired .....		-1	-1
3050	Unpaid obligations, end of year .....	24	33	34
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	29	24	33
3200	Obligated balance, end of year .....	24	33	34

**Budget authority and outlays, net:**

Mandatory:				
4090	Budget authority, gross .....	29	31	31
Outlays, gross:				
4100	Outlays from new mandatory authority .....		10	10
4101	Outlays from mandatory balances .....	33	9	17
4110	Outlays, gross (total) .....	33	19	27
4180	Budget authority, net (total) .....	29	31	31
4190	Outlays, net (total) .....	33	19	27

**Stewardship Contracting Product Sales.**—Stewardship contracting allows the Forest Service to offset project cost by applying the value of timber or other forest products to achieve land and resource management objectives. If the value of timber or other forest products exceeds the cost of the resource treatments, the excess receipts are retained in the Stewardship Contracting Fund. These receipts can be used for other Stewardship projects until they are expended. The Agricultural Act of 2014 permanently reauthorized this authority. Generally, stewardship contracts must be completed in 10 years. Section 207 of the FY2018 omnibus appropriations bill (P.L. 115–141), authorizes the extension of contract terms on a one-time basis to 20 years for lands in specified areas. In addition, Sec. 204 of the bill authorized the obligation of funds to be used for contract cancellation or termination costs in economically or programatically viable stages over multiple years, instead of in the first year of the contract, making it more viable to use stewardship contracts to actively manage and restore forests. Longer contract periods may incentivize industry to expand milling capacity and to invest in areas where mills are scarce.

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

Identification code 012–5540–0–2–302		2025 actual	2026 est.	2027 est.
Direct obligations:				
11.1	Personnel compensation: Full-time permanent .....	11	9	5
12.1	Civilian personnel benefits .....	5	5	5
25.2	Other services from non-Federal sources .....	7	8	8
25.3	Other goods and services from Federal sources .....	1	2	2
26.0	Supplies and materials .....	1	1	1
41.0	Grants, subsidies, and contributions .....	3	3	7
99.0	Direct obligations .....	28	28	28
99.5	Adjustment for rounding .....		1	1
99.9	Total new obligations, unexpired accounts .....	28	29	29

**Employment Summary**

Identification code 012–5540–0–2–302		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment .....	153	133	67

**NATIONAL PARKS AND PUBLIC LAND LEGACY RESTORATION FUND**

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

Identification code 012–5716–0–2–302		2025 actual	2026 est.	2027 est.
0100	Balance, start of year .....	16	16	
2000	Total: Balances and receipts .....	16	16	
Appropriations:				
Current law:				
2103	National Parks and Public Land Legacy Restoration Fund .....	-16	-16	
2132	National Parks and Public Land Legacy Restoration Fund .....	16		
2199	Total current law appropriations .....		-16	
Proposed:				
2232	National Parks and Public Land Legacy Restoration Fund .....			16
2999	Total appropriations .....		-16	16
5099	Balance, end of year .....	16		16

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

Identification code 012–5716–0–2–302		2025 actual	2026 est.	2027 est.
Obligations by program activity:				
0001	National Parks and Public Land Legacy Restoration .....	175	175	175

**Budgetary resources:**

Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	499	654	553
1011	Unobligated balance transfer from other acct [014–5715] ...	40	50	37
1021	Recoveries of prior year unpaid obligations .....	5	8	8
1070	Unobligated balance (total) .....	544	712	598
Budget authority:				
Appropriations, mandatory:				
1203	Appropriation (previously unavailable)(special or trust) ...	16	16	
1221	Appropriations transferred from other acct [014–5715] ...	285		
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-16		
1260	Appropriations, mandatory (total) .....	285	16	
1930	Total budgetary resources available .....	829	728	598
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	654	553	423

**Change in obligated balance:**

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	208	224	221
3010	New obligations, unexpired accounts .....	175	175	175
3020	Outlays (gross) .....	-154	-170	-171
3040	Recoveries of prior year unpaid obligations, unexpired .....	-5	-8	-8
3050	Unpaid obligations, end of year .....	224	221	217
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	208	224	221
3200	Obligated balance, end of year .....	224	221	217

**Budget authority and outlays, net:**

Mandatory:				
4090	Budget authority, gross .....	285	16	
Outlays, gross:				
4100	Outlays from new mandatory authority .....		8	
4101	Outlays from mandatory balances .....	154	162	171
4110	Outlays, gross (total) .....	154	170	171
4180	Budget authority, net (total) .....	285	16	
4190	Outlays, net (total) .....	154	170	171

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

		2025 actual	2026 est.	2027 est.
Enacted/requested:				
	Budget Authority .....	285	16	
	Outlays .....	154	170	171

NATIONAL PARKS AND PUBLIC LAND LEGACY RESTORATION FUND—Continued  
Summary of Budget Authority and Outlays—Continued

	2025 actual	2026 est.	2027 est.
Legislative proposal, subject to PAYGO:			
Budget Authority .....			269
Outlays .....			17
Total:			
Budget Authority .....	285	16	269
Outlays .....	154	170	188

August 4, 2020, the Great American Outdoors Act established the National Parks and Public Lands Legacy Restoration Fund to address the backlog of deferred maintenance at the Department of the Interior and the Forest Service. The original authorization established the Fund to be supported by an annual deposit for five years (2021 to 2025) based on 50 percent of all Federal energy development revenue from the prior year that would otherwise be credited or deposited as miscellaneous receipts to the Treasury. The Departments of the Interior and Agriculture annually submit project proposals to Congress, execute projects, and monitor results and program performance. The 2027 Budget proposes to reauthorize the Fund at the original level and length. \$285 million is authorized annually for Forest Service deferred maintenance projects.

Object Classification (in millions of dollars)

Identification code 012-5716-0-2-302	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 .....	3	3	3
25.2 Other services from non-Federal sources .....	80	80	80
25.3 Other goods and services from Federal sources .....	33	33	33
26.0 Supplies and materials .....	3	3	3
32.0 Land and structures .....	16	16	16
41.0 Grants, subsidies, and contributions .....	33	33	33
99.0 Direct obligations .....	175	175	175
99.9 Total new obligations, unexpired accounts .....	175	175	175

Employment Summary

Identification code 012-5716-0-2-302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	76	73	73

NATIONAL PARKS AND PUBLIC LAND LEGACY RESTORATION FUND  
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 012-5716-4-2-302	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 National Parks and Public Land Legacy Restoration .....			30
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1221 Appropriations transferred from other acct [014-5715] ....			285
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....			-16
1260 Appropriations, mandatory (total) .....			269
1930 Total budgetary resources available .....			269
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....			239
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			30
3020 Outlays (gross) .....			-17
3050 Unpaid obligations, end of year .....			13
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			13

Budget authority and outlays, net:

4090 Mandatory:			
Budget authority, gross .....			269
Outlays, gross:			
4100 Outlays from new mandatory authority .....			17
4180 Budget authority, net (total) .....			269
4190 Outlays, net (total) .....			17

Object Classification (in millions of dollars)

Identification code 012-5716-4-2-302	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.2 Other services from non-Federal sources .....			15
25.3 Other goods and services from Federal sources .....			6
32.0 Land and structures .....			3
41.0 Grants, subsidies, and contributions .....			6
99.0 Direct obligations .....			30
99.9 Total new obligations, unexpired accounts .....			30

Employment Summary

Identification code 012-5716-4-2-302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....			3

RECREATION RESIDENCE PROGRAM

Special and Trust Fund Receipts (in millions of dollars)

Identification code 012-5644-0-2-303	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....		2	2
Receipts:			
Current law:			
1130 Cabin User and Transfer Fees, Recreation Residence Program .....	36	34	35
2000 Total: Balances and receipts .....	36	36	37
Appropriations:			
Current law:			
2101 Recreation Residence Program .....	-36	-34	-34
2103 Recreation Residence Program .....		-2	-2
2132 Recreation Residence Program .....	2	2	2
2199 Total current law appropriations .....	-34	-34	-34
2999 Total appropriations .....	-34	-34	-34
5099 Balance, end of year .....	2	2	3

Program and Financing (in millions of dollars)

Identification code 012-5644-0-2-303	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Recreation Residence Program [012-5644] .....	4	24	24
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....		30	40
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	36	34	34
1203 Appropriation (previously unavailable)(special or trust) ....		2	2
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-2	-2	-2
1260 Appropriations, mandatory (total) .....	34	34	34
1930 Total budgetary resources available .....	34	64	74
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	30	40	50
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....		1	6
3010 New obligations, unexpired accounts .....	4	24	24
3020 Outlays (gross) .....	-3	-19	-29
3050 Unpaid obligations, end of year .....	1	6	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....		1	6

3200	Obligated balance, end of year .....	1	6	1
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	34	34	34
Outlays, gross:				
4100	Outlays from new mandatory authority .....	3	18	17
4101	Outlays from mandatory balances .....		1	12
4110	Outlays, gross (total) .....	3	19	29
4180	Budget authority, net (total) .....	34	34	34
4190	Outlays, net (total) .....	3	19	29

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

Identification code 012-5644-0-2-303	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	2	2	1
11.9 Total personnel compensation .....	2	2	1
12.1 Civilian personnel benefits .....	1	1	1
25.2 Other services from non-Federal sources .....		20	21
41.0 Grants, subsidies, and contributions .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	4	24	24

**Employment Summary**

Identification code 012-5644-0-2-303	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	25	25	13

**LAND ACQUISITION**

**ACQUISITION OF LANDS FOR NATIONAL FORESTS SPECIAL ACTS**

For acquisition of lands within the exterior boundaries of the Cache, Uinta, and Wasatch National Forests, Utah; the Toiyabe National Forest, Nevada; and the Angeles, San Bernardino, Sequoia, and Cleveland National Forests, California; and the Ozark-St. Francis and Ouachita National Forests, Arkansas; as authorized by law, \$450,000, to be derived from forest receipts.

**ACQUISITION OF LANDS TO COMPLETE LAND EXCHANGES**

For acquisition of lands, such sums, to be derived from funds deposited by State, county, or municipal governments, public school districts, or other public school authorities, and for authorized expenditures from funds deposited by non-Federal parties pursuant to Land Sale and Exchange Acts, pursuant to the Act of December 4, 1967 (16 U.S.C. 484a), to remain available through September 30, 2030, (16 U.S.C. 516-617a, 555a; Public Law 96-586; Public Law 76-589, Public Law 76-591; and Public Law 78-310).

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

Identification code 012-9923-0-2-302	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....	35	41	9
0198 Reconciliation adjustment .....	-9		
0199 Balance, start of year .....	26	41	9
Receipts:			
Current law:			
1130 Deposits, Acquisitions of Lands for National Forests, Special Acts .....	1	1	1
1130 Land Acquisition Proceeds for Exchanges, Acquisition of Lands to Complete Land Exchanges .....	17	4	4
1199 Total current law receipts .....	18	5	5
1999 Total receipts .....	18	5	5
2000 Total: Balances and receipts .....	44	46	14
Appropriations:			
Current law:			
2101 LWCF Land Acquisition .....	-2	-38	-4
2103 LWCF Land Acquisition .....	-1		
2103 LWCF Land Acquisition .....	-7	-7	-9
2132 LWCF Land Acquisition .....	7	9	7
2199 Total current law appropriations .....	-3	-36	-6
2999 Total appropriations .....	-3	-36	-6
5098 Reconciliation adjustment .....		-1	

5099	Balance, end of year .....	41	9	8
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**Program and Financing** (in millions of dollars)

Identification code 012-9923-0-2-302	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Land Acquisition (12X5004 LALW) Discretionary .....	11	11	11
0002 Land Facilities Enhancement (12X5216 EXSC/SL) Mandatory ....	3	3	3
0004 Land Acquisition (12X5004 LALW) Mandatory .....	68	74	74
0900 Total new obligations, unexpired accounts .....	82	88	88

**Budgetary resources:**

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	388	434	533
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	54		
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	389	434	533
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation: Land for Natl Forests Special Acts (5208 ACAC) .....		1	1
1103 Appropriation (previously unavailable)(special or trust) ....	1		
1160 Appropriation, discretionary (total) .....	1	1	1
Appropriations, mandatory:			
1201 Appropriation: Acquisition of Lands to Complete Land Exchanges (5216 EXSC EXSL) .....	2	38	4
1201 Appropriation: Land Acquisition (5004 GAOA) .....	124	150	124
1203 Appropriation (previously unavailable)(special or trust) ....	7	7	9
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-7	-9	-7
1260 Appropriations, mandatory (total) .....	126	186	130
1900 Budget authority (total) .....	127	187	131
1930 Total budgetary resources available .....	516	621	664
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	434	533	576
Special and non-revolving trust funds:			
1952 Expired unobligated balance, start of year .....	2	2	2
1953 Expired unobligated balance, end of year .....	2	2	2

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	12	26	16
3010 New obligations, unexpired accounts .....	82	88	88
3020 Outlays (gross) .....	-67	-98	-101
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050 Unpaid obligations, end of year .....	26	16	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	12	26	16
3200 Obligated balance, end of year .....	26	16	3

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	1	1	1
Outlays, gross:			
4010 Outlays from new discretionary authority .....		1	1
4011 Outlays from discretionary balances .....	8		
4020 Outlays, gross (total) .....	8	1	1
Mandatory:			
4090 Budget authority, gross .....	126	186	130
Outlays, gross:			
4100 Outlays from new mandatory authority .....	2	71	57
4101 Outlays from mandatory balances .....	57	26	43
4110 Outlays, gross (total) .....	59	97	100
4180 Budget authority, net (total) .....	127	187	131
4190 Outlays, net (total) .....	67	98	101

*Acquisition of Lands for National Forests, Special Acts.*—To acquire lands within critical watersheds to provide soil stabilization and restoration of vegetation. Public Laws 76-589, 76-591 and 78-310 (54 Stat. 297, 298, 299, and 402; and 58 Stat. 227-228) authorize appropriations for the purchase of lands within the following national forests: the Cache, Uinta, and Wasatch, in Utah; the Toiyabe, in Nevada; the Angeles, Cleveland, San Bernardino, and Sequoia, in California; and the Ozark and Ouachita, in Arkansas. Appropriations are made from receipts on these national forests. The 2027 Budget requests \$450,000 in funding for Special Acts with funds derived from forest receipts.

LWCF LAND ACQUISITION—Continued

*Acquisition of Lands to Complete Land Exchanges.*—Deposits are made by State, county, or municipal governments, public school authorities, or non-Federal parties, and are used to acquire lands for the National Forest System or other authorized purposes. The 2027 Budget requests \$100,000 in funding for Acquisition of Lands to complete land exchanges with funds derived from these deposits.

