

DEPARTMENT OF HEALTH AND HUMAN SERVICES

ADMINISTRATION FOR A HEALTHY AMERICA

Federal Funds

PRIMARY CARE

(Legislative proposal, not subject to PAYGO)

Contingent upon enactment of authorizing legislation to create the Administration for a Healthy America, for necessary expenses to carry out, to the extent not otherwise provided, titles II, III, IV, XII, XVII, and XXI of the PHS Act with respect to primary healthcare, health systems, rural health, injury prevention and control, minority health, disease prevention, and health promotion; sections 711 and 1820 of the Social Security Act, notwithstanding subsection (j) of such section 1820; section 427(a) of the Federal Coal Mine Health and Safety Act of 1969; the Stem Cell Therapeutic and Research Act of 2005; the Native Hawaiian Health Care Act of 1988; and the Office of National Drug Control Policy Reauthorization Act of 1998, as amended, \$3,486,811,000; together with such sums as may be collected by the Secretary of Health and Human Services from registration fees from members of the Organ Procurement and Transplantation Network (in this paragraph referred to as "OPTN"), authorized under section 372 of the PHS Act, for each transplant candidate such members place on the list described in subsection (b)(2)(A)(i) of such section, including directly or through awards made under subsection (b)(1)(A) of such section, which shall be credited to this account and remain available until expended to support the operation of the OPTN: Provided, That the Secretary may distribute fees collected pursuant to this subsection among the awardee or awardees described in subsection 372(b)(1)(A) as the Secretary deems appropriate: Provided further, That of the amounts made available under this heading—

(1) no more than \$1,000,000 shall be available until expended for carrying out the provisions of section 224(o) of the PHS Act;

(2) no more than \$120,000,000 shall be available until expended for carrying out subsections (g) through (n) and (q) of section 224 of the PHS Act, and for expenses incurred by HHS pertaining to administrative claims made under such law;

(3) \$145,000,000 shall be for the Rural Communities Opioids Response Program;

(4) \$14,000,000 shall be available through September 30, 2029 to support the Rural Residency Development Program;

(5) \$70,050,000 shall be for expenses necessary for the Office for the Advancement of Telehealth, including for grants, contracts, and cooperative agreements for the advancement of telehealth activities;

(6) \$14,000,000 shall be available until expended for anti-doping activities authorized in the Office of National Drug Control Policy Reauthorization Act of 1998, as amended;

(7) \$3,700,000 shall be available until expended for the United States membership dues to the World Anti-Doping Agency; and

(8) \$19,000,000 shall be in addition to amounts otherwise available for grants to Tribes and Tribal organizations to address chronic disease and maternal health outcomes;

Program and Financing (in millions of dollars)

Identification code 075-0395-2-1-551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Primary Care Discretionary			3,487
0002 Primary Care Mandatory			1,132
0091 Direct program activities, subtotal			4,619
Credit program obligations:			
0702 Loan guarantee subsidy			2
0799 Total direct obligations			4,621
0801 Reimbursable program activity			70
0900 Total new obligations, unexpired accounts			4,691
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation			3,487
Appropriations, mandatory:			
1200 Appropriation			1,159
1230 Appropriations and/or unobligated balance of appropriations permanently reduced			-27
1260 Appropriations, mandatory (total)			1,132
Spending authority from offsetting collections, discretionary:			
1700 Collected			70

1900 Budget authority (total)	4,689
1930 Total budgetary resources available	4,689
Memorandum (non-add) entries:	
1941 Unexpired unobligated balance, end of year	-2

Change in obligated balance:

Unpaid obligations:	
3010 New obligations, unexpired accounts	4,691
3020 Outlays (gross)	-2,096
3050 Unpaid obligations, end of year	2,595
Memorandum (non-add) entries:	
3200 Obligated balance, end of year	2,595

Budget authority and outlays, net:

Discretionary:	
4000 Budget authority, gross	3,557
Outlays, gross:	
4010 Outlays from new discretionary authority	1,601
Offsets against gross budget authority and outlays:	
Offsetting collections (collected) from:	
4030 Federal sources	-70
Mandatory:	
4090 Budget authority, gross	1,132
Outlays, gross:	
4100 Outlays from new mandatory authority	495
4180 Budget authority, net (total)	4,619
4190 Outlays, net (total)	2,026

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

Identification code 075-0395-2-1-551	2025 actual	2026 est.	2027 est.
Guaranteed loan levels supportable by subsidy budget authority:			
215003 AHA Facilities Renovation Loans			72
215999 Total loan guarantee levels			72
Guaranteed loan subsidy (in percent):			
232003 AHA Facilities Renovation Loans			2.55
232999 Weighted average subsidy rate			0.00
Guaranteed loan subsidy budget authority:			
233003 AHA Facilities Renovation Loans			2
233999 Total subsidy budget authority			2

The Administration for a Healthy America (AHA) combines select programs from multiple HHS agencies, including the Office of the Assistant Secretary for Health (OASH), Health Resources and Services Administration (HRSA), Substance Abuse and Mental Health Services Administration (SAMHSA), and the Centers for Disease Control and Prevention (CDC) into a new unified entity to improve coordination of health resources for Americans. This account supports the Health Center Program; free clinics; activities related to cell transplantation, cord blood, and Hansen's Disease; rural health programs; disease prevention and health promotion; injury prevention and control; telehealth; and anti-doping activities.

Object Classification (in millions of dollars)

Identification code 075-0395-2-1-551	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent			112
11.7 Military personnel			11
11.9 Total personnel compensation			123
12.1 Civilian personnel benefits			28
12.2 Military personnel benefits			3
41.0 Grants, subsidies, and contributions			4,467
99.0 Direct obligations			4,621
99.0 Reimbursable obligations			70
99.9 Total new obligations, unexpired accounts			4,691

Employment Summary

Identification code 075-0395-2-1-551	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment			1,118

PRIMARY CARE—Continued
Employment Summary—Continued

Identification code 075-0395-2-1-551	2025 actual	2026 est.	2027 est.
1101 Direct military average strength employment			108
2001 Reimbursable civilian full-time equivalent employment			1

HEALTH CENTER GUARANTEED LOAN FINANCING ACCOUNT, AHA
(Legislative proposal, not subject to PAYGO)

Status of Guaranteed Loans (in millions of dollars)

Identification code 075-4431-2-3-551	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority			723
2121 Limitation available from carry-forward			
2143 Uncommitted limitation carried forward			-651
2150 Total guaranteed loan commitments			72
2199 Guaranteed amount of guaranteed loan commitments			
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year			
2231 Disbursements of new guaranteed loans			72
2251 Repayments and prepayments			-10
2263 Adjustments: Terminations for default that result in claim payments			-1
2290 Outstanding, end of year			61
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year			50

Public Law 104-299, Public Law 104-208, and Public Law 115-141 authorize Health Resources and Services Administration (HRSA) to guarantee up to \$1 billion in private loans to health centers for the costs of developing and operating managed care networks or plans and for the construction, renovation, and modernization of medical facilities. The program account for this activity is displayed in the Primary Care account (075-0395) as a line in the program and financing schedule. This program had been administered by HRSA. In 2027 HRSA will be reorganized into the Administration for a Healthy America to improve coordination of health resources for Americans.

POLICY, RESEARCH, AND OVERSIGHT
(Legislative proposal, not subject to PAYGO)

Contingent upon enactment of authorizing legislation to create the Administration for a Healthy America, for carrying out, in addition to amounts otherwise available, titles I, II, III, V, XI, XV, XVII, XIX, and XXI of the PHS Act, including with respect to initiatives in health policy, health information, education, and promotion, and, in addition to amounts otherwise available, for program support and cross-cutting activities that supplement activities funded under other headings of the Administration for a Healthy America, including activities of the Surgeon General and regional health operations, \$278,522,000; together with, from amounts available under section 241 of the PHS Act, (1) \$4,885,000 to carry out evaluations of activities carried out by the Surgeon General and regional health offices, and (2) \$30,428,000 to supplement funds available to carry out national surveys on drug abuse and mental health, to collect and analyze program data, and to conduct public awareness and technical assistance activities: Provided, That, in addition, fees may be collected for the costs of publications, data, data tabulations, and data analysis completed under title V of the PHS Act and provided to a public or private entity upon request, which shall be credited to this appropriation and shall remain available until expended for such purposes.

Program and Financing (in millions of dollars)

Identification code 075-0381-2-1-551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0005 Policy, Research and Oversight			279
0801 Reimbursable program activity			37
0900 Total new obligations, unexpired accounts			316
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation			279
Spending authority from offsetting collections, discretionary:			
1700 PHS Eval			35
1700 Mental and Behavioral Health Data User Fees			2
1750 Spending auth from offsetting collections, disc (total)			37
1900 Budget authority (total)			316
1930 Total budgetary resources available			316
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			316
3020 Outlays (gross)			-110
3050 Unpaid obligations, end of year			206
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			206
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			316
Outlays, gross:			
4010 Outlays from new discretionary authority			110
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources			-35
4033 Non-Federal sources			-2
4040 Offsets against gross budget authority and outlays (total)			-37
4070 Budget authority, net (discretionary)			279
4080 Outlays, net (discretionary)			73
4180 Budget authority, net (total)			279
4190 Outlays, net (total)			73

The Administration for a Healthy America (AHA) combines select programs from multiple HHS agencies, including the Office of the Assistant Secretary for Health (OASH), Health Resources and Services Administration (HRSA), Substance Abuse and Mental Health Services Administration (SAMHSA), and the Centers for Disease Control and Prevention (CDC) into a new, unified entity. This centralization will improve coordination of health resources for Americans and will focus on areas including Primary Care, Maternal and Child Health, Mental and Behavioral Health, HIV/AIDS, and Health Workforce development. This account supports health policy, data, research, and oversight initiatives, including program support and cross-cutting activities to supplement other activities within the Administration for a Healthy America.

Object Classification (in millions of dollars)

Identification code 075-0381-2-1-551	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent			54
11.7 Military personnel			5
11.9 Total personnel compensation			59
12.1 Civilian personnel benefits			20
41.0 Grants, subsidies, and contributions			200
99.0 Direct obligations			279
99.0 Reimbursable obligations			37
99.9 Total new obligations, unexpired accounts			316

Employment Summary

Identification code 075-0381-2-1-551	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment			1,013
1101 Direct military average strength employment			57

HEALTH WORKFORCE

(Legislative proposal, not subject to PAYGO)

Contingent upon enactment of legislation creating the Administration for a Healthy America, for carrying out titles III, VII, and VIII of the PHS Act with respect to the health workforce, sections 1128E and 1921 of the Social Security Act, and the Health Care Quality Improvement Act of 1986, \$393,020,000, together with \$395,000,000 from amounts available under section 241 of the PHS Act: Provided, That the proportional funding amounts in paragraphs (1) through (4) of section 756(f) of the PHS Act shall not apply to funds made available under this heading: Provided further, That section 756(c) of the PHS Act shall apply to paragraphs (1) through (4) of section 756(a) of such Act: Provided further, That fees collected for the disclosure of information under section 427(b) of the Health Care Quality Improvement Act of 1986 and sections 1128E(d)(2) and 1921 of the Social Security Act shall be sufficient to recover the full costs of operating the programs authorized by such sections and shall remain available until expended for the National Practitioner Data Bank: Provided further, That funds transferred to this account to carry out section 846 and subpart 3 of part D of title III of the PHS Act may be used to make prior year adjustments to awards made under such section and subpart: Provided further, That of the amounts made available under this heading, \$130,000,000 shall remain available until expended for the purposes of providing primary health services, assigning National Health Service Corps (NHSC) participants to expand the delivery of substance use disorder treatment services, notwithstanding the assignment priorities and limitations under sections 333(a)(1)(D), 333(b), and 333A(a)(1)(B)(ii) of the PHS Act, and making payments under the NHSC Loan Repayment Program under section 338B of such Act: Provided further, That, within the amount made available in the previous proviso, \$16,900,000 shall remain available until expended for the purposes of making payments under the NHSC Loan Repayment Program under section 338B of the PHS Act to individuals participating in such program who provide primary health services in Indian Health Service facilities, Tribally-Operated 638 Health Programs, and Urban Indian Health Programs (as those terms are defined by the Secretary), notwithstanding the assignment priorities and limitations under section 333(b) of such Act: Provided further, That for purposes of the previous two provisos, section 331(a)(3)(D) of the PHS Act shall be applied as if the term "primary health services" includes clinical substance use disorder treatment services, including those provided by masters level, licensed substance use disorder treatment counselors: Provided further, That of the amounts made available under this heading, \$10,000,000 shall remain available until expended for activities under section 775 of the PHS Act: Provided further, That the United States may recover liquidated damages in an amount determined by the formula under section 338E(c)(1) of the PHS Act if an individual either fails to begin or complete the service obligated by a contract under section 775(b) of the PHS Act: Provided further, That for purposes of section 775(c)(1) of the PHS Act, the Secretary may include other mental and behavioral health disciplines as the Secretary deems appropriate: Provided further, That the Secretary may terminate a contract entered into under section 775 of the PHS Act in the same manner articulated in section 205 of this title for fiscal year 2027 contracts entered into under section 338B of the PHS Act.

Program and Financing (in millions of dollars)

Identification code 075-0382-2-1-550	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0005 Health Workforce discretionary			393
0006 Health Workforce mandatory			319
0799 Total direct obligations			712
0801 Reimbursable (NPDB)			43
0802 Reimbursable PHS Evaluation			395
0899 Total reimbursable obligations			438
0900 Total new obligations, unexpired accounts			1,150
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation			393

Appropriations, mandatory:			
1200 Appropriation			338
1230 Appropriations and/or unobligated balance of appropriations permanently reduced			-19
1260 Appropriations, mandatory (total)			319
Spending authority from offsetting collections, discretionary:			
1700 Collected			43
1700 Collected			395
1750 Spending auth from offsetting collections, disc (total)			438
Spending authority from offsetting collections, mandatory:			
1800 Collected			46
1802 Offsetting collections (previously unavailable)			2
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced			-2
1850 Spending auth from offsetting collections, mand (total)			46
1900 Budget authority (total)			1,196
1930 Total budgetary resources available			1,196
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			46
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			1,150
3020 Outlays (gross)			-558
3050 Unpaid obligations, end of year			592
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			592
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			831
Outlays, gross:			
4010 Outlays from new discretionary authority			362
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources			-43
4030 Federal sources			-395
4040 Offsets against gross budget authority and outlays (total)			-438
4070 Budget authority, net (discretionary)			393
4080 Outlays, net (discretionary)			-76
Mandatory:			
4090 Budget authority, gross			365
Outlays, gross:			
4100 Outlays from new mandatory authority			196
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources			-46
4180 Budget authority, net (total)			712
4190 Outlays, net (total)			74

The Administration for a Healthy America (AHA) combines select programs from multiple HHS agencies, including the Office of the Assistant Secretary for Health (OASH), Health Resources and Services Administration (HRSA), Substance Abuse and Mental Health Services Administration (SAMHSA), and the Centers for Disease Control and Prevention (CDC) into a new unified entity to improve coordination of health resources for Americans. This account provides health workforce training, including nursing and pediatric training, behavioral health workforce development, expansion of training in primary care settings through Teaching Health Centers and the National Health Service Corps, as well as through grants and loan repayment programs.

Object Classification (in millions of dollars)

Identification code 075-0382-2-1-550	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent			15
11.7 Military personnel			1
11.9 Total personnel compensation			16
12.1 Civilian personnel benefits			4
41.0 Grants, subsidies, and contributions			692
99.0 Direct obligations			712
99.0 Reimbursable obligations			438
99.9 Total new obligations, unexpired accounts			1,150

HEALTH WORKFORCE—Continued
Employment Summary

Identification code 075-0382-2-1-550	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment			146
1101 Direct military average strength employment			14
2001 Reimbursable civilian full-time equivalent employment			55
2101 Reimbursable military average strength employment			2

HIV/AIDS PROGRAMS

(Legislative proposal, not subject to PAYGO)

Contingent upon enactment of authorizing legislation to create the Administration for a Healthy America, for carrying out titles II, III, XVII, XXI and XXIII of the PHS Act with respect to public health, health promotion, and national vaccine campaign activities for HIV/AIDS and other related diseases; title XXVI of the PHS Act with respect to the Ryan White HIV/AIDS program; and other HIV/AIDS prevention programs within the Administration for a Healthy America, \$2,725,117,000; of which \$2,045,630,000 shall remain available through September 30, 2029, for parts A and B of title XXVI of the PHS Act, of which not less than \$900,313,000 shall be for State AIDS Drug Assistance Programs under the authority of section 2616 or 311(c) of such Act; and of which \$165,000,000, to remain available until expended, shall be available to the Secretary for carrying out a program of grants and contracts under title XXVI or section 311(c) of such Act focused on ending the nationwide HIV/AIDS epidemic, with any grants issued under such section 311(c) administered in accordance with title XXVI of the PHS Act, including the limitation on administrative expenses: Provided further, That none of the funds made available under this heading shall be available to carry out sections 2691 and 2692 of the PHS Act.

Program and Financing (in millions of dollars)

Identification code 075-0383-2-1-550	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0005 HIV/AIDS discretionary			2,725
0801 Reimbursable			3
0900 Total new obligations, unexpired accounts			2,728
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation			2,725
Spending authority from offsetting collections, discretionary:			
1700 Collected			3
1900 Budget authority (total)			2,728
1930 Total budgetary resources available			2,728
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			2,728
3020 Outlays (gross)			-711
3050 Unpaid obligations, end of year			2,017
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			2,017
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4010 Outlays from new discretionary authority			711
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources			-3
4180 Budget authority, net (total)			2,725
4190 Outlays, net (total)			708

The Administration for a Healthy America (AHA) combines select programs from multiple HHS agencies, including the Office of the Assistant Secretary for Health (OASH), Health Resources and Services Administration (HRSA), Substance Abuse and Mental Health Services Administration (SAMHSA), and the Centers for Disease Control and Prevention (CDC) into a new unified entity to improve coordination of health resources for Americans. This account supports the treatment and care for those living

with or at risk of HIV/AIDS, including the administration of the Ryan White HIV/AIDS program, and other health promotion activities.

Object Classification (in millions of dollars)

Identification code 075-0383-2-1-550	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent			27
11.7 Military personnel			2
11.9 Total personnel compensation			29
12.1 Civilian personnel benefits			10
41.0 Grants, subsidies, and contributions			2,686
99.0 Direct obligations			2,725
99.0 Reimbursable obligations			3
99.9 Total new obligations, unexpired accounts			2,728

Employment Summary

Identification code 075-0383-2-1-550	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment			262
1101 Direct military average strength employment			28
2001 Reimbursable civilian full-time equivalent employment			19
2101 Reimbursable military average strength employment			3

COVERED COUNTERMEASURE PROCESS FUND
(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 075-9918-2-1-551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Claims			2
0002 Admin Expenses			22
0900 Total new obligations, unexpired accounts			24
Budgetary resources:			
Unobligated balance:			
1011 Unobligated balance transfer from other acct [075-0343]			40
1930 Total budgetary resources available			40
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			16
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			24
3020 Outlays (gross)			-14
3050 Unpaid obligations, end of year			10
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			10
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances			14
4180 Budget authority, net (total)			
4190 Outlays, net (total)			14

The Covered Countermeasure Process Fund is established pursuant to the Public Health Service (PHS) Act, as amended by Division C of Public Law 109-148, to serve as a source of funds to pay for compensation for injuries, illnesses or death, or losses resulting from the administration or use by an individual of a covered countermeasure for which a Secretarial Declaration has been issued, pursuant to section 319F-3(b) of the PHS Act. Additionally, authority is provided to address any unexpected claims that may arise under the Smallpox Emergency Personnel Protection Act of 2003 (P.L. 108-20).

Object Classification (in millions of dollars)

Identification code 075-9918-2-1-551	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent			3
11.7 Military personnel			1
11.9 Total personnel compensation			4
25.2 Other services from non-Federal sources			18
42.0 Insurance claims and indemnities			2
99.9 Total new obligations, unexpired accounts			24

Employment Summary

Identification code 075-9918-2-1-551	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment			20
1101 Direct military average strength employment			8

MATERNAL AND CHILD HEALTH

(Legislative proposal, not subject to PAYGO)

Contingent upon enactment of authorizing legislation to create the Administration for a Healthy America, for carrying out titles II, III, XI, XII, XVII, and XIX of the PHS Act with respect to maternal, women's, child, and youth health; and birth defects, developmental disabilities, and disabilities and health; and title V of the Social Security Act, \$1,107,539,000: Provided, That notwithstanding sections 502(a)(1) and 502(b)(1) of the Social Security Act, not more than \$163,666,000 shall be available for carrying out special projects of regional and national significance pursuant to section 501(a)(2) of such Act and \$10,276,000 shall be available for projects described in subparagraphs (A) through (F) of section 501(a)(3) of such Act: Provided further, That funds provided in this Act for embryo adoption activities may be used to provide to individuals adopting embryos, through grants and other mechanisms, medical and administrative services deemed necessary for such adoptions: Provided further, That such services shall be provided consistent with 42 CFR 59.5(a)(4).

Program and Financing (in millions of dollars)

Identification code 075-0384-2-1-551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0005 Maternal and Child Health discretionary			1,108
0006 Maternal and Child Health mandatory			1
0799 Total direct obligations			1,109
0900 Total new obligations, unexpired accounts			1,109
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation			1,108
Appropriations, mandatory:			
1200 Appropriation			1
1900 Budget authority (total)			1,109
1930 Total budgetary resources available			1,109
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			1,109
3020 Outlays (gross)			-288
3050 Unpaid obligations, end of year			821
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			821
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			1,108
Outlays, gross:			
4010 Outlays from new discretionary authority			288
Mandatory:			
4090 Budget authority, gross			1
4180 Budget authority, net (total)			1,109
4190 Outlays, net (total)			288

The Administration for a Healthy America (AHA) combines select programs from multiple HHS agencies, including the Office of the Assistant Secretary for Health (OASH), Health Resources and Services Administration (HRSA), Substance Abuse and Mental Health Services Administration (SAMHSA), and the Centers for Disease Control and Prevention (CDC) into a new unified entity to improve coordination of health resources for Americans. This account provides funds for the Maternal and Child Health Block Grant and other maternal and child health activities, and to address birth defects, developmental disabilities, and blood disorders.

Object Classification (in millions of dollars)

Identification code 075-0384-2-1-551	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent			26
11.7 Military personnel			1
11.9 Total personnel compensation			27
12.1 Civilian personnel benefits			4
41.0 Grants, subsidies, and contributions			1,078
99.9 Total new obligations, unexpired accounts			1,109

Employment Summary

Identification code 075-0384-2-1-551	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment			241
1101 Direct military average strength employment			19

MENTAL AND BEHAVIORAL HEALTH

(Legislative proposal, not subject to PAYGO)

Contingent upon enactment of authorizing legislation to create the Administration for a Healthy America, for carrying out titles III, V, and XIX of the PHS Act with respect to mental health and substance use prevention, treatment, and recovery, the Protection and Advocacy for Individuals with Mental Illness Act, section 1003 of the 21st Century CURES Act, the SUPPORT for Patients and Communities Act, the Anti-Drug Abuse Act of 1988, and the Office of National Drug Control Policy Reauthorization Act of 1998, as amended, \$6,769,387,000: Provided, That of the funds made available under this heading, \$100,887,000 shall be for the National Child Traumatic Stress Initiative: Provided further that \$4,520,411,000 shall be available for the Behavioral Health Innovation Block Grant: Provided further, That none of the funds provided for the Behavioral Health Innovation Block Grant shall be subject to section 241 of the PHS Act: Provided further, That in addition to amounts provided herein, (1) \$100,239,000 shall be available from funds available under section 241 of the PHS Act to carry out Behavioral Health Innovation Block Grant technical assistance, national data, data collection and evaluation activities, consistent with applicable law and (2) \$2,000,000 shall be available from funds available under section 241 of the PHS Act to evaluate substance abuse treatment programs: Provided further, That up to 10 percent of the amounts made available to carry out the Children's Mental Health Services program may be used to carry out demonstration grants or contracts for early interventions with persons not more than 25 years of age at clinical high risk of developing a first episode of psychosis: Provided further, That section 520E(b)(2) of the PHS Act shall not apply to funds appropriated in this Act for fiscal year 2027: Provided further, That \$385,000,000 shall be available until September 30, 2029 for grants to communities and community organizations who meet criteria for Certified Community Behavioral Health Clinics pursuant to section 223(a) of Public Law 113-93: Provided further, That of the funds made available under this heading, \$21,420,000 shall be available to carry out section 224 of the Protecting Access to Medicare Act of 2014, Public Law 113-93 (42 U.S.C.290aa note): Provided further, That amounts made available in this Act for carrying out section 501(o) of the PHS Act shall remain available through September 30, 2028: Provided further, That of the funds made available under this heading, \$80,000,000 shall be available to carry out section 506A of the PHS Act: Provided further, That \$70,000,000, to remain available until expended, shall be available for the Drug-Free Communities Program.

MENTAL AND BEHAVIORAL HEALTH—Continued

Program and Financing (in millions of dollars)			
Identification code 075-0385-2-1-551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0007 Mental and Behavioral Health			6,667
0100 Direct program activities, subtotal			6,667
0810 AHA (samhsa) Reimbursable PHS Evaluation			102
0899 Total reimbursable obligations			102
0900 Total new obligations, unexpired accounts			6,769
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation			6,667
Spending authority from offsetting collections, discretionary:			
1700 Collected PHS Eval			102
1900 Budget authority (total)			6,769
1930 Total budgetary resources available			6,769
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			6,769
3020 Outlays (gross)			-2,102
3050 Unpaid obligations, end of year			4,667
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			4,667
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			6,769
Outlays, gross:			
4010 Outlays from new discretionary authority			2,102
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources			-102
4180 Budget authority, net (total)			6,667
4190 Outlays, net (total)			2,000

The Administration for a Healthy America (AHA) combines select programs from multiple HHS agencies, including the Office of the Assistant Secretary for Health (OASH), Health Resources and Services Administration (HRSA), Substance Abuse and Mental Health Services Administration (SAMHSA), and the Centers for Disease Control and Prevention (CDC) into a new unified entity to improve coordination of health resources for Americans. This account provides funds to support mental health, substance use prevention, and substance use treatment activities including: the Behavioral Health Innovation Block Grant, which consolidates the block grants and the State Opioid Response grants to increase flexibility and maximize efficiency; behavioral health and substance use disorder resources for Native Americans; services to children and the homeless; Certified Community Behavioral Health Clinics; the Drug Free Communities Program; and other behavioral health activities.

Object Classification (in millions of dollars)

Identification code 075-0385-2-1-551	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent			41
11.5 Other personnel compensation			55
11.7 Military personnel			5
11.9 Total personnel compensation			101
12.1 Civilian personnel benefits			33
12.2 Military personnel benefits			1
21.0 Travel and transportation of persons			2
23.1 Rental payments to GSA			7
25.2 Other services from non-Federal sources			192
25.3 Other goods and services from Federal sources			42
41.0 Grants, subsidies, and contributions			6,289
99.0 Direct obligations			6,667
99.0 Reimbursable obligations			102

99.9 Total new obligations, unexpired accounts			6,769
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Employment Summary

Identification code 075-0385-2-1-551	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment			226
1101 Direct military average strength employment			34
2001 Reimbursable civilian full-time equivalent employment			32
2101 Reimbursable military average strength employment			5

MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING PROGRAMS

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 075-9917-2-1-551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0010 Maternal, Infant, and Early Childhood Home Visiting Program			754
Budgetary resources:			
Unobligated balance:			
1011 Unobligated balance transfer from other acct [075-0321]			45
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			800
1230 Appropriations and/or unobligated balance of appropriations permanently reduced			-46
1260 Appropriations, mandatory (total)			754
1930 Total budgetary resources available			799
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			45
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			754
3020 Outlays (gross)			-30
3050 Unpaid obligations, end of year			724
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			724
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			754
Outlays, gross:			
4100 Outlays from new mandatory authority			30
4180 Budget authority, net (total)			754
4190 Outlays, net (total)			30

The Maternal, Infant and Early Childhood Home Visiting Program provides comprehensive services for at risk communities. This program had been administered by HRSA. In 2027 HRSA will be reorganized into the Administration for a Healthy America to improve coordination of health resources for Americans.