Object Classification (in millions of dollars)

Identification code 012-9923-0-2-302	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	6	6	4
12.1 Civilian personnel benefits .....	2	2	2
25.2 Other services from non-Federal sources .....	1	1	3
25.3 Other goods and services from Federal sources .....	1	1	1
32.0 Land and structures .....	72	78	78
99.0 Direct obligations .....	82	88	88
99.9 Total new obligations, unexpired accounts .....	82	88	88

Employment Summary

Identification code 012-9923-0-2-302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	54	48	48
3001 Allocation account civilian full-time equivalent employment .....	24	24	12

FOREST SERVICE PERMANENT APPROPRIATIONS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 012-9921-0-2-999	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....	496	431	374
0198 Reconciliation adjustment .....	-2		
0199 Balance, start of year .....	494	431	374
Receipts:			
Current law:			
1130 National Forests Fund .....	-34	6	6
1130 National Forests Fund, Payments to States .....	168	70	70
1130 Timber Roads, Purchaser Elections .....	1	2	2
1130 National Forests Fund, Roads and Trails for States .....	20	20	20
1130 Timber Salvage Sales .....	33	40	40
1130 Deposits, Brush Disposal .....	6	9	9
1130 Earnings on Investments, Restoration of Forest Lands .....	3	3	3
1130 Rents and Charges for Quarters, Forest Service .....	13	13	13
1130 Timber Sales Pipeline Restoration Fund .....	4	7	7
1130 Recreation Enhancements Fees, Recreation Fee Demonstration Program .....	139	135	135
1130 Midewin National Tallgrass Prairie Rental Fees .....	1	1	1
1130 Charges, User Fees, and Natural Resource Utilization, Land between the Lakes, Forest Service .....	6	7	7
1130 Administration of Rights-of-way and Other Land Uses .....	2	2	2
1130 Funds Retained, Stewardship Contracting Product Sales .....	29	31	31
1130 National Grasslands .....	30	72	72
1130 Miscellaneous Special Funds, Forest Service .....	70	70	70
1199 Total current law receipts .....	491	488	488
1999 Total receipts .....	491	488	488
2000 Total: Balances and receipts .....	985	919	862
Appropriations:			
Current law:			
2101 Stewardship Contracting Product Sales .....	-29	-31	-31
2101 Forest Service Permanent Appropriations .....	-163	-180	-121
2101 Forest Service Permanent Appropriations .....	-1	-2	-2
2101 Forest Service Permanent Appropriations .....	-20	-20	-20
2101 Forest Service Permanent Appropriations .....	-33	-40	-40
2101 Forest Service Permanent Appropriations .....	-6	-9	-9
2101 Forest Service Permanent Appropriations .....	-6	-6	-6
2101 Forest Service Permanent Appropriations .....	-2	-2	-2
2101 Forest Service Permanent Appropriations .....	-71	-30	-30
2101 Forest Service Permanent Appropriations .....	-13	-13	-13
2101 Forest Service Permanent Appropriations .....	-4	-7	-7
2101 Forest Service Permanent Appropriations .....	-139	-135	-135
2101 Forest Service Permanent Appropriations .....	-1	-1	-1
2101 Forest Service Permanent Appropriations .....	-6	-7	-7
2101 Forest Service Permanent Appropriations .....	-2	-2	-2
2101 Forest Service Permanent Appropriations .....	-68	-72	-72

2103 Stewardship Contracting Product Sales .....	-2	-2	-2
2103 Forest Service Permanent Appropriations .....	-8	-7	-7
2103 Forest Service Permanent Appropriations .....	-6	-2	-2
2132 Stewardship Contracting Product Sales .....	2	2	2
2132 Forest Service Permanent Appropriations .....	7	5	5
2132 Forest Service Permanent Appropriations .....	8	8	18
2132 Forest Service Permanent Appropriations .....	8	8	8
2199 Total current law appropriations .....	-555	-545	-476
2999 Total appropriations .....	-555	-545	-476
5098 Rounding adjustment .....	1		
5099 Balance, end of year .....	431	374	386

Program and Financing (in millions of dollars)

Identification code 012-9921-0-2-999	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Brush disposal (5206) .....	8	8	8
0002 Restoration of Forest Lands and Improvements (5215) .....	22	22	22
0003 Recreation fee demonstration / enhancement programs (5268) .....	138	139	139
0004 Timber Roads - Purchaser Election program (5202) .....	1	1	1
0005 Timber Salvage Sale program (5204) .....	35	35	35
0006 Timber Pipeline Restoration fund (includes forest botanical products) (5264) .....	4	3	3
0009 Operation and maintenance of quarters (5219) .....	10	10	10
0010 Land between the lakes management fund (5360) .....	5	5	5
0012 Administration of rights-of-way and other land uses (5361 - URRF, URMN) .....	2	2	2
0013 Secure Rural Schools - National Forest Fund (5201) .....	85	248	126
0014 Secure Rural Schools - transfers from Treasury (1117) .....		218	109
0015 Payments to Minnesota (5213) .....	5	6	6
0016 Payments to Counties - National Grasslands (5896) .....	64	65	65
0018 Licensee Program (5214) .....	1	1	1
0799 Total direct obligations .....	380	763	532
0801 Admin rights of way - Reimbursable program (5361 - URM) .....	3	5	5
0900 Total new obligations, unexpired accounts .....	383	768	537

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	738	873	821
1011 Unobligated balance transfer from other acct [014-5198] .....	1	1	1
1021 Recoveries of prior year unpaid obligations .....	8	3	2
1070 Unobligated balance (total) .....	747	877	824
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation: Payments to States Northern Spotted Owl Guarantee (1117) .....		218	109
1201 Appropriation: Payment to States, National Forest Fund (5201) .....	163	180	121
1201 Appropriation: Timber Roads, Purchaser Elections (5202) .....	1	2	2
1201 Appropriation: Roads and Trails for States, National Forests Fund (5203) .....	20	20	20
1201 Appropriation: Timber Salvage Sales (5204) .....	33	40	40
1201 Appropriation: Expenses, Brush Disposal (5206) .....	6	9	9
1201 Appropriation: Payment to Minnesota (5213) .....	6	6	6
1201 Appropriation: Licensee Programs (5214) .....	2	2	2
1201 Appropriation: Restoration of Forest Lands and Improvements (5215) .....	71	30	30
1201 Appropriation: Operations and Maintenance of Quarters (5219) .....	13	13	13
1201 Appropriation: Timber Sales Pipeline Restoration Fund (5264) .....	4	7	7
1201 Appropriation: Recreation Fees (5268) .....	139	135	135
1201 Appropriation: Midewin National Tallgrass Prairie Rental Fees (5277) .....	1	1	1
1201 Appropriation: Land Between the Lakes Management Fund (5360) .....	6	7	7
1201 Appropriation: Administration of Rights of Way and Other Land Uses (5361) .....	2	2	2
1201 Appropriation: Payments to Counties, National Grasslands (5896) .....	68	72	72
1203 Appropriation (previously unavailable)(special or trust)(Rec Fees) .....	8	7	7
1203 Appropriation (previously unavailable)(special or trust)(All Others) .....	6	2	2
1232 Sequestration - Subfunction 302 (All Remaining Accts) .....	-7	-5	-5
1232 Sequestration - Subfunction 806 Pmts to States: 5201, 5213, 5896, 1117 .....	-8	-8	-18
1232 Sequestration - Subfunction 303 Rec Fees: 5268 .....	-8	-8	-8
1240 Capital transfer of appropriations to general fund .....	-20	-20	

1260	Appropriations, mandatory (total) .....	506	712	554
	Spending authority from offsetting collections, mandatory:			
1800	Collected .....	3		
1900	Budget authority (total) .....	509	712	554
1930	Total budgetary resources available .....	1,256	1,589	1,378
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	873	821	841
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	177	145	353
3010	New obligations, unexpired accounts .....	383	768	537
3020	Outlays (gross) .....	-407	-557	-734
3040	Recoveries of prior year unpaid obligations, unexpired .....	-8	-3	-2
3050	Unpaid obligations, end of year .....	145	353	154
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	177	145	353
3200	Obligated balance, end of year .....	145	353	154
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	509	712	554
Outlays, gross:				
4100	Outlays from new mandatory authority .....	102	250	185
4101	Outlays from mandatory balances .....	305	307	549
4110	Outlays, gross (total) .....	407	557	734
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources .....	-3		
4180	Budget authority, net (total) .....	506	712	554
4190	Outlays, net (total) .....	404	557	734
<b>Memorandum (non-add) entries:</b>				
5000	Total investments, SOY: Federal securities: Par value .....	100	113	113
5001	Total investments, EOY: Federal securities: Par value .....	113	113	113

**Roads and Trails for States (10 Percent) Fund.**—10 percent of all National Forest Fund receipts received by the Forest Service are available to repair or reconstruct roads, bridges, and trails on NFS lands, or to correct road and trail deficiencies that adversely affect ecosystems. In 2027, mandatory receipts made available to the Roads and Trails Fund would be used primarily on road construction and maintenance to facilitate timber production from NFS lands where product values will not support the minimum required road and bridge design standards.

**Brush Disposal.**—Funds from payments made by purchasers of National Forest timber are used to dispose of or treat slash and other debris resulting from timber cutting operations (16 U.S.C. 490).

**Restoration of Forest Lands and Improvements.**—Funds from (1) forfeiture of deposits and bonds posted by permittees or purchasers of National Forest timber for failure to complete performance of improvement, protection, or rehabilitation work required under the permit or timber sale contract; or (2) the result of a judgment, compromise, or settlement of any claim, involving present or potential damage to lands or improvements, are used for the improvement, protection, or rehabilitation of lands under the administration of the Forest Service (16 U.S.C. 579c).

**Recreation Fees, Forest Service (also referred to as the Federal Lands Recreation Enhancement Fund).**—Fees collected from users of recreation facilities are used to pay for the operation, maintenance, and improvement of recreation sites and services to maintain and enhance recreation opportunities, visitor experiences, and related fish and wildlife habitat. (16 U.S.C. 6806 et seq.).

**Timber Purchaser Election Roads Construction.**—Funds from timber receipts are used to construct or reconstruct roads for purchasers of timber who qualify as small businesses and elect to have the Forest Service construct the roads designated under the timber sale contract (16 U.S.C. 472a(i)).

**Timber Salvage Sales.**—Funds are used for salvage logging of dead, damaged, insect-infested, or down timber, and to remove such trees for stand improvement (16 U.S.C. 472a(h)).

**Timber Sales Pipeline Restoration Fund.**—Funds are used for the preparation of timber sales and funding the backlog of recreation projects on National Forest System lands (16 U.S.C. 1611 note).

**Forest Botanical Products.**—Permitting fees are based on the fair market value of forest botanical products to cover the costs of analyzing, granting, modifying, or administering permits for harvest, including the costs for environmental analyses (16 U.S.C. 528 note). The 2027 Budget proposes a one-year reauthorization of the program.

**Midewin National Tallgrass Prairie Funds.**—Funds collected through user and rental fees (Public Law 104–106, Div. B, (Title XXIX, sec. 2915 (b) through (f)), Feb. 10, 1996, 110 Stat. 601) can be used as follows:

**Midewin National Tallgrass Prairie Rental Fees.**—Available receipts from rental fees may be used to cover the cost of ecosystem restoration, prairie improvements, and directly related administrative activities at the Midewin National Tallgrass Prairie.

**Midewin National Tallgrass Prairie Restoration Fund.**—Receipts from grazing fees, agricultural leases for row crops, sales of surplus equipment, and proceeds from the sale of any facilities and improvements; are available to cover the cost of restoration of ecosystems; construction of a visitor center, recreational facilities, trails, an administrative office; prairie improvement; and operations and maintenance.

**Operation and Maintenance of Quarters.**—Rents collected from employees occupying Forest Service housing facilities for operation and maintenance of employee-occupied quarters (5 U.S.C. 5911).

**Land Between the Lakes Management Fund.**—Amounts received from charges, user fees and natural resource use on the Land Between the Lakes National Recreation Area (LBLNRA) are deposited into this fund and are available for construction, improvement, or maintenance in the LBLNRA (16 U.S.C. 46011–24) (P.L. 105–277, div. A, Sec. 101(e) [title V, Sec. 524], Oct. 21, 1998, 112 Stat. 2681–315, as amended by P.L. 117–328).

**Cost Recovery (Lands Minor Projects, Administrative Rights-of-Way Program), and Cost Recovery (Lands Major Projects, including the Reimbursable Program).**—Fees collected from applicants and holders of special use authorizations are available to pay for processing applications and monitoring compliance with special use authorizations. (31 U.S.C. 9701; 43 U.S.C. 1764(g); 30 U.S.C. 815(1); P.L. 82–137; P.L. 66–146; P.L. 94–579; 113 Stat. 1501A-196197 as amended by 118 Stat. 3105; 119 Stat. 555 and P.L. 110–161; 16 U.S.C. 46016d; 117 Stat. 294–297). This fund also includes:

**Commercial Filming.**—Collection of fees from commercial filming and still photography permits for maintenance of the filming site. (16 U.S.C. 4601–6d) (P.L. 106–206).

**Organizational Camps.**—Collection of land use fees from organizational camps located on National Forest System lands. (16 U.S.C. 6231 et seq.) (P.L. 108–7)

**Payment to Minnesota.**—The State of Minnesota is paid 0.75 percent of the appraised value of certain Superior National Forest lands in the counties of Cook, Lake, and St. Louis for distribution to those counties (16 U.S.C. 577g).

**Payments to Counties, National Grasslands.**—25 percent of net revenues from the use of lands acquired under Title III of the Bankhead-Jones Act is provided to counties in which Title III-Bankhead-Jones Acquired Lands are located for funding public schools and roads. (7 U.S.C. 1012).

**Licensee Program.**—Fees for the private commercial use of intellectual property are collected under regulations promulgated by the Secretary. The licensee program includes Smokey Bear to further the nationwide forest fire prevention campaign (16 U.S.C. 580p(2)) and Woodsy Owl to promote wise use of the environment (16 U.S.C. 580p(1)).

**Quinalt Special Management Area.**—The Forest Service manages the natural resources and distributes proceeds from the sale of forest products in the Quinalt Special Management Area of the Olympic National Forest. Receipts are divided between the State of Washington (45 percent), the Quinalt Tribe (45 percent) and the Quinalt Special Management Area fund (10 percent) for use by the Olympic National Forest to administer future timber sales. (P.L. 100–638) (102 Stat. 3327).

**Site-specific Lands Acts.**—Proceeds from the sale of National Forest System land pursuant to special acts passed by Congress are used for spe-

FOREST SERVICE PERMANENT APPROPRIATIONS—Continued

cific improvements to lands and facilities within the same national forest or State. (16 U.S.C. 484a; P.L. 90–171).

*Land and Water Conservation Fund Act.*—The Forest Service uses Federal land acquisition funding from the Land and Water Conservation Fund (LWCF) Act of 1965 to acquire land within or adjacent to the boundaries of national forests and within wilderness areas, and to acquire inholdings. Land acquisitions improve recreational access and create efficiencies for priority stewardship activities, such as hazardous fuels treatments and watershed protection. On August 4, 2020, the LWCF Act was amended by the Great American Outdoors Act (GAOA) to permanently fund the LWCF for investment in conservation and recreation opportunities in public and private lands. In 2027, the Forest Service requests \$123.9 million for proposed Federal Land Acquisition projects and program administration and \$92.3 million for proposed Forest Legacy Projects and program administration.

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

Identification code 012–9921–0–2–999	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	77	72	40
11.3 Other than full-time permanent .....	1	1	1
11.5 Other personnel compensation .....	3	3	3
11.9 Total personnel compensation .....	81	76	44
12.1 Civilian personnel benefits .....	34	34	34
21.0 Travel and transportation of persons .....	2	2	2
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1
24.0 Printing and reproduction .....	1	1	1
25.2 Other services from non-Federal sources .....	73	79	99
25.3 Other goods and services from Federal sources .....	10	10	22
25.7 Operation and maintenance of equipment .....	1	3	3
26.0 Supplies and materials .....	8	6	6
31.0 Equipment .....	1	1	1
41.0 Grants, subsidies, and contributions .....	169	550	319
99.0 Direct obligations .....	379	763	532
99.0 Reimbursable obligations .....	3	3	3
99.5 Adjustment for rounding .....	1	2	2
99.9 Total new obligations, unexpired accounts .....	383	768	537

**Employment Summary**

Identification code 012–9921–0–2–999	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	1,149	1,045	526
2001 Reimbursable civilian full-time equivalent employment .....	23	23	23

**WORKING CAPITAL FUND**

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

Identification code 012–4605–0–4–302	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0801 Working capital fund .....	318	347	348
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	449	525	630
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	449	.....	.....
1021 Recoveries of prior year unpaid obligations .....	14	27	.....
1033 Recoveries of prior year paid obligations .....	1	.....	.....
1070 Unobligated balance (total) .....	464	552	630
<b>Budget authority:</b>			
<b>Spending authority from offsetting collections, discretionary:</b>			
1700 Collected .....	379	425	425
1930 Total budgetary resources available .....	843	977	1,055
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	525	630	707
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	194	160	230

3010 New obligations, unexpired accounts .....	318	347	348
3020 Outlays (gross) .....	-338	-250	-378
3040 Recoveries of prior year unpaid obligations, unexpired .....	-14	-27	.....
3050 Unpaid obligations, end of year .....	160	230	200
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	194	160	230
3200 Obligated balance, end of year .....	160	230	200

**Budget authority and outlays, net:**

<b>Discretionary:</b>			
4000 Budget authority, gross .....	379	425	425
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	35	170	170
4011 Outlays from discretionary balances .....	303	80	208
4020 Outlays, gross (total) .....	338	250	378
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4030 Federal sources .....	-45	-45	-45
4033 Non-Federal sources .....	-335	-380	-380
4040 Offsets against gross budget authority and outlays (total) ....	-380	-425	-425
<b>Additional offsets against gross budget authority only:</b>			
4053 Recoveries of prior year paid obligations, unexpired accounts .....	1	.....	.....
4060 Additional offsets against budget authority only (total) .....	1	.....	.....
4070 Budget authority, net (discretionary) .....	.....	.....	.....
4080 Outlays, net (discretionary) .....	-42	-175	-47
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	-42	-175	-47

The Working Capital Fund is a self-sustaining revolving fund that provides services to national forests, research experiment stations, other Federal agencies when necessary, State and private agencies as provided by law, and to persons who cooperate with the Forest Service in programs. Forestry-related supply and support services include:

*Equipment Services.*—The Fund owns, operates, maintains, replaces, and repairs common-use, motor-driven, and similar equipment. This equipment is rented to administrative units including national forests, research experiment stations, other Forest Service units, and to other federal and non-federal agencies. Rental rates include an incremental charge which, when added to depreciation and residual value, provides funds to finance equipment replacement costs.

*Aircraft Services.*—The Fund operates, maintains, and repairs Forest Service-owned aircraft used in Forest Service programs. Aircraft replacement costs are financed from either appropriated funds or the Forest Service Working Capital Fund, or a combination of both.

*Supply Services.*—The Fund operates common services and provides for cost-recovery of Working Capital Fund Program Management. Common services include photo reproduction laboratories that store, reproduce, and supply aerial photographs, aerial maps, and other photographs of national forest lands. Photographic reproductions are sold to national forests, research experiment stations, and others at cost. Common services also include sign shops to manufacture special signs for regulating traffic and posting information for visitors to the national forests. These signs are sold to national forests and research experiment stations at cost.

*Nurseries.*—The Fund operates seed supply services that provide tree seeds for direct seeding or sowing in nurseries for the production of trees. Activities include the purchase or collection of cones, extraction of seeds, cleaning, and testing, and storage and delivery. The fund operates in conjunction with forest tree nurseries and cold storage facilities for the storage of tree seedlings. Tree seedlings are sold to national forests, State foresters, and other cooperators at cost.

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

Identification code 012–4605–0–4–302	2025 actual	2026 est.	2027 est.
<b>Reimbursable obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	21	23	9
11.5 Other personnel compensation .....	1	1	1
11.9 Total personnel compensation .....	22	24	10

12.1	Civilian personnel benefits .....	9	10	4
21.0	Travel and transportation of persons .....	12	13	8
22.0	Transportation of things .....	1	1	1
23.2	Rental payments to others .....	1	.....	.....
24.0	Printing and reproduction .....	1	1	1
25.2	Other services from non-Federal sources .....	10	9	14
25.3	Other goods and services from Federal sources .....	2	10	15
25.7	Operation and maintenance of equipment .....	48	48	53
26.0	Supplies and materials .....	69	58	68
31.0	Equipment .....	143	172	172
32.0	Land and structures .....	.....	1	1
99.0	Reimbursable obligations .....	318	347	347
99.5	Adjustment for rounding .....	.....	.....	1
99.9	Total new obligations, unexpired accounts .....	318	347	348

**Employment Summary**

Identification code 012-4605-0-4-302	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment .....	286	286	113

**Trust Funds**

FOREST SERVICE TRUST FUNDS

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

Identification code 012-9974-0-7-302	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....	18	15	40
0198 Reconciliation adjustment .....	-4	.....	.....
0199 Balance, start of year .....	14	15	40
Receipts:			
Current law:			
1110 Transfers from General Fund of Amounts Equal to Certain Customs Duties, Reforestation Trust Fund .....	187	175	150
1130 Forest Service Cooperative Fund .....	77	86	86
1199 Total current law receipts .....	264	261	236
1999 Total receipts .....	264	261	236
2000 Total: Balances and receipts .....	278	276	276
Appropriations:			
Current law:			
2101 Forest Service Trust Funds .....	-78	-86	-86
2101 Forest Service Trust Funds .....	-187	-150	-150
2103 Forest Service Trust Funds .....	-14	-13	-13
2132 Forest Service Trust Funds .....	15	13	13
2199 Total current law appropriations .....	-264	-236	-236
2999 Total appropriations .....	-264	-236	-236
5098 Rounding adjustment .....	1	.....	.....
5099 Balance, end of year .....	15	40	40

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

Identification code 012-9974-0-7-302	2025 actual	2026 est.	2027 est.
<b>Obligations by program activity:</b>			
0001 Cooperative work trust fund (8028 - CWKV CWF2) .....	46	47	47
0002 Cooperative work advance payments (8028 - CWK2) .....	18	18	18
0003 Reforestation trust fund (8046 - RTRT) .....	85	85	85
0799 Total direct obligations .....	149	150	150
0801 Reimbursable program-coop work other (8028 - CWF5) .....	16	17	17
0900 Total new obligations, unexpired accounts .....	165	167	167
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	611	738	836
1021 Recoveries of prior year unpaid obligations .....	5	6	6
1033 Recoveries of prior year paid obligations .....	1	.....	.....
1070 Unobligated balance (total) .....	617	744	842
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation: Cooperative Work Trust Fund (8028 CWKV CWF2) .....	78	86	86
1201 Appropriation: Reforestation Trust Fund (8046 RTRT) .....	187	150	150
1203 Appropriation (previously unavailable)(special or trust) .....	14	13	13

1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-15	-13	-13
1260 Appropriations, mandatory (total) .....	264	236	236
Spending authority from offsetting collections, mandatory:			
1800 Collected (CWF5) .....	22	23	23
1900 Budget authority (total) .....	286	259	259
1930 Total budgetary resources available .....	903	1,003	1,101
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	738	836	934

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	165	146	136
3010 New obligations, unexpired accounts .....	165	167	167
3020 Outlays (gross) .....	-179	-171	-297
3040 Recoveries of prior year unpaid obligations, unexpired .....	-5	-6	-6
3050 Unpaid obligations, end of year .....	146	136	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	165	146	136
3200 Obligated balance, end of year .....	146	136	.....

**Budget authority and outlays, net:**

Mandatory:			
4090 Budget authority, gross .....	286	259	259
Outlays, gross:			
4100 Outlays from new mandatory authority .....	3	25	25
4101 Outlays from mandatory balances .....	176	146	272
4110 Outlays, gross (total) .....	179	171	297
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-23	-23	-23
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	1	.....	.....
4160 Budget authority, net (mandatory) .....	264	236	236
4170 Outlays, net (mandatory) .....	156	148	274
4180 Budget authority, net (total) .....	264	236	236
4190 Outlays, net (total) .....	156	148	274

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

5000 Total investments, SOY: Federal securities: Par value .....	6	7	7
5001 Total investments, EOY: Federal securities: Par value .....	7	7	7

*Cooperative Work Trust Fund-Knutson Vandenberg.*—This fund receives deposits from purchasers of timber to accomplish improvement work within the timber sale area. Specified work includes reforestation of harvested areas, stand improvement, prescribed burning, wildlife monitoring, and other actions to protect National Forest System lands. Funds are also used for protection, reforestation, and timber stand improvement on private lands adjacent to National Forest System lands (7 U.S.C. 2269; 16 U.S.C. 498, 535, 572, 572a, 576b, 1643; and 31 U.S.C. 1321).

*Cooperative Work Trust Fund-Advanced Payments (Non-Agreement Based).*—This fund receives deposits from partners and cooperators for protecting and improving resources of the National Forest System as authorized by permits or sale contracts. Deposits from multiple contributors can be pooled to support a wide variety of activities that benefit National Forest System lands, and other agency activities. Such activities include road maintenance and resource management programs. Multiple statutes authorize this fund including 16 U.S.C. 572 and 31 U.S.C. 1321.

*Cooperative Work Trust Fund-Reimbursable Program (Agreement Based).*—This fund receives deposits from partners and cooperators to protect and improve the resources of the National Forest System as authorized by cooperative agreements. These funds support a wide variety of activities that benefit and support National Forest System lands, and other agency activities. Multiple statutes authorize this fund including 16 U.S.C. 498, 16 U.S.C. 532-537, and 31 U.S.C. 1321.

*Reforestation Trust Fund.*—Congress created this fund to supplement the reforestation and timber stand improvement work accomplished by the Knutson Vandenberg Fund (16 U.S.C. 1606a(d)). Funds are generated from import tariffs on wood products. Funding for this program will allow for continued planning to manage reforestation on approximately 180,000 acres. In addition, it will invest in stand improvement work to improve productivity and quality of stands of trees. The Infrastructure Investment

FOREST SERVICE TRUST FUNDS—Continued

and Jobs Act (P.L. 117–58) removed the \$30 million annual cap on available funds.

**Land Between the Lakes Trust Fund.**—Interest earned from funds transferred by the Tennessee Valley Authority is available for public education, grants, recreation internships, conservation and multiple-use management of the Land Between the Lakes National Recreation Area in Kentucky and Tennessee. Annual trust fund earnings and program expenditures are less than \$1 million (16 U.S.C. 460III–31).

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

Identification code 012–9974–0–7–302	2025 actual	2026 est.	2027 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	38	32	20
11.5 Other personnel compensation .....	2	2	2
11.9 Total personnel compensation .....	40	34	22
12.1 Civilian personnel benefits .....	16	16	16
21.0 Travel and transportation of persons .....	1	1	1
25.2 Other services from non-Federal sources .....	41	48	60
25.3 Other goods and services from Federal sources .....	6	6	6
26.0 Supplies and materials .....	11	12	12
31.0 Equipment .....	1	1	1
32.0 Land and structures .....	1	1	1
41.0 Grants, subsidies, and contributions .....	30	30	30
99.0 Direct obligations .....	147	149	149
99.0 Reimbursable obligations .....	17	17	17
99.5 Adjustment for rounding .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	165	167	167

**Employment Summary**

Identification code 012–9974–0–7–302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment .....	485	445	291
2001 Reimbursable civilian full-time equivalent employment .....	62	62	62

**ADMINISTRATIVE PROVISIONS—FOREST SERVICE**

(INCLUDING TRANSFERS OF FUNDS)

Appropriations to the Forest Service for the current fiscal year shall be available for: (1) purchase of passenger motor vehicles; acquisition of passenger motor vehicles from excess sources, and hire of such vehicles; purchase, lease, operation, maintenance, and acquisition of aircraft to maintain the operable fleet for use in Forest Service programs; notwithstanding other provisions of law, existing aircraft being replaced may be sold, with proceeds derived or trade-in value used to offset the purchase price for the replacement aircraft; (2) services pursuant to 7 U.S.C. 2225, and not to exceed \$100,000 for employment under 5 U.S.C. 3109; (3) purchase, erection, and alteration of buildings and other public improvements (7 U.S.C. 2250); (4) acquisition of land, waters, and interests therein pursuant to 7 U.S.C. 428a; (5) for expenses pursuant to the Volunteers in the National Forest Act of 1972 (16 U.S.C. 558a, 558d, and 558a note); (6) the cost of uniforms as authorized by 5 U.S.C. 5901–5902; and (7) for debt collection contracts in accordance with 31 U.S.C. 3718(c).