Object Classification (in millions of dollars)

Identification code 075-9917-2-1-551	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent			7
12.1 Civilian personnel benefits			2
25.1 Advisory and assistance services			34
41.0 Grants, subsidies, and contributions			711
99.9 Total new obligations, unexpired accounts			754

Employment Summary

Identification code 075-9917-2-1-551	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment			43
1101 Direct military average strength employment			1

VACCINE INJURY COMPENSATION
(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 075-9919-2-1-551	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1011 Unobligated balance transfer from other acct [075-0320]			44
1930 Total budgetary resources available			44
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			44
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

The Vaccine Injury Compensation Program was established pursuant to Public Law 99-660 and Public Law 100-203 and serves as a source of funds to pay claims for compensation for vaccine-related injury or death. Payment of claims associated with vaccine-related injury or death occurring before October 1, 1988, are financed from the General Fund and are reflected in this account. Given sufficient carry-over funds from prior years' appropriations to pay for the balance of the pre-1988 claims yet to be adjudicated, no appropriation is requested to cover payment of pre-1988 claims. By statute, no new claims are accepted for this account. Payment of claims associated with vaccine-related injury or death occurring after October 1, 1988, are reflected in the Vaccine Injury Compensation Program trust fund account.

Trust Funds

VACCINE INJURY COMPENSATION PROGRAM TRUST FUND
(Legislative proposal, not subject to PAYGO)

For payments from the Vaccine Injury Compensation Program Trust Fund (the "Trust Fund"), such sums as may be necessary for claims associated with vaccine-related injury or death with respect to vaccines administered after September 30, 1988, pursuant to subtitle 2 of title XXI of the PHS Act, to remain available until expended: Provided, That for necessary administrative expenses, not to exceed \$15,200,000 shall be available from the Trust Fund to the Secretary.

Program and Financing (in millions of dollars)

Identification code 075-9916-2-7-551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Compensation: Claims for post-FY 1989 injuries			277
0103 Claims processing (Claims Court)			12
0104 Claims processing (HRSA)			15
0105 Claims processing (Dept. of Justice)			23
0191 Direct program activities, subtotal			50
0900 Total new obligations, unexpired accounts			327
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)			50
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)			277
1900 Budget authority (total)			327
1930 Total budgetary resources available			327
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			327
3020 Outlays (gross)			-327
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			50
Outlays, gross:			
4010 Outlays from new discretionary authority			50
Mandatory:			
4090 Budget authority, gross			277
Outlays, gross:			
4100 Outlays from new mandatory authority			277

4180 Budget authority, net (total)	327
4190 Outlays, net (total)	327

Memorandum (non-add) entries:

5001 Total investments, EOY: Federal securities: Par value	4,822
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The Vaccine Injury Compensation Program was established pursuant to Public Law 99-660 and Public Law 100-203 and serves as a source of funds to pay claims for compensation for vaccine-related injury or death. This account reflects payments for claims for vaccine-related injury or death occurring after October 1, 1988. This program had been administered by HRSA. In 2027, HRSA will be reorganized into the Administration for a Healthy America to improve coordination of health resources for Americans.

Object Classification (in millions of dollars)

Identification code 075-9916-2-7-551	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent			3
11.7 Military personnel			1
11.9 Total personnel compensation			4
12.1 Civilian personnel benefits			1
12.1 Civilian personnel benefits			1
25.3 Other goods and services from Federal sources			8
42.0 Insurance claims and indemnities			313
99.9 Total new obligations, unexpired accounts			327

Employment Summary

Identification code 075-9916-2-7-551	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment			20
1101 Direct military average strength employment			7

FOOD AND DRUG ADMINISTRATION

Federal Funds

SALARIES AND EXPENSES

(INCLUDING TRANSFERS OF FUNDS)

For necessary expenses of the Food and Drug Administration, including hire and purchase of passenger motor vehicles; for payment of space rental and related costs pursuant to Public Law 92-313 for programs and activities of the Food and Drug Administration which are included in this Act; for rental of special purpose space in the District of Columbia or elsewhere; for miscellaneous and emergency expenses of enforcement activities, authorized and approved by the Secretary and to be accounted for solely on the Secretary's certificate, not to exceed \$25,000; and notwithstanding section 521 of Public Law 107-188; **[\$6,957,972,000] \$7,045,805,000: Provided, That of the amount provided under this heading, [\$1,556,039,000] \$1,639,642,000 shall be derived from prescription drug user fees authorized by 21 U.S.C. 379h, and shall be credited to this account and remain available until expended; [\$478,166,000] \$560,251,000 shall be derived from medical device user fees authorized by 21 U.S.C. 379j, and shall be credited to this account and remain available until expended; [\$670,900,000] \$704,432,000 shall be derived from human generic drug user fees authorized by 21 U.S.C. 379j-42, and shall be credited to this account and remain available until expended; [\$55,841,000] \$61,985,000 shall be derived from biosimilar biological product user fees authorized by 21 U.S.C. 379j-52, and shall be credited to this account and remain available until expended; [\$36,152,000] \$36,374,000 shall be derived from animal drug user fees authorized by 21 U.S.C. 379j-12, and shall be credited to this account and remain available until expended; [\$26,724,000] \$28,559,000 shall be derived from generic new animal drug user fees authorized by 21 U.S.C. 379j-21, and shall be credited to this account and remain available until expended; \$712,000,000 shall be derived from tobacco product user fees authorized by 21 U.S.C. 387s, and shall be credited to this account and remain available until expended: *Provided further, That in addition to and notwithstanding any other provision under this heading, amounts collected for prescription drug user fees, medical device user fees, human generic drug user fees, biosimilar biological product user fees, animal drug user fees, and generic new animal drug user fees that exceed the respective fiscal year***

SALARIES AND EXPENSES—Continued

2027 limitations are appropriated and shall be credited to this account and remain available until expended: *Provided further*, That fees derived from prescription drug, medical device, human generic drug, biosimilar biological product, animal drug, and generic new animal drug assessments for fiscal year 2027, including any such fees collected prior to fiscal year 2027 but credited for fiscal year 2027, shall be subject to the fiscal year 2027 limitations: *Provided further*, That the Secretary may accept payment during fiscal year 2027 of user fees specified under this heading and authorized for fiscal year 2028, prior to the due date for such fees, and that amounts of such fees assessed for fiscal year 2028 for which the Secretary accepts payment in fiscal year 2027 shall not be included in amounts under this heading: *Provided further*, That none of these funds shall be used to develop, establish, or operate any program of user fees authorized by 31 U.S.C. 9701: *Provided further*, That of the total amount appropriated: (1) \$1,171,319,000 \$1,279,788,000 shall be for the Human Foods Program and for related field activities, including inspections, investigations, and import operations, conducted by the Human Foods Program, the Office of Inspections and Investigations, or the Office of the Chief Scientist, of which no less than \$15,000,000 shall be used for inspections of foreign seafood manufacturers and field examinations of imported seafood; (2) \$2,496,766,000 \$2,535,961,000 shall be for the Center for Drug Evaluation and Research and for related field activities, including inspections, investigations, and import operations, conducted by the Center, the Office of Inspections and Investigations, or the Office of the Chief Scientist, of which no less than \$10,000,000 shall be for pilots to increase unannounced foreign inspections and shall remain available until expended; (3) \$601,291,000 \$574,096,000 shall be for the Center for Biologics Evaluation and Research and for related field activities, including inspections, investigations, and import operations, conducted by the Center, the Office of Inspections and Investigations, or the Office of the Chief Scientist; (4) \$278,185,000 \$265,032,000 shall be for the Center for Veterinary Medicine and for related field activities, including inspections, investigations, and import operations, conducted by the Center, the Office of Inspections and Investigations, or the Office of the Chief Scientist; (5) \$894,063,000 \$985,566,000 shall be for the Center for Devices and Radiological Health and for related field activities, including inspections, investigations, and import operations, conducted by the Center, the Office of Inspections and Investigations, or the Office of the Chief Scientist; (6) \$71,758,000 shall be for the National Center for Toxicological Research; (7) \$688,038,000 \$687,120,000 shall be for the Center for Tobacco Products and for related field activities, including inspections, investigations, and import operations, conducted by the Center, the Office of Inspections and Investigations, or the Office of the Chief Scientist; (8) \$205,180,000 \$205,137,000 shall be for Rent and Related activities, of which \$44,400,000 is for White Oak Consolidation, other than the amounts paid to the General Services Administration for rent; (9) \$208,018,000 \$211,926,000 shall be for payments to the General Services Administration for rent; and (10) \$343,354,000 \$301,179,000 shall be for other activities, including the Office of the Commissioner of Food and Drugs, the Office of the Chief Scientist, the Office of the Chief Medical Officer, and central services for these offices: *Provided further*, That not to exceed \$25,000 of this amount shall be for official reception and representation expenses, not otherwise provided for, as determined by the Commissioner: *Provided further*, That any transfer of funds pursuant to, and for the administration of, section 770(n) of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 379dd(n)) shall only be from amounts made available under this heading for other activities and shall not exceed \$2,000,000: *Provided further*, That of the amounts that are made available under this heading for "other activities", and that are not derived from user fees, \$1,500,000 shall be transferred to and merged with the appropriation for "Department of Health and Human Services—Office of Inspector General" for oversight of the programs and operations of the Food and Drug Administration and shall be in addition to funds otherwise made available for oversight of the Food and Drug Administration: *Provided further*, That funds may be transferred from one specified activity to another with the prior approval of notification to the Committees on Appropriations of both Houses of Congress.

In addition, mammography user fees authorized by 42 U.S.C. 263b, export certification user fees authorized by 21 U.S.C. 381, priority review user fees authorized by 21 U.S.C. 360n and 360ff, food and feed recall fees, food reinspection fees, and voluntary qualified importer program fees authorized by 21 U.S.C. 379j–31, outsourcing facility fees authorized by 21 U.S.C. 379j–62, prescription drug wholesale distributor licensing and inspection fees authorized by 21 U.S.C. 353(e)(3), third-party logistics provider licensing and inspection fees authorized by 21 U.S.C. 360eee–3(c)(1), third-party auditor fees authorized by 21 U.S.C. 384d(c)(8), medical countermeasure priority review voucher user fees authorized by 21 U.S.C. 360bbb–4a, and fees relating to over-the-counter monograph drugs authorized by

21 U.S.C. 379j–72 shall be credited to this account, to remain available until expended.

BUILDINGS AND FACILITIES

For plans, construction, repair, improvement, extension, alteration, demolition, and purchase of fixed equipment or facilities of or used by the Food and Drug Administration, where not otherwise provided, \$5,000,000, 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 075–9911–0–1–554	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Cooperative Research and Development Agreements, FDA	3	3	3
2000 Total: Balances and receipts	3	3	3
Appropriations:			
Current law:			
2101 Salaries and Expenses	-3	-3	-3
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 075–9911–0–1–554	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Foods	1,175	1,171	1,280
0002 Human Drugs	713	685	632
0003 Devices and Radiological Health	441	455	466
0004 National Center for Toxicological Research	75	72	
0005 FDA Other Activities (FDA Headquarters)	233	220	172
0006 FDA Other Rent and Rent Related Activities (Including White Oak Consolidation)	207	206	197
0007 FDA GSA Rental Payments	155	145	146
0008 FDA Buildings and Facilities	8	5	5
0009 Cooperative Research and Development (CRADA)		1	1
0010 Animal Drugs and Food	226	218	203
0011 Biologics	261	259	207
0018 FDA HCFAC Wedge Fund	15		
0019 Coronavirus Emergency Funding Supplemental	1		
0020 FDA User Fees (Non General Fund)	3,204		
0021 Foreign Inspection Pilot	14		
0799 Total direct obligations	6,728	3,437	3,309
0801 FDA Reimbursable program (User fees)		3,630	3,839
0802 FDA Reimbursable program (Federal sources)	24	24	25
0899 Total reimbursable obligations	24	3,654	3,864
0900 Total new obligations, unexpired accounts	6,752	7,091	7,173
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	993	1,292	1,268
1001 Discretionary unobligated balance brought fwd, Oct 1	968		
1021 Recoveries of prior year unpaid obligations	98		
1033 Recoveries of prior year paid obligations	1		
1070 Unobligated balance (total)	1,092	1,292	1,268
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	3,527	3,427	3,308
1120 Appropriations transferred to other accts [075–0128]	-2	-2	-2
1160 Appropriation, discretionary (total)	3,525	3,425	3,306
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	3	3	3
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-3	-3	
1260 Appropriations, mandatory (total)			3
Spending authority from offsetting collections, discretionary:			
1700 Collected	3,647	3,630	3,839
1700 Collected		5	
1701 Change in uncollected payments, Federal sources	-3	-5	
1702 Offsetting collections (previously unavailable)	1,107		
1724 Spending authority from offsetting collections precluded from obligation (limitation on obligations)	-1,313		
1750 Spending auth from offsetting collections, disc (total)	3,438	3,630	3,839
Spending authority from offsetting collections, mandatory:			
1800 Collected	2	12	

1801	Change in uncollected payments, Federal sources	12		
1850	Spending auth from offsetting collections, mand (total)	14	12	
1900	Budget authority (total)	6,977	7,067	7,148
1930	Total budgetary resources available	8,069	8,359	8,416
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-25		
1941	Unexpired unobligated balance, end of year	1,292	1,268	1,243
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	2,508	2,253	2,078
3010	New obligations, unexpired accounts	6,752	7,091	7,173
3011	Obligations ("upward adjustments"), expired accounts	12		
3020	Outlays (gross)	-6,847	-7,266	-7,245
3040	Recoveries of prior year unpaid obligations, unexpired	-98		
3041	Recoveries of prior year unpaid obligations, expired	-74		
3050	Unpaid obligations, end of year	2,253	2,078	2,006
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-61	-63	-58
3070	Change in uncollected pymts, Fed sources, unexpired	-9	5	
3071	Change in uncollected pymts, Fed sources, expired	7		
3090	Uncollected pymts, Fed sources, end of year	-63	-58	-58
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	2,447	2,190	2,020
3200	Obligated balance, end of year	2,190	2,020	1,948
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	6,963	7,055	7,145
Outlays, gross:				
4010	Outlays from new discretionary authority	4,729	5,777	5,911
4011	Outlays from discretionary balances	2,052	1,420	1,331
4020	Outlays, gross (total)	6,781	7,197	7,242
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources:	-31	-5	
4033	Non-Federal sources:	-3,626	-3,630	-3,839
4040	Offsets against gross budget authority and outlays (total)	-3,657	-3,635	-3,839
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	3	5	
4052	Offsetting collections credited to expired accounts	9		
4053	Recoveries of prior year paid obligations, unexpired accounts	1		
4060	Additional offsets against budget authority only (total)	13	5	
4070	Budget authority, net (discretionary)	3,319	3,425	3,306
4080	Outlays, net (discretionary)	3,124	3,562	3,403
Mandatory:				
4090	Budget authority, gross	14	12	3
Outlays, gross:				
4100	Outlays from new mandatory authority	8	15	3
4101	Outlays from mandatory balances	58	54	
4110	Outlays, gross (total)	66	69	3
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal sources:	-1	-12	
4123	Non-Federal sources:	-1		
4130	Offsets against gross budget authority and outlays (total)	-2	-12	
Additional offsets against gross budget authority only:				
4140	Change in uncollected pymts, Fed sources, unexpired	-12		
4160	Budget authority, net (mandatory)			3
4170	Outlays, net (mandatory)	64	57	3
4180	Budget authority, net (total)	3,319	3,425	3,309
4190	Outlays, net (total)	3,188	3,619	3,406
Memorandum (non-add) entries:				
5090	Unexpired unavailable balance, SOY: Offsetting collections	1,168	1,374	1,374
5092	Unexpired unavailable balance, EOY: Offsetting collections	1,374	1,374	1,374

The Food and Drug Administration (FDA) promotes and protects public health by overseeing the safety, efficacy, quality, and security of human and veterinary drugs, biological products, medical devices, foods, cosmetics, and products that emit radiation. FDA also has responsibility for regulating the manufacturing, marketing, and distribution of tobacco products to protect public health and to reduce tobacco use by minors. FDA advances public health by helping to advance innovations that make medicines more effective, safe, and accessible and by helping the public get the accurate,

science-based information they need to use medical products and foods to maintain and improve their health. FDA supports the Nation's counterterrorism capability by ensuring the security of the food supply and by fostering the development of medical products to respond to deliberate and naturally emerging public health threats. The FY 2027 Budget includes \$7.2 billion in total resources for FDA, which is \$232 million above FY 2026. The Budget advances the Make America Healthy Again agenda by investing in efforts to remove unsafe chemicals from the food supply, support artificial intelligence and machine learning initiatives, and invest in alternatives to animal testing. It also strengthens domestic and foreign inspection capabilities while maintaining FDA's critical facilities and infrastructure.

Object Classification (in millions of dollars)

Identification code 075-9911-0-1-554	2025 actual	2026 est.	2027 est.	
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	2,337	1,080	1,094
11.3	Other than full-time permanent	223	95	96
11.5	Other personnel compensation	104	40	41
11.7	Military personnel	165	85	88
11.8	Special personal services payments	1		
11.9	Total personnel compensation	2,830	1,300	1,319
12.1	Civilian personnel benefits	954	445	451
12.2	Military personnel benefits	20	9	9
13.0	Benefits for former personnel	41	22	22
21.0	Travel and transportation of persons	43	30	27
23.0	Transportation of things	4	3	2
23.1	Rental payments to GSA	202	145	146
23.2	Rental payments to others		1	1
23.3	Communications, utilities, and miscellaneous charges	14	14	12
25.1	Advisory and assistance services	152	54	49
25.2	Other services from non-Federal sources	715	365	328
25.3	Other goods and services from Federal sources	1,058	565	508
25.4	Operation and maintenance of facilities	108	100	90
25.5	Research and development contracts	28	16	15
25.6	Medical care	32	17	15
25.7	Operation and maintenance of equipment	156	92	82
26.0	Supplies and materials	35	31	28
31.0	Equipment	12	10	9
32.0	Land and structures	41	37	33
41.0	Grants, subsidies, and contributions	261	180	162
42.0	Insurance claims and indemnities	1	1	1
44.0	Refunds	21		
99.0	Direct obligations	6,728	3,437	3,309
99.0	Reimbursable obligations	24	3,654	3,864
99.9	Total new obligations, unexpired accounts	6,752	7,091	7,173

Employment Summary

Identification code 075-9911-0-1-554	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment	16,568	8,086	8,319
1101	Direct military average strength employment	930	480	472
2001	Reimbursable civilian full-time equivalent employment	40	7,705	7,390
2101	Reimbursable military average strength employment	2	454	462
3001	Allocation account civilian full-time equivalent employment	10		
3101	Allocation account military average strength employment	2		

SALARIES AND EXPENSES

(Legislative proposal, not subject to PAYGO)

Contingent upon enactment of authorizing legislation establishing registration fees under section 415 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 350d) with respect to foreign human and animal food facilities, the Secretary shall assess and collect such fees, which shall be credited to this account and remain available until expended, and shall be in addition to any other amounts available for such purposes.

Program and Financing (in millions of dollars)

Identification code 075-9911-2-1-554	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0801	FDA Reimbursable program (Foreign food facility registration user fee)			71

SALARIES AND EXPENSES—Continued
Program and Financing—Continued

Identification code 075-9911-2-1-554	2025 actual	2026 est.	2027 est.
0899 Total reimbursable obligations			71
Budgetary resources:			
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected			71
1900 Budget authority (total)			71
1930 Total budgetary resources available			71
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			71
3020 Outlays (gross)			-71
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			71
Outlays, gross:			
4010 Outlays from new discretionary authority			71
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources			-71
4040 Offsets against gross budget authority and outlays (total)			-71
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

The FY 2027 Budget proposes a new Food Facility and Importer Registration Fee that will provide \$71 million to expand and collect fees from food facilities and importers under FDA's human and animal foods program. This user fee will enhance regulatory oversight and ensure a safe and nutritious food supply nationwide.

Object Classification (in millions of dollars)

Identification code 075-9911-2-1-554	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
21.0 Travel and transportation of persons			1
25.1 Advisory and assistance services			6
25.2 Other services from non-Federal sources			22
25.3 Other goods and services from Federal sources			31
25.5 Research and development contracts			1
25.6 Medical care			1
25.7 Operation and maintenance of equipment			4
41.0 Grants, subsidies, and contributions			5
99.0 Reimbursable obligations			71
99.9 Total new obligations, unexpired accounts			71

FDA WORKING CAPITAL FUND

Program and Financing (in millions of dollars)

Identification code 075-4613-0-4-554	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Reimbursable program activity	815	837	837
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	77	137	136
1001 Discretionary unobligated balance brought fwd, Oct 1	77	136	
1021 Recoveries of prior year unpaid obligations	13	188	188
1070 Unobligated balance (total)	90	325	324
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	862	648	648
1900 Budget authority (total)	862	648	648
1930 Total budgetary resources available	952	973	972
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	137	136	135

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	323	284	285
3010 New obligations, unexpired accounts	815	837	837
3020 Outlays (gross)	-841	-648	-648
3040 Recoveries of prior year unpaid obligations, unexpired	-13	-188	-188
3050 Unpaid obligations, end of year	284	285	286
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	323	284	285
3200 Obligated balance, end of year	284	285	286
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	862	648	648
Outlays, gross:			
4010 Outlays from new discretionary authority	595	648	648
4011 Outlays from discretionary balances	246		
4020 Outlays, gross (total)	841	648	648
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-862	-648	-648
4180 Budget authority, net (total)			
4190 Outlays, net (total)	-21		

Object Classification (in millions of dollars)

Identification code 075-4613-0-4-554	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	209	209	209
11.3 Other than full-time permanent	8	8	8
11.5 Other personnel compensation	6	6	6
11.7 Military personnel	3	3	3
11.9 Total personnel compensation	226	226	226
12.1 Civilian personnel benefits	83	83	83
13.0 Benefits for former personnel	9	9	9
22.0 Transportation of things	1	1	1
23.3 Communications, utilities, and miscellaneous charges	7	6	6
24.0 Printing and reproduction	2	1	1
25.1 Advisory and assistance services	22	23	23
25.2 Other services from non-Federal sources	173	181	181
25.3 Other goods and services from Federal sources	139	146	146
25.4 Operation and maintenance of facilities	11	12	12
25.7 Operation and maintenance of equipment	137	143	143
26.0 Supplies and materials	1	2	2
31.0 Equipment	4	4	4
99.0 Reimbursable obligations	815	837	837
99.9 Total new obligations, unexpired accounts	815	837	837

Employment Summary

Identification code 075-4613-0-4-554	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	1,478	1,478	1,478
2101 Reimbursable military average strength employment	16	16	16

PAYMENT TO THE FDA INNOVATION ACCOUNT, CURES ACT

Program and Financing (in millions of dollars)

Identification code 075-0148-0-1-554	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Direct program activity	55		
0900 Total new obligations, unexpired accounts (object class 94.0)	55		
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	55		
1930 Total budgetary resources available	55		
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	55		
3020 Outlays (gross)	-55		

Budget authority and outlays, net:

Mandatory:			
4090	Budget authority, gross	55	.....
Outlays, gross:			
4100	Outlays from new mandatory authority	55	.....
4180	Budget authority, net (total)	55	.....
4190	Outlays, net (total)	55	.....

FDA INNOVATION, CURES ACT

Special and Trust Fund Receipts (in millions of dollars)

Identification code 075-5629-0-2-554	2025 actual	2026 est.	2027 est.
0100	Balance, start of year	5	5
Receipts:			
Current law:			
1140	General Fund Payment, FDA Innovation, CURES Act	55	.....
2000	Total: Balances and receipts	55	5
Appropriations:			
Current law:			
2101	FDA Innovation, Cures Act	-50	.....
5099	Balance, end of year	5	5

Program and Financing (in millions of dollars)

Identification code 075-5629-0-2-554	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001	New Obligations for CURES Activities	51	.....
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	20	20
1021	Recoveries of prior year unpaid obligations	1	.....
1070	Unobligated balance (total)	21	20
Budget authority:			
Appropriations, discretionary:			
1101	Appropriation (special or trust)	50	.....
1930	Total budgetary resources available	71	20
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	20	20

Change in obligated balance:

Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	65	50
3010	New obligations, unexpired accounts	51	.....
3020	Outlays (gross)	-65	-50
3040	Recoveries of prior year unpaid obligations, unexpired	-1	.....
3050	Unpaid obligations, end of year	50	.....
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	65	50
3200	Obligated balance, end of year	50	.....

Budget authority and outlays, net:

Discretionary:			
4000	Budget authority, gross	50	.....
Outlays, gross:			
4010	Outlays from new discretionary authority	19	.....
4011	Outlays from discretionary balances	46	50
4020	Outlays, gross (total)	65	50
4180	Budget authority, net (total)	50	.....
4190	Outlays, net (total)	65	50

Object Classification (in millions of dollars)

Identification code 075-5629-0-2-554	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1	Full-time permanent	12	.....
11.3	Other than full-time permanent	2	.....
11.5	Other personnel compensation	1	.....
11.9	Total personnel compensation	15	.....
12.1	Civilian personnel benefits	5	.....
25.1	Advisory and assistance services	4	.....
25.2	Other services from non-Federal sources	12	.....
25.3	Other goods and services from Federal sources	2	.....

41.0	Grants, subsidies, and contributions	13	.....
99.9	Total new obligations, unexpired accounts	51	.....

Employment Summary

Identification code 075-5629-0-2-554	2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	74	.....

REVOLVING FUND FOR CERTIFICATION AND OTHER SERVICES

Program and Financing (in millions of dollars)

Identification code 075-4309-0-3-554	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801	Revolving Fund for Certification and Other Services (Reimbursable)	7	11
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	2	5
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800	Collected	10	11
1802	Offsetting collections (previously unavailable)	1	1
1823	New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-1	-1
1850	Spending auth from offsetting collections, mand (total)	10	11
1900	Budget authority (total)	10	11
1930	Total budgetary resources available	12	16
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	5	5

Change in obligated balance:

Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2	2
3010	New obligations, unexpired accounts	7	11
3020	Outlays (gross)	-7	-11
3050	Unpaid obligations, end of year	2	2
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	2	2
3200	Obligated balance, end of year	2	2

Budget authority and outlays, net:

Mandatory:			
4090	Budget authority, gross	10	11
Outlays, gross:			
4100	Outlays from new mandatory authority	5	8
4101	Outlays from mandatory balances	2	3
4110	Outlays, gross (total)	7	11
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123	Non-Federal sources	-10	-11
4180	Budget authority, net (total) .....	.....	.....
4190	Outlays, net (total)	-3	.....

Memorandum (non-add) entries:

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

FDA certifies color additives for use in foods, drugs, and cosmetics. It also lists color additives for use in foods, drugs, medical devices, and cosmetics. These services are financed wholly by fees paid by the industries affected.

Object Classification (in millions of dollars)

Identification code 075-4309-0-3-554	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
11.1	Personnel compensation: Full-time permanent	3	6
12.1	Civilian personnel benefits	1	2
23.1	Rental payments to GSA	1	1
25.2	Other services from non-Federal sources	1	1
25.4	Operation and maintenance of facilities	1	1
26.0	Supplies and materials	1	.....