Funds made available to the Forest Service in this Act or prior Acts may be transferred between accounts affected by the Forest Service budget restructure outlined in section 435 of division D of the Further Consolidated Appropriations Act, 2020 (Public Law 116–94): Provided, That such transferred funds shall remain available through September 30, 2030: Provided further, That any transfer of funds pursuant to this paragraph shall not increase or decrease the funds appropriated to any account in this fiscal year by more than ten percent: Provided further, That such transfer authority is in addition to any other transfer authority provided by law.

Notwithstanding any other provision of this Act, the Forest Service may transfer unobligated balances of discretionary funds appropriated to the Forest Service by this Act to or within the National Forest System Account, or reprogram funds to be used for the purposes of urgent rehabilitation of burned-over National Forest System lands and water: Provided, That such transferred funds shall remain available through September 30, 2030: Provided further, That none of the funds transferred

pursuant to this paragraph shall be available for obligation without written notification to the Committees on Appropriations of both Houses of Congress.

Funds appropriated to the Forest Service shall be available for expenditure or transfer to the Department of the Interior, Bureau of Land Management, for removal, preparation, and adoption of excess wild horses and burros from National Forest System lands, and for the performance of cadastral surveys to designate the boundaries of such lands.

None of the funds made available to the Forest Service in this Act or any other Act with respect to any fiscal year shall be subject to transfer under the provisions of section 702(b) of the Department of Agriculture Organic Act of 1944 (7 U.S.C. 2257), section 442 of Public Law 106–224 (7 U.S.C. 7772), or section 10417(b) of Public Law 107–171 (7 U.S.C. 8316(b)).

Not more than \$82,000,000 of funds available to the Forest Service shall be transferred to the Working Capital Fund of the Department of Agriculture and not more than \$14,500,000 of funds available to the Forest Service shall be transferred to the Department of Agriculture for Department Reimbursable Programs, commonly referred to as Greenbook charges: Provided, That nothing in this paragraph shall prohibit or limit the use of reimbursable agreements requested by the Forest Service in order to obtain information technology services, including telecommunications and system modifications or enhancements, from the Working Capital Fund of the Department of Agriculture: Provided further, That actual transfer amounts may be reduced proportionately to reductions in Forest Service full-time equivalents and as appropriate for other policy and program factors.

Of the funds available to the Forest Service, up to \$5,000,000 shall be available for priority projects within the scope of the approved budget, which shall be carried out by the Youth Conservation Corps and shall be carried out under the authority of the Public Lands Corps Act of 1993 (16 U.S.C. 1721 et seq.).

Of the funds available to the Forest Service, \$4,000 is available to the Chief of the Forest Service for official reception and representation expenses.

Pursuant to sections 405(b) and 410(b) of Public Law 101–593, of the funds available to the Forest Service, up to \$3,000,000 may be advanced in a lump sum to the National Forest Foundation to aid conservation partnership projects in support of the Forest Service mission, without regard to when the Foundation incurs expenses, for projects on or benefitting National Forest System lands or related to Forest Service programs: Provided, That of the Federal funds made available to the Foundation, no more than \$300,000 shall be available for administrative expenses: Provided further, That the Foundation shall obtain, by the end of the period of Federal financial assistance, private contributions to match funds made available by the Forest Service on at least a one-for-one basis: Provided further, That the Foundation may transfer Federal funds to a Federal or a non-Federal recipient for a project at the same rate that the recipient has obtained the non-Federal matching funds.

Pursuant to section 2(b)(2) of Public Law 98–244, up to \$3,000,000 of the funds available to the Forest Service may be advanced to the National Fish and Wildlife Foundation in a lump sum to aid cost-share conservation projects, without regard to when expenses are incurred, on or benefitting National Forest System lands or related to Forest Service programs: Provided, That such funds shall be matched on at least a one-for-one basis by the Foundation or its sub-recipients: Provided further, That the Foundation may transfer Federal funds to a Federal or non-Federal recipient for a project at the same rate that the recipient has obtained the non-Federal matching funds.

Any amounts made available to the Forest Service in this fiscal year, including available collections, may be used by the Secretary of Agriculture, acting through the Chief of the Forest Service, to enter into Federal financial assistance grants and cooperative agreements to support forest or grassland collaboratives in the accomplishment of activities benefitting both the public and the National Forest System, Federal lands and adjacent non-Federal lands. Eligible activities are those that will improve or enhance Federal investments, resources, or lands, including for collaborative and collaboration-based activities, including but not limited to facilitation, planning, and implementing projects, technical assistance, administrative functions, operational support, participant costs, and other capacity support needs, as identified by the Forest Service. Eligible recipients are Indian tribal entities (defined at 25 U.S.C. 5304(e)), state government, local governments, private and nonprofit entities, for-profit organizations, and educational institutions. The Secretary of Agriculture, acting through the Chief of the Forest Service, may enter into such cooperative agreements notwithstanding chapter 63 of title 31 when the Secretary determines that the public interest will be benefited and that there exists a mutual interest other than monetary considerations. Transactions subject to Title 2 of the Code of Federal Regulations shall be publicly advertised and require competition when required by such Title 2. For those transactions not subject to Title 2 of the Code of Federal Regulations, the agency may require public advertising and competition when deemed appropriate. The term "forest and grassland collaboratives" means groups

of individuals or entities with diverse interests participating in a cooperative process to share knowledge, ideas, and resources about the protection, restoration, or enhancement of natural and other resources on Federal and adjacent non-Federal lands, the improvement or maintenance of public access to Federal lands, or the reduction of risk to such lands caused by natural disasters.

The 19th unnumbered paragraph under the heading "Administrative Provisions, Forest Service" in title III of Public Law 109-54, as amended, shall be further amended by striking "in this Act" and by striking "prior to the date of enactment of this Act."

Funds appropriated to the Forest Service shall be available for interactions with and providing technical assistance to rural communities and natural resource-based businesses for sustainable rural economic development purposes.

Funds appropriated to the Forest Service shall be available for payments to counties within the Columbia River Gorge National Scenic Area, pursuant to section 14(c)(1) and (2), and section 16(a)(2) of Public Law 99-663.

Any funds appropriated to the Forest Service may be used to meet the non-Federal share requirement in section 502(c) of the Older Americans Act of 1965 (42 U.S.C. 3056(c)(2)).

The Forest Service shall not assess funds for the purpose of performing fire, administrative, and other facilities maintenance and decommissioning.

Notwithstanding any other provision of law, of any appropriations or funds available to the Forest Service, not to exceed \$500,000 may be used to reimburse the Office of the General Counsel (OGC), Department of Agriculture, for travel and related expenses incurred as a result of OGC assistance or participation requested by the Forest Service at meetings, training sessions, management reviews, land purchase negotiations, and similar matters unrelated to civil litigation: Provided, That future budget justifications for both the Forest Service and the Department of Agriculture should clearly display the sums previously transferred and the sums requested for transfer.

An eligible individual who is employed in any project funded under title V of the Older Americans Act of 1965 (42 U.S.C. 3056 et seq.) and administered by the Forest Service shall be considered to be a Federal employee for purposes of chapter 171 of title 28, United States Code.

Funds appropriated to the Forest Service shall be available to pay, from a single account, the base salary and expenses of employees who carry out functions funded by other accounts for Enterprise Program, Geospatial Technology and Applications Center, National Applications Liaison Office, and National Technology and Development Program.

ADMINISTRATIVE PROVISIONS—FOREST SERVICE

(Legislative proposal, not subject to PAYGO)

(INCLUDING TRANSFER OF FUNDS)

Contingent upon the enactment of legislation consolidating the wildland fire programs of the Departments of the Interior and Agriculture, the Secretary of the Interior and the Secretary of Agriculture, in order to implement an orderly transition to the U.S. Wildland Fire Service, may transfer funds among and between appropriations of the Departments and agencies affected by the reorganization.

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2025 actual	2026 est.	2027 est.
<b>Governmental receipts:</b>			
012-249700 Full Cost Recovery Fees Pursuant to OMB Circular A-25 .....	13		
General Fund Governmental receipts .....	13		
<b>Offsetting receipts from the public:</b>			
012-181100 National Grasslands .....	204	216	216
012-222100 National Forest Fund .....		1	1
012-267130 Food Supply Chain and Agriculture Pandemic Response Guaranteed Loan, Downward Reestimates of Subsidy .....	8		
012-267530 Biorefinery Assistance, Downward Reestimates of Subsidies .....	7	5	
012-270110 Agriculture Credit Insurance, Negative Subsidies .....	393	21	21
012-270130 Agriculture Credit Insurance, Downward Reestimates of Subsidies .....	319	76	
012-270210 Rural Electrification and Telephone Loans, Negative Subsidies .....	203	203	203
012-270230 Rural Electrification and Telephone Loans, Downward Reestimates of Subsidies .....	1,102	1,255	
012-270310 Rural Water and Waste Disposal, Negative Subsidies .....	24	24	24

012-270330 Rural Water and Waste Disposal, Downward Reestimates of Subsidies .....	17	1	
012-270510 Rural Community Facility, Negative Subsidies .....	44	44	44
012-270530 Rural Community Facility, Downward Reestimates of Subsidies .....	8	35	
012-270610 Rural Housing Insurance, Negative Subsidies .....	47	47	47
012-270630 Rural Housing Insurance, Downward Reestimates of Subsidies .....	218	280	
012-270730 Rural Business and Industry, Downward Reestimates of Subsidies .....	37	32	
012-270830 P.L. 480 Loan Program, Downward Reestimates of Subsidies .....	2		
012-271030 Rural Development Loans, Downward Reestimates of Subsidies .....	6	1	
012-271330 Economic Development Loans, Downward Reestimates of Subsidies .....	1	1	
012-274530 Timber Production Expansion, Downward Reestimates of Subsidies .....		3	
012-274630 Downward Reestimates, Distance Learning, Telemedicine, and Broadband Program .....	70	41	
012-275630 Farm Storage Facility Loans, Downward Reestimate of Subsidies .....	4	6	
012-275730 Commodity Credit Corporation Export Guarantee Financing, Downward Reestimate of Subsidies .....	17	10	
012-278610 Rural Energy for America Program, Negative Subsidies .....	2	2	2
012-278630 Rural Energy for America Program, Downward Reestimates of Subsidies .....	14		
012-279310 Commodity Credit Corporation Export Guarantee Financing, Negative Subsidies .....	8	18	18
012-322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts .....	22	20	20
General Fund Offsetting receipts from the public .....	2,777	2,342	596
<b>Intragovernmental payments:</b>			
012-388500 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts .....	-1,043		
General Fund Intragovernmental payments .....	-1,043		

TITLE VII—GENERAL PROVISIONS

(INCLUDING CANCELLATIONS AND TRANSFERS OF FUNDS)

SEC. 701. The Secretary may use any appropriations made available to the Department of Agriculture in this Act to purchase new passenger motor vehicles, in addition to specific appropriations for this purpose, so long as the total number of vehicles purchased in fiscal year [2026] 2027 does not exceed the number of vehicles owned or leased in fiscal year 2018: *Provided*, That, prior to purchasing additional motor vehicles, the Secretary must determine that such vehicles are necessary for transportation safety, to reduce operational costs, and for the protection of life, property, and public safety: *Provided further*, That the Secretary may not increase the Department of Agriculture's fleet above the 2018 level unless the Secretary notifies in writing [ ], and receives approval from, [ ] the Committees on Appropriations of both Houses of Congress [ ] within 30 days of the notification [ ].

SEC. 702. Notwithstanding any other provision of this Act, the Secretary of Agriculture may transfer unobligated balances of discretionary funds appropriated by this Act or any other available unobligated discretionary balances that are remaining available of the Department of Agriculture to the Working Capital Fund [ ] for the acquisition of [ ] to acquire and improve property, [ ] plant and [ ] equipment and [ ] for the improvement, delivery, and implementation of Department financial, and administrative information technology services, and [ ] other support systems necessary for the delivery of financial, administrative, and information technology services, including cloud adoption and migration, of primary benefit to the agencies of the Department of Agriculture, such transferred funds to remain available until expended: *Provided*, That none of the funds made available by this Act or any other Act shall be transferred to the Working Capital Fund without the prior approval of the agency administrator: *Provided further*, That none of the funds transferred to the Working Capital Fund pursuant to this section shall be available for obligation without written notification to [ ] and the prior approval of [ ] the Committees on Appropriations of both Houses of Congress: *Provided further*, That none of the funds appropriated by this Act or made available to the Department's Working Capital Fund shall be available for obligation or expenditure to make any changes to the Department's National Finance Center without written notification to [ ] and prior approval of [ ] the Committees on Appropriations of both Houses of Congress [ ] as required by section 716 of this Act: *Provided further*, That none of the funds appropriated by this Act or made available to the Department's Working Capital Fund shall be available for obligation or expenditure to initiate, plan, develop, implement, or make any changes to remove or relocate any systems, missions, personnel, or functions of the offices

of the Chief Financial Officer and the Chief Information Officer, co-located with or from the National Finance Center prior to written notification to and prior approval of the Committee on Appropriations of both Houses of Congress and in accordance with the requirements of section 716 of this Act: *Provided further*, That [the National Finance Center Information Technology Services Division personnel and data center management responsibilities, and control of ] any functions, missions, and systems for [current and future human resources management and integrated personnel and ] payroll systems [ (PPS) ] and functions provided by the Chief Financial Officer and the Chief Information Officer shall remain in the National Finance Center and under the management responsibility and administrative control of the National Finance Center: *Provided further*, That the Secretary of Agriculture and the offices of the Chief Financial Officer shall actively market to existing and new Departments and other government agencies National Finance Center shared services including, but not limited to, payroll [ , ] and financial management [ , ] and human capital shared services ] and allow the National Finance Center to perform technology upgrades: *Provided further*, That of annual income amounts in the Working Capital Fund of the Department of Agriculture [allocated for] *attributable to the amounts in excess of the true costs of the shared services provided by the National Finance Center*, the Secretary shall reserve not more than 4 percent for the replacement or acquisition of [capital] *services and* equipment, including equipment for the improvement, delivery, and implementation of financial, administrative, and information technology services, and other systems of the National Finance Center or to pay any unforeseen, extraordinary cost of the National Finance Center: *Provided further*, That none of the amounts reserved shall be available for obligation unless the Secretary submits written notification of the obligation to the Committees on Appropriations of both Houses of Congress: *Provided further*, That the limitations on the obligation of funds pending notification to Congressional Committees shall not apply to any obligation that, as determined by the Secretary, is necessary to respond to a declared state of emergency that significantly impacts the operations of the National Finance Center; or to evacuate employees of the National Finance Center to a safe haven to continue operations of the National Finance Center.

SEC. 703. No part of any appropriation contained in this Act shall remain available for obligation beyond the current fiscal year unless expressly so provided herein.

SEC. 704. No funds appropriated by this Act may be used to pay negotiated indirect cost rates on cooperative agreements or similar arrangements between the United States Department of Agriculture and nonprofit institutions in excess of 10 percent of the total direct cost of the agreement when the purpose of such cooperative arrangements is to carry out programs of mutual interest between the two parties. This does not preclude appropriate payment of indirect costs on grants and contracts with such institutions when such indirect costs are computed on a similar basis for all agencies for which appropriations are provided in this Act.

SEC. 705. Appropriations to the Department of Agriculture for the cost of direct and guaranteed loans made available in the current fiscal year shall remain available until expended to disburse obligations made in the current fiscal year for the following accounts: The Rural Development Loan Fund program account, the Rural Electrification and Telecommunication Loans program account, and the Rural Housing Insurance Fund program account.

SEC. 706. None of the funds made available to the Department of Agriculture by this Act may be used to acquire new information technology systems or significant upgrades, as determined by the Office of the Chief Information Officer, without the approval of the Chief Information Officer and the concurrence of the Executive Information Technology Investment Review Board: *Provided*, That notwithstanding any other provision of law, none of the funds appropriated or otherwise made available by this Act may be transferred to the Office of the Chief Information Officer without written notification to [and the prior approval of ] the Committees on Appropriations of both Houses of Congress: *Provided further*, That notwithstanding section 11319 of title 40, United States Code, none of the funds available to the Department of Agriculture for information technology shall be obligated for projects, contracts, or other agreements over \$25,000 prior to receipt of written approval by the Chief Information Officer: *Provided further*, That the Chief Information Officer may authorize an agency to obligate funds without written approval from the Chief Information Officer for projects, contracts, or other agreements up to \$250,000 based upon the performance of an agency measured against the performance plan requirements described in the explanatory statement accompanying Public Law 113–235.

SEC. 707. Funds made available under section 524(b) of the Federal Crop Insurance Act (7 U.S.C. 1524(b)) in the current fiscal year shall remain available until expended to disburse obligations made in the current fiscal year.

SEC. 708. Notwithstanding any other provision of law, any former Rural Utilities Service borrower that has repaid or prepaid an insured, direct or guaranteed loan under the Rural Electrification Act of 1936, or any not-for-profit utility that is eligible to receive an insured or direct loan under such Act, shall be eligible for assistance

under section 313B(a) of such Act in the same manner as a borrower under such Act.

SEC. 709. Except as otherwise specifically provided by law, *under the headings "Farm Service Agency—Salaries and Expenses" and "Farm Production and Conservation Business Center—Salaries and Expenses"*, not more than \$20,000,000 in unobligated balances from appropriations made available [for salaries and expenses in this Act for the Farm Service Agency] *each of the respective headings in this Act* shall remain available through September 30, [2027] 2028, for information technology expenses.

SEC. 710. None of the funds appropriated or otherwise made available by this Act may be used for first-class travel by the employees of agencies funded by this Act in contravention of sections 301–10.122 through 301–10.124 of title 41, Code of Federal Regulations.

SEC. 711. In the case of each program established or amended by the Agricultural Act of 2014 (Public Law 113–79) or by a successor to that Act, other than by title I or subtitle A of title III of such Act, or programs for which indefinite amounts were provided in that Act, that is authorized or required to be carried out using funds of the Commodity Credit Corporation—

(1) such funds shall be available for salaries and related administrative expenses, including technical assistance, associated with the implementation of the program, without regard to the limitation on the total amount of allotments and fund transfers contained in section 11 of the Commodity Credit Corporation Charter Act (15 U.S.C. 714i); and

(2) the use of such funds for such purpose shall not be considered to be a fund transfer or allotment for purposes of applying the limitation on the total amount of allotments and fund transfers contained in such section.

SEC. 712. Of the funds made available by this Act, not more than \$2,900,000 shall be used to cover necessary expenses of activities related to all advisory committees, panels, commissions, and task forces of the Department of Agriculture, except for panels used to comply with negotiated rule makings and panels used to evaluate competitively awarded grants.

SEC. 713. (a) None of the funds made available in this Act may be used to maintain or establish a computer network unless such network blocks the viewing, downloading, and exchanging of pornography.

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

SEC. 714. Notwithstanding subsection (b) of section 14222 of Public Law 110–246 (7 U.S.C. 612c–6; in this section referred to as "section 14222"), none of the funds appropriated or otherwise made available by this or any other Act shall be used to pay the salaries and expenses of personnel to carry out a program under section 32 of the Act of August 24, 1935 (7 U.S.C. 612c; in this section referred to as "section 32") in excess of [ \$1,716,293,000 ] \$1,714,000,000 (exclusive of carryover appropriations from prior fiscal years), as follows: Child Nutrition Programs Entitlement Commodities—\$485,000,000; State Option Contracts—\$5,000,000; Removal of Defective Commodities—\$2,500,000; Administration of section 32 Commodity Purchases—[ \$40,971,000 ] \$41,862,000: *Provided*, That, of the total funds made available in the matter preceding this proviso that remain unobligated on October 1, [2026] 2027, such unobligated balances shall carryover into fiscal year [2027] 2028 and shall remain available until expended for any of the purposes of section 32, except that any such carryover funds used in accordance with clause (3) of section 32 may not exceed \$350,000,000 and may not be obligated until the Secretary of Agriculture provides written notification of the expenditures to the Committees on Appropriations of both Houses of Congress at least two weeks in advance: *Provided further*, That, with the exception of any available carryover funds authorized in any prior appropriations Act to be used for the purposes of clause (3) of section 32, none of the funds appropriated or otherwise made available by this or any other Act shall be used to pay the salaries or expenses of any employee of the Department of Agriculture to carry out clause (3) of section 32.

SEC. 715. None of the funds appropriated by this or any other Act shall be used to pay the salaries and expenses of personnel who prepare or submit appropriations language as part of the President's budget submission to the Congress for programs under the jurisdiction of the Appropriations Subcommittees on Agriculture, Rural Development, Food and Drug Administration, and Related Agencies that assumes revenues or reflects a reduction from the previous year due to user fees proposals that have not been enacted into law prior to the submission of the budget unless such budget submission identifies which additional spending reductions should occur in the event the user fees proposals are not enacted prior to the date of the convening of a committee of conference for the fiscal year 2026 appropriations Act.]

SEC. 716. (a) None of the funds provided by this Act, or provided by previous appropriations Acts to the agencies funded by this Act that remain available for obligation or expenditure in the current fiscal year, or provided from any accounts

in the Treasury derived by the collection of fees available to the agencies funded by this Act, shall be available for obligation or expenditure through a reprogramming, transfer of funds, or reimbursements as authorized by the Economy Act, or in the case of the Department of Agriculture, through use of the authority provided by section 702(b) of the Department of Agriculture Organic Act of 1944 (7 U.S.C. 2257) or section 8 of Public Law 89–106 (7 U.S.C. 2263), that—

- (1) creates new programs;
- (2) eliminates a program, project, or activity;
- (3) increases funds or personnel by any means for any project or activity for which funds have been denied or restricted;
- (4) relocates an office or employees;
- (5) reorganizes offices, programs, or activities; or
- (6) contracts out or privatizes any functions or activities presently performed by Federal employees;

unless the Secretary of Agriculture or the Secretary of Health and Human Services (as the case may be) notifies in writing and receives approval from the Committees on Appropriations of both Houses of Congress at least 30 days in advance of the reprogramming of such funds or the use of such authority.

(b) None of the funds provided by this Act, or provided by previous Appropriations Acts to the agencies funded by this Act that remain available for obligation or expenditure in the current fiscal year, or provided from any accounts in the Treasury derived by the collection of fees available to the agencies funded by this Act, shall be available for obligation or expenditure for activities, programs, or projects through a reprogramming or use of the authorities referred to in subsection (a) involving funds in excess of \$500,000 or 10 percent, whichever is less, that—

- (1) augments existing programs, projects, or activities;
- (2) reduces by 10 percent funding for any existing program, project, or activity, or numbers of personnel by 10 percent as approved by Congress; or
- (3) results from any general savings from a reduction in personnel which would result in a change in existing programs, activities, or projects as approved by Congress;

unless the Secretary of Agriculture or the Secretary of Health and Human Services (as the case may be) notifies in writing and receives approval from the Committees on Appropriations of both Houses of Congress at least 30 days in advance of the reprogramming or transfer of such funds or the use of such authority.

(c) The Secretary of Agriculture or the Secretary of Health and Human Services shall notify in writing and receive approval from the Committees on Appropriations of both Houses of Congress before implementing any program or activity not carried out during the previous fiscal year unless the program or activity is funded by this Act or specifically funded by any other Act.

(d) None of the funds provided by this Act, or provided by previous Appropriations Acts to the agencies funded by this Act that remain available for obligation or expenditure in the current fiscal year, or provided from any accounts in the Treasury derived by the collection of fees available to the agencies funded by this Act, shall be available for—

- (1) modifying major capital investments funding levels, including information technology systems, that involves increasing or decreasing funds in the current fiscal year for the individual investment in excess of \$500,000 or 10 percent of the total cost, whichever is less;
- (2) realigning or reorganizing new, current, or vacant positions or agency activities or functions to establish a center, office, branch, or similar entity with five or more personnel; or
- (3) carrying out activities or functions that were not described in the budget request;

unless the agencies funded by this Act notify, in writing, the Committees on Appropriations of both Houses of Congress at least 30 days in advance of using the funds for these purposes.

(e) As described in this section, no funds may be used for any activities unless the Secretary of Agriculture or the Secretary of Health and Human Services receives from the Committee on Appropriations of both Houses of Congress written or electronic mail confirmation of receipt of the notification as required in this section. ]

SEC. [717] 715. Notwithstanding section 310B(g)(5) of the Consolidated Farm and Rural Development Act (7 U.S.C. 1932(g)(5)), the Secretary may assess a one-time fee for any guaranteed business and industry loan in an amount that does not exceed 3 percent of the guaranteed principal portion of the loan.

SEC. 718. None of the funds appropriated or otherwise made available to the Department of Agriculture, the Food and Drug Administration, or the Farm Credit Administration shall be used to transmit or otherwise make available reports, questions, or responses to questions that are a result of information requested for the appropriations hearing process to any non-Department of Agriculture, non-Department of Health and Human Services, or non-Farm Credit Administration employee. ]

SEC. 719. Unless otherwise authorized by existing law, none of the funds provided in this Act, may be used by an executive branch agency to produce any prepackaged news story intended for broadcast or distribution in the United States unless the story includes a clear notification within the text or audio of the prepackaged news story that the prepackaged news story was prepared or funded by that executive branch agency. ]

SEC. 720. No employee of the Department of Agriculture may be detailed or assigned from an agency or office funded by this Act or any other Act to any other agency or office of the Department for more than 60 days in a fiscal year unless the individual's employing agency or office is fully reimbursed by the receiving agency or office for the salary and expenses of the employee for the period of assignment. ]

SEC. 721. Not later than 30 days after the date of enactment of this Act, the Secretary of Agriculture, the Commissioner of the Food and Drug Administration, and the Chairman of the Farm Credit Administration shall submit to the Committees on Appropriations of the House of Representatives and the Senate a detailed obligation plan delineated by program, project, and activity, as defined in the report accompanying this Act, for all amounts made available by this Act and prior appropriations Acts that remain available for obligation, including appropriated user fees and loan authorizations: *Provided*, That such obligation plan shall include breakdowns of estimated obligations for each such program, project, or activity by fiscal quarter, source appropriation, and the number of full-time equivalent positions supported: *Provided further*, That such obligation plan shall serve as the baseline for reprogramming notifications for the purposes of section 716 of this Act. ]

SEC. 722. None of the funds made available by this Act may be used to propose, promulgate, or implement any rule, or take any other action with respect to, allowing or requiring information intended for a prescribing health care professional, in the case of a drug or biological product subject to section 503(b)(1) of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 353(b)(1)), to be distributed to such professional electronically (in lieu of in paper form) unless and until a Federal law is enacted to allow or require such distribution. ]

SEC. [723] 716. For the purposes of determining eligibility or level of program assistance for Rural Housing Service programs the Secretary shall not include incarcerated prison populations.

SEC. [724] 717. For loans and loan guarantees that do not require budget authority and for which the program level has been established in this Act, the Secretary of Agriculture may increase the program level for such loans and loan guarantees by not more than 25 percent: *Provided*, That prior to the Secretary implementing such an increase, the Secretary notifies, in writing, the Committees on Appropriations of both Houses of Congress at least 15 days in advance.

SEC. [725] 718. None of the credit card refunds or rebates transferred to the Working Capital Fund pursuant to section 729 of the Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2002 (7 U.S.C. 2235a; Public Law 107–76) shall be available for obligation without written notification to [ ], and the prior approval of, [ ] the Committees on Appropriations of both Houses of Congress: *Provided*, That the refunds or rebates so transferred shall be available [for obligation only for the acquisition of] *to acquire and improve* property, [plant and ] equipment [ ], including equipment for the improvement, delivery, and implementation of Departmental financial management, information technology [ ], and other support systems necessary for the delivery of financial, administrative, and information technology services, including cloud adoption and migration, of primary benefit to the agencies of the Department of Agriculture.

SEC. 726. None of the funds made available by this Act may be used to implement, administer, or enforce the "variety" requirements of the final rule entitled "Enhancing Retailer Standards in the Supplemental Nutrition Assistance Program (SNAP)" published by the Department of Agriculture in the Federal Register on December 15, 2016 (81 Fed. Reg. 90675) until the Secretary of Agriculture amends the definition of the term "variety" as defined in section 278.1(b)(1)(ii)(C) of title 7, Code of Federal Regulations, and "variety" as applied in the definition of the term "staple food" as defined in section 271.2 of title 7, Code of Federal Regulations, to increase the number of items that qualify as acceptable varieties in each staple food category so that the total number of such items in each staple food category exceeds the number of such items in each staple food category included in the final rule as published on December 15, 2016: *Provided*, That until the Secretary promulgates such regulatory amendments, the Secretary shall apply the requirements regarding acceptable varieties and breadth of stock to Supplemental Nutrition Assistance Program retailers that were in effect on the day before the date of the enactment of the Agricultural Act of 2014 (Public Law 113–79). ]

SEC. [727] 719. In carrying out subsection (h) of section 502 of the Housing Act of 1949 (42 U.S.C. 1472), the Secretary of Agriculture shall have the same authority with respect to loans guaranteed under such section and eligible lenders for such loans as the Secretary has under subsections (h) and (j) of section 538 of such Act

(42 U.S.C. 1490p–2) with respect to loans guaranteed under such section 538 and eligible lenders for such loans.