REVOLVING FUND FOR CERTIFICATION AND OTHER SERVICES—Continued

Object Classification—Continued

Identification code 075-4309-0-3-554	2025 actual	2026 est.	2027 est.
99.9 Total new obligations, unexpired accounts	7	11	11

Employment Summary

Identification code 075-4309-0-3-554	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	19	37	37

HEALTH RESOURCES AND SERVICES ADMINISTRATION

Federal Funds

HEALTH RESOURCES AND SERVICES

Program and Financing (in millions of dollars)

Identification code 075-0350-0-1-550	2025 actual	2026 est.	2027 est.
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Obligations by program activity:

0005 Primary Health Care (Health Centers, Free Clinics)	1,850	1,859
0010 Primary Health Care (Mandatory)	4,281	4,470	1,132
0015 Health Workforce	1,421	1,414	.....
0020 Health Workforce (Mandatory)	528	604	319
0025 Maternal and Child Health	1,178	1,182	.....
0030 Maternal and Child Health (Mandatory)	6	6	1
0035 Ryan White HIV/AIDS	2,580	2,584	.....
0040 Health Systems	122	127	.....
0045 Rural Health	369	418	.....
0050 Family Planning	282	286	.....
0055 HRSA Program Management	164	161	.....
0057 340B Drug Pricing Program/Office of Pharmacy Affairs	16	12	.....
0058 Telehealth	42	46	.....
0091 Direct program activities, subtotal	12,839	13,169	1,452
0300 Total direct programs	12,839	13,169	1,452
Credit program obligations:			
0702 Loan guarantee subsidy		1	.....
0791 Direct program activities, subtotal		1	.....
0799 Total direct obligations	12,839	13,170	1,452
0801 Health Resources and Services (Reimbursable)	77	99	46
0899 Total reimbursable obligations	77	99	46
0900 Total new obligations, unexpired accounts	12,916	13,269	1,498

Budgetary resources:

1000 Unobligated balance brought forward, Oct 1	1,482	390	1,230
1001 Discretionary unobligated balance brought fwd, Oct 1	155	.....	.....
1010 Unobligated balance transfer to other accts [015-5606]	-5	-5	-5
1011 Unobligated balance transfer from other acct [075-0116]	4	.....	.....
1021 Recoveries of prior year unpaid obligations	157	.....	.....
1029 Other balances withdrawn to Treasury	-2	.....	.....
1033 Recoveries of prior year paid obligations	5	.....	.....
1041 Other balances previously not available	1	.....	.....
1070 Unobligated balance (total)	1,642	385	1,225
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	7,997	8,933	.....
Advance appropriations, discretionary:			
1173 Advance appropriations transferred from other accounts [075-0140]	32	12	.....
Appropriations, mandatory:			
1200 Appropriation	3,581	5,181	1,498
1230 Appropriations and/or unobligated balance of appropriations permanently reduced		-110	-46
1260 Appropriations, mandatory (total)	3,581	5,071	1,452
Spending authority from offsetting collections, discretionary:			
1700 Collected	42	52	.....
1701 Change in uncollected payments, Federal sources	11	.....	.....
1750 Spending auth from offsetting collections, disc (total)	53	52	.....
Spending authority from offsetting collections, mandatory:			
1800 Offsetting collections (cash)(HPSL&NSL)	26	46	46
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)	26	46	46
1900 Budget authority (total)	11,689	14,114	1,498
1930 Total budgetary resources available	13,331	14,499	2,723
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-25	.....	.....
1941 Unexpired unobligated balance, end of year	390	1,230	1,225

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	13,442	11,654	9,470
3010 New obligations, unexpired accounts	12,916	13,269	1,498
3011 Obligations ("upward adjustments"), expired accounts	56	.....	.....
3020 Outlays (gross)	-14,434	-15,453	-9,834
3040 Recoveries of prior year unpaid obligations, unexpired	-157	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-169	.....	.....
3050 Unpaid obligations, end of year	11,654	9,470	1,134
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-23	-27	-27
3070 Change in uncollected pymts, Fed sources, unexpired	-11	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	7	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-27	-27	-27
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	13,419	11,627	9,443
3200 Obligated balance, end of year	11,627	9,443	1,107

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	8,082	8,997	.....
Outlays, gross:			
4010 Outlays from new discretionary authority	2,635	2,901	.....
4011 Outlays from discretionary balances	6,641	7,699	5,843
4020 Outlays, gross (total)	9,276	10,600	5,843
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-8	-14	.....
4033 Non-Federal sources	-61	-38	.....
4040 Offsets against gross budget authority and outlays (total)	-69	-52	.....
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-11	.....	.....
4052 Offsetting collections credited to expired accounts	25	.....	.....
4053 Recoveries of prior year paid obligations, unexpired accounts	2	.....	.....
4060 Additional offsets against budget authority only (total)	16	.....	.....
4070 Budget authority, net (discretionary)	8,029	8,945	.....
4080 Outlays, net (discretionary)	9,207	10,548	5,843
Mandatory:			
4090 Budget authority, gross	3,607	5,117	1,498
Outlays, gross:			
4100 Outlays from new mandatory authority	1,507	2,220	691
4101 Outlays from mandatory balances	3,651	2,633	3,300
4110 Outlays, gross (total)	5,158	4,853	3,991
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-29	-46	-46
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	3	.....	.....
4160 Budget authority, net (mandatory)	3,581	5,071	1,452
4170 Outlays, net (mandatory)	5,129	4,807	3,945
4180 Budget authority, net (total)	11,610	14,016	1,452
4190 Outlays, net (total)	14,336	15,355	9,788

Memorandum (non-add) entries:

5090 Unexpired unavailable balance, SOY: Offsetting collections	2	2	2
5092 Unexpired unavailable balance, EOY: Offsetting collections	2	2	2
5103 Unexpired unavailable balance, SOY: Fulfilled purpose	1	.....	.....

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	11,610	14,016	1,452
Outlays	14,336	15,355	9,788
Legislative proposal, not subject to PAYGO:			
Budget Authority .....	.....	.....	-1,452
Outlays .....	.....	.....	-645

Total:			
Budget Authority	11,610	14,016	.....
Outlays	14,336	15,355	9,143

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

Identification code 075-0350-0-1-550	2025 actual	2026 est.	2027 est.
Guaranteed loan levels supportable by subsidy budget authority:			
215001 Facilities Renovation Loans	12	72	.....
215999 Total loan guarantee levels	12	72	.....
Guaranteed loan subsidy (in percent):			
232001 Facilities Renovation Loans	2.45	2.51	.....
232999 Weighted average subsidy rate	2.45	2.51	.....
Guaranteed loan subsidy budget authority:			
233001 Facilities Renovation Loans .....	.....	2	.....
233999 Total subsidy budget authority .....	.....	2	.....

Resources displayed here support grants and contracts managed by Health Resources and Services Administration (HRSA). These activities include support for Health Centers, treatment and care for those living with HIV/AIDS, health workforce training, maternal and child health care services, promotion of organ and bone marrow donation, rural health activities, and the medical malpractice claims funds, which pay malpractice claims filed against employees of federally supported health centers and free clinics. HRSA is also responsible for oversight of the 340B Drug Pricing Program.

In 2027 HRSA will be reorganized into the Administration for a Healthy America to improve coordination of health resources for Americans. In addition, the 340B Drug Pricing Program will move to CMS.

Object Classification (in millions of dollars)

Identification code 075-0350-0-1-550	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	306	308	.....
11.3 Other than full-time permanent	16	16	.....
11.5 Other personnel compensation	9	9	.....
11.7 Military personnel	27	28	.....
11.9 Total personnel compensation	358	361	.....
12.1 Civilian personnel benefits	116	117	.....
12.2 Military personnel benefits	2	2	.....
13.0 Benefits for former personnel	10	10	.....
21.0 Travel and transportation of persons	1	1	.....
23.1 Rental payments to GSA	19	19	.....
25.1 Advisory and assistance services	20	20	.....
25.2 Other services from non-Federal sources	595	595	.....
25.3 Other goods and services from Federal sources	100	100	.....
25.4 Operation and maintenance of facilities	1	1	.....
25.6 Medical care	4	4	.....
25.7 Operation and maintenance of equipment	11	11	.....
31.0 Equipment	9	9	.....
41.0 Grants, subsidies, and contributions	11,497	11,824	1,452
42.0 Insurance claims and indemnities	96	96	.....
99.0 Direct obligations	12,839	13,170	1,452
99.0 Reimbursable obligations	77	99	46
99.9 Total new obligations, unexpired accounts	12,916	13,269	1,498

Employment Summary

Identification code 075-0350-0-1-550	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	2,231	2,164	.....
1101 Direct military average strength employment	153	149	.....
2001 Reimbursable civilian full-time equivalent employment	58	58	.....
2101 Reimbursable military average strength employment	3	3	.....

HEALTH RESOURCES AND SERVICES
(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 075-0350-2-1-550	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0010 Primary Health Care (Mandatory)	-1,132
0020 Health Workforce (Mandatory)	-319
0030 Maternal and Child Health (Mandatory)	-1
0799 Total direct obligations	-1,452
0801 Health Resources and Services (Reimbursable)	-46
0900 Total new obligations, unexpired accounts	-1,498
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	-1,498
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	46
1260 Appropriations, mandatory (total)	-1,452
Spending authority from offsetting collections, mandatory:			
1800 Offsetting collections (cash)(HPSL&NSL)	-46
1802 Offsetting collections (previously unavailable)	-2
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	2
1850 Spending auth from offsetting collections, mand (total)	-46
1900 Budget authority (total)	-1,498
1930 Total budgetary resources available	-1,498
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	-1,498
3020 Outlays (gross)	691
3050 Unpaid obligations, end of year	-807
Memorandum (non-add) entries:			
3200 Obligated balance, end of year	-807
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	-1,498
Outlays, gross:			
4100 Outlays from new mandatory authority	-691
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	46
4180 Budget authority, net (total)	-1,452
4190 Outlays, net (total)	-645

In 2027, HRSA will be reorganized into the Administration for a Healthy America to improve coordination of health resources for Americans.

Object Classification (in millions of dollars)

Identification code 075-0350-2-1-550	2025 actual	2026 est.	2027 est.
41.0 Direct obligations: Grants, subsidies, and contributions	-1,452
99.0 Direct obligations	-1,452
99.0 Reimbursable obligations	-46
99.9 Total new obligations, unexpired accounts	-1,498

VACCINE INJURY COMPENSATION

Program and Financing (in millions of dollars)

Identification code 075-0320-0-1-551	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	40	44	44
1033 Recoveries of prior year paid obligations	4	.....	.....
1070 Unobligated balance (total)	44	44	44
1930 Total budgetary resources available	44	44	44

VACCINE INJURY COMPENSATION—Continued
Program and Financing—Continued

Identification code 075-0320-0-1-551	2025 actual	2026 est.	2027 est.
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	44	44	44
Budget authority and outlays, net:			
Mandatory:			
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-4		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	4		
4160 Budget authority, net (mandatory)			
4170 Outlays, net (mandatory)	-4		
4180 Budget authority, net (total)			
4190 Outlays, net (total)	-4		

The Vaccine Injury Compensation Program was established pursuant to Public Law 99-660 and Public Law 100-203 and serves as a source of funds to pay claims for compensation for vaccine-related injury or death. Payment of claims associated with vaccine-related injury or death occurring before October 1, 1988, are financed from the General Fund and are reflected in this account. Given sufficient carry-over funds from prior years' appropriations to pay for the balance of the pre-1988 claims yet to be adjudicated, no appropriation is requested to cover payment of pre-1988 claims. By statute, no new claims are accepted for this account. Payment of claims associated with vaccine-related injury or death occurring after October 1, 1988, are reflected in the Vaccine Injury Compensation Program Trust Fund account.

VACCINE INJURY COMPENSATION
(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 075-0320-2-1-551	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1010 Unobligated balance transfer to other accts [075-9919]			-44
1930 Total budgetary resources available			-44
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			-44
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

In 2027, HRSA will be reorganized into the Administration for a Healthy America to improve coordination of health resources for Americans.

COVERED COUNTERMEASURE PROCESS FUND

Program and Financing (in millions of dollars)

Identification code 075-0343-0-1-551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Claims	6	5	
0103 Admin Expense	19	22	
0900 Total new obligations, unexpired accounts	25	27	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	78	60	33
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	7		
1930 Total budgetary resources available	85	60	33
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	60	33	33

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	5	9	27
3010 New obligations, unexpired accounts	25	27	
3020 Outlays (gross)	-21	-9	-14
3050 Unpaid obligations, end of year	9	27	13
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	5	9	27
3200 Obligated balance, end of year	9	27	13

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	7		
Outlays, gross:			
4010 Outlays from new discretionary authority	6		
4011 Outlays from discretionary balances	15	9	14
4020 Outlays, gross (total)	21	9	14
4180 Budget authority, net (total)	7		
4190 Outlays, net (total)	21	9	14

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	7		
Outlays	21	9	14
Legislative proposal, not subject to PAYGO:			
Outlays			-14
Total:			
Budget Authority	7		
Outlays	21	9	

The Covered Countermeasure Process Fund is established pursuant to the Public Health Service (PHS) Act, as amended by Division C of Public Law 109-148, to serve as a source of funds to pay for compensation for injuries, illnesses or death, or losses resulting from the administration or use by an individual of a covered countermeasure for which a Secretarial Declaration has been issued, pursuant to section 319F-3(b) of the PHS Act. Additionally, authority is provided to address any unexpected claims that may arise under the Smallpox Emergency Personnel Protection Act of 2003 (P.L. 108-20).

Object Classification (in millions of dollars)

Identification code 075-0343-0-1-551	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	3	3	
11.7 Military personnel	1	1	
11.9 Total personnel compensation	4	4	
25.2 Other services from non-Federal sources	15	18	
42.0 Insurance claims and indemnities	6	5	
99.0 Direct obligations	25	27	
99.9 Total new obligations, unexpired accounts	25	27	

Employment Summary

Identification code 075-0343-0-1-551	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	20	20	
1101 Direct military average strength employment	8	8	

COVERED COUNTERMEASURE PROCESS FUND
(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 075-0343-2-1-551	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1010 Unobligated balance transfer to other accts [075-9918]			-40
1930 Total budgetary resources available			-40

1941	Memorandum (non-add) entries: Unexpired unobligated balance, end of year			-40
Change in obligated balance:				
Unpaid obligations:				
3020	Outlays (gross)			14
3050	Unpaid obligations, end of year			14
Memorandum (non-add) entries:				
3200	Obligated balance, end of year			14
Budget authority and outlays, net:				
Discretionary:				
Outlays, gross:				
4011	Outlays from discretionary balances			-14
4180	Budget authority, net (total)			-14
4190	Outlays, net (total)			-14

In 2027, HRSA will be reorganized into the Administration for a Healthy America to improve coordination of health resources for Americans.

MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING PROGRAMS

Program and Financing (in millions of dollars)

Identification code 075-0321-0-1-551	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0010	Maternal, Infant, and Early Childhood Home Visiting Programs	599	613	754
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	28	45	45
1021	Recoveries of prior year unpaid obligations	50		
1070	Unobligated balance (total)	78	45	45
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation	600	650	800
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-34	-37	-46
1260	Appropriations, mandatory (total)	566	613	754
1930	Total budgetary resources available	644	658	799
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	45	45	45
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	997	1,054	1,102
3010	New obligations, unexpired accounts	599	613	754
3020	Outlays (gross)	-476	-565	-642
3040	Recoveries of prior year unpaid obligations, unexpired	-50		
3041	Recoveries of prior year unpaid obligations, expired	-16		
3050	Unpaid obligations, end of year	1,054	1,102	1,214
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	997	1,054	1,102
3200	Obligated balance, end of year	1,054	1,102	1,214
Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross	566	613	754
Outlays, gross:				
4100	Outlays from new mandatory authority	19	25	30
4101	Outlays from mandatory balances	457	540	612
4110	Outlays, gross (total)	476	565	642
4180	Budget authority, net (total)	566	613	754
4190	Outlays, net (total)	476	565	642

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	566	613	754
Outlays	476	565	642
Legislative proposal, not subject to PAYGO:			
Budget Authority			-754
Outlays			-30
Total:			
Budget Authority	566	613	

Outlays	476	565	612
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The Maternal, Infant, and Early Childhood Home Visiting Program provides comprehensive services for at-risk communities. This program had been administered by HRSA.

Object Classification (in millions of dollars)

Identification code 075-0321-0-1-551	2025 actual	2026 est.	2027 est.	
11.1	Direct obligations: Personnel compensation: Full-time permanent	7	7	7
11.9	Total personnel compensation	7	7	7
12.1	Civilian personnel benefits	2	2	2
25.1	Advisory and assistance services	34	34	34
41.0	Grants, subsidies, and contributions	556	570	711
99.9	Total new obligations, unexpired accounts	599	613	754

Employment Summary

Identification code 075-0321-0-1-551	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment	43	43	43
1101	Direct military average strength employment	1	1	1

MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING PROGRAMS

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 075-0321-2-1-551	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0010	Maternal, Infant, and Early Childhood Home Visiting Programs			-754
Budgetary resources:				
Unobligated balance:				
1010	Unobligated balance transfer to other accts [075-9917]			-45
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation			-800
1230	Appropriations and/or unobligated balance of appropriations permanently reduced			46
1260	Appropriations, mandatory (total)			-754
1930	Total budgetary resources available			-799
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year			-45
Change in obligated balance:				
Unpaid obligations:				
3010	New obligations, unexpired accounts			-754
3020	Outlays (gross)			30
3050	Unpaid obligations, end of year			-724
Memorandum (non-add) entries:				
3200	Obligated balance, end of year			-724
Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross			-754
Outlays, gross:				
4100	Outlays from new mandatory authority			-30
4180	Budget authority, net (total)			-754
4190	Outlays, net (total)			-30

In 2027, HRSA will be reorganized into the Administration for a Healthy America to improve coordination of health resources for Americans.

Object Classification (in millions of dollars)

Identification code 075-0321-2-1-551	2025 actual	2026 est.	2027 est.	
11.1	Direct obligations: Personnel compensation: Full-time permanent			-7
11.9	Total personnel compensation			-7
12.1	Civilian personnel benefits			-2
25.1	Advisory and assistance services			-34
41.0	Grants, subsidies, and contributions			-711

MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING PROGRAMS—Continued
Object Classification—Continued

Identification code 075-0321-2-1-551	2025 actual	2026 est.	2027 est.
99.9 Total new obligations, unexpired accounts			-754

Employment Summary

Identification code 075-0321-2-1-551	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment			-43
1101 Direct military average strength employment			-1

HEALTH CENTER GUARANTEED LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 075-4442-0-3-551	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	2	2
1930 Total budgetary resources available	2	2	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2	2	2
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

Status of Guaranteed Loans (in millions of dollars)

Identification code 075-4442-0-3-551	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority			
2121 Limitation available from carry-forward	807	795	
2143 Uncommitted limitation carried forward	-795	-723	
2150 Total guaranteed loan commitments	12	72	
2199 Guaranteed amount of guaranteed loan commitments	9		
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	91	100	162
2231 Disbursements of new guaranteed loans	12	72	
2251 Repayments and prepayments	-3	-10	-10
Adjustments:			
2263 Terminations for default that result in claim payments			
2264 Other adjustments, net			
2290 Outstanding, end of year	100	162	152
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	69	118	142

Public Law 104-299, Public Law 104-208, and Public Law 115-141 authorize Health Resources and Services Administration (HRSA) to guarantee up to \$1 billion in private loans to health centers for the costs of developing and operating managed care networks or plans and for the construction, renovation, and modernization of medical facilities. The program account for this activity is displayed in the Health Resources and Services account (75-0350) as a line in the program and financing schedule.

In 2027, HRSA will be reorganized into the Administration for a Healthy America to improve coordination of health resources for Americans.

Balance Sheet (in millions of dollars)

Identification code 075-4442-0-3-551	2024 actual	2025 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	1	1
1999 Total assets	1	1
LIABILITIES:		
2204 Non-Federal liabilities: Liabilities for loan guarantees	1	1
NET POSITION:		
3300 Cumulative results of operations		

4999 Total liabilities and net position	1	1
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MEDICAL FACILITIES GUARANTEE AND LOAN FUND

Status of Direct Loans (in millions of dollars)

Identification code 075-9931-0-3-551	2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	5	5	5
1290 Outstanding, end of year	5	5	5

Titles VI and XVI of the PHS Act established a loan and loan guarantee fund for medical facilities with a maximum amount allowable for the Government's liability. Direct loans were made available for public facilities and guaranteed loans for private, nonprofit facilities. Funds under this authority were established in the amount of \$50 million for use in fulfilling guarantees in the event of default, \$30 million as a revolving fund for direct loans, and an amount for interest subsidy payments on guaranteed loans.

Balance Sheet (in millions of dollars)

Identification code 075-9931-0-3-551	2024 actual	2025 actual
ASSETS:		
1601 Direct loans, gross	5	5
1999 Total assets	5	5
LIABILITIES:		
2201 Non-Federal liabilities: Accounts payable	5	5
NET POSITION:		
3100 Unexpended appropriations		
3300 Cumulative results of operations		
3999 Total net position		
4999 Total liabilities and net position	5	5

Trust Funds

VACCINE INJURY COMPENSATION PROGRAM TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 075-8175-0-7-551	2025 actual	2026 est.	2027 est.
0100 Balance, start of year		4,527	4,634
0198 Reconciliation adjustment	4,511		
0199 Balance, start of year	4,511	4,527	4,634
Receipts:			
Current law:			
1110 Deposits, Vaccine Injury Compensation Trust Fund	131	232	235
1140 Interest and Profits on Investments, Vaccine Injury Compensation Trust Fund	130	192	175
1199 Total current law receipts	261	424	410
1999 Total receipts	261	424	410
2000 Total: Balances and receipts	4,772	4,951	5,044
Appropriations:			
Current law:			
2101 Vaccine Injury Compensation Program Trust Fund	-48	-50	
2101 Vaccine Injury Compensation Program Trust Fund	-213	-267	-277
2103 Vaccine Injury Compensation Program Trust Fund	-6		
2135 Vaccine Injury Compensation Program Trust Fund	11		
2199 Total current law appropriations	-256	-317	-277
Proposed:			
2201 Vaccine Injury Compensation Program Trust Fund			277
2201 Vaccine Injury Compensation Program Trust Fund			-50
2201 Vaccine Injury Compensation Program Trust Fund			-277
2299 Total proposed appropriations			-50
2999 Total appropriations	-256	-317	-327
4030 Vaccine Injury Compensation Program Trust Fund	11		
5099 Balance, end of year	4,527	4,634	4,717

Program and Financing (in millions of dollars)

Identification code 075-8175-0-7-551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Compensation: Claims for post-FY 1989 injuries	209	267	277
0103 Claims processing (Claims Court)	10	12	.....
0104 Claims processing (HRSA)	15	15	.....
0105 Claims processing (Dept. of Justice)	23	23	.....
0191 Direct program activities, subtotal	48	50	.....
0900 Total new obligations, unexpired accounts	257	317	277
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	.....	1	1
1021 Recoveries of prior year unpaid obligations	2	.....	.....
1033 Recoveries of prior year paid obligations	11	.....	.....
1035 Unobligated balance of appropriations withdrawn	-11	.....	.....
1070 Unobligated balance (total)	2	1	1
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	48	50	.....
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	213	267	277
1203 Appropriation (previously unavailable)(special or trust)	6	.....	.....
1235 Appropriations precluded from obligation (special or trust)	-11	.....	.....
1260 Appropriations, mandatory (total)	208	267	277
1900 Budget authority (total)	256	317	277
1930 Total budgetary resources available	258	318	278
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	40	32	.....
3010 New obligations, unexpired accounts	257	317	277
3020 Outlays (gross)	-263	-349	-277
3040 Recoveries of prior year unpaid obligations, unexpired	-2	.....	.....
3050 Unpaid obligations, end of year	32	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	40	32	.....
3200 Obligated balance, end of year	32	.....	.....
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	48	50	.....
Outlays, gross:			
4010 Outlays from new discretionary authority	24	50	.....
4011 Outlays from discretionary balances	31	.....	.....
4020 Outlays, gross (total)	55	50	.....
Mandatory:			
4090 Budget authority, gross	208	267	277
Outlays, gross:			
4100 Outlays from new mandatory authority	208	267	277
4101 Outlays from mandatory balances .....	.....	32	.....
4110 Outlays, gross (total)	208	299	277
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-11	.....	.....
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	11	.....	.....
4160 Budget authority, net (mandatory)	208	267	277
4170 Outlays, net (mandatory)	197	299	277
4180 Budget authority, net (total)	256	317	277
4190 Outlays, net (total)	252	349	277
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	4,611	4,532	4,689
5001 Total investments, EOY: Federal securities: Par value	4,532	4,689	4,822

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	256	317	277
Outlays	252	349	277

Legislative proposal, not subject to PAYGO:

Budget Authority .....	.....	.....	-277
Outlays .....	.....	.....	-277
Total:			
Budget Authority	256	317	.....
Outlays	252	349	.....

The Vaccine Injury Compensation Program was established pursuant to Public Law 99-660 and Public Law 100-203 and serves as a source of funds to pay claims for compensation for vaccine-related injury or death. This account reflects payments for claims for vaccine-related injury or death occurring after October 1, 1988. This program had been administered by HRSA. In 2027, HRSA will be reorganized into the Administration for a Healthy America to improve coordination of health resources for Americans.

Object Classification (in millions of dollars)

Identification code 075-8175-0-7-551	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	3	3	.....
11.7 Military personnel	1	1	.....
11.9 Total personnel compensation	4	4	.....
12.1 Civilian personnel benefits	1	1	.....
12.2 Military personnel benefits	1	1	.....
25.3 Other goods and services from Federal sources	8	10	.....
42.0 Insurance claims and indemnities	243	301	277
99.9 Total new obligations, unexpired accounts	257	317	277

Employment Summary

Identification code 075-8175-0-7-551	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	20	20	.....
1101 Direct military average strength employment	7	7	.....

VACCINE INJURY COMPENSATION PROGRAM TRUST FUND

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 075-8175-2-7-551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Compensation: Claims for post—FY 1989 injuries	-277
0900 Total new obligations, unexpired accounts (object class 42.0)	-277
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	-277
1900 Budget authority (total)	-277
1930 Total budgetary resources available	-277
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	-277
3020 Outlays (gross)	277
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	-277
Outlays, gross:			
4100 Outlays from new mandatory authority	-277
4180 Budget authority, net (total)	-277
4190 Outlays, net (total)	-277
Memorandum (non-add) entries:			
5001 Total investments, EOY: Federal securities: Par value	-4,822

In 2027, HRSA will be reorganized into the Administration for a Healthy America to improve coordination of health resources for Americans.