【SEC. 728. None of the funds appropriated or otherwise made available by this Act shall be available for the United States Department of Agriculture to propose, finalize or implement any regulation that would promulgate new user fees pursuant to 31 U.S.C. 9701 after the date of the enactment of this Act.】

SEC. 【729】720. Notwithstanding any provision of law that regulates the calculation and payment of overtime and holiday pay for FSIS inspectors, the Secretary may charge establishments subject to the inspection requirements of the Poultry Products Inspection Act, 21 U.S.C. 451 et seq., the Federal Meat Inspection Act, 21 U.S.C. 601 et seq., and the Egg Products Inspection Act, 21 U.S.C. 1031 et seq., for the cost of inspection services provided outside of an establishment's approved inspection shifts, and for inspection services provided on Federal holidays: *Provided*, That any sums charged pursuant to this paragraph shall be deemed as overtime pay or holiday pay under section 1001(d) of the American Rescue Plan Act of 2021 (Public Law 117–2, 135 Stat. 242): *Provided further*, That sums received by the Secretary under this paragraph shall, in addition to other available funds, remain available until expended to the Secretary without further appropriation for the purpose of funding all costs associated with FSIS inspections.

SEC. 【730】721. (a) The Secretary of Agriculture shall—

(1) conduct audits in a manner that evaluates the following factors in the country or region being audited, as applicable—

- (A) veterinary control and oversight;
- (B) disease history and vaccination practices;
- (C) livestock demographics and traceability;
- (D) epidemiological separation from potential sources of infection;
- (E) surveillance practices;
- (F) diagnostic laboratory capabilities; and
- (G) emergency preparedness and response; and

(2) promptly make publicly available the final reports of any audits or reviews conducted pursuant to paragraph (1).

(b) This section shall be applied in a manner consistent with United States obligations under its international trade agreements.

【SEC. 731. (a)(1) No Federal funds made available for this fiscal year for the rural water, waste water, waste disposal, and solid waste management programs authorized by sections 306, 306A, 306C, 306D, 306E, and 310B of the Consolidated Farm and Rural Development Act (7 U.S.C. 1926 et seq.) shall be used for a project for the construction, alteration, maintenance, or repair of a public water or wastewater system unless all of the iron and steel products used in the project are produced in the United States.

(2) In this section, the term "iron and steel products" means the following products made primarily of iron or steel: lined or unlined pipes and fittings, manhole covers and other municipal castings, hydrants, tanks, flanges, pipe clamps and restraints, valves, structural steel, reinforced precast concrete, and construction materials.

(b) Subsection (a) shall not apply in any case or category of cases in which the Secretary of Agriculture (in this section referred to as the "Secretary") or the designee of the Secretary finds that—

- (1) applying subsection (a) would be inconsistent with the public interest;
- (2) iron and steel products are not produced in the United States in sufficient and reasonably available quantities or of a satisfactory quality; or
- (3) inclusion of iron and steel products produced in the United States will increase the cost of the overall project by more than 25 percent.

(c) If the Secretary or the designee receives a request for a waiver under this section, the Secretary or the designee shall make available to the public on an informal basis a copy of the request and information available to the Secretary or the designee concerning the request, and shall allow for informal public input on the request for at least 15 days prior to making a finding based on the request. The Secretary or the designee shall make the request and accompanying information available by electronic means, including on the official public Internet Web site of the Department.

(d) This section shall be applied in a manner consistent with United States obligations under international agreements.

(e) The Secretary may retain up to 0.25 percent of the funds appropriated in this Act for "Rural Utilities Service—Rural Water and Waste Disposal Program Account" for carrying out the provisions described in subsection (a)(1) for management and oversight of the requirements of this section.

(f) Subsection (a) shall not apply with respect to a project for which the engineering plans and specifications include use of iron and steel products otherwise prohibited by such subsection if the plans and specifications have received required approvals from State agencies prior to the date of enactment of this Act.

(g) For purposes of this section, the terms "United States" and "State" shall include each of the several States, the District of Columbia, and each Federally recognized Indian Tribe.】

【SEC. 732. None of the funds appropriated by this Act may be used in any way, directly or indirectly, to influence congressional action on any legislation or appropriation matters pending before Congress, other than to communicate to Members of Congress as described in 18 U.S.C. 1913.】

【SEC. 733. Of the total amounts made available by this Act for direct loans and grants under the following headings: "Rural Housing Service—Rural Housing Insurance Fund Program Account"; "Rural Housing Service—Mutual and Self-Help Housing Grants"; "Rural Housing Service—Rural Housing Assistance Grants"; "Rural Housing Service—Rural Community Facilities Program Account"; "Rural Business—Cooperative Service—Rural Business Program Account"; "Rural Business—Cooperative Service—Rural Economic Development Loans Program Account"; "Rural Business—Cooperative Service—Rural Cooperative Development Grants"; "Rural Business—Cooperative Service—Rural Microentrepreneur Assistance Program"; "Rural Utilities Service—Rural Water and Waste Disposal Program Account"; "Rural Utilities Service—Rural Electrification and Telecommunications Loans Program Account"; and "Rural Utilities Service—Distance Learning, Telemedicine, and Broadband Program", to the maximum extent feasible, at least 10 percent of the funds shall be allocated for assistance in persistent poverty counties under this section, including, notwithstanding any other provision regarding population limits, any county seat of such a persistent poverty county that has a population that does not exceed the authorized population limit by more than 10 percent: *Provided*, That for purposes of this section, the term "persistent poverty counties" means any county that has had 20 percent or more of its population living in poverty over the past 30 years, as measured by the 1990 and 2000 decennial censuses, and 2007–2011 American Community Survey 5-year average, or any territory or possession of the United States: *Provided further*, That with respect to specific activities for which program levels have been made available by this Act that are not supported by budget authority, the requirements of this section shall be applied to such program level.】

SEC. 【734】722. None of the funds made available by this Act may be used to notify a sponsor or otherwise acknowledge receipt of a submission for an exemption for investigational use of a drug or biological product under section 505(i) of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 355(i)) or section 351(a)(3) of the Public Health Service Act (42 U.S.C. 262(a)(3)) in research in which a human embryo is intentionally created or modified to include a heritable genetic modification. Any such submission shall be deemed to have not been received by the Secretary, and the exemption may not go into effect.

【SEC. 735. None of the funds made available by this or any other Act may be used to enforce the final rule promulgated by the Food and Drug Administration entitled "Standards for the Growing, Harvesting, Packing, and Holding of Produce for Human Consumption", and published on November 27, 2015, and the proposed rule issued by the Food and Drug Administration pending at the Office of Management and Budget entitled "Standards for the Growing, Harvesting, Packing, and Holding of Produce for Human Consumption Related to Agricultural Water " (86 Fed. Reg. 69120 and 87 Fed. Reg. 42973), with respect to the regulation of entities that grow, harvest, pack, or hold wine grapes, hops, pulse crops, or almonds.】

SEC. 【736】723. For school years 【2025–2026】 2026–2027 and 【2026–2027】 2027–2028, none of the funds made available by this Act may be used to restrict or limit the substitution of any vegetable subgroup for fruits under the school breakfast program established under section 4 of the Child Nutrition Act of 1966 (42 U.S.C. 1773).

SEC. 【737】724. None of the funds made available by this Act or any other Act may be used—

(1) in contravention of section 7606 of the Agricultural Act of 2014 (7 U.S.C. 5940), subtitle G of the Agricultural Marketing Act of 1946, or section 10114 of the Agriculture Improvement Act of 2018; or

(2) to prohibit the transportation, processing, sale, or use of hemp, or seeds of such plant, that is grown or cultivated in accordance with section 7606 of the Agricultural Act of 2014 or subtitle G of the Agricultural Marketing Act of 1946, within or outside the State in which the hemp is grown or cultivated.

SEC. 【738】725. The Secretary of Agriculture may waive the matching funds requirement under section 412(g) of the Agricultural Research, Extension, and Education Reform Act of 1998 (7 U.S.C. 7632(g)).

SEC. 【739】726. The Secretary of Agriculture shall be included as a member of the Committee on Foreign Investment in the United States (CFIUS) on a case by case basis pursuant to the authorities in section 721(k)(2)(J) of the Defense Production Act of 1950 (50 U.S.C. 4565(k)(2)(J)) with respect to each covered transaction (as defined in section 721(a)(4) of the Defense Production Act of 1950 (50 U.S.C. 4565(a)(4))) involving agricultural land, agriculture biotechnology, or the agriculture industry (including agricultural transportation, agricultural storage, and agricultural processing), as determined by the CFIUS Chairperson in coordination with the Secretary of Agriculture. The Secretary of Agriculture shall, to the maximum extent

practicable, notify CFIUS of any agricultural land transaction that the Secretary of Agriculture has reason to believe, based on information from or in cooperation with the Intelligence Community, is a covered transaction (A) that may pose a risk to the national security of the United States, with particular emphasis on covered transactions of an interest in agricultural land by foreign governments or entities of concern, as defined in 42 U.S.C. 19221(a), including the People's Republic of China, the Democratic People's Republic of Korea, the Russian Federation, and the Islamic Republic of Iran; and (B) with respect to which a person is required to submit a report to the Secretary of Agriculture under section 2(a) of the Agricultural Foreign Investment Disclosure Act of 1978 (7 U.S.C. 3501(a)).

**SEC. 740.** There is hereby appropriated \$2,000,000, to remain available until expended, for a pilot program for the Secretary to provide grants to qualified non-profit organizations and public housing authorities to provide technical assistance, including financial and legal services, to RHS multi-family housing borrowers to facilitate property preservation through the acquisition of RHS multi-family housing properties in areas where the Secretary determines a risk of loss of affordable housing, by non-profit housing organizations and public housing authorities as authorized by law that commit to keep such properties in the RHS multi-family housing program for a period of time as determined by the Secretary: *Provided*, That such funds may also be used for technical assistance for non-profit organizations, public housing authorities, and private owners for the decoupling of rental assistance. **]**

**SEC. 741.** Funds made available under title II of the Food for Peace Act (7 U.S.C. 1721 et seq.) may only be used to provide assistance to recipient nations if adequate monitoring and controls, as determined by the Administrator, are in place to ensure that emergency food aid is received by the intended beneficiaries in areas affected by food shortages and not diverted for unauthorized or inappropriate purposes. **]**

**SEC. 742.** None of the funds made available by this Act may be used to procure raw or processed poultry products or seafood imported into the United States from the People's Republic of China for use in the school lunch program under the Richard B. Russell National School Lunch Act (42 U.S.C. 1751 et seq.), the Child and Adult Care Food Program under section 17 of such Act (42 U.S.C. 1766), the Summer Food Service Program for Children under section 13 of such Act (42 U.S.C. 1761), or the school breakfast program under the Child Nutrition Act of 1966 (42 U.S.C. 1771 et seq.). **]**

**SEC. [743] 727.** For school year **[2026–2027] 2027–2028**, only a school food authority that had a negative balance in the nonprofit school food service account as of June 30, **[2025] 2026**, shall be required to establish a price for paid lunches in accordance with section 12(p) of the Richard B. Russell National School Lunch Act (42 U.S.C. 1760(p)).

**SEC. [744] 728.** Any funds made available by this or any other Act that the Secretary withholds pursuant to section 1668(g)(2) of the Food, Agriculture, Conservation, and Trade Act of 1990 (7 U.S.C. 5921(g)(2)), as amended, shall be available for grants for biotechnology risk assessment research: *Provided*, That the Secretary may transfer such funds among appropriations of the Department of Agriculture for purposes of making such grants.

**SEC. 745.** Notwithstanding any other provision of law, no funds available to the Department of Agriculture may be used to move any staff office or any agency from the mission area in which it was located on August 1, 2018, to any other mission area or office within the Department in the absence of the enactment of specific legislation affirming such move. **]**

**SEC. [746] 729.** The Secretary, acting through the Chief of the Natural Resources Conservation Service, may use funds appropriated under this Act or any other Act for the Watershed and Flood Prevention Operations Program and the Watershed Rehabilitation Program carried out pursuant to the Watershed Protection and Flood Prevention Act (16 U.S.C. 1001 et seq.), and for the Emergency Watershed Protection Program carried out pursuant to section 403 of the Agricultural Credit Act of 1978 (16 U.S.C. 2203) to provide technical services for such programs pursuant to section 1252(a)(1) of the Food Security Act of 1985 (16 U.S.C. 3851(a)(1)), notwithstanding subsection (c) of such section.

**SEC. [747] 730.** In administering the pilot program established by section 779 of division A of the Consolidated Appropriations Act, 2018 (Public Law 115–141), the Secretary of Agriculture may, for purposes of determining entities eligible to receive assistance, consider those communities which are "Areas Rural in Character": *Provided*, That not more than 10 percent of the funds made available under the heading "Distance Learning, Telemedicine, and Broadband Program" for the purposes of the pilot program established by section 779 of Public Law 115–141 may be used for this purpose.

**SEC. 748.** In addition to amounts otherwise made available by this Act and notwithstanding the last sentence of 16 U.S.C. 1310, there is appropriated \$2,000,000, to remain available until expended, to implement non-renewable agreements on eligible lands, including flooded agricultural lands, as determined by the Secretary, under the Water Bank Act (16 U.S.C. 1301–1311). **]**

**SEC. [749] 731.** A bank referenced in 12 U.S.C. 2128 may make and participate in loans and commitments and provide technical and other financial assistance to cooperatives and any other public or private entity (except for the Federal Government) for the purpose of installing, maintaining, expanding, improving, or operating facilities in a rural area as defined in 12 U.S.C. 2128(f) for the processing or disposal of waste from any source, provision of telecommunication services, and producing electricity from any source for use or sale by the borrower.