INDIAN HEALTH SERVICE

Federal Funds

INDIAN HEALTH SERVICES

For expenses necessary to carry out the Act of August 5, 1954 (68 Stat. 674), the Indian Self-Determination and Education Assistance Act, the Indian Health Care Improvement Act, and titles II and III of the Public Health Service Act with respect to the Indian Health Service, \$309,146,000, to remain available until September 30, 2028, except as otherwise provided herein, which shall be in addition to funds previously appropriated under this heading that became available on October 1, 2026; in addition, \$365,680,000, to remain available until September 30, 2028, for the Electronic Health Record System and the Indian Healthcare Improvement Fund, of which \$78,673,000 is for the Indian Health Care Improvement Fund and may be used, as needed, to carry out activities typically funded under the Indian Health Facilities account; and, in addition, \$5,098,878 which shall become available on October 1, 2027, and remain available through September 30, 2029, except as otherwise provided herein; together with payments received during the fiscal year pursuant to sections 231(b) and 233 of the Public Health Service Act (42 U.S.C. 238(b) and 238b), for services furnished by the Indian Health Service: Provided, That funds made available to tribes and tribal organizations through contracts, grant agreements, or any other agreements or compacts authorized by the Indian Self-Determination and Education Assistance Act of 1975 (25 U.S.C. 5301 et seq.), shall be deemed to be obligated at the time of the grant or contract award and thereafter shall remain available to the tribe or tribal organization without fiscal year limitation: Provided further, That from the amounts that become available on October 1, 2027, \$2,500,000 shall be available for grants or contracts with public or private institutions to provide alcohol or drug treatment services to Indians, including alcohol detoxification services: Provided further, That from the amounts that become available on October 1, 2027, \$1,054,485,000 shall remain available until expended for Purchased/Referred Care: Provided further, That of the total amount specified in the preceding proviso for Purchased/Referred Care, \$54,000,000 shall be for the Indian Catastrophic Health Emergency Fund: Provided further, That from the amounts that become available on October 1, 2027, up to \$53,000,000 shall remain available until expended for implementation of the loan repayment program under section 108 of the Indian Health Care Improvement Act (25 U.S.C. 1616a): Provided further, That from the amounts that become available on October 1, 2027, \$58,000,000 shall remain available until expended for costs related to or resulting from accreditation emergencies, including supplementing activities funded under the heading Indian Health Facilities, of which up to \$4,000,000 may be used to supplement amounts otherwise available for Purchased/Referred Care: Provided further, That the amounts collected by the Federal Government as authorized by sections 104 and 108 of the Indian Health Care Improvement Act (25 U.S.C. 1613a and 1616a) during the preceding fiscal year for breach of contracts shall be deposited in the Fund authorized by section 108A of that Act (25 U.S.C. 1616a-1) and shall remain available until expended and, notwithstanding section 108A(c) of that Act (25 U.S.C. 1616a-1(c)), funds shall be available to make new awards under the loan repayment and scholarship programs under sections 104 and 108 of that Act (25 U.S.C. 1613a and 1616a): Provided further, That the amounts made available within this account for the IHS-Operated Hospital Oversight Program, Substance Abuse and Suicide Prevention Program, for Opioid Prevention, Treatment and Recovery Services, for the Domestic Violence Prevention Program, for the Zero Suicide Initiative, for the housing subsidy authority for civilian employees, for Aftercare Pilot Programs at Youth Regional Treatment Centers, for transformation and modernization costs of the Indian Health Service Electronic Health Record system, for national quality and oversight activities, to improve collections from public and private insurance at Indian Health Service and tribally operated facilities, for an initiative to treat or reduce the transmission of HIV and HCV, for a maternal health initiative, for the Telebehavioral Health Center of Excellence, for Alzheimer's activities, for Village Built Clinics, for a produce prescription pilot, and for accreditation emergencies shall be allocated at the discretion of the Director of the Indian Health Service and shall remain available until expended: Provided further, That funds provided in this Act may be used for annual contracts and grants that fall within 2 fiscal years, provided the total obligation is recorded in the year the funds are appropriated: Provided further, That the amounts collected by the Secretary of Health and Human Services under the authority of title IV of the Indian Health Care Improvement Act (25 U.S.C. 1613) shall remain available until expended for the purpose of achieving compliance with the applicable conditions and requirements of titles XVIII and XIX of the Social Security Act, except for those related to the planning, design, or construction of new facilities: Provided further, That funding contained herein for scholarship programs under the Indian Health Care Improvement Act (25 U.S.C. 1613) shall remain available until expended: Provided further, That amounts received by tribes and tribal organizations under title IV of the Indian

Health Care Improvement Act shall be reported and accounted for and available to the receiving tribes and tribal organizations until expended: Provided further, That the Bureau of Indian Affairs may collect from the Indian Health Service, and from tribes and tribal organizations operating health facilities pursuant to Public Law 93-638, such individually identifiable health information relating to disabled children as may be necessary for the purpose of carrying out its functions under the Individuals with Disabilities Education Act (20 U.S.C. 1400 et seq.): Provided further, That none of the funds provided under this heading that become available on October 1, 2027, may be used for implementation of the Electronic Health Record System or the Indian Health Care Improvement Fund: Provided further, That for purposes of the Indian Health Care Improvement Fund, such amounts may be used to carry out activities otherwise funded under the heading "Indian Health Facilities".

Program and Financing (in millions of dollars)

Identification code 075-0390-0-1-551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Clinical services	5,053	4,555	4,951
0002 Preventive health	203	206	221
0003 Urban health	89	95	95
0004 Indian health professions	77	85	82
0005 Tribal management	3	3	3
0006 Direct operations	110	104	107
0007 Self-governance	7	6	6
0009 Diabetes funds	142	200	49
0799 Total direct obligations	5,684	5,254	5,514
0801 Indian Health Services (Reimbursable)	2,937	2,734	2,734
0900 Total new obligations, unexpired accounts	8,621	7,988	8,248
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3,751	3,587	3,782
1001 Discretionary unobligated balance brought fwd, Oct 1	3,362		
1021 Recoveries of prior year unpaid obligations	587		
1033 Recoveries of prior year paid obligations	6		
1070 Unobligated balance (total)	4,344	3,587	3,782
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	303	332	675
Advance appropriations, discretionary:			
1170 Advance appropriation	4,684	4,723	4,790
Appropriations, mandatory:			
1200 Appropriation (Diabetes)	119	200	50
1230 Appropriations and/or unobligated balance of appropriations permanently reduced			-1
1260 Appropriations, mandatory (total)	119	200	49
Spending authority from offsetting collections, discretionary:			
1700 Collected	2,843	2,928	2,495
1701 Change in uncollected payments, Federal sources	-72		
1750 Spending auth from offsetting collections, disc (total)	2,771	2,928	2,495
1900 Budget authority (total)	7,877	8,183	8,009
1930 Total budgetary resources available	12,221	11,770	11,791
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-13		
1941 Unexpired unobligated balance, end of year	3,587	3,782	3,543
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,433	2,402	1,770
3010 New obligations, unexpired accounts	8,621	7,988	8,248
3011 Obligations ("upward adjustments"), expired accounts	59		
3020 Outlays (gross)	-8,088	-8,620	-7,965
3040 Recoveries of prior year unpaid obligations, unexpired	-587		
3041 Recoveries of prior year unpaid obligations, expired	-36		
3050 Unpaid obligations, end of year	2,402	1,770	2,053
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-173	-96	-96
3070 Change in uncollected pymts, Fed sources, unexpired	72		
3071 Change in uncollected pymts, Fed sources, expired	5		
3090 Uncollected pymts, Fed sources, end of year	-96	-96	-96
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2,260	2,306	1,674
3200 Obligated balance, end of year	2,306	1,674	1,957
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	7,758	7,983	7,960

4010	Outlays, gross:			
	Outlays from new discretionary authority	5,660	6,443	6,378
4011	Outlays from discretionary balances	2,098	1,980	1,532
4020	Outlays, gross (total)	7,758	8,423	7,910
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-52	-323	-310
4033	Non-Federal sources	-2,809	-2,605	-2,185
4040	Offsets against gross budget authority and outlays (total)	-2,861	-2,928	-2,495
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	72		
4052	Offsetting collections credited to expired accounts	12		
4053	Recoveries of prior year paid obligations, unexpired accounts	6		
4060	Additional offsets against budget authority only (total)	90		
4070	Budget authority, net (discretionary)	4,987	5,055	5,465
4080	Outlays, net (discretionary)	4,897	5,495	5,415
	Mandatory:			
4090	Budget authority, gross	119	200	49
	Outlays, gross:			
4100	Outlays from new mandatory authority	11	192	47
4101	Outlays from mandatory balances	319	5	8
4110	Outlays, gross (total)	330	197	55
4180	Budget authority, net (total)	5,106	5,255	5,514
4190	Outlays, net (total)	5,227	5,692	5,470

The Indian Health Services account provides medical care, public health services, and health professions training opportunities to American Indians and Alaska Natives. The Budget requests discretionary funding for 2027 for the Indian Health Services account.

Object Classification (in millions of dollars)

Identification code 075-0390-0-1-551	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	621	621	715
11.3 Other than full-time permanent	32	32	32
11.5 Other personnel compensation	94	94	94
11.7 Military personnel	73	73	73
11.9 Total personnel compensation	820	820	914
12.1 Civilian personnel benefits	279	279	312
12.2 Military personnel benefits	13	13	13
13.0 Benefits for former personnel	8	8	8
21.0 Travel and transportation of persons	10	9	9
21.0 Patient travel	33	30	32
22.0 Transportation of things	9	8	8
23.1 Rental payments to GSA	18	16	17
23.2 Rental payments to others	1	1	1
23.3 Communications, utilities, and miscellaneous charges	12	11	12
25.1 Advisory and assistance services	18	16	37
25.2 Other services from non-Federal sources	248	227	292
25.3 Other goods and services from Federal sources	342	323	328
25.4 Operation and maintenance of facilities	11	10	11
25.6 Medical care	402	370	378
25.7 Operation and maintenance of equipment	23	21	27
25.8 Subsistence and support of persons	45	44	42
26.0 Supplies and materials	128	120	121
31.0 Equipment	41	38	44
41.0 Grants, subsidies, and contributions	3,223	2,890	2,908
99.0 Direct obligations	5,684	5,254	5,514
99.0 Reimbursable obligations	2,937	2,734	2,734
99.9 Total new obligations, unexpired accounts	8,621	7,988	8,248

Employment Summary

Identification code 075-0390-0-1-551	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	6,139	6,139	6,406
1101 Direct military average strength employment	551	551	552
2001 Reimbursable civilian full-time equivalent employment	5,229	5,229	5,239
2101 Reimbursable military average strength employment	470	470	450

CONTRACT SUPPORT COSTS

For payments to tribes and tribal organizations for contract support costs associated with Indian Self-Determination and Education Assistance Act agreements with the Indian Health Service for fiscal year 2027, such sums as may be necessary: Provided, That notwithstanding any other provision of law, no amounts made available under this heading shall be available for transfer to another budget account: Provided further, That amounts obligated but not expended by a tribe or tribal organization for contract support costs for such agreements for the current fiscal year shall be applied to contract support costs due for such agreements for subsequent fiscal years.

Program and Financing (in millions of dollars)

Identification code 075-0344-0-1-551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Contract Support Costs	1,151	1,708	1,958
0900 Total new obligations, unexpired accounts (object class 41.0)	1,151	1,708	1,958
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,151	1,708	1,958
1930 Total budgetary resources available	1,151	1,708	1,958
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	200	194	820
3010 New obligations, unexpired accounts	1,151	1,708	1,958
3011 Obligations ("upward adjustments"), expired accounts	313		
3020 Outlays (gross)	-1,243	-1,082	-1,838
3041 Recoveries of prior year unpaid obligations, expired	-227		
3050 Unpaid obligations, end of year	194	820	940
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	200	194	820
3200 Obligated balance, end of year	194	820	940
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,151	1,708	1,958
Outlays, gross:			
4010 Outlays from new discretionary authority	1,140	888	1,018
4011 Outlays from discretionary balances	103	194	820
4020 Outlays, gross (total)	1,243	1,082	1,838
4180 Budget authority, net (total)	1,151	1,708	1,958
4190 Outlays, net (total)	1,243	1,082	1,838

The Contract Support Costs account provides for the reasonable and allowable costs for direct program expenses for the operation of, and any additional administrative or other expense related to, the overhead incurred by tribes and tribal organizations who operate health programs through self-determination contracts and compacts. The Budget maintains indefinite discretionary funding for the Contract Support Costs account in 2027.

PAYMENTS FOR TRIBAL LEASES

For payments to tribes and tribal organizations for leases pursuant to section 105(l) of the Indian Self-Determination and Education Assistance Act (25 U.S.C. 5324(l)) for fiscal year 2027, such sums as may be necessary, which shall be available for obligation through September 30, 2028: Provided, That notwithstanding any other provision of law, no amounts made available under this heading shall be available for transfer to another budget account.

Program and Financing (in millions of dollars)

Identification code 075-0200-0-1-551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Payments for Tribal Leases	543	413	929
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		1	1
1021 Recoveries of prior year unpaid obligations	1		

PAYMENTS FOR TRIBAL LEASES—Continued
Program and Financing—Continued

Table with 4 columns: Identification code 075-0200-0-1-551, 2025 actual, 2026 est., 2027 est. Rows include Unobligated balance (total), Budget authority, Appropriations, discretionary, and various outlays and recoveries.

The Payments for Tribal Leases account provides for the reasonable and allowable costs for leases with a Tribe or tribal organization for a building owned or leased by the tribe or tribal organization that is used for administration or delivery of services under the Indian Self-Determination and Education Assistance Act. The Budget maintains current indefinite discretionary funding for the Payments for Tribal Leases account in 2027.

Object Classification (in millions of dollars)

Table with 4 columns: Identification code 075-0200-0-1-551, 2025 actual, 2026 est., 2027 est. Rows include Direct obligations: Rental payments to others, Other services from non-Federal sources, Grants, subsidies, and contributions, and Total new obligations, unexpired accounts.

INDIAN HEALTH FACILITIES

For construction, repair, maintenance, demolition, improvement, and equipment of health and related auxiliary facilities, including quarters for personnel; preparation of plans, specifications, and drawings; acquisition of sites, purchase and erection of modular buildings, and purchases of trailers; and for provision of domestic and community sanitation facilities for Indians, as authorized by section 7 of the Act of August 5, 1954 (42 U.S.C. 2004a), the Indian Self-Determination Act, and the Indian Health Care Improvement Act, and for expenses necessary to carry out such Acts and titles II and III of the Public Health Service Act with respect to environmental health and facilities support activities of the Indian Health Service, \$20,915,000, to remain available until expended, which shall be in addition to funds previously appropriated under this heading that became available on October 1, 2026; in addition, \$204,506,000, to remain available until expended, for Sanitation Facilities Construction and Health Care Facilities Construction; and, in addition, \$537,515,000, which shall become available on October 1, 2027, and remain available until expended: Provided, That notwithstanding any other provision of law, funds appropriated for the planning, design, construction, renovation, or expansion of health facilities for the benefit of an Indian tribe or tribes may be used to purchase land on which such facilities will be located: Provided further, That not to exceed \$500,000 may be used for fiscal year 2028 by the Indian Health Service to purchase TRANSAM equipment from the Department of Defense for distribution

to the Indian Health Service and tribal facilities: Provided further, That none of the funds provided under this heading that become available on October 1, 2027, may be used for Health Care Facilities Construction or for Sanitation Facilities Construction: Provided further, That none of the funds appropriated to the Indian Health Service may be used for sanitation facilities construction for new homes funded with grants by the housing programs of the United States Department of Housing and Urban Development.

Special and Trust Fund Receipts (in millions of dollars)

Table with 4 columns: Identification code 075-0391-0-1-551, 2025 actual, 2026 est., 2027 est. Rows include Balance, start of year, Reconciliation adjustment, Receipts: Current law: Rent and Charges for Quarters, Indian Health Service, Rounding adjustment, Total current law receipts, Total receipts, Total: Balances and receipts, Appropriations: Current law: Indian Health Facilities, and Balance, end of year.

Program and Financing (in millions of dollars)

Table with 4 columns: Identification code 075-0391-0-1-551, 2025 actual, 2026 est., 2027 est. Rows include Obligations by program activity: Maintenance, Sanitation Facilities Construction, Facilities and environmental health, Equipment, Health Care Facilities Construction, Total direct program, Total direct obligations, Indian Health Facilities (Reimbursable), Total new obligations, unexpired accounts.

Budgetary resources:

Table with 4 columns: Identification code 075-0391-0-1-551, 2025 actual, 2026 est., 2027 est. Rows include Unobligated balance: Unobligated balance brought forward, Discretionary unobligated balance brought fwd, Recoveries of prior year unpaid obligations, Unobligated balance (total), Budget authority: Appropriations, discretionary: Appropriation, Appropriations transferred to other acct, Appropriation, discretionary (total), Advance appropriations, discretionary: Advance appropriation, Advance appropriation, Advance appropriations transferred to other accounts, Advanced appropriation, discretionary (total), Appropriations, mandatory: Appropriation (special or trust fund), Spending authority from offsetting collections, discretionary: Collected, Budget authority (total), Total budgetary resources available, Memorandum (non-add) entries: Unexpired unobligated balance, end of year.

Change in obligated balance:

Table with 4 columns: Identification code 075-0391-0-1-551, 2025 actual, 2026 est., 2027 est. Rows include Unpaid obligations: Unpaid obligations, brought forward, New obligations, unexpired accounts, Outlays (gross), Recoveries of prior year unpaid obligations, unexpired, Unpaid obligations, end of year.

3060	Uncollected payments: Uncollected pymts, Fed sources, brought forward, Oct 1	-18	-18	-18
3090	Uncollected pymts, Fed sources, end of year	-18	-18	-18
3100	Memorandum (non-add) entries: Obligated balance, start of year	1,756	2,099	831
3200	Obligated balance, end of year	2,099	831	156
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	1,616	1,580	816
Outlays, gross:				
4010	Outlays from new discretionary authority	732	474	245
4011	Outlays from discretionary balances	680	1,583	1,152
4020	Outlays, gross (total)	1,412	2,057	1,397
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-120	-74	-74
4040	Offsets against gross budget authority and outlays (total)	-120	-74	-74
Mandatory:				
4090	Budget authority, gross	12	12	12
Outlays, gross:				
4100	Outlays from new mandatory authority	2	6	6
4101	Outlays from mandatory balances	37	92	90
4110	Outlays, gross (total)	39	98	96
4180	Budget authority, net (total)	1,508	1,518	754
4190	Outlays, net (total)	1,331	2,081	1,419

The Indian Health Facilities account supports construction, repair and improvement, equipment, and environmental health and facilities support for the Indian Health Service. The Budget requests discretionary funding for 2027 for the Indian Health Facilities account.

Object Classification (in millions of dollars)

Identification code 075-0391-0-1-551	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1	87	87	95
11.3	8	8	8
11.5	5	5	5
11.7	17	17	17
11.9	117	117	125
12.1	37	37	38
12.2	2	2	2
21.0	4	4	4
22.0	3	3	3
23.3	10	10	10
25.1	3	3	3
25.2	716	296	296
25.3	9	4	4
25.4	11	5	5
25.7	7	3	3
25.8	187	78	78
26.0	9	4	4
31.0	9	4	4
32.0	238	99	15
41.0	340	141	147
99.0	1,702	810	741
99.0	120	77	77
99.9	1,822	887	818

Employment Summary

Identification code 075-0391-0-1-551	2025 actual	2026 est.	2027 est.
1001	999	999	1,022
1101	90	90	90
2001	851	851	861
2101	77	77	77

ADMINISTRATIVE PROVISIONS—INDIAN HEALTH SERVICE

Appropriations provided in this Act to the Indian Health Service shall be available for services as authorized by 5 U.S.C. 3109 at rates not to exceed the per diem rate equivalent to the maximum rate payable for senior-level positions under 5 U.S.C. 5376; hire of passenger motor vehicles and aircraft; purchase of medical equipment;

purchase of reprints; purchase, renovation, and erection of modular buildings and renovation of existing facilities; payments for telephone service in private residences in the field, when authorized under regulations approved by the Secretary of Health and Human Services; uniforms, or allowances therefor as authorized by 5 U.S.C. 5901-5902; and for expenses of attendance at meetings that relate to the functions or activities of the Indian Health Service: Provided, That in accordance with the provisions of the Indian Health Care Improvement Act, non-Indian patients may be extended health care at all tribally administered or Indian Health Service facilities, subject to charges, and the proceeds along with funds recovered under the Federal Medical Care Recovery Act (42 U.S.C. 2651-2653) shall be credited to the account of the facility providing the service and shall be available without fiscal year limitation: Provided further, That notwithstanding any other law or regulation, funds transferred from the Department of Housing and Urban Development to the Indian Health Service shall be administered under Public Law 86-121, the Indian Sanitation Facilities Act and Public Law 93-638: Provided further, That funds appropriated to the Indian Health Service in this Act, except those used for administrative and program direction purposes, shall not be subject to limitations directed at curtailing Federal travel and transportation: Provided further, That none of the funds made available to the Indian Health Service in this Act shall be used for any assessments or charges by the Department of Health and Human Services unless such assessments or charges are identified in the budget justification and provided in this Act, are notified to the House and Senate Committees on Appropriations through the reprogramming process: Provided further, That notwithstanding any other provision of law, funds previously or herein made available to a tribe or tribal organization through a contract, grant, or agreement authorized by title I or title V of the Indian Self-Determination and Education Assistance Act of 1975 (25 U.S.C. 5301 et seq.), may be deobligated and reobligated to a self-determination contract under title I, or a self-governance agreement under title V of such Act and thereafter shall remain available to the tribe or tribal organization without fiscal year limitation: Provided further, That none of the funds made available to the Indian Health Service in this Act shall be used to implement the final rule published in the Federal Register on September 16, 1987, by the Department of Health and Human Services, relating to the eligibility for the health care services of the Indian Health Service until the Indian Health Service has submitted a budget request reflecting the increased costs associated with the proposed final rule, and such request has been included in an appropriations Act and enacted into law: Provided further, That with respect to functions transferred by the Indian Health Service to tribes or tribal organizations, the Indian Health Service is authorized to provide goods and services to those entities on a reimbursable basis, including payments in advance with subsequent adjustment, and the reimbursements received therefrom, along with the funds received from those entities pursuant to the Indian Self-Determination Act, may be credited to the same or subsequent appropriation account from which the funds were originally derived, with such amounts to remain available until expended: Provided further, That reimbursements for training, technical assistance, or services provided by the Indian Health Service will contain total costs, including direct, administrative, and overhead costs associated with the provision of goods, services, or technical assistance: Provided further, That the Indian Health Service may provide to civilian medical personnel serving in hospitals operated by the Indian Health Service housing allowances equivalent to those that would be provided to members of the Commissioned Corps of the United States Public Health Service serving in similar positions at such hospitals: Provided further, That the appropriation structure for the Indian Health Service may not be altered without advance notification to the House and Senate Committees on Appropriations: Provided further, That none of the funds made available in this Act to the Indian Health Service may be used to provide gender-transition procedures.

CENTERS FOR DISEASE CONTROL AND PREVENTION

Federal Funds

IMMUNIZATION AND RESPIRATORY DISEASES

For carrying out titles II, III, XVII, and XXI, and section 2821 of the Public Health Service Act (referred to in this Act as the "PHS Act"), and titles II and IV of the Immigration and Nationality Act, with respect to immunization and respiratory diseases, \$963,291,000.

VIRAL HEPATITIS, SEXUALLY TRANSMITTED DISEASES, AND TUBERCULOSIS PREVENTION

For carrying out titles II, III, XVII, and XXIII of the PHS Act with respect to viral hepatitis, sexually transmitted diseases, and tuberculosis prevention, \$300,000,000.

CDC-WIDE ACTIVITIES AND PROGRAM SUPPORT—Continued

EMERGING AND ZOOBOTIC INFECTIOUS DISEASES

For carrying out titles II, III, and XVII, and section 2821 of the PHS Act, and titles II and IV of the Immigration and Nationality Act, with respect to emerging and zoonotic infectious diseases, \$927,764,000: Provided, That of the amounts made available under this heading, up to \$1,000,000 shall remain available until expended to pay for the transportation, medical care, treatment, and other related costs of persons quarantined or isolated under Federal or State quarantine law.

PUBLIC HEALTH SCIENTIFIC SERVICES

For carrying out titles II, III, and XVII of the PHS Act with respect to surveillance, health informatics, and workforce development, \$499,600,000: Provided, That in addition to amounts provided herein, \$205,000,000 shall be from funds available under section 241 of the PHS Act for data modernization, disease forecasting, and analytics.

GLOBAL HEALTH

For carrying out titles II, III, and XVII of the PHS Act with respect to global health, \$663,843,000; of which \$128,921,000 shall remain available through September 30, 2028, for international HIV/AIDS; and \$293,200,000 shall remain available through September 30, 2029, for global public health protection: Provided, That funds may be used for purchase and insurance of official motor vehicles in foreign countries.

PUBLIC HEALTH PREPAREDNESS AND RESPONSE

For carrying out titles II, III, XVII, and XXVIII of the PHS Act with respect to public health preparedness and response, and for expenses necessary to support activities related to countering potential biological, nuclear, radiological, and chemical threats to civilian populations, \$489,000,000: Provided, That the Director of the Centers for Disease Control and Prevention (referred to in this title as "CDC") or the Administrator of the Agency for Toxic Substances and Disease Registry may detail staff without reimbursement to support an activation of the CDC Emergency Operations Center, so long as the Director provides a notice to the Committees on Appropriations of the House of Representatives and the Senate within 15 days of the use of this authority, a full report within 30 days after use of this authority which includes the number of staff and funding level broken down by the originating center and number of days detailed, and an update of such report every 180 days until staff are no longer on detail without reimbursement to the CDC Emergency Operations Center.

ENERGY EMPLOYEES OCCUPATIONAL ILLNESS COMPENSATION PROGRAM

For necessary expenses to administer the Energy Employees Occupational Illness Compensation Program Act, \$55,358,000, to remain available until expended: Provided, That this amount shall be available consistent with the provision regarding administrative expenses in section 151(b) of title I of division B of Public Law 106-554.