**SEC. 750.** The Secretary shall set aside for Rural Economic Area Partnership (REAP) Zones, until August 15, 2026, an amount of funds made available in title III under the headings of Rural Housing Insurance Fund Program Account, Mutual and Self-Help Housing Grants, Rural Housing Assistance Grants, Rural Community Facilities Program Account, Rural Business Program Account, Rural Development Loan Fund Program Account, and Rural Water and Waste Disposal Program Account, equal to the amount obligated in REAP Zones with respect to funds provided under such headings in the most recent fiscal year any such funds were obligated under such headings for REAP Zones, excluding the funding provided through any Community Project Funding/Congressionally Directed Spending. **]**

**SEC. 751.** There is hereby appropriated \$2,000,000, to remain available until expended, to carry out section 758 of division B of Public Law 118–42, in addition to amounts otherwise available for such purpose. **]**

**SEC. 752.** None of the funds appropriated or otherwise made available by this Act may be used by the Food and Drug Administration (FDA) to issue or promote any new guidelines or regulations applicable to food manufacturers of low risk ready-to-eat (RTE) foods for *Listeria monocytogenes* (Lm) until the FDA considers the available new science in developing the Compliance Policy Guide (CPG), Guidance for FDA Staff, section 555.320 *Listeria monocytogenes* regarding Lm in low-risk foods, meaning foods that do not support the growth of Lm. **]**

**SEC. 753.** For necessary expenses associated with cotton classing activities pursuant to 7 U.S.C. 55, to include equipment and facility upgrades, and in addition to any other funds made available for this purpose, there is appropriated, \$4,000,000, to remain available until September 30, 2027: *Provided*, That amounts made available in this section shall be treated as funds collected by fees authorized under March 4, 1923, ch. 288, section 5, 42 Stat. 1518, as amended (7 U.S.C. 55). **]**

**SEC. 754.** For an additional amount for the Office of the Secretary, \$700,000, for the Office of Tribal Relations to cover costs incurred for the slaughtering, processing, and voluntary meat inspection fees, notwithstanding the Agricultural Marketing Act of 1946 (7 U.S.C. 1622 et seq.) and 9 CFR part 352, for bison owned by Tribal governments (as defined by the List Act of 1994 (25 U.S.C. 5131)), Tribal entities (including Tribal organizations and corporations), and Tribal members that slaughter and process bison at establishments that receive USDA voluntary inspection or state inspection. **]**

**SEC. [755] 732.** If services performed by APHIS employees are determined by the Administrator of the Animal and Plant Health Inspection Service to be in response to an animal disease or plant health emergency outbreak, any premium pay that is funded, either directly or through reimbursement, shall be exempted from the aggregate of basic pay and premium pay calculated under section 5547(b)(1) and (2) of title 5, United States Code, and any other provision of law limiting the aggregate amount of premium pay payable on a biweekly or calendar year basis.

**SEC. [756] 733.** None of the funds made available by this Act may be used to pay the salaries or expenses of personnel—

- (1) to inspect horses under section 3 of the Federal Meat Inspection Act (21 U.S.C. 603);
- (2) to inspect horses under section 903 of the Federal Agriculture Improvement and Reform Act of 1996 (7 U.S.C. 1901 note; Public Law 104–127); or
- (3) to implement or enforce section 352.19 of title 9, Code of Federal Regulations (or a successor regulation).

**SEC. 757.** There is hereby appropriated \$2,000,000, to remain available until expended, to carry out section 2103 of Public Law 115–334: *Provided*, That the Secretary shall prioritize the wetland compliance needs of areas with significant numbers of individual wetlands, wetland acres, and conservation compliance requests. **]**

**SEC. 758.** There is appropriated \$3,000,000 for the emergency and transitional pet shelter and housing assistance grant program established under section 12502(b) of the Agriculture Improvement Act of 2018 (34 U.S.C. 20127). **]**

**SEC. [759] 734.** The National Academies of Sciences, Engineering and Medicine (NASEM) were tasked with providing findings and recommendations on alcohol consumption for the purposes of inclusion in the 2025 Dietary Guidelines for Americans as required by section 772 of division A of the Consolidated Appropriations Act, 2023 (Public Law 117–328): *Provided*, That the Secretary of Health and Human Services and the Secretary of Agriculture shall only consider the findings and recommendations of the NASEM report in the development of the 2025 Dietary Guidelines for Americans and further, both Secretaries shall ensure that the alcohol

consumption recommendations in the 2025 Dietary Guidelines for Americans shall be based on the preponderance of scientific and medical knowledge consistent with section 5341 of title 7 of United States Code.

**SEC. 760.** (a) Section 313B(a) of the Rural Electrification Act of 1936 (7 U.S.C. 940c–2(a)), shall be applied for fiscal year 2026 and each fiscal year thereafter until the specified funding has been expended as if the following were inserted after the final period: "In addition, the Secretary shall use \$9,465,000 of the funds available to carry out this section in fiscal year 2024 for an additional amount for the same purpose and under the same terms and conditions as the Rural Business Development Grants authorized by section 310B of the Consolidated Farm and Rural Development Act (7 U.S.C. 1932(c)) and shall use \$9,953,000 of the funds available to carry out this section in fiscal year 2026 for an additional amount for the same purpose and under the same terms and conditions as the Rural Business Development Grants authorized by section 310B of the Consolidated Farm and Rural Development Act (7 U.S.C. 1932(c))."

(b) Section 780 of division B of Public Law 118–42 and such section as continued in effect as an authority and condition under section 1101(a)(1) of Public Law 119–4 shall no longer apply. ]

**SEC. 761.** [761] 735. Notwithstanding any other provision of law, the acceptable market name of any engineered animal approved prior to the effective date of the National Bioengineered Food Disclosure Standard (February 19, 2019) shall include the words "genetically engineered" prior to the existing acceptable market name.

**SEC. 762.** For an additional amount for the Office of the Secretary, \$5,250,000, to remain available until expended, to continue the Institute for Rural Partnerships as established in section 778 of Public Law 117–103: *Provided*, That the Institute for Rural Partnerships shall continue to dedicate resources to researching the causes and conditions of challenges facing rural areas, and develop community partnerships to address such challenges: *Provided further*, That administrative or other fees shall not exceed one percent: *Provided further*, That such partnership shall coordinate and publish an annual report. ]

**SEC. 763.** There is hereby appropriated \$500,000 to carry out the duties of the working group established under section 770 of the Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2019 (Public Law 116–6; 133 Stat. 89). ]

**SEC. 764.** [764] 736. The agencies and offices of the Department of Agriculture may reimburse the Office of the General Counsel (OGC), out of the funds provided in this Act, for costs incurred by OGC in providing services to such agencies or offices under time-limited agreements entered into with such agencies and offices: *Provided*, That such transfer authority is in addition to any other transfer authority provided by law.

**SEC. 765.** Section 363 of the Multifamily Mortgage Foreclosure Act of 1981 (12 U.S.C. 3702) is amended at paragraph (2)—

(1) in subparagraph (D), by striking "and";

(2) in subparagraph (E), by striking the period at the end and inserting "; and"; and

(3) by inserting after subparagraph (E) the following:

"(F) section 514 or 515 of the Housing Act of 1949 (42 U.S.C. 1484, 1485)."

**SEC. 766.** The last proviso in the second paragraph under the heading "Rural Community Facilities Program Account" in division B of the Consolidated Appropriations Act, 2024 (Public Law 118–42) shall be amended to read as follows: "*Provided further*, That in addition to any other available funds, the Secretary may expend not more than \$1,000,000 total, from the program funds made available under this heading, for administrative expenses for activities funded under this heading and in section 778(1)."

**SEC. 767.** Of the unobligated balances from prior year appropriations made available for conservation activities under the heading "Natural Resources Conservation Service—Conservation Operations", \$30,000,000 are hereby rescinded: *Provided*, That no amounts may be rescinded from amounts that were designated by the Congress as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985. ]

**SEC. 768.** Of the unobligated balances from prior year appropriations made available for the "National Institute of Food and Agriculture—Research and Education Activities", \$22,000,000 are hereby rescinded: *Provided*, That no amounts may be rescinded from amounts that were designated by the Congress as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985. ]

**SEC. 769.** Of the unobligated balances from prior year appropriations made available under the heading "Distance Learning, Telemedicine, and Broadband Program" for the cost to continue a broadband loan and grant pilot program established by section 779 of division A of the Consolidated Appropriations Act, 2018 (Public Law 115–141) under the Rural Electrification Act of 1936, as amended (7 U.S.C. 901 et seq.), \$20,000,000 are hereby rescinded: *Provided*, That no amounts

may be rescinded from amounts that were designated by the Congress as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985. ]

**SEC. 770.** Of the unobligated balances from prior year appropriations made available in the "Working Capital Fund", \$78,000,000 are hereby permanently rescinded: *Provided*, That no amounts may be rescinded from amounts that were designated by the Congress as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985. ]

**SEC. 771.** None of the funds made available to the Department of Agriculture in this or any other Act may be used to close or consolidate the resources or locations of any existing Agricultural Research Service laboratories and facilities without prior notification and approval of the Committees on Appropriations of both Houses of Congress. ]

**SEC. 772.** [772] 737. (a) Of the amounts made available in this Act under the heading "Department of Health and Human Services—Food and Drug Administration—Salaries and Expenses" that are derived from tobacco product user fees authorized by 21 U.S.C. 387s, not less than \$200,000,000 shall be used by the Commissioner of Food and Drugs for enforcement activities related to e-cigarettes, vapes, and other electronic nicotine delivery systems (in this section referred to as "ENDS"), including activities under section 801(a) of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 381(a)): *Provided*, That not less than \$2,000,000 of such amount shall be used to continue the activities of the Federal multi-agency task force led by the Department of Justice, Department of Homeland Security, and the FDA to further work to bring all available criminal and civil tools to bear against the illegal manufacture, importation, distribution, and sale of e-cigarettes, vapes, and other ENDS products from the Republic of China and other foreign countries.

(b) Not later than 365 days after the date of enactment of this Act, the Commissioner of Food and Drugs shall update the FDA document titled "Enforcement Priorities for Electronic Nicotine Delivery Systems (ENDS) and Other Deemed Products on the Market Without Premarket Authorization", published in January 2020 and updated in April 2020, to expand FDA's prioritized enforcement to flavored disposable ENDS products in addition to cartridge-based products and to define the term "disposable ENDS product."

(c) The Commissioner of Food and Drugs shall submit a semi-annual written report to the Committees on Appropriations of both Houses of Congress on the progress that the Center for Tobacco Products is making in removing all illegal ENDS products from the market: *Provided*, That the initial report shall be submitted not later than 180 days after the date of enactment of this Act.

(d) Section 801(a) of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 381(a)) is amended by striking "drug or device" each place it appears in the seventh, eighth, ninth, and tenth sentences and inserting "drug, device, or tobacco product".

(e) Within 180 days the FDA shall submit a report to the Committee of Appropriations of both Houses of Congress detailing the Agency's activities to educate retailers in determining which products are legal for sale.

**SEC. 773.** (a) Fees derived from amounts assessed and collected for fiscal year 2026, credited under the heading "Department of Health and Human Services—Food and Drug Administration—Salaries and Expenses", and made available for expenditure under such heading must comply with each provision contained in current user fee authorizations, appropriations Acts, and commitment letters, as transmitted from the Secretary of Health and Human Services to the chair and ranking member of the Committee on Health, Education, Labor, and Pensions of the Senate and the chair and ranking member of the Committee on Energy and Commerce of the House of Representatives regarding reauthorization of such current user fee authorizations: *Provided*, That the term current user fee authorizations means those user fees authorized at 21 U.S.C. 379h, 21 U.S.C. 379j, 21 U.S.C. 379j–42, 21 U.S.C. 379j–52, 21 U.S.C. 379j–12, 21 U.S.C. 379j–21, 21 U.S.C. 387s, 42 U.S.C. 263b, 21 U.S.C. 381, 21 U.S.C. 360n and 360ff, 21 U.S.C. 379–j31, 21 U.S.C. 379j–62, 21 U.S.C. 353(e)(3), 21 U.S.C. 360eee–3(c)(1), 21 U.S.C. 384d(c)(8), 21 U.S.C. 360bbb–4a, and 21 U.S.C. 379j–72.

(b)(1) Not later than 90 days after the date of enactment of this Act, the Food and Drug Administration shall submit to the Committees on Appropriations of the House of Representatives and the Senate a report that includes obligation and outlay estimates and full-time equivalent (FTE) personnel staffing estimates for fiscal year 2026 for each Food and Drug Administration program that uses both general fund appropriations and funds derived from user fees: *Provided*, That such report shall include a table with separate columns for general fund appropriations and funds derived from user fees for such obligations, outlays and FTE personnel staffing: *Provided further*, That such report shall be certified by the Ombudsman of the Food and Drug Administration.

(2) The report in paragraph (1) shall be updated, certified by the Ombudsman of the Food and Drug Administration, and submitted to the Committees on Appropri-

ations of the House of Representatives and the Senate not later than 45 days after each fiscal quarter until all such funds are expended: *Provided*, That a plan for such ongoing quarterly reporting shall be submitted with the report required by subsection (b)(1).】

SEC. 【774】738. (a) Section 260 of the Agricultural Marketing Act of 1946 (7 U.S.C. 1636i) is amended by striking "【2025】 2026" and inserting "【2026】 2027".

(b) Section 942 of the Livestock Mandatory Reporting Act of 1999 (7 U.S.C. 1635 note; Public Law 106–78) is amended by striking "【2025】 2026" and inserting "【2026】 2027".

SEC. 【775】739. None of the funds appropriated or otherwise made available by this Act may be used by the Food and Drug Administration to develop, issue, promote, or advance any final guidelines or new regulations applicable to food manufacturers for long-term population-wide sodium reduction actions until an assessment is completed on the impact of the short-term sodium reduction targets.