CDC-WIDE ACTIVITIES AND PROGRAM SUPPORT

(INCLUDING TRANSFER OF FUNDS)

For carrying out titles II, III, XVII and XIX, and section 2821 of the PHS Act and for cross-cutting activities and program support for activities funded in other appropriations included in this Act for the Centers for Disease Control and Prevention, \$361,570,000, of which \$260,000,000 shall remain available through September 30, 2028, for public health infrastructure and capacity: Provided, That paragraphs (1) through (3) of subsection (b) of section 2821 of the PHS Act shall not apply to funds appropriated under this heading and in all other accounts of the CDC: Provided further, That funds appropriated under this heading may be used to support a contract for the operation and maintenance of an aircraft in direct support of activities throughout CDC to ensure the agency is prepared to address public health preparedness emergencies: Provided further, That employees of CDC or the Public Health Service, both civilian and commissioned officers, detailed to States, municipalities, or other organizations under authority of section 214 of the PHS Act, or in overseas assignments, shall be treated as non-Federal employees for reporting purposes only and shall not be included within any personnel ceiling applicable to the Agency, Service, or the Department of Health and Human Services during the period of detail or assignment: Provided further, That CDC may use up to \$10,000 from amounts appropriated to CDC in this Act for official reception and representation expenses when specifically approved by the Director of CDC: Provided further, That in addition, such sums as may be derived from authorized user fees, which shall be credited to the appropriation charged with the cost thereof: Provided further, That with respect to the previous proviso, authorized user fees from the Vessel Sanitation Program shall be available through September 30, 2028.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 075-0943-0-1-999	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Cooperative Research and Development Agreements, Centers for Disease Control	1	1	1
2000 Total: Balances and receipts	1	1	1
Appropriations:			
Current law:			
2101 CDC-wide Activities and Program Support	-1	-1	-1
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 075-0943-0-1-999	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Birth Defects, Developmental Disabilities, Disability and Health (0958)	201	205	
0002 CDC-Wide Activities and Program Support (0943)	651	397	362
0004 Chronic Disease Prevention and Health Promotion (0948)	1,340	984	
0005 Emerging and Zoonotic Infectious Diseases (0949)	762	729	928
0006 Energy Employee Illness Occupational Compensation Program Act (EEOICPA) (0954)	51	51	51
0007 Environmental Health (0947)	240	192	
0008 Global Health (0955)	683	693	664
0012 HIV/AIDS, Viral Hepatitis, STD and TB Prevention (0950)	1,353	1,384	300
0013 Immunization and Respiratory Diseases (0951)	982	317	963
0015 Injury Prevention and Control (0952)	748	761	
0016 Occupational Safety and Health (0953)	338	367	
0019 Public Health Preparedness and Response (0956)	936	913	489
0020 Public Health Scientific Services (0959)	752	725	500
0021 Cooperative Research and Development Agreements (CRADA) (5146)	4		
0024 CDC-Wide Activities and Program Support (User and Other Similar Fees)	87	2	2
0799 Total direct obligations	9,128	7,720	4,259
0802 CDC-Wide Activities and Program Support (Reimbursable)	144	185	229
0803 Public Health Scientific Services (0959) (Reimbursable)		43	205
0899 Total reimbursable obligations	144	228	434
0900 Total new obligations, unexpired accounts	9,272	7,948	4,693
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	601	816	2,210
1001 Discretionary unobligated balance brought fwd, Oct 1	445		
1021 Recoveries of prior year unpaid obligations	392		
1070 Unobligated balance (total)	993	816	2,210
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	7,898	7,666	4,205
1120 Appropriations transferred to other acct [075-0945]	-25	-25	
1160 Appropriation, discretionary (total)	7,873	7,641	4,205
Appropriations, mandatory:			
1200 Appropriation (075-0954—EEOICPA)	55	55	55
1201 Appropriation (075-5146 CRADA)	1	1	1
1220 Appropriations transferred to other acct [513-1200]	-1		
1221 Appropriations transferred from other acct PPHF [075-0116]	1,186	1,398	
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-165	-164	-4
1260 Appropriations, mandatory (total)	1,076	1,290	52
Spending authority from offsetting collections, discretionary:			
1700 Collected	229	408	408
1701 Change in uncollected payments, Federal sources	36		
1750 Spending auth from offsetting collections, disc (total)	265	408	408
Spending authority from offsetting collections, mandatory:			
1800 Collected	14	3	3
1900 Budget authority (total)	9,228	9,342	4,668
1930 Total budgetary resources available	10,221	10,158	6,878
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-133		
1941 Unexpired unobligated balance, end of year	816	2,210	2,185

Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	14,555	11,941	10,437
3010	New obligations, unexpired accounts	9,272	7,948	4,693
3011	Obligations ("upward adjustments"), expired accounts	163		
3020	Outlays (gross)	-10,883	-9,452	-9,432
3040	Recoveries of prior year unpaid obligations, unexpired	-392		
3041	Recoveries of prior year unpaid obligations, expired	-774		
3050	Unpaid obligations, end of year	11,941	10,437	5,698
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-181	-138	-138
3070	Change in uncollected pymts, Fed sources, unexpired	-36		
3071	Change in uncollected pymts, Fed sources, expired	79		
3090	Uncollected pymts, Fed sources, end of year	-138	-138	-138
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	14,374	11,803	10,299
3200	Obligated balance, end of year	11,803	10,299	5,560

Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross	8,138	8,049	4,613
Outlays, gross:				
4010	Outlays from new discretionary authority	2,751	3,236	1,922
4011	Outlays from discretionary balances	6,209	4,993	6,393
4020	Outlays, gross (total)	8,960	8,229	8,315
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-294	-408	-408
4033	Non-Federal sources	-17		
4040	Offsets against gross budget authority and outlays (total) ...	-311	-408	-408
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-36		
4052	Offsetting collections credited to expired accounts	82		
4060	Additional offsets against budget authority only (total)	46		
4070	Budget authority, net (discretionary)	7,873	7,641	4,205
4080	Outlays, net (discretionary)	8,649	7,821	7,907
Mandatory:				
4090	Budget authority, gross	1,090	1,293	55
Outlays, gross:				
4100	Outlays from new mandatory authority	348	322	43
4101	Outlays from mandatory balances	1,575	901	1,074
4110	Outlays, gross (total)	1,923	1,223	1,117
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources	-14	-3	-3
4180	Budget authority, net (total)	8,949	8,931	4,257
4190	Outlays, net (total)	10,558	9,041	9,021

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	8,949	8,931	4,257
Outlays	10,558	9,041	9,021
Legislative proposal, not subject to PAYGO:			
Budget Authority			957
Outlays			287
Total:			
Budget Authority	8,949	8,931	5,214
Outlays	10,558	9,041	9,308

The Centers for Disease Control and Prevention (CDC) works to protect the health and safety of all Americans. The agency has played a key role in protecting Americans from recent health emergencies. Key programs of the CDC include immunization and respiratory diseases; viral hepatitis, STD, and tuberculosis prevention; emerging and zoonotic infectious diseases; public health and scientific services; global disease detection; public health preparedness and emergency response; and cross-cutting CDC-wide activities and program support, including public health infrastructure. The FY 2027 Budget supports core public health capacities that are essential to prepare for and respond to public health emergencies and to the effective and efficient functioning of public health systems. With investments in the FY 2027 Budget, CDC will continue to aim to build a sustainable and resilient public health system that can respond effectively to emerging threats and to ongoing public health needs to keep Americans safe and healthy.

Object Classification (in millions of dollars)

Identification code 075-0943-0-1-999	2025 actual	2026 est.	2027 est.	
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	1,102	927	511
11.3	Other than full-time permanent	153	130	72
11.5	Other personnel compensation	64	54	30
11.6	Military personnel—basic allowance for housing	1		
11.7	Military personnel	102	85	47
11.8	Special personal services payments	2	1	1
11.9	Total personnel compensation	1,424	1,197	661
12.1	Civilian personnel benefits	477	402	222
12.2	Military personnel benefits	26	22	12
13.0	Benefits for former personnel	19	16	9
21.0	Travel and transportation of persons	31	26	14
22.0	Transportation of things	8	7	4
23.2	Rental payments to others	7	6	3
23.3	Communications, utilities, and miscellaneous charges	5	4	2
24.0	Printing and reproduction	1	1	1
25.1	Advisory and assistance services	758	642	354
25.2	Other services from non-Federal sources	51	44	24
25.3	Other goods and services from Federal sources	873	736	406
25.4	Operation and maintenance of facilities	12	10	6
25.5	Research and development contracts	21	18	10
25.6	Medical care	4	4	2
25.7	Operation and maintenance of equipment	103	87	48
26.0	Supplies and materials	108	90	50
31.0	Equipment	34	29	16
41.0	Grants, subsidies, and contributions	4,960	4,203	2,318
94.0	Financial transfers	205	176	97
99.0	Direct obligations	9,127	7,720	4,259
99.0	Reimbursable obligations	145	228	434
99.9	Total new obligations, unexpired accounts	9,272	7,948	4,693

Employment Summary

Identification code 075-0943-0-1-999	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment	8,855	8,063	5,417
1101	Direct military average strength employment	634	648	447
2001	Reimbursable civilian full-time equivalent employment	197	348	323
2101	Reimbursable military average strength employment	27	37	37

CDC-WIDE ACTIVITIES AND PROGRAM SUPPORT

(Legislative proposal, not subject to PAYGO)

CHEMICALS AND TOXINS

Contingent upon enactment of authorizing legislation establishing the National Center for Chemicals and Toxins within the Centers for Disease, Control, and Prevention (CDC), for necessary expenses for the CDC in carrying out activities set forth in section 311(a) of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (42 U.S.C. 9660(a)) and section 126(g) of the Superfund Amendments and Reauthorization Act of 1986, \$51,814,000.

In addition, for the National Center for Toxicological Research, \$56,307,000.

In addition, for carrying out titles II, III, IV, and XVII of the Public Health Service Act, with respect to researching and counteracting the effects of chemicals, toxins, and environmental agents on human health, environmental health sciences, and occupational safety and health, and sections 101, 102, 103, 201, 202, 203, 301, and 501 of the Federal Mine Safety and Health Act, section 13 of the Mine Improvement and New Emergency Response Act, and sections 20, 21, and 22 of the Occupational Safety and Health Act, \$848,636,000.

Program and Financing (in millions of dollars)

Identification code 075-0943-2-1-999	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0009	Chemicals and Toxins (0947)		957
0799	Total direct obligations		957
0804	Chemicals and Toxins (Reimbursable)		11
0899	Total reimbursable obligations		11
0900	Total new obligations, unexpired accounts		968

CDC-WIDE ACTIVITIES AND PROGRAM SUPPORT—Continued
Program and Financing—Continued

Identification code 075-0943-2-1-999	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100			957
1900			957
1930			957
Total budgetary resources available			
Memorandum (non-add) entries:			
1941			-11
Change in obligated balance:			
Unpaid obligations:			
3010			968
3020			-287
3050			681
Memorandum (non-add) entries:			
3200			681
Budget authority and outlays, net:			
Discretionary:			
4000			957
Outlays, gross:			
4010			287
4180			957
4190			287

The Budget proposes a new National Center for Chemicals and Toxins within CDC, which brings together complementary programs across HHS, to include: National Institute of Environmental Health Sciences (from NIH), National Center for Toxicological Research (from FDA), the Agency for Toxic Substances and Disease Registry, CDC's National Institute for Occupational Safety and Health, and CDC's National Center for Environmental Health.

Object Classification (in millions of dollars)

Identification code 075-0943-2-1-999	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1			115
11.3			16
11.5			7
11.7			11
11.9			149
12.1			49
12.2			3
13.0			2
21.0			3
22.0			1
23.2			1
23.3			1
25.1			81
25.2			5
25.3			93
25.4			1
25.5			2
25.7			11
26.0			11
31.0			3
41.0			519
94.0			22
99.0			957
99.0			11
99.9			968

Employment Summary

Identification code 075-0943-2-1-999	2025 actual	2026 est.	2027 est.
1001			1,464
1101			60
2001			54

2101	Reimbursable military average strength employment			12
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BUILDINGS AND FACILITIES

(INCLUDING TRANSFER OF FUNDS)

For acquisition of real property, equipment, construction, installation, demolition, and renovation of facilities, \$40,000,000, which shall remain available until expended: Provided, That funds made available to this account in this or any prior Act that are available for the acquisition of real property or for construction or improvement of facilities shall be available to make improvements on non-federally owned property, provided that any improvements that are not adjacent to federally owned property do not exceed \$2,500,000, and that the primary benefit of such improvements accrues to CDC: Provided further, That funds made available to this account in this or any prior Act that are available for the acquisition of real property or for construction or improvement of facilities in conjunction with the new replacement mine safety research facility shall be available to make improvements on non-federally owned property, provided that any improvements that are not adjacent to federally owned property do not exceed \$5,000,000: Provided further, That in addition, the prior year unobligated balance of any amounts assigned to former employees in accounts of CDC made available for Individual Learning Accounts shall be credited to and merged with the amounts made available under this heading to support the replacement of the mine safety research facility.

Program and Financing (in millions of dollars)

Identification code 075-0960-0-1-551	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	CDC Buildings and Facilities (0960)	23	40	40
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	406	425	425
1001	Discretionary unobligated balance brought fwd, Oct 1	406		
1021	Recoveries of prior year unpaid obligations	2		
1070	Unobligated balance (total)	408	425	425
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	40	40	40
1930	Total budgetary resources available	448	465	465
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	425	425	425
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	44	35	15
3010	New obligations, unexpired accounts	23	40	40
3020	Outlays (gross)	-30	-60	-41
3040	Recoveries of prior year unpaid obligations, unexpired	-2		
3050	Unpaid obligations, end of year	35	15	14
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	44	35	15
3200	Obligated balance, end of year	35	15	14
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	40	40	40
Outlays, gross:				
4010	Outlays from new discretionary authority		16	16
4011	Outlays from discretionary balances	30	44	25
4020	Outlays, gross (total)	30	60	41
4180	Budget authority, net (total)	40	40	40
4190	Outlays, net (total)	30	60	41

Buildings and Facilities funds support renovations to existing buildings, as well as repair and improvements (e.g., laboratory ventilation upgrades, structural repairs, roof replacements, and electrical and mechanical repairs) necessary to restore, maintain, and improve CDC's assets.

Object Classification (in millions of dollars)

Identification code 075-0960-0-1-551	2025 actual	2026 est.	2027 est.	
Direct obligations:				
25.1	Advisory and assistance services	2	3	3

25.4	Operation and maintenance of facilities	2	3	3
32.0	Land and structures	19	34	34
99.9	Total new obligations, unexpired accounts	23	40	40

CDC WORKING CAPITAL FUND

Program and Financing (in millions of dollars)

Identification code 075-4553-0-4-551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 CDC Working Capital Fund (Reimbursable)	860	708	708
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	227	190	203
1021 Recoveries of prior year unpaid obligations	24		
1070 Unobligated balance (total)	251	190	203
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	800	721	721
1701 Change in uncollected payments, Federal sources	-1		
1750 Spending auth from offsetting collections, disc (total)	799	721	721
1900 Budget authority (total)	799	721	721
1930 Total budgetary resources available	1,050	911	924
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	190	203	216
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	338	380	227
3010 New obligations, unexpired accounts	860	708	708
3020 Outlays (gross)	-794	-861	-744
3040 Recoveries of prior year unpaid obligations, unexpired	-24		
3050 Unpaid obligations, end of year	380	227	191
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	337	380	227
3200 Obligated balance, end of year	380	227	191

Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	799	721	721
Outlays, gross:			
4010 Outlays from new discretionary authority	510	476	476
4011 Outlays from discretionary balances	284	385	268
4020 Outlays, gross (total)	794	861	744
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-800	-721	-721
4040 Offsets against gross budget authority and outlays (total) ...	-800	-721	-721
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	1		
4060 Additional offsets against budget authority only (total)	1		
4070 Budget authority, net (discretionary)			
4080 Outlays, net (discretionary)	-6	140	23
4180 Budget authority, net (total)			
4190 Outlays, net (total)	-6	140	23

Implemented in fiscal year 2014, CDC's Working Capital Fund has extended availability and serves as the funding mechanism to finance centralized business services support across CDC. Services rendered under the fund are performed at pre-established rates that are used to cover the full cost of operations and future investments. Contributions are collected for services, thereby creating market-like incentives to maximize efficiency and quality.

Object Classification (in millions of dollars)

Identification code 075-4553-0-4-551	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	209	170	170
11.3 Other than full-time permanent	8	5	5
11.5 Other personnel compensation	6	5	5
11.7 Military personnel	4	3	3
11.9 Total personnel compensation	227	183	183
12.1 Civilian personnel benefits	81	69	69
12.2 Military personnel benefits	1		
13.0 Benefits for former personnel	4	3	3
21.0 Travel and transportation of persons	1	1	1
22.0 Transportation of things	1	1	1
23.1 Rental payments to GSA	18	14	14
23.3 Communications, utilities, and miscellaneous charges	22	18	18
25.1 Advisory and assistance services	62	49	49
25.2 Other services from non-Federal sources	23	18	18
25.3 Other goods and services from Federal sources	209	176	176
25.4 Operation and maintenance of facilities	106	89	89
25.7 Operation and maintenance of equipment	67	57	57
26.0 Supplies and materials	1	1	1
31.0 Equipment	35	28	28
32.0 Land and structures	2	1	1
99.9 Total new obligations, unexpired accounts	860	708	708

Employment Summary

Identification code 075-4553-0-4-551	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	1,484	937	937
2101 Reimbursable military average strength employment	34	26	26

INFECTIOUS DISEASES RAPID RESPONSE RESERVE FUND

Program and Financing (in millions of dollars)

Identification code 075-0945-0-1-551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Direct program activity	60	25	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	545	523	523
1021 Recoveries of prior year unpaid obligations	13		
1070 Unobligated balance (total)	558	523	523
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [075-0943] ...	25	25	
1930 Total budgetary resources available	583	548	523
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	523	523	523
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	67	62	9
3010 New obligations, unexpired accounts	60	25	
3020 Outlays (gross)	-52	-78	-9
3040 Recoveries of prior year unpaid obligations, unexpired	-13		
3050 Unpaid obligations, end of year	62	9	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	67	62	9
3200 Obligated balance, end of year	62	9	

Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	25	25	
Outlays, gross:			
4010 Outlays from new discretionary authority		16	
4011 Outlays from discretionary balances	52	62	9
4020 Outlays, gross (total)	52	78	9
4180 Budget authority, net (total)	25	25	
4190 Outlays, net (total)	52	78	9

INFECTIOUS DISEASES RAPID RESPONSE RESERVE FUND—Continued

The Infectious Diseases Rapid Response Reserve Fund within the Centers for Disease Control and Prevention provides the ability to respond quickly and efficiently to emerging infectious disease threats or outbreaks that have the potential to spread and threaten the national security and health of Americans.

Object Classification (in millions of dollars)

Identification code 075-0945-0-1-551	2025 actual	2026 est.	2027 est.
Direct obligations:			
21.0 Travel and transportation of persons	2	1	
25.1 Advisory and assistance services	17	7	
25.3 Other goods and services from Federal sources	3	1	
41.0 Grants, subsidies, and contributions	38	16	
99.9 Total new obligations, unexpired accounts	60	25	

AGENCY FOR TOXIC SUBSTANCES AND DISEASE REGISTRY

TOXIC SUBSTANCES AND ENVIRONMENTAL PUBLIC HEALTH

For necessary expenses for the Agency for Toxic Substances and Disease Registry (ATSDR) in carrying out activities set forth in sections 104(i) and 111(c)(4) of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (CERCLA) and section 3019 of the Solid Waste Disposal Act, \$78,000,000: Provided, That notwithstanding any other provision of law, in lieu of performing a health assessment under section 104(i)(6) of CERCLA, the Administrator of ATSDR may conduct other appropriate health studies, evaluations, or activities, including, without limitation, biomedical testing, clinical evaluations, medical monitoring, and referral to accredited healthcare providers: Provided further, That in performing any such health assessment or health study, evaluation, or activity, the Administrator of ATSDR shall not be bound by the deadlines in section 104(i)(6)(A) of CERCLA: Provided further, That none of the funds appropriated under this heading shall be available for ATSDR to issue in excess of 40 toxicological profiles pursuant to section 104(i) of CERCLA during fiscal year 2027, and existing profiles may be updated as necessary.

Program and Financing (in millions of dollars)

Identification code 075-0944-0-1-551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Toxic Substances and Environmental Public Health (Direct)	83	80	78
0801 Toxic Substances and Environmental Public Health (Reimbursable)	1	2	1
0900 Total new obligations, unexpired accounts	84	82	79
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	18	34	36
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	19	34	36
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	82	80	78
Appropriations, mandatory:			
1200 Appropriation	20		
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-1		
1260 Appropriations, mandatory (total)	19		
Spending authority from offsetting collections, discretionary:			
1700 Collected	1	4	15
1900 Budget authority (total)	102	84	93
1930 Total budgetary resources available	121	118	129
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-3		
1941 Unexpired unobligated balance, end of year	34	36	50

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	60	50	30
3010 New obligations, unexpired accounts	84	82	79
3011 Obligations ("upward adjustments"), expired accounts	1		
3020 Outlays (gross)	-91	-102	-91
3040 Recoveries of prior year unpaid obligations, unexpired	-1		

3041 Recoveries of prior year unpaid obligations, expired	-3		
3050 Unpaid obligations, end of year	50	30	18
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1		
3071 Change in uncollected pymts, Fed sources, expired	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	59	50	30
3200 Obligated balance, end of year	50	30	18

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	83	84	93
Outlays, gross:			
4010 Outlays from new discretionary authority	52	52	58
4011 Outlays from discretionary balances	36	50	33
4020 Outlays, gross (total)	88	102	91
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-2	-4	-15
4040 Offsets against gross budget authority and outlays (total)	-2	-4	-15
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	1		
4060 Additional offsets against budget authority only (total)	1		
4070 Budget authority, net (discretionary)	82	80	78
4080 Outlays, net (discretionary)	86	98	76
Mandatory:			
4090 Budget authority, gross	19		
Outlays, gross:			
4100 Outlays from new mandatory authority	1		
4101 Outlays from mandatory balances	2		
4110 Outlays, gross (total)	3		
4180 Budget authority, net (total)	101	80	78
4190 Outlays, net (total)	89	98	76

Object Classification (in millions of dollars)

Identification code 075-0944-0-1-551	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	25	25	24
11.3 Other than full-time permanent	2	2	2
11.5 Other personnel compensation	1	1	1
11.7 Military personnel	3	3	3
11.9 Total personnel compensation	31	31	30
12.1 Civilian personnel benefits	10	10	10
13.0 Benefits for former personnel	1		
25.1 Advisory and assistance services	6	6	6
25.2 Other services from non-Federal sources	1	1	1
25.3 Other goods and services from Federal sources	10	10	10
25.7 Operation and maintenance of equipment	1	1	1
31.0 Equipment	1	1	1
41.0 Grants, subsidies, and contributions	22	20	19
99.0 Direct obligations	83	80	78
99.0 Reimbursable obligations	1	2	1
99.9 Total new obligations, unexpired accounts	84	82	79

Employment Summary

Identification code 075-0944-0-1-551	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	197	171	171
1101 Direct military average strength employment	16	16	16

WORLD TRADE CENTER HEALTH PROGRAM FUND

Program and Financing (in millions of dollars)

Identification code 075-0946-0-1-551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 World Trade Center Health Program—Federal Share (CDC/NIOSH)	782	584	859
0002 World Trade Center Health Program—NYC	71	65	95
0900 Total new obligations, unexpired accounts	853	649	954

Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	2,204	2,027 2,027
1021	Recoveries of prior year unpaid obligations	6	
1033	Recoveries of prior year paid obligations	37	
1070	Unobligated balance (total)	2,247	2,027 2,027
Budget authority:			
Appropriations, mandatory:			
1200	Appropriation (WTC (CDC Direct))	506	584 598
1200	Appropriation (WTC—NYC DHSS—CDC)	56	65 66
1260	Appropriations, mandatory (total)	562	649 664
Spending authority from offsetting collections, mandatory:			
1800	Collected	71	
1900	Budget authority (total)	633	649 664
1930	Total budgetary resources available	2,880	2,676 2,691
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2,027	2,027 1,737
Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	407	466 254
3010	New obligations, unexpired accounts	853	649 954
3020	Outlays (gross)	-788	-861 -784
3040	Recoveries of prior year unpaid obligations, unexpired	-6	
3050	Unpaid obligations, end of year	466	254 424
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	407	466 254
3200	Obligated balance, end of year	466	254 424
Budget authority and outlays, net:			
Mandatory:			
4090	Budget authority, gross	633	649 664
Outlays, gross:			
4100	Outlays from new mandatory authority	485	299 306
4101	Outlays from mandatory balances	303	562 478
4110	Outlays, gross (total)	788	861 784
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123	Non-Federal sources	-108	
Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	37	
4160	Budget authority, net (mandatory)	562	649 664
4170	Outlays, net (mandatory)	680	861 784
4180	Budget authority, net (total)	562	649 664
4190	Outlays, net (total)	680	861 784

The WTC Health Program provides quality care for WTC-related health conditions, conducts WTC research, and maintains a health registry to collect data on victims of the September 11, 2001, terrorist attacks. The WTC Health Program has been extended through FY 2090 under the James Zadroga 9/11 Health and Compensation Reauthorization Act of 2015 (P.L. 114-113, Division O, Title III). The amounts included in the Budget reflect estimated Federal obligations for the WTC Health Program.

Object Classification (in millions of dollars)

Identification code 075-0946-0-1-551			
	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1	Full-time permanent	11	9 13
11.3	Other than full-time permanent	1	1 1
11.5	Other personnel compensation	1	1 1
11.7	Military personnel	1	1 1
11.9	Total personnel compensation	14	12 16
12.1	Civilian personnel benefits	5	3 5
25.1	Advisory and assistance services	51	39 57
25.3	Other goods and services from Federal sources	13	10 15
25.4	Operation and maintenance of facilities	2	1 1
25.6	Medical care	203	154 227
25.7	Operation and maintenance of equipment	1	1 1
41.0	Grants, subsidies, and contributions	26	20 29
42.0	Insurance claims and indemnities	538	409 603
99.9	Total new obligations, unexpired accounts	853	649 954

Employment Summary

Identification code 075-0946-0-1-551			
	2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	82	82 82
1101	Direct military average strength employment	8	8 8

WORLD TRADE CENTER HEALTH PROGRAM FUND FOR CERTAIN WTC RESPONDERS AT THE PENTAGON AND SHANKSVILLE, PENNSYLVANIA

Program and Financing (in millions of dollars)

Identification code 075-0966-0-1-551			
	2025 actual	2026 est.	2027 est.

Obligations by program activity:			
0001	Direct program activity	2	15 40
0900	Total new obligations, unexpired accounts (object class 42.0)	2	15 40

Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	231	229 214
1930	Total budgetary resources available	231	229 214
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	229	214 174

Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1		
3010	New obligations, unexpired accounts	2	15 40
3020	Outlays (gross)	-2	
3050	Unpaid obligations, end of year		15 55
Memorandum (non-add) entries:			
3100	Obligated balance, start of year		15
3200	Obligated balance, end of year		15 55

Budget authority and outlays, net:			
Mandatory:			
Outlays, gross:			
4101	Outlays from mandatory balances	2	
4180	Budget authority, net (total)		
4190	Outlays, net (total)	2	

**NATIONAL INSTITUTES OF HEALTH
Federal Funds**

NATIONAL CANCER INSTITUTE

For carrying out section 301 and title IV of the PHS Act with respect to cancer, \$7,353,000,000, of which up to \$30,000,000 may be used for facilities repairs and improvements at the National Cancer Institute—Frederick Federally Funded Research and Development Center in Frederick, Maryland.

NATIONAL INSTITUTE OF NURSING RESEARCH

For carrying out section 301 and title IV of the PHS Act with respect to nursing research, \$138,385,000.

NATIONAL HEART, LUNG, AND BLOOD INSTITUTE

For carrying out section 301 and title IV of the PHS Act with respect to cardiovascular, lung, and blood diseases, and blood and blood products, \$3,699,975,000.

NATIONAL INSTITUTE OF DENTAL AND CRANIOFACIAL RESEARCH

For carrying out section 301 and title IV of the PHS Act with respect to dental and craniofacial diseases, \$490,163,000.

NATIONAL INSTITUTE OF DIABETES AND DIGESTIVE AND KIDNEY DISEASES

For carrying out section 301 and title IV of the PHS Act with respect to diabetes and digestive and kidney disease, \$2,159,629,000.

NATIONAL INSTITUTE OF NEUROLOGICAL DISORDERS AND STROKE

For carrying out section 301 and title IV of the PHS Act with respect to neurological disorders and stroke, \$2,601,557,000.

NATIONAL INSTITUTE OF ALLERGY AND INFECTIOUS DISEASES

For carrying out section 301 and title IV of the PHS Act with respect to allergy and infectious diseases, \$4,751,000,000.

NATIONAL INSTITUTES OF HEALTH—Continued

NATIONAL INSTITUTE OF GENERAL MEDICAL SCIENCES

For carrying out section 301 and title IV of the PHS Act with respect to general medical sciences, \$3,248,381,000, of which \$260,000,000 shall be from funds available under section 241 of the PHS Act: Provided, That not less than \$448,019,000 is provided for the Institutional Development Awards program.

EUNICE KENNEDY SHRIVER NATIONAL INSTITUTE OF CHILD HEALTH AND HUMAN DEVELOPMENT

For carrying out section 301 and title IV of the PHS Act with respect to child health and human development, \$1,650,676,000.

NATIONAL EYE INSTITUTE

For carrying out section 301 and title IV of the PHS Act with respect to eye diseases and visual disorders, \$833,000.

NATIONAL INSTITUTE ON AGING

For carrying out section 301 and title IV of the PHS Act with respect to aging, \$4,216,770,000.

NATIONAL INSTITUTE OF ARTHRITIS AND MUSCULOSKELETAL AND SKIN DISEASES

For carrying out section 301 and title IV of the PHS Act with respect to arthritis and musculoskeletal and skin diseases, \$637,819,000.

NATIONAL INSTITUTE ON DEAFNESS AND OTHER COMMUNICATION DISORDERS

For carrying out section 301 and title IV of the PHS Act with respect to deafness and other communication disorders, \$499,502,000.

NATIONAL INSTITUTE OF SUBSTANCE USE AND ADDICTION RESEARCH

For carrying out section 301 and title IV of the PHS Act with respect to drugs and addiction and alcohol-associated disorders, \$2,097,238,000.

NATIONAL INSTITUTE OF MENTAL HEALTH

For carrying out section 301 and title IV of the PHS Act with respect to mental health, \$2,040,397,000.

NATIONAL HUMAN GENOME RESEARCH INSTITUTE

For carrying out section 301 and title IV of the PHS Act with respect to human genome research, \$619,514,000.

NATIONAL INSTITUTE OF BIOMEDICAL IMAGING AND BIOENGINEERING

For carrying out section 301 and title IV of the PHS Act with respect to biomedical imaging and bioengineering research, \$408,391,000.

NATIONAL LIBRARY OF MEDICINE

For carrying out section 301 and title IV of the PHS Act with respect to health information communications, \$464,636,000: Provided, That of such amounts, \$4,000,000 shall be available until September 30, 2028, for improvement of information systems: Provided further, That in fiscal year 2027, the National Library of Medicine may enter into personal services contracts for the provision of services in facilities owned, operated, or constructed under the jurisdiction of the National Institutes of Health (referred to in this title as "NIH").

NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES

For carrying out section 301 and title IV of the PHS Act with respect to translational sciences, \$873,320,000: Provided, That up to \$69,508,000 of the amounts appropriated under this heading shall be available to implement section 480 of the PHS Act, relating to the Cures Acceleration Network: Provided further, That not less than \$583,460,000 of the amounts appropriated under this heading is provided to the Clinical and Translational Sciences Awards program.

OFFICE OF THE DIRECTOR

(INCLUDING TRANSFER OF FUNDS)

For carrying out the responsibilities of the Office of the Director, NIH, \$2,282,914,000: Provided, That funding shall be available for the purchase of not to exceed 29 passenger motor vehicles for replacement only: Provided further, That all funds credited to the NIH Management Fund shall remain available for one fiscal year after the fiscal year in which they are deposited: Provided further, That \$180,000,000 shall be for the Environmental Influences on Child Health Outcomes study: Provided further, That \$515,401,000 shall be available for the Common Fund established under section 402A(c)(1) of the PHS Act: Provided further, That of the funds provided, \$10,000 shall be for official reception and representation expenses when specifically approved by the Director of the NIH: Provided further, That the Office of AIDS Research within the Office of the Director of the NIH may spend up to \$8,000,000 to make grants for construction or renovation of facilities as provided for in section 2354(a)(5)(B) of the PHS Act: Provided further, That \$5,000,000 shall be transferred to and merged with the appropriation for the Office of Inspector

General for oversight of grant programs and operations of the NIH, including agency efforts to ensure the integrity of its grant application evaluation and selection processes, and shall be in addition to funds otherwise made available for oversight of the NIH: Provided further, That amounts made available under this heading are also available to establish, operate, and support the Research Policy Board authorized by section 2034(f) of the 21st Century Cures Act: Provided further, That the funds made available under this heading for the Office of Research on Women's Health shall also be available for making grants to serve and promote the interests of women in research, and the Director of such Office may, in making such grants, use the authorities available to NIH Institutes and Centers.

In addition to other funds appropriated for the Office of the Director, \$12,600,000 is appropriated from the 10-year Pediatric Research Initiative Fund described in section 9008 of the Internal Revenue Code of 1986 (26 U.S.C. 9008), for the purpose of carrying out section 402(b)(7)(B)(ii) of the PHS Act (relating to pediatric research), as authorized in the Gabriella Miller Kids First Research Act.

BUILDINGS AND FACILITIES

For the study of, construction of, demolition of, renovation of, and acquisition of equipment for, facilities of or used by NIH, including the acquisition of real property, \$350,000,000, to remain available until expended.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 075-9915-0-1-552	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Cooperative Research and Development Agreements, NIH	47	50	51
2000 Total: Balances and receipts	47	50	51
Appropriations:			
Current law:			
2101 National Institutes of Health	-47	-50	-51
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 075-9915-0-1-552	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 National Cancer Institute (0849)	7,345	7,406	7,353
0002 National Heart, Lung, and Blood Institute (0872)	3,985	3,997	3,700
0003 National Institute of Dental and Craniofacial Research (0873)	520	525	490
0004 National Institute of Diabetes and Digestive and Kidney Disease (0884)	2,313	2,328	2,160
0005 National Institute of Neurological Disorders and Stroke (0886)	2,698	2,910	2,602
0006 National Institute of Allergy and Infectious Diseases (0885)	6,562	6,546	4,751
0007 National Institute of General Medical Sciences (0851)	1,832	1,842	2,988
0008 National Institute of Child Health and Human Development (0844)	1,757	1,780	1,651
0009 National Eye Institute (0887)	896	896	833
0010 National Institute of Environmental Health Sciences (0862)	993	991	
0011 National Institute on Aging (0843)	4,512	4,529	4,217
0012 National Institute of Arthritis and Musculoskeletal and Skin Disease (0888)	688	688	638
0013 National Institute on Deafness and Other Communication Disorder (0890)	534	534	500
0014 National Institute of Mental Health (0892)	2,295	2,342	2,040
0015 National Institute on Drug Abuse (0893)	1,663	1,663	
0016 National Institute on Alcohol Abuse and Alcoholism (0894)	597	599	
0017 National Institute of Nursing Research (0889)	198	199	138
0018 National Human Genome Research Institute (0891)	660	660	620
0019 National Institute of Biomedical Imaging and Bioengineering (0898)	441	441	408
0021 National Center for Complementary and Integrative Health (0896)	170	170	
0022 National Institute on Minority Health and Health Disparities (0897)	535	540	
0023 John E. Fogarty International Center (0819)	95	95	
0024 National Library of Medicine (0807)	495	495	465
0025 NIH Office of the Director (0846)	2,597	2,469	2,288
0026 NIH Buildings and facilities (0838)	324	350	350
0027 NIH Cooperative Research and Development Agreements	43	50	51
0028 National Center for Advancing Translational Sciences (0875)	928	942	873
0031 Type 1 Diabetes	181	535	47
0032 National Institute of Substance Use and Addiction Research			2,097

0799	Total direct obligations	45,857	46,522	41,260
0801	NIH Reimbursable—Other	5,250	5,543	3,945
0802	NIH Royalties	749	462	462
0809	Reimbursable program activities, subtotal	5,999	6,005	4,407
0899	Total reimbursable obligations	5,999	6,005	4,407
0900	Total new obligations, unexpired accounts	51,856	52,527	45,667
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	1,929	2,016	1,568
1001	Discretionary unobligated balance brought fwd, Oct 1	1,076		
1021	Recoveries of prior year unpaid obligations	134		
1033	Recoveries of prior year paid obligations	34		
1047	Withdrawal for existing unpaid obligations	-6		
1070	Unobligated balance (total)	2,091	2,016	1,568
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	45,329	45,627	41,156
1120	Appropriations transferred to other acct [075–0128]	-5	-5	-5
1121	Appropriations transferred from other acct [075–5628]	91	195	
1121	Appropriations transferred from other acct [075–5736]	13	13	13
1160	Appropriation, discretionary (total)	45,428	45,830	41,164
Appropriations, mandatory:				
1200	Appropriation	119	200	50
1201	Appropriation (special or trust fund)	47	50	51
1230	Appropriations and/or unobligated balance of appropriations permanently reduced			-3
1230	Appropriations and/or unobligated balance of appropriations permanently reduced		-6	
1260	Appropriations, mandatory (total)	166	244	98
Spending authority from offsetting collections, discretionary:				
1700	Collected	4,808	5,543	3,945
1701	Change in uncollected payments, Federal sources	358		
1750	Spending auth from offsetting collections, disc (total)	5,166	5,543	3,945
Spending authority from offsetting collections, mandatory:				
1800	Collected	1,024	462	462
1900	Budget authority (total)	51,784	52,079	45,669
1930	Total budgetary resources available	53,875	54,095	47,237
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-3		
1941	Unexpired unobligated balance, end of year	2,016	1,568	1,570

Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	52,609	50,959	52,635
3010	New obligations, unexpired accounts	51,856	52,527	45,667
3011	Obligations ("upward adjustments"), expired accounts	469		
3012	Withdrawal for existing unpaid obligations, unexpired accounts	6		
3013	Withdrawal for existing unpaid obligations, expired accounts	478		
3020	Outlays (gross)	-53,070	-50,851	-48,267
3040	Recoveries of prior year unpaid obligations, unexpired	-134		
3041	Recoveries of prior year unpaid obligations, expired	-1,255		
3050	Unpaid obligations, end of year	50,959	52,635	50,035
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-714	-661	-661
3070	Change in uncollected pymts, Fed sources, unexpired	-358		
3071	Change in uncollected pymts, Fed sources, expired	411		
3090	Uncollected pymts, Fed sources, end of year	-661	-661	-661
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	51,895	50,298	51,974
3200	Obligated balance, end of year	50,298	51,974	49,374

Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	50,594	51,373	45,109
Outlays, gross:				
4010	Outlays from new discretionary authority	15,097	14,979	12,238
4011	Outlays from discretionary balances	36,993	35,006	35,254
4020	Outlays, gross (total)	52,090	49,985	47,492
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-5,226	-5,543	-3,945
4033	Non-Federal sources	-512		
4040	Offsets against gross budget authority and outlays (total)	-5,738	-5,543	-3,945
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-358		
4052	Offsetting collections credited to expired accounts	906		

4053	Recoveries of prior year paid obligations, unexpired accounts	24		
4060	Additional offsets against budget authority only (total)	572		
4070	Budget authority, net (discretionary)	45,428	45,830	41,164
4080	Outlays, net (discretionary)	46,352	44,442	43,547
Mandatory:				
4090	Budget authority, gross	1,190	706	560
Outlays, gross:				
4100	Outlays from new mandatory authority	548	185	174
4101	Outlays from mandatory balances	432	681	601
4110	Outlays, gross (total)	980	866	775
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal sources	-8		
4123	Non-Federal sources	-1,026	-462	-462
4130	Offsets against gross budget authority and outlays (total)	-1,034	-462	-462
Additional offsets against gross budget authority only:				
4143	Recoveries of prior year paid obligations, unexpired accounts	10		
4160	Budget authority, net (mandatory)	166	244	98
4170	Outlays, net (mandatory)	-54	404	313
4180	Budget authority, net (total)	45,594	46,074	41,262
4190	Outlays, net (total)	46,298	44,846	43,860

This program funds biomedical research and research training. The 2027 Budget proposes to eliminate three of the NIH institutes and centers (ICs), relocate the National Institute of Environmental Health Sciences into the Centers for Disease Control and Prevention, and consolidate the National Institute on Drug Abuse and the National Institute on Alcohol Abuse and Alcoholism into the National Institute of Substance Use and Addiction Research. The accounts for the remaining ICs will continue to be appropriated separately and are displayed in a consolidated format to improve the readability of the presentation.

Object Classification (in millions of dollars)

Identification code 075–9915–0–1–552	2025 actual	2026 est.	2027 est.	
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	1,450	1,359	1,273
11.3	Other than full-time permanent	722	713	676
11.5	Other personnel compensation	90	88	83
11.7	Military personnel	19	18	17
11.8	Special personal services payments	252	255	238
11.9	Total personnel compensation	2,533	2,433	2,287
12.1	Civilian personnel benefits	849	824	782
12.2	Military personnel benefits	4	4	4
13.0	Benefits for former personnel	31	29	9
21.0	Travel and transportation of persons	35	38	33
22.0	Transportation of things	6	7	6
23.1	Rental payments to GSA	32	32	34
23.3	Communications, utilities, and miscellaneous charges	23	24	22
25.1	Advisory and assistance services	1,389	1,421	1,187
25.2	Other services from non-Federal sources	1,085	1,122	879
25.3	Other goods and services from Federal sources	3,391	3,534	2,944
25.4	Operation and maintenance of facilities	36	51	29
25.5	Research and development contracts	1,726	1,856	1,462
25.6	Medical care	23	25	24
25.7	Operation and maintenance of equipment	307	316	272
26.0	Supplies and materials	246	250	202
31.0	Equipment	96	123	108
32.0	Land and structures	321	306	179
41.0	Grants, subsidies, and contributions	33,677	34,079	30,757
43.0	Interest and dividends	1	1	1
44.0	Refunds	2	3	3
94.0	Financial transfers	44	44	36
99.0	Direct obligations	45,857	46,522	41,260
99.0	Reimbursable obligations	5,999	6,005	4,407
99.9	Total new obligations, unexpired accounts	51,856	52,527	45,667

Employment Summary

Identification code 075–9915–0–1–552	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment	14,543	12,888	12,209
1101	Direct military average strength employment	107	99	89
2001	Reimbursable civilian full-time equivalent employment	4,644	4,726	5,149

NATIONAL INSTITUTES OF HEALTH—Continued
Employment Summary—Continued

Identification code 075-9915-0-1-552	2025 actual	2026 est.	2027 est.
2101 Reimbursable military average strength employment	50	52	52

ADVANCED RESEARCH PROJECTS AGENCY FOR HEALTH

For carrying out section 301 and part J of title IV of the PHS Act with respect to advanced research projects for health, \$945,000,000, to remain available through September 30, 2029.

Program and Financing (in millions of dollars)

Identification code 075-0837-0-1-552	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Advanced Research Projects Agency for Health—Direct program activity	1,175	1,500	945
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,407	2,007	2,007
1021 Recoveries of prior year unpaid obligations	154		
1033 Recoveries of prior year paid obligations	123		
1047 Withdrawal for existing unpaid obligations	-2		
1070 Unobligated balance (total)	1,682	2,007	2,007
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,500	1,500	945
1930 Total budgetary resources available	3,182	3,507	2,952
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2,007	2,007	2,007

Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,042	1,216	1,307
3010 New obligations, unexpired accounts	1,175	1,500	945
3012 Withdrawal for existing unpaid obligations, unexpired accounts	2		
3013 Withdrawal for existing unpaid obligations, expired accounts	2		
3020 Outlays (gross)	-840	-1,409	-1,743
3040 Recoveries of prior year unpaid obligations, unexpired	-154		
3041 Recoveries of prior year unpaid obligations, expired	-11		
3050 Unpaid obligations, end of year	1,216	1,307	509
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,042	1,216	1,307
3200 Obligated balance, end of year	1,216	1,307	509

Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,500	1,500	945
Outlays, gross:			
4010 Outlays from new discretionary authority	58	150	94
4011 Outlays from discretionary balances	782	1,259	1,649
4020 Outlays, gross (total)	840	1,409	1,743
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-121		
4033 Non-Federal sources	-4		
4040 Offsets against gross budget authority and outlays (total)	-125		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	2		
4053 Recoveries of prior year paid obligations, unexpired accounts	123		
4060 Additional offsets against budget authority only (total)	125		
4070 Budget authority, net (discretionary)	1,500	1,500	945
4080 Outlays, net (discretionary)	715	1,409	1,743
4180 Budget authority, net (total)	1,500	1,500	945
4190 Outlays, net (total)	715	1,409	1,743

The Advanced Research Projects Agency for Health (ARPA-H) accelerates better health outcomes for everyone by supporting the development of high-impact solutions to society's most challenging health problems.

The ARPA-H budget supports programs that provide transformative biomedical and health breakthroughs ranging from the molecular to the societal to provide health solutions for all.

Object Classification (in millions of dollars)

Identification code 075-0837-0-1-552	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	12	12	15
11.3 Other than full-time permanent	18	18	15
11.5 Other personnel compensation	1		1
11.9 Total personnel compensation	31	30	31
12.1 Civilian personnel benefits	11	11	10
21.0 Travel and transportation of persons	1	1	1
25.1 Advisory and assistance services	4	4	3
25.2 Other services from non-Federal sources	240	310	192
25.3 Other goods and services from Federal sources	191	250	155
25.5 Research and development contracts	2	2	2
25.7 Operation and maintenance of equipment		1	
41.0 Grants, subsidies, and contributions	659	855	529
94.0 Financial transfers	36	36	22
99.9 Total new obligations, unexpired accounts	1,175	1,500	945

Employment Summary

Identification code 075-0837-0-1-552	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	134	132	132

PAYMENT TO THE NIH INNOVATION ACCOUNT, CURES ACT

Program and Financing (in millions of dollars)

Identification code 075-0147-0-1-552	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Payment to NIH Innovation (object class 94.0)	127	226	
0900 Total new obligations, unexpired accounts (object class 94.0)	127	226	
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	127	226	
1930 Total budgetary resources available	127	226	
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	127	226	
3020 Outlays (gross)	-127	-226	

Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	127	226	
Outlays, gross:			
4100 Outlays from new mandatory authority	127	226	
4180 Budget authority, net (total)	127	226	
4190 Outlays, net (total)	127	226	

NIH INNOVATION ACCOUNT, CURES ACT

Special and Trust Fund Receipts (in millions of dollars)

Identification code 075-5628-0-2-552	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1140 General Fund Payment, NIH Innovation, CURES Act	127	226	
2000 Total: Balances and receipts	127	226	
Appropriations:			
Current law:			
2101 NIH Innovation, Cures Act	-127	-226	

SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION—Continued
Program and Financing—Continued

Identification code 075-1362-0-1-551	2025 actual	2026 est.	2027 est.	
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	11,810	10,065	8,761
3010	New obligations, unexpired accounts	7,637	7,436	
3011	Obligations ("upward adjustments"), expired accounts	9		
3020	Outlays (gross)	-8,443	-8,740	-6,736
3040	Recoveries of prior year unpaid obligations, unexpired	-349		
3041	Recoveries of prior year unpaid obligations, expired	-599		
3050	Unpaid obligations, end of year	10,065	8,761	2,025
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-617	-654	-654
3070	Change in uncollected pymts, Fed sources, unexpired	-184		
3071	Change in uncollected pymts, Fed sources, expired	147		
3090	Uncollected pymts, Fed sources, end of year	-654	-654	-654
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	11,193	9,411	8,107
3200	Obligated balance, end of year	9,411	8,107	1,371
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	7,586	7,489	
Outlays, gross:				
4010	Outlays from new discretionary authority	968	2,236	
4011	Outlays from discretionary balances	6,529	6,491	6,728
4020	Outlays, gross (total)	7,497	8,727	6,728
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-105	-193	
4033	Non-Federal sources		-2	
4040	Offsets against gross budget authority and outlays (total)	-105	-195	
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-184		
4052	Offsetting collections credited to expired accounts	95		
4060	Additional offsets against budget authority only (total)	-89		
4070	Budget authority, net (discretionary)	7,392	7,294	
4080	Outlays, net (discretionary)	7,392	8,532	6,728
Mandatory:				
4090	Budget authority, gross	12	-429	
Outlays, gross:				
4100	Outlays from new mandatory authority		4	
4101	Outlays from mandatory balances	946	9	8
4110	Outlays, gross (total)	946	13	8
4180	Budget authority, net (total)	7,404	6,865	
4190	Outlays, net (total)	8,338	8,545	6,736

This program provides Federal support to strengthen the capacity of the Nation's health care delivery system to provide effective prevention, treatment, and recovery support services for people at risk for or experiencing substance use disorders and/or mental illness. SAMHSA builds partnerships with States, communities, tribal organizations, and private not-for-profit organizations to enhance health and reduce the adverse impact of substance use and mental illness on America's communities.

In 2027 SAMHSA will be reorganized into the Administration for a Healthy America to improve coordination of health resources for Americans.

Object Classification (in millions of dollars)

Identification code 075-1362-0-1-551	2025 actual	2026 est.	2027 est.	
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	66	66	
11.7	Military personnel	8	8	
11.9	Total personnel compensation	74	74	
12.1	Civilian personnel benefits	38	38	
12.2	Military personnel benefits	6	6	
23.1	Rental payments to GSA	8	8	
25.2	Other services from non-Federal sources	113	113	
25.3	Other goods and services from Federal sources	52	52	
25.4	Operation and maintenance of facilities	2	2	

41.0	Grants, subsidies, and contributions	7,149	6,948	
99.0	Direct obligations	7,442	7,241	
99.0	Reimbursable obligations	195	195	
99.9	Total new obligations, unexpired accounts	7,637	7,436	

Employment Summary

Identification code 075-1362-0-1-551	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment	382	414	
1101	Direct military average strength employment	47	47	
2001	Reimbursable civilian full-time equivalent employment	155	151	
2101	Reimbursable military average strength employment	6	8	

AGENCY FOR HEALTHCARE RESEARCH AND QUALITY

Federal Funds

HEALTHCARE RESEARCH AND QUALITY

Program and Financing (in millions of dollars)

Identification code 075-1700-0-1-552	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	Research on Health Costs, Quality and Outcomes	154	154	
0002	Medical Expenditure Panel Survey	72	72	
0003	AHRQ Program Support	70	70	
0799	Total direct obligations	296	296	
0803	Research on Health Costs, Quality and Outcomes (Reimbursable)	1	1	
0899	Total reimbursable obligations	1	1	
0900	Total new obligations, unexpired accounts	297	297	
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	9	12	60
1001	Discretionary unobligated balance brought fwd, Oct 1	5		
1021	Recoveries of prior year unpaid obligations	2		
1070	Unobligated balance (total)	11	12	60
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	369	345	
Spending authority from offsetting collections, discretionary:				
1701	Change in uncollected payments, Federal sources	1		
Spending authority from offsetting collections, mandatory:				
1800	Collected	6	1	
1801	Change in uncollected payments, Federal sources	1	-1	
1850	Spending auth from offsetting collections, mand (total)	7		
1900	Budget authority (total)	377	345	
1930	Total budgetary resources available	388	357	60
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-79		
1941	Unexpired unobligated balance, end of year	12	60	60
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	356	257	290
3010	New obligations, unexpired accounts	297	297	
3011	Obligations ("upward adjustments"), expired accounts	2		
3020	Outlays (gross)	-389	-264	-229
3040	Recoveries of prior year unpaid obligations, unexpired	-2		
3041	Recoveries of prior year unpaid obligations, expired	-7		
3050	Unpaid obligations, end of year	257	290	61
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-26	-10	-9
3070	Change in uncollected pymts, Fed sources, unexpired	-2	1	
3071	Change in uncollected pymts, Fed sources, expired	18		
3090	Uncollected pymts, Fed sources, end of year	-10	-9	-9
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	330	247	281
3200	Obligated balance, end of year	247	281	52
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	370	345	

4010	Outlays, gross:			
	Outlays from new discretionary authority	132	121	.....
4011	Outlays from discretionary balances	250	143	229
4020	Outlays, gross (total)	382	264	229
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-17	.....	.....
4030	Federal sources .....	.....	-1	.....
4040	Offsets against gross budget authority and outlays (total)	-17	-1	.....
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-1	.....	.....
4052	Offsetting collections credited to expired accounts	17	1	.....
4060	Additional offsets against budget authority only (total)	16	1	.....
4070	Budget authority, net (discretionary)	369	345	.....
4080	Outlays, net (discretionary)	365	263	229
	Mandatory:			
4090	Budget authority, gross	7	.....	.....
	Outlays, gross:			
4101	Outlays from mandatory balances	7	.....	.....
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources .....	.....	-1	.....
4123	Non-Federal sources	-6	.....	.....
4130	Offsets against gross budget authority and outlays (total)	-6	-1	.....
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	-1	1	.....
4160	Budget authority, net (mandatory) .....	.....	.....	.....
4170	Outlays, net (mandatory)	1	-1	.....
4180	Budget authority, net (total)	369	345	.....
4190	Outlays, net (total)	366	262	229

This account is proposed for deletion in alignment with the HHS reorganization.

Object Classification (in millions of dollars)

Identification code 075-1700-0-1-552	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	32	32	.....
11.3 Other than full-time permanent	5	5	.....
11.5 Other personnel compensation	1	1	.....
11.7 Military personnel .....	.....	1	.....
11.9 Total personnel compensation	38	39	.....
12.1 Civilian personnel benefits	13	13	.....
23.1 Rental payments to GSA	5	5	.....
25.2 Other services from non-Federal sources	2	1	.....
25.3 Other goods and services from Federal sources	24	24	.....
25.5 Research and development contracts	118	118	.....
25.7 Operation and maintenance of equipment	5	5	.....
31.0 Equipment	3	3	.....
41.0 Grants, subsidies, and contributions	80	80	.....
94.0 Financial transfers	8	8	.....
99.0 Direct obligations	296	296	.....
99.0 Reimbursable obligations	1	1	.....
99.9 Total new obligations, unexpired accounts	297	297	.....

Employment Summary

Identification code 075-1700-0-1-552	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	251	251	.....
1101 Direct military average strength employment	6	6	.....
3001 Allocation account civilian full-time equivalent employment	14	14	.....

CENTERS FOR MEDICARE AND MEDICAID SERVICES

Federal Funds

GRANTS TO STATES FOR MEDICAID

For carrying out, except as otherwise provided, titles XI and XIX of the Social Security Act, \$468,678,021,000, to remain available until expended.

In addition, for carrying out such titles after May 31, 2027, for the last quarter of fiscal year 2027 for unanticipated costs incurred for the current fiscal year, such sums as may be necessary, to remain available until expended.

In addition, for carrying out such titles for the first quarter of fiscal year 2028, \$321,205,275,000, to remain available until expended.

Payment under such title XIX may be made for any quarter with respect to a State plan or plan amendment in effect during such quarter, if submitted in or prior to such quarter and approved in that or any subsequent quarter.

Program and Financing (in millions of dollars)

Identification code 075-0512-0-1-551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Medicaid Vendor Payments	686,166	743,018	746,386
0002 State and local administration	31,625	31,985	33,560
0003 Vaccines for Children	6,576	6,072	6,784
0004 Bipartisan Safer Communities Act—School-Based Health Services	18	23	.....
0799 Total direct obligations	724,385	781,098	786,730
0900 Total new obligations, unexpired accounts (object class 41.0)	724,385	781,098	786,730
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	41	22	57,978
1021 Recoveries of prior year unpaid obligations	32,743	57,979	64,734
1033 Recoveries of prior year paid obligations	17,452	.....	.....
1070 Unobligated balance (total)	50,236	58,001	122,712
Budget authority:			
Appropriations, discretionary:			
1131 Unobligated balance of appropriations permanently reduced .....	.....	.....	-280
Appropriations, mandatory:			
1200 Appropriation	426,730	518,588	468,678
1270 Advance appropriations, mandatory:			
Advance appropriation	245,580	261,064	316,515
Spending authority from offsetting collections, mandatory:			
1800 Collected	1,371	1,423	1,537
1801 Change in uncollected payments, Federal sources	490	.....	.....
1850 Spending auth from offsetting collections, mand (total)	1,861	1,423	1,537
1900 Budget authority (total)	674,171	781,075	786,450
1930 Total budgetary resources available	724,407	839,076	909,162
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	22	57,978	122,432
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	78,367	83,047	89,815
3010 New obligations, unexpired accounts	724,385	781,098	786,730
3020 Outlays (gross)	-686,962	-716,351	-716,939
3040 Recoveries of prior year unpaid obligations, unexpired	-32,743	-57,979	-64,734
3050 Unpaid obligations, end of year	83,047	89,815	94,872
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-2,347	-2,837	-2,837
3070 Change in uncollected pymts, Fed sources, unexpired	-490	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-2,837	-2,837	-2,837
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	76,020	80,210	86,978
3200 Obligated balance, end of year	80,210	86,978	92,035
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross .....	.....	.....	-280
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	.....	-280
4011 Outlays from discretionary balances	5	10	10
4020 Outlays, gross (total)	5	10	-270
Mandatory:			
4090 Budget authority, gross	674,171	781,075	786,730
Outlays, gross:			
4100 Outlays from new mandatory authority	646,310	716,341	717,209
4101 Outlays from mandatory balances	40,647	.....	.....
4110 Outlays, gross (total)	686,957	716,341	717,209
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-1,371	-1,423	-1,537
4123 Non-Federal sources	-17,452	.....	.....
4130 Offsets against gross budget authority and outlays (total)	-18,823	-1,423	-1,537
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	-490	.....	.....