【SEC. 776. There is hereby appropriated \$3,000,000, to remain available until expended, for the Secretary of Agriculture to conduct a new pilot program to support on-the-ground local Energy Circuit Riders who provide professional support to rural communities for the purpose of undertaking projects that save energy and reduce emissions: *Provided*, That for the purpose of the new pilot program, the Secretary, acting through the Under Secretary for Rural Development, shall have the authority to provide amounts, including in the form of grants, cooperative agreements, and other financial assistance, to States, Indian Tribes, cooperative extension services, institutions of higher education, cooperatives and cooperative organizations, regional planning commissions or other public entities serving two or more rural areas: *Provided further*, That the period of performance under this pilot program shall be more than 3 but not more than 6 years: *Provided further*, That the Federal share shall not be more than 75 percent: *Provided further*, That an eligible entity using funds provided under the pilot program shall offer assistance with energy planning, energy audits, applicable Federal funding opportunities, tax incentives, project financing, grant writing, community-based capacity building, or applicable State, local, and utility-based incentives, including, as appropriate, coordinating with relevant State energy offices.】

【SEC. 777. For purposes of applying the Federal Food Drug, and Cosmetic Act (21 U.S.C. 301 et seq.), within 30 days of enactment of this Act, the Food and Drug Administration is directed to engage with industry stakeholders to update the acceptable market name for the following fishes: *Sebastes alutus*, *Sebastes borealis*, *Sebastes ciliatus*, *Sebastes crameri*, *Sebastes entomelas*, *Sebastes flavidus*, *Sebastes goodei*, *Sebastes levis*, *Sebastes melanops*, *Sebastes miniatus*, *Sebastes ovalis*, *Sebastes paucispinis*, *Sebastes pinniger*, *Sebastes proriger*, *Sebastes reedi*, *Sebastes ruberrimus*, *Sebastes rufus*, and *Sebastes serranoides*: *Provided*, That within 180 days of enactment of this Act, the Food and Drug Administration is directed to provide industry stakeholders with new marketing name proposals and is directed to update its Fish and Fishery Products Hazards and Controls Guidance and any other relevant guidance to reflect the new market name once a new marketing name is agreed to expeditiously.】

【SEC. 778. For purposes of applying the Federal Food Drug, and Cosmetic Act (21 U.S.C. 301 et seq.), Hawaii grown or produced coffee shall contain at least 51 percent of coffee grown in Kona, Kau, Maui, Oahu, Kauai, or other areas of the State of Hawaii: *Provided*, That based on the region it is produced or grown, the common or usual names shall be Kona Coffee, Kau Coffee, Maui Coffee, Oahu Coffee, Kauai Coffee, or Hawaii Coffee.】

【SEC. 779. None of the funds made available for any department or agency in this or any other appropriations Acts, including prior year Acts, shall be used to close Natural Resources Conservation Service or Rural Development mission area field offices or to permanently relocate any field-based employees of those agencies that would result in an office with two or fewer employees without prior notification and approval of the Committees on Appropriations of both Houses of Congress.】

【SEC. 780. No funds appropriated by this Act may be used to administer or enforce the "Requirements for Additional Traceability Records for Certain Foods", published on November 21, 2022 (87 Fed. Reg. 70910), or any other rule promulgated in accordance with section 204 of the FDA Food Safety Modernization Act (21 U.S.C. 2223), prior to July 20, 2028. Further, the U.S. Food and Drug Administration shall:

(1) Engage quarterly with the regulated entities, including farms, restaurants, retail food establishments, and warehouses distributing to retail food establishments and restaurants, to identify and implement, as appropriate, additional flexibilities for satisfying the rule's lot-level tracking requirement, as appropriate, such that regulated entities can comply with the November 21, 2022, rule consistent with section 204(d)(1)(L)(iii), which prohibits the agency from requiring product tracking to the case level.

(2) Within 180 days of enactment of this Act, the Food and Drug Administration is directed to provide industry stakeholders with recommendations for these

additional flexibilities satisfying the rule's lot-level tracking requirement, as appropriate.

(3) The FDA shall provide assistance to industry regarding how to handle food waste recovery, reclamation, intra-company transfers, customer returns under the rule and initiate a series of hypothetical data intake exercises to test the capabilities of the FDA's Product Tracing System and, upon request and as resources allow, the covered entity systems and identify any technical difficulties prior to full implementation.】

【SEC. 781. Effective 365 days after the enactment of this Act, Section 297A of the Agricultural Marketing Act of 1946 (7 U.S.C. 1639o) is amended—

(1) by redesignating paragraphs (2) through (6) as paragraphs (4) through (8), respectively; and

(2) by striking paragraph (1) and inserting the following:

"(A) IN GENERAL.—The term "hemp" means the plant *Cannabis sativa* L. and any part of that plant, including the seeds thereof and all derivatives, extracts, cannabinoids, isomers, acids, salts, and salts of isomers, whether growing or not, with a total tetrahydrocannabinols concentration (including tetrahydrocannabinolic acid) of not more than 0.3 percent on a dry weight basis.

"(B) INCLUSION.—Such term includes industrial hemp.

"(C) EXCLUSIONS.—Such term does not include—

"(i) any viable seeds from a *Cannabis sativa* L. plant that exceeds a total tetrahydrocannabinols concentration (including tetrahydrocannabinolic acid) of 0.3 percent in the plant on a dry weight basis; or

"(ii) any intermediate hemp-derived cannabinoid products containing—

"(I) cannabinoids that are not capable of being naturally produced by a *Cannabis sativa* L. plant;

"(II) cannabinoids that—

"(aa) are capable of being naturally produced by a *Cannabis sativa* L. plant; and

"(bb) were synthesized or manufactured outside the plant; or

"(III) more than 0.3 percent combined total of—

"(aa) total tetrahydrocannabinols (including tetrahydrocannabinolic acid); and

"(bb) any other cannabinoids that have similar effects (or are marketed to have similar effects) on humans or animals as a tetrahydrocannabinol (as determined by the Secretary of Health and Human Services); or

"(iii) any intermediate hemp-derived cannabinoid products which are marketed or sold as a final product or directly to an end consumer for personal or household use; or

"(iv) any final hemp-derived cannabinoid products containing—

"(I) cannabinoids that are not capable of being naturally produced by a *Cannabis sativa* L. plant;

"(II) cannabinoids that—

"(aa) are capable of being naturally produced by a *Cannabis sativa* L. plant; and

"(bb) were synthesized or manufactured outside the plant; or

"(III) greater than 0.4 milligrams combined total per container of—

"(aa) total tetrahydrocannabinols (including tetrahydrocannabinolic acid); and

"(bb) any other cannabinoids that have similar effects (or are marketed to have similar effects) on humans or animals as a tetrahydrocannabinol (as determined by the Secretary of Health and Human Services).

"(2) INDUSTRIAL HEMP.—The term "industrial hemp" means hemp—

"(A) grown for the use of the stalk of the plant, fiber produced from such a stalk, or any other non-cannabinoid derivative, mixture, preparation, or manufacture of such a stalk;

"(B) grown for the use of the whole grain, oil, cake, nut, hull, or any other non-cannabinoid compound, derivative, mixture, preparation, or manufacture of the seeds of such plant;

"(C) grown for purposes of producing microgreens or other edible hemp leaf products intended for human consumption that are derived from an immature hemp plant that is grown from seeds that do not exceed the threshold for total tetrahydrocannabinols concentration specified in paragraph (1)(C)(i);

"(D) that is a plant that does not enter the stream of commerce and is intended to support hemp research at an institution of higher education (as defined in section 101 of the Higher Education Act of 1965 (20 U.S.C. 1001)) or an independent research institute; or

"(E) grown for the use of a viable seed of the plant produced solely for the production or manufacture of any material described in subparagraphs (A) through (D).

"(A) IN GENERAL.—The term "hemp-derived cannabinoid product" means any intermediate or final product derived from hemp (other than industrial hemp), that—

"(i) contains cannabinoids in any form; and

"(ii) is intended for human or animal use through any means of application or administration, such as inhalation, ingestion, or topical application.

"(B) The term "intermediate hemp-derived cannabinoid product" means a hemp-derived cannabinoid product which—

"(i) is not yet in the final form or preparation marketed or intended to be used or consumed by a human or animal; or

"(ii) is a powder, liquid, tablet, oil, or other product form which is intended or marketed to be mixed, dissolved, formulated, or otherwise added to or prepared with or into any other substance prior to administration or consumption.

"(C) The term "container" means the innermost wrapping, packaging, or vessel in direct contact with a final hemp-derived cannabinoid product in which the final hemp-derived cannabinoid product is enclosed for retail sale to consumers, such as a jar, bottle, bag, box, packet, can, carton, or cartridge.

"(D) The term container excludes bulk shipping containers or outer wrappings that are not essential for the final retail delivery or sale to an end consumer for personal or household use.

"(E) EXCLUSION.—Such term does not include a drug that is the subject of an application approved under subsection (c) or (j) of section 505 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 355)."

(3) Within 90 days of the enactment of this act, the Food and Drug Administration, in consultation with other relevant Federal agencies, shall publish—

(A) a list of all cannabinoids known to FDA to be capable of being naturally produced by a Cannabis sativa L. plant, as reflected in peer reviewed literature;

(B) a list of all tetrahydrocannabinol class cannabinoids known to the agency to be naturally occurring in the plant;

(C) a list of all other known cannabinoids with similar effects to, or marketed to have similar effects to, tetrahydrocannabinol class cannabinoids; and

(D) additional information and specificity about the term "container", as defined in paragraph (3)(C). ]

SEC. 782. In addition to amounts otherwise made available, there is hereby appropriated \$2,000,000, to remain available until expended, for the Meat and Poultry Processing Expansion Program established pursuant to section 1001(b)(4) of the American Rescue Plan Act of 2021 (Public Law 117–2) to award grants to processors of invasive, wild-caught catfish. ]

SEC. 783. 740. (a) During the period beginning on the effective date of the final rule entitled "Food Labeling: Nutrient Content Claims; Definition of Term "Healthy"" published in the Federal Register by the Food and Drug Administration on December 27, 2024 (89 Fed. Reg. 106064 et seq.) and ending on the compliance date specified in such final rule (referred to in this section as the "compliance period"), a manufacturer may also continue to comply with the requirements in effect on the day before such effective date relating to an implied nutrient content claim of "healthy" made with respect to a food.

(b) In the case of a food that bears labeling making an implied nutrition content claim that the food is "healthy" during the compliance period, the manufacturer of the food shall not be directly or indirectly subject to any State law requirement relating to labeling making an implied nutrient content claim that a food is "healthy" during such period that is not identical to either—

(1) the Federal requirements for labeling to make an implied nutrition content claim that a food is "healthy" that were in effect on the day before the effective date of such final rule; or

(2) the updated Federal requirements specified in the final rule for such a claim.

SEC. 784. Of the unobligated balances available in the Department of the Treasury, Treasury Forfeiture Fund, established by section 9703 of title 31, United States Code, \$350,000,000 shall be permanently rescinded not later than September 30, 2026. ]

SEC. 785. The Commissioner of the Food and Drug Administration shall develop a report to determine the cost and any implications associated with efforts to issue a proposed rule and implement FDA guidance and enforcement for setting standards for pet and animal food labeling and ingredient regulation: *Provided*, That the report shall—

(1) cover intent for harmonization across state and Federal regulatory bodies for pet and animal food labeling and ingredients;

(2) include timelines for developing guidelines, proposed regulations, resource and personnel needs to implement such standards, and where FDA would need additional authority to implement any proposed changes; and

be submitted to the House and Senate Committees on Appropriations within 120 days of enactment of this Act. ]

SEC. 786. 741. Any remaining unobligated balances from amounts made available by section 743 of division A of the Consolidated Appropriations Act, 2017 (Public Law 115–31) may be used, in addition to any funds otherwise made available for such purposes, for plans, construction, repair, preventive maintenance, environmental support, improvement, extension, alteration, and purchase of fixed equipment or facilities, as authorized by 7 U.S.C. 2250, and acquisition of land as authorized by 7 U.S.C. 2268a.

SEC. 787. 742. For fiscal year [2026] 2027, the maximum monthly allowances of fluid milk for the following food packages described in section 246.10(e) of title 7, Code of Federal Regulations, are:

(1) For Food Package IV, 16 quarts.

(2) For Food Package V, 22 quarts.

(3) For Food Package VI, 16 quarts.

(4) For Food Package VII, 24 quarts.

(5) For Food Package III, the maximum monthly allowances of fluid milk should conform to the changes made to food packages IV, V, VI, and VII in this section.

SEC. 788. The Secretary of Agriculture shall—

(1) conduct a study to determine the feasibility of applying the Buy American requirement (as described in section 201.21(d) of title 7 of the Code of Federal Regulations (2022)) to the supplemental nutrition assistance program under the Food and Nutrition Act of 2008, and the special supplemental nutrition program as authorized by section 17 of the Child Nutrition Act of 1966 (42 U.S.C. 1786), including the impact applying such requirement would have on the agricultural economy of the United States; and

(2) not later than 1 year after the date of enactment of this Act, the Secretary shall submit the results of such study to the House and Senate Committees on Appropriations, the House Agriculture Committee, and the Senate Agriculture, Nutrition, and Forestry Committee. ]

SEC. 789. (a) The Secretary shall prepare a report by account that details the status of all projects specified in the table titled "Community Project Funding/Congressionally Directed Spending" in the explanatory statements accompanying prior year Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Acts, as described in section 4 in the matter preceding division A of such Acts: *Provided*, That such report shall include a breakout showing the subset of projects for which funds have not yet been obligated, or for which funds have been deobligated, an explanation for each such project's obligation status, the fiscal year in which funds were originally made available for such project, and the period of availability of such funds.

(b) The Secretary shall submit the report described in subsection (a) to the Committees on Appropriations of the House of Representatives and the Senate on whichever of the following first occurs—

(1) concurrent with the department's budget request for fiscal year 2027.

(2) February 15, 2026. ]

SEC. 790. The Secretary of Agriculture shall provide written notification to the House and Senate Committees on Appropriations no fewer than 3 business days in advance of termination of any grant, cooperative agreement, or contract award totaling \$1,000,000 or more issued from funds made available in this Act or any previous Act: *Provided*, That such notification shall include the recipient of the award, the amount of the award, the fiscal year for which the funds for the award were appropriated, the account and program, project, or activity from which the funds are being drawn, the title of the award, and a detailed justification for the termination. ]

SEC. 743. *Of the unobligated balances from prior year appropriations made available under the heading "Distance Learning, Telemedicine, and Broadband Program" for the cost to continue a broadband loan and grant pilot program established by section 779 of division A of the Consolidated Appropriations Act, 2018 (Public Law 114–141) under the Rural Electrification Act of 1936, as amended (7 U.S.C. 901 et seq.), \$40,000,000 are hereby cancelled: Provided, That no amounts shall be cancelled from amounts that were designated by the Congress as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985.*

SEC. 744. *None of the funds made available by this or any other Act may be used to implement the final rule "Special Supplemental Nutrition Program for Women, Infants, and Children (WIC): Revisions in the WIC Food Packages," published on April 18, 2024, with regard to increasing the cash value for fruits and vegetables.*

SEC. 745. *Of the unobligated balances made available by section 22006 of Public Law 117–169, \$95,000,000 are hereby permanently cancelled: Provided, That no amounts shall be cancelled from amounts that were designated by the Congress as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985.*

*SEC. 746. Of the unobligated balances from prior year appropriations made available under the heading "Agricultural Marketing Service—Marketing Services" for the cost to continue dairy business innovation initiatives established by Public law 116-6, \$20,000,000 are hereby permanently cancelled: Provided, That no amounts shall be cancelled from amounts that were designated by the Congress as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985. (Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