GRANTS TO STATES FOR MEDICAID—Continued
Program and Financing—Continued

Identification code 075-0512-0-1-551	2025 actual	2026 est.	2027 est.
4143 Recoveries of prior year paid obligations, unexpired accounts	17,452		
4150 Additional offsets against budget authority only (total)	16,962		
4160 Budget authority, net (mandatory)	672,310	779,652	785,193
4170 Outlays, net (mandatory)	668,134	714,918	715,672
4180 Budget authority, net (total)	672,310	779,652	784,913
4190 Outlays, net (total)	668,139	714,928	715,402

Medicaid assists States in providing medical care to their low-income populations by granting Federal matching payments under title XIX of the Social Security Act to States with approved plans.

Medicaid estimates assume budget authority for expenses that are incurred but not reported (IBNR).

This schedule reflects the effects on Medicaid resulting from continuing the dedicated program integrity discretionary investments for the Social Security Administration. Please refer to the narrative in the Limitation on Administrative Expenses (Social Security Administration) account for more information.

Authorized as part of title XIX, Vaccines for Children (VFC) finances the purchase of vaccines for low-income, eligible children. VFC is administered by the Centers for Disease Control and Prevention and is funded entirely by the Federal Government.

Vaccines for Children

(in millions of dollars)

	2025 actual	2026 est.	2027 est.
Obligations			
Vaccine Purchase	6,140	5,655	6,357
Vaccine Stockpile	99	38	39
Ordering, Distribution, and Operations	336	379	388
Total Obligations	6,576	6,072	6,784

STATE GRANTS AND DEMONSTRATIONS

Program and Financing (in millions of dollars)

Identification code 075-0516-0-1-551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0012 Medicaid integrity program	134	156	121
0018 Money follows the person (MFP) demonstration	573	539	425
0019 MFP evaluations and technical support	1	2	2
0023 Grants to improve outreach and enrollment	16	16	13
0027 Demonstration Programs to Improve Mental Health Services	18	1	1
0028 Demo to increase substance use provider under the Medicaid Program	1		
0030 Promote continuity of care following incarceration	39	36	35
0031 Medicaid Community Engagement Requirements		200	
0039 Administration	11		
0040 State Studies and HHS Report on Maternity, Labor, and Delivery Costs		10	
0041 Making Certain Adjustments to Coverage of Home or Community-Based Services Under Medicaid			94
0799 Total direct obligations	793	960	691
0900 Total new obligations, unexpired accounts	793	960	691
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	708	318	103
1021 Recoveries of prior year unpaid obligations	21		
1022 Capital transfer of unobligated balances to general fund	-145		
1070 Unobligated balance (total)	584	318	103
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	559	777	665
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-32	-32	-39
1260 Appropriations, mandatory (total)	527	745	626
1900 Budget authority (total)	527	745	626
1930 Total budgetary resources available	1,111	1,063	729

1941	2025 actual	2026 est.	2027 est.
Memorandum (non-add) entries:			
Unexpired unobligated balance, end of year	318	103	38
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	724	796	1,079
3010 New obligations, unexpired accounts	793	960	691
3020 Outlays (gross)	-695	-677	-583
3040 Recoveries of prior year unpaid obligations, unexpired	-21		
3041 Recoveries of prior year unpaid obligations, expired	-5		
3050 Unpaid obligations, end of year	796	1,079	1,187
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	724	796	1,079
3200 Obligated balance, end of year	796	1,079	1,187

Budget authority and outlays, net:

4090	2025 actual	2026 est.	2027 est.
Mandatory:			
Budget authority, gross	527	745	626
Outlays, gross:			
4100 Outlays from new mandatory authority	112	62	13
4101 Outlays from mandatory balances	583	615	570
4110 Outlays, gross (total)	695	677	583
4180 Budget authority, net (total)	527	745	626
4190 Outlays, net (total)	695	677	583

State Grants and Demonstrations includes funding for grant programs enacted in several legislative authorities, including the Deficit Reduction Act of 2005 (P.L.109-171), the Substance Use Disorder Prevention that Promotes Opioid Recovery and Treatment for Patients and Communities Act (P.L. 115-271), the Bipartisan Safer Communities Act (P.L. 117-159), the Consolidated Appropriations Act, 2023 (P.L. 117-328), the Consolidated Appropriations Act, 2024 (P.L.118-42), the Working Families Tax Cut Act, 2025 (P.L. 119-21), and the Consolidated Appropriations Act, 2026 (P.L. 119-75).

Object Classification (in millions of dollars)

Identification code 075-0516-0-1-551	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent—Medicaid Integrity Program	48	48	48
11.5 Other personnel compensation	1	1	1
11.7 Military personnel—Medicaid Integrity Program	2	2	2
11.9 Total personnel compensation	51	51	51
12.1 Civilian personnel benefits—Medicaid Integrity Program	13	15	12
23.3 Communications, utilities, and miscellaneous charges—Administration	11	13	10
25.2 Other services from non-Federal sources—Medicaid Integrity Program	66	74	49
25.2 Other services from non-Federal sources—MFP evaluations and technical assistance		2	2
25.2 Other services from non-Federal sources—Grants to improve outreach and enrollment	4	3	3
25.2 Other services from non-Federal sources—Demos to Improve Mental Health	2		
25.2 Other services from non-Federal sources—Demo to increase substance use provider capacity under Medicaid	1		
25.2 Other services from non-Federal sources—Promote Continuity of Care Following Incarceration	1		
25.7 Operation and maintenance of equipment	3	3	3
41.0 Grants, subsidies, and contributions—Money follows the person (MFP) demonstrations	573	539	420
41.0 Grants, subsidies, and contributions—Grants to improve outreach and enrollment	12	13	11
41.0 Grants, subsidies, and contributions—Demos to Improve Mental Health	56	1	1
41.0 Grants, subsidies, and contributions—Promote Continuity of Care Following Incarceration		36	35
41.0 Grants, subsidies, and contributions—Medicaid Community Engagement Requirements		200	
41.0 Grants, subsidies, and contributions—Adj to Coverage of Home or Community-Based Services under Medicaid			94
41.0 Grants, subsidies, and contributions—State Studies and HHS Report on Costs of Providing Maternity, Labor, and Delivery Services		10	
99.9 Total new obligations, unexpired accounts	793	960	691

Employment Summary

Identification code 075-0516-0-1-551	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	259	259	259
1101 Direct military average strength employment	9	9	9

4180 Budget authority, net (total)	630,205	700,497	739,340
4190 Outlays, net (total)	592,025	700,325	739,340

Payments are made to the Federal Hospital Insurance and Federal Supplementary Medical Insurance trust funds from the general fund of the Treasury to finance Medicare's medical and drug benefits for beneficiaries and administrative expenses that are properly chargeable to the general fund.

PAYMENTS TO THE HEALTH CARE TRUST FUNDS

For payment to the Federal Hospital Insurance Trust Fund and the Federal Supplementary Medical Insurance Trust Fund, as provided under sections 217(g), 1844, and 1860D-16 of the Social Security Act, sections 103(c) and 111(d) of the Social Security Amendments of 1965, section 278(d)(3) of Public Law 97-248, and for administrative expenses incurred pursuant to section 201(g) of the Social Security Act, \$686,855,000,000.

In addition, for making matching payments under section 1844 and benefit payments under section 1860D-16 of the Social Security Act that were not anticipated in budget estimates, such sums as may be necessary.

Object Classification (in millions of dollars)

Identification code 075-0580-0-1-571	2025 actual	2026 est.	2027 est.
Direct obligations:			
41.0 Grants, subsidies, and contributions	628,537	698,978	737,923
94.0 Financial transfers (Federal admin)	1,419	1,418	1,418
99.9 Total new obligations, unexpired accounts	629,956	700,396	739,341

Program and Financing (in millions of dollars)

Identification code 075-0580-0-1-571	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Federal contribution to match premiums (SMI)	418,883	464,695	480,445
0002 Part D benefits (Rx Drug)	167,952	185,301	204,342
0003 Part D Federal administration (Rx Drug)	279	586	645
0004 General Fund Transfers to HI	1,419	1,418	1,418
0006 Federal Bureau of Investigation (HCFAC)	174	178	183
0007 Federal payments from taxation of OASDI benefits (HI)	41,054	47,990	52,094
0008 Criminal fines (HCFAC)	10	20	11
0009 Civil penalties and damages (HCFAC—DOJ and CMS administration)	23	40	34
0010 Asset Forfeiture	162	163	164
0011 State Low Income Determinations		5	5
0900 Total new obligations, unexpired accounts	629,956	700,396	739,341
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1			101
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation (definite, annual)	476,725	593,817	686,855
1200 Appropriation (indefinite, annual)	112,057	58,289	
1200 Appropriation (permanent, Taxation of OASDI)	41,054	47,990	52,094
1200 Appropriation (permanent, annual, HCFAC—FBI)	174	178	183
1200 Appropriation (permanent, HCFAC)	195	223	208
1260 Appropriations, mandatory (total)	630,205	700,497	739,340
1930 Total budgetary resources available	630,205	700,497	739,441
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-249		
1941 Unexpired unobligated balance, end of year		101	100
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	19,833	35,556	35,627
3010 New obligations, unexpired accounts	629,956	700,396	739,341
3020 Outlays (gross)	-595,942	-700,325	-739,340
3041 Recoveries of prior year unpaid obligations, expired	-18,291		
3050 Unpaid obligations, end of year	35,556	35,627	35,628
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	19,833	35,556	35,627
3200 Obligated balance, end of year	35,556	35,627	35,628
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	630,205	700,497	739,340
Outlays, gross:			
4100 Outlays from new mandatory authority	595,640	664,769	717,340
4101 Outlays from mandatory balances	302	35,556	22,000
4110 Outlays, gross (total)	595,942	700,325	739,340
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-3,917		
Additional offsets against gross budget authority only:			
4142 Offsetting collections credited to expired accounts	3,917		
4160 Budget authority, net (mandatory)	630,205	700,497	739,340
4170 Outlays, net (mandatory)	592,025	700,325	739,340

QUALITY IMPROVEMENT ORGANIZATIONS

Program and Financing (in millions of dollars)

Identification code 075-0519-0-1-571	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 QIO Clinical Quality Improvement	476		
0002 QIO Beneficiary and Family Centered Care	45		
0003 QIO Support Contracts	445	441	457
0004 QIO Administration	80	91	95
0006 QIO Innovation Projects		1	1
0900 Total new obligations, unexpired accounts	1,046	533	553
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		1	1
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	1	1	1
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	218	533	553
1801 Change in uncollected payments, Federal sources	1,712		
1850 Spending auth from offsetting collections, mand (total)	1,930	533	553
1900 Budget authority (total)	1,930	533	553
1930 Total budgetary resources available	1,931	534	554
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-884		
1941 Unexpired unobligated balance, end of year	1	1	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,138	1,386	400
3010 New obligations, unexpired accounts	1,046	533	553
3011 Obligations ("upward adjustments"), expired accounts	23		
3020 Outlays (gross)	-791	-1,519	-553
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3041 Recoveries of prior year unpaid obligations, expired	-29		
3050 Unpaid obligations, end of year	1,386	400	400
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1,618	-2,564	-2,564
3070 Change in uncollected pymts, Fed sources, unexpired	-1,712		
3071 Change in uncollected pymts, Fed sources, expired	766		
3090 Uncollected pymts, Fed sources, end of year	-2,564	-2,564	-2,564
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-480	-1,178	-2,164
3200 Obligated balance, end of year	-1,178	-2,164	-2,164
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	1,930	533	553
Outlays, gross:			
4100 Outlays from new mandatory authority	191	133	139
4101 Outlays from mandatory balances	600	1,386	414
4110 Outlays, gross (total)	791	1,519	553
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-789	-533	-553

QUALITY IMPROVEMENT ORGANIZATIONS—Continued
Program and Financing—Continued

Identification code 075-0519-0-1-571	2025 actual	2026 est.	2027 est.
4123 Non-Federal sources	-1		
4130 Offsets against gross budget authority and outlays (total)	-790	-533	-553
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	-1,712		
4142 Offsetting collections credited to expired accounts	572		
4150 Additional offsets against budget authority only (total)	-1,140		
4160 Budget authority, net (mandatory)			
4170 Outlays, net (mandatory)	1	986	
4180 Budget authority, net (total)			
4190 Outlays, net (total)	1	986	

Part B of title XI of the Social Security Act, as amended by the Peer Review Improvement Act of 1982 (P.L. 97-248), provides the statutory authority for the Medicare Quality Improvement Organization (QIO) Program. The mission of the program is to promote the effectiveness, efficiency, economy, and quality of services delivered to Medicare beneficiaries and to ensure that those services are reasonable and necessary. The program is funded through transfers from the Medicare Hospital Insurance Trust Fund and the Medicare Supplementary Medical Insurance Trust Fund. In FY 2012, a Treasury account specific to the QIO Program was established to improve budgetary operations.

Object Classification (in millions of dollars)

Identification code 075-0519-0-1-571	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	38	38	38
11.3 Other than full-time permanent	1	1	1
11.5 Other personnel compensation	1	1	1
11.7 Military personnel	1	1	1
11.9 Total personnel compensation	41	41	41
12.1 Civilian personnel benefits	14	14	14
23.1 Rental payments to GSA	4	4	4
25.2 Other services from non-Federal sources	965	452	472
25.3 Other goods and services from Federal sources	13	13	13
25.4 Operation and maintenance of facilities	9	9	9
99.0 Direct obligations	1,046	533	553
99.9 Total new obligations, unexpired accounts	1,046	533	553

Employment Summary

Identification code 075-0519-0-1-571	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	251	258	258
1101 Direct military average strength employment	5	5	5

PROGRAM MANAGEMENT

For carrying out, except as otherwise provided, titles XI, XVIII, XIX, and XXI of the Social Security Act, titles III, XIII and XXVII of the PHS Act, the Clinical Laboratory Improvement Amendments of 1988, and other responsibilities of the Centers for Medicare & Medicaid Services, not to exceed \$3,700,493,000 to be transferred from the Federal Hospital Insurance Trust Fund and the Federal Supplementary Medical Insurance Trust Fund, as authorized by section 201(g) of the Social Security Act; together with all funds collected in accordance with section 353 of the PHS Act and section 1857(e)(2) of the Social Security Act, funds retained by the Secretary of Health and Human Services (referred to in this title as the "Secretary") pursuant to section 1893(h) of the Social Security Act, and such sums as may be collected from authorized user fees and the sale of data, which shall be credited to this account and remain available until expended: Provided, That all funds derived in accordance with 31 U.S.C. 9701 from organizations established under title XIII of the PHS Act shall be credited to and available for carrying out the purposes of this appropriation: Provided further, That the Secretary is directed to collect fees in fiscal year 2027 from Medicare Advantage organizations pursuant to section 1857(e)(2) of the Social Security Act and from eligible organizations with

risk-sharing contracts under section 1876 of that Act pursuant to section 1876(k)(4)(D) of that Act: Provided further, That of the amount made available under this heading, \$487,000,000 shall remain available until September 30, 2028, and shall be available for the Survey and Certification Program.

Program and Financing (in millions of dollars)

Identification code 075-0511-0-1-550	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Program operations	2,341	2,480	2,479
0002 Federal administration	791	773	734
0003 State survey and certification	398	399	487
0004 Research, demonstrations, and evaluation projects	5	20	
0007 ARRA Medicare/Medicaid HIT	3		
0009 Other Mandatory Program Activity	253	577	350
0010 Other Discretionary Program Activity	544	455	
0100 Total direct program	4,335	4,704	4,050
0799 Total direct obligations	4,335	4,704	4,050
0801 Clinical laboratory improvement amendments	77	85	85
0802 Sale of data	34	40	40
0803 Coordination of benefits	45	55	55
0804 Medicare advantage/Prescription drug plan	110	120	122
0805 Provider enrollment	41	44	15
0806 Recovery audit contractors	238	244	301
0808 Marketplace User Fees	1,894	1,933	1,983
0810 Risk Adjustment Administrative Expenses	58	63	61
0811 Current Sources of Income User Fees		169	169
0813 Other reimbursable program activity	165	180	179
0899 Total reimbursable obligations	2,662	2,933	3,010
0900 Total new obligations, unexpired accounts	6,997	7,637	7,060
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	7,219	7,738	8,129
1001 Discretionary unobligated balance brought fwd, Oct 1	165		
1020 Adjustment of unobligated bal brought forward, Oct 1	-1		
1021 Recoveries of prior year unpaid obligations	268		
1070 Unobligated balance (total)	7,486	7,738	8,129
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation (General Fund Total)	251	795	64
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-3	-3	-4
1260 Appropriations, mandatory (total)	248	792	60
Spending authority from offsetting collections, discretionary:			
1700 Collected	2,731	4,554	3,867
1701 Change in uncollected payments, Federal sources	1,892		
1710 Spending authority from offsetting collections transferred to other accounts [075-0128]	-3		
1750 Spending auth from offsetting collections, disc (total)	4,620	4,554	3,867
Spending authority from offsetting collections, mandatory:			
1800 Collected	2,433	2,706	2,628
1801 Change in uncollected payments, Federal sources	-6		
1802 Offsetting collections (previously unavailable)	151	127	141
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-136	-151	-150
1850 Spending auth from offsetting collections, mand (total)	2,442	2,682	2,619
1900 Budget authority (total)	7,310	8,028	6,546
1930 Total budgetary resources available	14,796	15,766	14,675
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-61		
1941 Unexpired unobligated balance, end of year	7,738	8,129	7,615
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	5,474	4,999	4,696
3010 New obligations, unexpired accounts	6,997	7,637	7,060
3011 Obligations ("upward adjustments"), expired accounts	102		
3020 Outlays (gross)	-7,139	-7,940	-7,204
3040 Recoveries of prior year unpaid obligations, unexpired	-268		
3041 Recoveries of prior year unpaid obligations, expired	-167		
3050 Unpaid obligations, end of year	4,999	4,696	4,552
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-4,668	-4,240	-4,240
3070 Change in uncollected pymts, Fed sources, unexpired	-1,886		
3071 Change in uncollected pymts, Fed sources, expired	2,314		
3090 Uncollected pymts, Fed sources, end of year	-4,240	-4,240	-4,240

Memorandum (non-add) entries:				
3100	Obligated balance, start of year	806	759	456
3200	Obligated balance, end of year	759	456	312

Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	4,620	4,554	3,867
Outlays, gross:				
4010	Outlays from new discretionary authority	1,903	2,491	2,017
4011	Outlays from discretionary balances	2,225	2,064	2,063
4020	Outlays, gross (total)	4,128	4,555	4,080
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-4,328	-4,125	-3,700
4033	Non-Federal sources	-481	-429	-167
4040	Offsets against gross budget authority and outlays (total)	-4,809	-4,554	-3,867
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-1,892		
4052	Offsetting collections credited to expired accounts	2,078		
4060	Additional offsets against budget authority only (total)	186		
4070	Budget authority, net (discretionary)	-3		
4080	Outlays, net (discretionary)	-681	1	213
Mandatory:				
4090	Budget authority, gross	2,690	3,474	2,679
Outlays, gross:				
4100	Outlays from new mandatory authority	128	1,535	1,315
4101	Outlays from mandatory balances	2,883	1,850	1,809
4110	Outlays, gross (total)	3,011	3,385	3,124
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal sources	-52	-74	-34
4123	Non-Federal sources	-2,383	-2,632	-2,594
4130	Offsets against gross budget authority and outlays (total)	-2,435	-2,706	-2,628
Additional offsets against gross budget authority only:				
4140	Change in uncollected pymts, Fed sources, unexpired	6		
4142	Offsetting collections credited to expired accounts	2		
4150	Additional offsets against budget authority only (total)	8		
4160	Budget authority, net (mandatory)	263	768	51
4170	Outlays, net (mandatory)	576	679	496
4180	Budget authority, net (total)	260	768	51
4190	Outlays, net (total)	-105	680	709

Memorandum (non-add) entries:				
5090	Unexpired unavailable balance, SOY: Offsetting collections	286	271	295
5092	Unexpired unavailable balance, EOY: Offsetting collections	271	295	304
5093	Expired unavailable balance, SOY: Offsetting collections	11	11	11
5095	Expired unavailable balance, EOY: Offsetting collections	11	11	11

Program management activities include funding for program operations, survey and certification, the Clinical Laboratory Improvement Amendments (CLIA), Medicare Advantage, Medicare Part D coordination of benefits, recovery audit contracts, the Office of Pharmacy Affairs which administers the 340B program, and other administrative costs.

Object Classification (in millions of dollars)

Identification code 075-0511-0-1-550	2025 actual	2026 est.	2027 est.	
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	443	481	414
11.3	Other than full-time permanent	20	22	19
11.5	Other personnel compensation	12	13	11
11.7	Military personnel	15	16	14
11.9	Total personnel compensation	490	532	458
12.1	Civilian personnel benefits	215	233	201
12.2	Military personnel benefits	2	2	2
13.0	Benefits for former personnel	5	5	5
21.0	Travel and transportation of persons	2	2	2
23.1	Rental payments to GSA	26	28	24
24.0	Printing and reproduction	88	95	82
25.2	Other services from non-Federal sources	2,836	3,079	2,648
25.3	Other goods and services from Federal sources	246	267	230
25.6	Medical care	403	437	377
41.0	Grants, subsidies, and contributions	22	24	21
99.0	Direct obligations	4,335	4,704	4,050
99.0	Reimbursable obligations	2,662	2,933	3,010

99.9	Total new obligations, unexpired accounts	6,997	7,637	7,060
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Employment Summary

Identification code 075-0511-0-1-550	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment	3,449	3,471	3,493
1001	Direct civilian full-time equivalent employment	208	390	390
1101	Direct military average strength employment	84	84	88
2001	Reimbursable civilian full-time equivalent employment	671	709	709
2101	Reimbursable military average strength employment	13	13	13

CHILDREN'S HEALTH INSURANCE FUND

Program and Financing (in millions of dollars)

Identification code 075-0515-0-1-551	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	Grants to states and US territories	21,071	32,353	36,040
0002	Performance Bonus	12		
0003	Child health quality	6	15	15
0004	CHIP Redistribution Fund	54		
0005	CHIP State Allotment Funds—X Year	35		
0006	Administration	242	237	
0900	Total new obligations, unexpired accounts (object class 41.0)	21,420	32,605	36,055

Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	27,824	34,260	39,758
1011	Unobligated balance transfer from other acct [075-5551]	4,834	5,031	
1012	Unobligated balance transfers between expired and unexpired accounts		537	
1021	Recoveries of prior year unpaid obligations	151		
1033	Recoveries of prior year paid obligations	98		
1070	Unobligated balance (total)	33,444	39,291	39,758
Budget authority:				
Appropriations, discretionary:				
1131	Unobligated balance of appropriations permanently reduced			-350
Appropriations, mandatory:				
1200	Appropriation	21,071	32,353	36,040
1221	Appropriations transferred from other acct [075-5551]	1,165	719	
1260	Appropriations, mandatory (total)	22,236	33,072	36,040
1900	Budget authority (total)	22,236	33,072	35,690
1930	Total budgetary resources available	55,680	72,363	75,448
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	34,260	39,758	39,393

Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	12,507	9,739	7,390
3010	New obligations, unexpired accounts	21,420	32,605	36,055
3011	Obligations ("upward adjustments"), expired accounts	20		
3020	Outlays (gross)	-23,466	-34,954	-35,825
3040	Recoveries of prior year unpaid obligations, unexpired	-151		
3041	Recoveries of prior year unpaid obligations, expired	-591		
3050	Unpaid obligations, end of year	9,739	7,390	7,620
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	12,507	9,739	7,390
3200	Obligated balance, end of year	9,739	7,390	7,620

Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross			-350
Mandatory:				
4090	Budget authority, gross	22,236	33,072	36,040
Outlays, gross:				
4100	Outlays from new mandatory authority	12,704	27,263	31,118
4101	Outlays from mandatory balances	10,762	7,691	4,707
4110	Outlays, gross (total)	23,466	34,954	35,825
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources:	-398		
Additional offsets against gross budget authority only:				
4142	Offsetting collections credited to expired accounts	300		
4143	Recoveries of prior year paid obligations, unexpired accounts	98		

CHILDREN'S HEALTH INSURANCE FUND—Continued
Program and Financing—Continued

Identification code 075-0515-0-1-551	2025 actual	2026 est.	2027 est.
4150 Additional offsets against budget authority only (total)	398		
4160 Budget authority, net (mandatory)	22,236	33,072	36,040
4170 Outlays, net (mandatory)	23,068	34,954	35,825
4180 Budget authority, net (total)	22,236	33,072	35,690
4190 Outlays, net (total)	23,068	34,954	35,825

The Balanced Budget Act of 1997 (P.L. 105-33) established the Children's Health Insurance Program (CHIP) under title XXI of the Social Security Act. Title XXI provides Federal matching funds to States to enable them to extend healthcare coverage to uninsured children from low-income families through a separate CHIP program, a CHIP Medicaid expansion program, or a combination of both. The Advancing Chronic Care, Extenders, and Social Services Act (P.L. 115-123) and Consolidated Appropriations Act, 2023 (P.L. 117-328) extended CHIP funding through fiscal year 2027 and 2029, respectively. The Children's Health Insurance Program Reauthorization Act of 2009 (P.L. 111-3, CHIPRA) made some modifications to the program, including funding for child health quality, which was further extended by the Consolidated Appropriations Act, 2023.

The Working Families Tax Cut Act (Public Law 119-21) established the Rural Health Transformation Program under title XXI of the Social Security Act. Title XXI provides an appropriation of \$10 billion annually for each fiscal year 2026 through 2030 for the purpose of issuing grants to states to support specified health-related activities in rural areas.

CENTER FOR MEDICARE AND MEDICAID INNOVATION

Program and Financing (in millions of dollars)

Identification code 075-0522-0-1-551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Administration	163	168	173
0002 Innovation Activities	246	1,044	1,886
0003 Operations Support	206	224	232
0900 Total new obligations, unexpired accounts	615	1,436	2,291
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	7,977	7,466	6,030
1021 Recoveries of prior year unpaid obligations	104		
1070 Unobligated balance (total)	8,081	7,466	6,030
1930 Total budgetary resources available	8,081	7,466	6,030
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	7,466	6,030	3,739
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	843	634	621
3010 New obligations, unexpired accounts	615	1,436	2,291
3020 Outlays (gross)	-720	-1,449	-1,670
3040 Recoveries of prior year unpaid obligations, unexpired	-104		
3050 Unpaid obligations, end of year	634	621	1,242
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	843	634	621
3200 Obligated balance, end of year	634	621	1,242
Budget authority and outlays, net:			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	720	1,449	1,670
4180 Budget authority, net (total)			
4190 Outlays, net (total)	720	1,449	1,670

The Center for Medicare and Medicaid Innovation ("Innovation Center") was established by section 1115A of the Social Security Act (as added by section 3021 of the Patient Protection and Affordable Care Act). The Innovation Center is tasked with testing innovative payment and service del-

ivery models to reduce program expenditures while preserving or enhancing the quality of care provided to individuals under Medicare, Medicaid, or the Children's Health Insurance Program (CHIP). The statute provides \$10 billion in mandatory funding for these purposes for fiscal years 2011 through 2019 and each subsequent 10-year fiscal period (beginning with the 10-year fiscal period beginning with fiscal year 2020).

Object Classification (in millions of dollars)

Identification code 075-0522-0-1-551	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	120	123	127
11.3 Other than full-time permanent	8	8	8
11.5 Military personnel compensation	1	1	1
11.7 Military personnel	1	1	1
11.9 Total personnel compensation	130	133	137
12.1 Civilian personnel benefits	27	31	32
12.2 Military personnel benefits	1	1	1
23.1 Rental payments to GSA		2	2
25.2 Other services from non-Federal sources	366	1,231	2,081
25.3 Other goods and services from Federal sources	10	10	10
25.4 Operation and maintenance of facilities	1	1	1
41.0 Grants, subsidies, and contributions	80	27	27
99.0 Direct obligations	615	1,436	2,291
99.9 Total new obligations, unexpired accounts	615	1,436	2,291

Employment Summary

Identification code 075-0522-0-1-551	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	499	569	638
1101 Direct military average strength employment	8	8	8

CHILD ENROLLMENT CONTINGENCY FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 075-5551-0-2-551	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	14,224	13,059	12,340
0198 Reconciliation adjustment			
0199 Balance, start of year	14,224	13,059	12,340
Receipts:			
Current law:			
1140 Interest, Child Enrollment Contingency Fund	887	152	166
2000 Total: Balances and receipts	15,111	13,211	12,506
Appropriations:			
Current law:			
2101 Child Enrollment Contingency Fund	-887	-152	-166
2103 Child Enrollment Contingency Fund	-14,224	-13,059	-12,340
2135 Child Enrollment Contingency Fund	13,059	12,340	
2199 Total current law appropriations	-2,052	-871	-12,506
2999 Total appropriations	-2,052	-871	-12,506
5099 Balance, end of year	13,059	12,340	

Program and Financing (in millions of dollars)

Identification code 075-5551-0-2-551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Grants to States and US Territories	158		
0900 Total new obligations, unexpired accounts (object class 41.0)	158		
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4,834	5,032	4,623
1010 Unobligated balance transfer to other accts [075-0515]	-4,834	-5,031	
1020 Adjustment of unobligated bal brought forward, Oct 1	87		
1021 Recoveries of prior year unpaid obligations	2		
1070 Unobligated balance (total)	89	1	4,623

Budget authority:				
Appropriations, discretionary:				
1130	Appropriations permanently reduced			-21,169
Appropriations, mandatory:				
1200	Appropriation	4,214	4,470	5,174
1201	Appropriation (special or trust fund)	887	152	166
1203	Appropriation (previously unavailable)(special or trust)	14,224	13,059	12,340
1220	Appropriations transferred to other acct [075–0515]	-1,165	-719	
1235	Appropriations precluded from obligation (special or trust)	-13,059	-12,340	
1260	Appropriations, mandatory (total)	5,101	4,622	17,680
1900	Budget authority (total)	5,101	4,622	-3,489
1930	Total budgetary resources available	5,190	4,623	1,134
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	5,032	4,623	1,134

Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	49	151	151
3010	New obligations, unexpired accounts	158		
3020	Outlays (gross)	-54		
3040	Recoveries of prior year unpaid obligations, unexpired	-2		
3050	Unpaid obligations, end of year	151	151	151
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	49	151	151
3200	Obligated balance, end of year	151	151	151

Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross			-21,169
Mandatory:				
4090	Budget authority, gross	5,101	4,622	17,680
Outlays, gross:				
4101	Outlays from mandatory balances	54		
4180	Budget authority, net (total)	5,101	4,622	-3,489
4190	Outlays, net (total)	54		

The Children's Health Insurance Program Reauthorization Act of 2009 (P.L. 111–3) established the Child Enrollment Contingency Fund under title XXI of the Social Security Act. Beginning in 2009, a State may qualify for a Contingency Fund payment if it projects a funding shortfall for the fiscal year and if its average monthly child enrollment exceeds its target average number of enrollees for the fiscal year. The Advancing Chronic Care, Extenders, and Social Services Act (P.L. 115–123) and Consolidated Appropriations Act, 2023 (P.L. 117–328) extended the Contingency Fund through FY 2027 and FY 2029, respectively.

The Fund receives an appropriation equal to 20 percent of the CHIP national allotment appropriation under section 2104(a) of the Social Security Act. The Contingency Fund is invested in interest-bearing securities of the United States, and the income derived from these investments constitutes a part of the fund.

MEDICARE HEALTH INFORMATION TECHNOLOGY INCENTIVE PAYMENTS, RECOVERY ACT

Program and Financing (in millions of dollars)

Identification code 075–0508–0–1–551				
2025 actual 2026 est. 2027 est.				
Obligations by program activity:				
0801	Incentive payments to hospitals	4	6	
0900	Total new obligations, unexpired accounts (object class 42.0)	4	6	
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	52	58	58
Budget authority:				
Spending authority from offsetting collections, mandatory:				
1800	Collected from the HI Trust Fund	2	6	
1801	Change in uncollected payments, Federal sources	8		
1850	Spending auth from offsetting collections, mand (total)	10	6	
1930	Total budgetary resources available	62	64	58
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	58	58	58

Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	2	2	2
3010	New obligations, unexpired accounts	4	6	
3020	Outlays (gross)	-4	-6	
3050	Unpaid obligations, end of year	2	2	2
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-47	-55	-55
3070	Change in uncollected pymts, Fed sources, unexpired	-8		
3090	Uncollected pymts, Fed sources, end of year	-55	-55	-55
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	-45	-53	-53
3200	Obligated balance, end of year	-53	-53	-53

Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross	10	6	
Outlays, gross:				
4100	Outlays from new mandatory authority		2	
4101	Outlays from mandatory balances	4	4	
4110	Outlays, gross (total)	4	6	
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
Federal sources				
4120	.....	-2	-6	
Additional offsets against gross budget authority only:				
Change in uncollected pymts, Fed sources, unexpired				
4140	.....	-8		
4160	Budget authority, net (mandatory)			
4170	Outlays, net (mandatory)	2		
4180	Budget authority, net (total)			
4190	Outlays, net (total)	2		

RATE REVIEW GRANTS

Program and Financing (in millions of dollars)

Identification code 075–0112–0–1–551				
2025 actual 2026 est. 2027 est.				
Obligations by program activity:				
0001	Premium rate review grants		9	
0900	Total new obligations, unexpired accounts (object class 41.0)		9	
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	5	8	
1021	Recoveries of prior year unpaid obligations	3	1	1
1070	Unobligated balance (total)	8	9	1
1930	Total budgetary resources available	8	9	1
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	8		1
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	14	9	15
3010	New obligations, unexpired accounts		9	
3020	Outlays (gross)	-2	-2	-3
3040	Recoveries of prior year unpaid obligations, unexpired	-3	-1	-1
3050	Unpaid obligations, end of year	9	15	11
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	14	9	15
3200	Obligated balance, end of year	9	15	11
Budget authority and outlays, net:				
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances	2	2	3
4180	Budget authority, net (total)			
4190	Outlays, net (total)	2	2	3

The Patient Protection and Affordable Care Act (P.L. 111–148) added section 2794 to the Public Health Service Act and provided that the Secretary carry out a program to award grants to States for a five-year period beginning in fiscal year 2010. The program provided \$250 million in grants to help States develop or enhance their current rate review activities from 2010 through 2014, with remaining unobligated balances subsequently

RATE REVIEW GRANTS—Continued

available for state implementation of consumer protections and other insurance reform activities consistent with section 2794(c)(2)(B).

PRE-EXISTING CONDITION INSURANCE PLAN PROGRAM

Program and Financing (in millions of dollars)

Identification code 075-0113-0-1-551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Pre-Existing Condition Insurance Plan Program (Direct)		1	
0799 Total direct obligations		1	
0900 Total new obligations, unexpired accounts (object class 25.2)		1	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	1	
1930 Total budgetary resources available	1	1	
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			1
3010 New obligations, unexpired accounts		1	
3050 Unpaid obligations, end of year		1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			1
3200 Obligated balance, end of year		1	1
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

This account funded the Pre-Existing Condition Insurance Plan program (PCIP), which made health insurance available to people who had been unable to purchase insurance due to a pre-existing condition. Enrollees paid monthly premiums similar to those charged in the commercial individual market, and the Federal government paid for remaining costs that exceeded enrollee contributions. The funding for this program, including operating costs, was provided in the Patient Protection and Affordable Care Act (P.L. 111-148). The PCIP program ended in fiscal year 2014, and outlays in subsequent fiscal years reflect program close out and claims run out costs, as well as allowable administrative expenses.

EARLY RETIREE REINSURANCE PROGRAM

Program and Financing (in millions of dollars)

Identification code 075-0114-0-1-551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Administration	2	2	
0900 Total new obligations, unexpired accounts (object class 23.3)	2	2	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4	2	
1930 Total budgetary resources available	4	2	
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	26	2	2
3010 New obligations, unexpired accounts	2	2	
3020 Outlays (gross)	-26	-2	
3050 Unpaid obligations, end of year	2	2	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	26	2	2
3200 Obligated balance, end of year	2	2	2

Budget authority and outlays, net:

Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	26	2	
4180 Budget authority, net (total)			
4190 Outlays, net (total)	26	2	

The Patient Protection and Affordable Care Act (P.L. 111-148) authorized and appropriated \$5 billion for the Early Retiree Reinsurance Program (ERRP). ERRP sunset on January 1, 2014, and is no longer providing reimbursements to plan sponsors.

AFFORDABLE INSURANCE EXCHANGE GRANTS

Program and Financing (in millions of dollars)

Identification code 075-0115-0-1-551	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	2	2
1930 Total budgetary resources available	2	2	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2	2	2
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

Section 1311 of the Patient Protection and Affordable Care Act (P.L. 111-148) provided amounts necessary to enable the Secretary to award grants to States to implement Health Insurance Exchanges beginning no later than March 23, 2011, and allowed for renewal of grants through January 1, 2015. The final round of grants was awarded to States in December 2014. The American Rescue Plan Act of 2021 (P.L. 117-2) created a grant program for state-based Marketplaces established under section 1311(b) of the Patient Protection and Affordable Care Act. \$20 million was awarded to 21 states and was available for the period of performance, which ran from September 10, 2021 through September 9, 2022, to enable state-based Marketplaces to modernize or update any system, program, or technology required to be compliant with applicable federal requirements.

COST-SHARING REDUCTIONS

Program and Financing (in millions of dollars)

Identification code 075-0126-0-1-551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Cost Sharing Reductions		14,055	14,660
0002 Basic Health Program		217	205
0003 State Innovation Waivers		2,173	1,748
0900 Total new obligations, unexpired accounts (object class 41.0)		16,445	16,613
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation		17,439	17,617
1230 Appropriations and/or unobligated balance of appropriations permanently reduced		-994	-1,004
1260 Appropriations, mandatory (total)		16,445	16,613
1900 Budget authority (total)		16,445	16,613
1930 Total budgetary resources available		16,445	16,613
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts		16,445	16,613
3020 Outlays (gross)		-16,445	-16,613
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross		16,445	16,613
Outlays, gross:			
4100 Outlays from new mandatory authority		16,445	16,613
4180 Budget authority, net (total)		16,445	16,613

4190	Outlays, net (total)	16,445	16,613
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Under current law, insurers are required to offer reduced cost-sharing to eligible, low-income consumers. The classification of CSRs as an entitlement pursuant to BBEDCA does not determine legal entitlement to a payment or benefit or availability of funding.

RISK ADJUSTMENT PROGRAM PAYMENTS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 075-5733-0-2-551	2025 actual	2026 est.	2027 est.	
0100	Balance, start of year	638	667	678
	Receipts:			
	Current law:			
1110	Receipts, Risk Adjustment Program	11,699	11,887	11,006
2000	Total: Balances and receipts	12,337	12,554	11,684
	Appropriations:			
	Current law:			
2101	Risk Adjustment Program Payments	-11,699	-11,887	-11,006
2103	Risk Adjustment Program Payments	-638	-667	-678
2132	Risk Adjustment Program Payments	667	678	627
2199	Total current law appropriations	-11,670	-11,876	-11,057
2999	Total appropriations	-11,670	-11,876	-11,057
5099	Balance, end of year	667	678	627

Program and Financing (in millions of dollars)

Identification code 075-5733-0-2-551	2025 actual	2026 est.	2027 est.	
	Obligations by program activity:			
0001	Risk Adjustment Program Payments (Direct)	10,675	11,887	11,006
0900	Total new obligations, unexpired accounts (object class 41.0)	10,675	11,887	11,006
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1,324	2,320	2,309
1020	Adjustment of unobligated bal brought forward, Oct 1	1		
1070	Unobligated balance (total)	1,325	2,320	2,309
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	11,699	11,887	11,006
1203	Appropriation (previously unavailable)(special or trust)	638	667	678
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-667	-678	-627
1260	Appropriations, mandatory (total)	11,670	11,876	11,057
1930	Total budgetary resources available	12,995	14,196	13,366
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2,320	2,309	2,360
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	4,233	3,683	4,415
3010	New obligations, unexpired accounts	10,675	11,887	11,006
3020	Outlays (gross)	-11,225	-11,155	-11,544
3050	Unpaid obligations, end of year	3,683	4,415	3,877
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	4,233	3,683	4,415
3200	Obligated balance, end of year	3,683	4,415	3,877
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	11,670	11,876	11,057
	Outlays, gross:			
4100	Outlays from new mandatory authority	5,667	5,392	5,060
4101	Outlays from mandatory balances	5,558	5,763	6,484
4110	Outlays, gross (total)	11,225	11,155	11,544
4180	Budget authority, net (total)	11,670	11,876	11,057
4190	Outlays, net (total)	11,225	11,155	11,544

Section 1343 of the Patient Protection and Affordable Care Act (P.L. 111-148) established a permanent risk adjustment program for non-grandfathered plans in the individual and small group markets. Risk adjust-

ment is budget neutral within each state and market, such that charges collected from plans with lower-than-average actuarial risk are used to make payments to plans with higher-than-average actuarial risk. Payments and charges begin in the year following the plan year for which they are calculated.

TRANSITIONAL REINSURANCE PROGRAM

Program and Financing (in millions of dollars)

Identification code 075-5735-0-2-551	2025 actual	2026 est.	2027 est.
	Obligations by program activity:		
0001	Transitional reinsurance payments	21	
0900	Total new obligations, unexpired accounts (object class 41.0)	21	
	Budgetary resources:		
	Unobligated balance:		
1000	Unobligated balance brought forward, Oct 1	19	21
1033	Recoveries of prior year paid obligations	2	
1070	Unobligated balance (total)	21	21
1930	Total budgetary resources available	21	21
	Memorandum (non-add) entries:		
1941	Unexpired unobligated balance, end of year	21	
	Change in obligated balance:		
	Unpaid obligations:		
3000	Unpaid obligations, brought forward, Oct 1	212	212
3010	New obligations, unexpired accounts		21
3020	Outlays (gross)		-233
3050	Unpaid obligations, end of year	212	
	Memorandum (non-add) entries:		
3100	Obligated balance, start of year	212	212
3200	Obligated balance, end of year	212	
	Budget authority and outlays, net:		
	Mandatory:		
	Outlays, gross:		
4101	Outlays from mandatory balances		233
	Offsets against gross budget authority and outlays:		
	Offsetting collections (collected) from:		
4123	Non-Federal sources	-2	
	Additional offsets against gross budget authority only:		
4143	Recoveries of prior year paid obligations, unexpired accounts	2	
4160	Budget authority, net (mandatory)		
4170	Outlays, net (mandatory)	-2	233
4180	Budget authority, net (total)		
4190	Outlays, net (total)	-2	233

Section 1341 of the Patient Protection and Affordable Care Act (P.L. 111-148) established a transitional three-year reinsurance program to minimize the impact of high-cost enrollees in plans in the individual market. The Centers for Medicare & Medicaid Services assessed contributing entities a per-enrollee fee to fund the reinsurance program and made payments to issuers in the individual market for enrollees whose medical costs exceed a certain threshold, up to a reinsurance cap. The reinsurance program ended in FY 2017 and outlays in subsequent fiscal years reflect remaining payments and refunds.

CONSUMER OPERATED AND ORIENTED PLAN PROGRAM CONTINGENCY FUND

Program and Financing (in millions of dollars)

Identification code 075-0524-0-1-551	2025 actual	2026 est.	2027 est.
	Obligations by program activity:		
	Credit program obligations:		
0705	Reestimates of direct loan subsidy	5	1
0706	Interest on reestimates of direct loan subsidy	1	
0709	Administrative expenses	1	
0900	Total new obligations, unexpired accounts	7	1

CONSUMER OPERATED AND ORIENTED PLAN PROGRAM CONTINGENCY FUND—Continued
Program and Financing—Continued

Identification code 075-0524-0-1-551	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200	7	1	.....
1930	7	1	.....
Change in obligated balance:			
Unpaid obligations:			
3010	7	1	.....
3020	-7	-1	.....
Budget authority and outlays, net:			
Mandatory:			
4090	7	1	.....
Outlays, gross:			
4100	7	1	.....
4180	7	1	.....
4190	7	1	.....

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

Identification code 075-0524-0-1-551	2025 actual	2026 est.	2027 est.
Direct loan reestimates:			
135001	7	1	.....
135002	-2	-10	.....
135999	5	-9	.....

The Consumer Operated and Oriented Plan Contingency Fund was established by the American Taxpayer Relief Act of 2012 (P.L. 112-240). This fund aids qualified nonprofit health insurance issuers that have been awarded loans or grants under section 1322 of the Patient Protection and Affordable Care Act (P.L. 111-148).

Object Classification (in millions of dollars)

Identification code 075-0524-0-1-551	2025 actual	2026 est.	2027 est.
Direct obligations:			
33.0	7	.....	.....
41.0	.....	1	.....
99.9	7	1	.....

CONSUMER OPERATED AND ORIENTED PLAN PROGRAM ACCOUNT

Program and Financing (in millions of dollars)

Identification code 075-0118-0-1-551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0705	57	1	.....
0706	16	.....	.....
0900	73	1	.....
Budgetary resources:			
Financing authority:			
Borrowing authority, mandatory:			
1400	.....	17	1
Spending authority from offsetting collections, mandatory:			
1800	105	270	18
1825	-97	-267	-13
1850	8	3	5
1900	8	20	6
1930	8	20	6
Change in obligated balance:			
Unpaid obligations:			
3000	.....	.....	1
3010	73	1	.....
3020	-73	.....	.....
3050	.....	1	1
Memorandum (non-add) entries:			
3100	.....	.....	1

3200	Obligated balance, end of year	.....	1	1
Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross	73	1	.....
Outlays, gross:				
4100	Outlays from new mandatory authority	73	.....	.....
4180	Budget authority, net (total)	73	1	.....
4190	Outlays, net (total)	73	.....	.....

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

Identification code 075-0118-0-1-551	2025 actual	2026 est.	2027 est.
Direct loan reestimates:			
135002	24	-1	.....
135003	49	-13	.....
135999	73	-14	.....

Section 1322 of the Patient Protection and Affordable Care Act (P.L. 111-148) authorized and appropriated funding for the Consumer Operated and Oriented Plan Program for qualified nonprofit health insurance issuers to offer qualified health plans in the individual and small group markets. The Secretary awarded loans to fund start-up costs and reserves, which enabled qualified issuers to meet state solvency requirements. The Secretary issued the final round of loans in December 2014.

Object Classification (in millions of dollars)

Identification code 075-0118-0-1-551	2025 actual	2026 est.	2027 est.
Direct obligations:			
33.0	73	.....	.....
41.0	.....	1	.....
99.9	73	1	.....

CONSUMER OPERATED AND ORIENTED PLAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 075-4418-0-3-551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0713	8	6	6
0742	.....	10	.....
0743	.....	4	.....
0900	8	20	6
Budgetary resources:			
Financing authority:			
Borrowing authority, mandatory:			
1400	.....	17	1
Spending authority from offsetting collections, mandatory:			
1800	105	270	18
1825	-97	-267	-13
1850	8	3	5
1900	8	20	6
1930	8	20	6
Change in obligated balance:			
Unpaid obligations:			
3000	.....	.....	20
3010	8	20	6
3020	-8	.....	.....
3050	.....	20	26
Memorandum (non-add) entries:			
3100	.....	.....	20
3200	.....	20	26
Financing authority and disbursements, net:			
Mandatory:			
4090	8	20	6
Financing disbursements:			
4110	8	.....	.....

Offsets against gross financing authority and disbursements:
Offsetting collections (collected) from:

4120	Federal sources	-73		
4122	Interest on uninvested funds	-2	-3	-5
4123	Non-Federal sources—Interest	-30	-8	-1
4123	Non-Federal sources—Principal		-259	-12
4130	Offsets against gross budget authority and outlays (total)	-105	-270	-18
4160	Budget authority, net (mandatory)	-97	-250	-12
4170	Outlays, net (mandatory)	-97	-270	-18
4180	Budget authority, net (total)	-97	-250	-12
4190	Outlays, net (total)	-97	-270	-18

Status of Direct Loans (in millions of dollars)

Identification code 075-4418-0-3-551	2025 actual	2026 est.	2027 est.	
Cumulative balance of direct loans outstanding:				
1210	Outstanding, start of year	1,723	1,694	1,435
1251	Repayments: Repayments and prepayments	-29	-259	-12
1263	Write-offs for default: Direct loans			-463
1290	Outstanding, end of year	1,694	1,435	960

Balance Sheet (in millions of dollars)

Identification code 075-4418-0-3-551	2024 actual	2025 actual	
ASSETS:			
Federal assets:			
1101	Fund balances with Treasury	1	1
Investments in U.S. securities:			
1106	Receivables, net	73	1
Net value of assets related to post-1991 direct loans receivable:			
1401	Direct loans receivable, gross	1,723	1,694
1402	Interest receivable	50	56
1405	Allowance for subsidy cost (-)	-1,461	-1,447
1499	Net present value of assets related to direct loans	312	303
1999	Total assets	386	305
LIABILITIES:			
Federal liabilities:			
2103	Debt	386	290
2105	Other		15
2999	Total liabilities	386	305
NET POSITION:			
3300	Cumulative results of operations		
4999	Total liabilities and net position	386	305

CONSUMER OPERATED AND ORIENTED PLAN PROGRAM CONTINGENCY FUND FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 075-4482-0-3-551	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
Credit program obligations:				
0713	Payment of interest to Treasury	2	1	1
0742	Downward reestimates paid to receipt accounts	2	8	
0743	Interest on downward reestimates		2	
0900	Total new obligations, unexpired accounts	4	11	1
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1		6	6
Financing authority:				
Borrowing authority, mandatory:				
1400	Borrowing authority		11	1
Spending authority from offsetting collections, mandatory:				
1800	Collected	42	30	11
1825	Spending authority from offsetting collections applied to repay debt	-32	-30	-11
1850	Spending auth from offsetting collections, mand (total)	10		
1900	Budget authority (total)	10	11	1
1930	Total budgetary resources available	10	17	7
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	6	6	6

Change in obligated balance:

Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1		10
3010	New obligations, unexpired accounts	4	11
3020	Outlays (gross)	-4	-1
3050	Unpaid obligations, end of year		10
Memorandum (non-add) entries:			
3100	Obligated balance, start of year		10
3200	Obligated balance, end of year	10	10

Financing authority and disbursements, net:

Mandatory:				
4090	Budget authority, gross	10	11	1
Financing disbursements:				
4110	Outlays, gross (total)	4	1	1
Offsets against gross financing authority and disbursements:				
Offsetting collections (collected) from:				
4120	Federal sources	-7		
4122	Interest on uninvested funds			-1
4123	Non-Federal sources—Interest	-35	-4	
4123	Non-Federal sources—Principal		-26	-10
4130	Offsets against gross budget authority and outlays (total)	-42	-30	-11
4160	Budget authority, net (mandatory)	-32	-19	-10
4170	Outlays, net (mandatory)	-38	-29	-10
4180	Budget authority, net (total)	-32	-19	-10
4190	Outlays, net (total)	-38	-29	-10

Status of Direct Loans (in millions of dollars)

Identification code 075-4482-0-3-551	2025 actual	2026 est.	2027 est.	
Cumulative balance of direct loans outstanding:				
1210	Outstanding, start of year	453	419	393
1251	Repayments: Repayments and prepayments	-34	-26	-10
1263	Write-offs for default: Direct loans			-116
1290	Outstanding, end of year	419	393	267

Balance Sheet (in millions of dollars)

Identification code 075-4482-0-3-551	2024 actual	2025 actual	
ASSETS:			
Federal assets:			
1101	Fund balances with Treasury	2	5
Investments in U.S. securities:			
1106	Receivables, net	7	1
1206	Non-Federal assets: Receivables, net		
Net value of assets related to post-1991 direct loans receivable:			
1401	Direct loans receivable, gross	453	419
1402	Interest receivable	10	13
1405	Allowance for subsidy cost (-)	-370	-360
1499	Net present value of assets related to direct loans	93	72
1999	Total assets	102	78
LIABILITIES:			
Federal liabilities:			
2103	Debt	100	68
2104	Resources payable to Treasury		
2105	Other	2	10
2207	Non-Federal liabilities: Other		
2999	Total liabilities	102	78
NET POSITION:			
3300	Cumulative results of operations		
4999	Total liabilities and net position	102	78

Trust Funds

FEDERAL HOSPITAL INSURANCE TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 075-8005-0-7-571	2025 actual	2026 est.	2027 est.	
0100	Balance, start of year	191,854	212,474	225,862
Receipts:				
Current law:				
1110	FHI Trust Fund, Transfers from General Fund (FICA Taxes)	367,068	384,936	408,122
1110	FHI Trust Fund, Receipts from Railroad Retirement Board	686	668	680

FEDERAL HOSPITAL INSURANCE TRUST FUND—Continued
Special and Trust Fund Receipts—Continued

Identification code 075-8005-0-7-571	2025 actual	2026 est.	2027 est.
1110 FHI Trust Fund, Transfers from General Fund (SECA Taxes)	27,596	26,967	28,794
1110 FHI Trust Fund, Civil Penalties and Damages	502	414	420
1130 FHI Trust Fund, Other Proprietary Interest from the Public	1	2	2
1130 FHI Trust Fund, Basic Premium, Medicare Advantage	248	242	266
1130 FHI Trust Fund, Medicare Refunds	8,563	9,063	9,563
1130 Affordable Care Act Medicare Shared Savings Models (HI)	504	250	250
1130 FHI Trust Fund, Premiums Collected for Uninsured Individuals not Otherwise Eligible	5,481	6,747	7,337
1140 FHI Trust Fund, Federal Employer Contributions (FICA)	5,192	5,323	5,418
1140 FHI Trust Fund, Postal Service Employer Contributions (FICA)	766	701	708
1140 FHI Trust Fund, Interest Received by Trust Funds	8,317	10,024	10,348
1140 FHI Trust Fund, Taxation on OASDI Benefits	41,054	47,990	52,094
1140 FHI Trust Fund, Payment from the General Fund for Health Care Fraud and Abuse Control Account	174	178	183
1140 FHI Trust Fund, Transfers from General Fund (criminal Fines)	11	20	11
1140 FHI Trust Fund, Transfers from General Fund (civil Monetary Penalties)	28	40	34
1140 FHI Trust Fund, Transfers from General Fund (asset Forfeitures)	162	163	164
1140 FHI Trust Fund, Interest Payments by Railroad Retirement Board	30	27	26
1140 FHI Trust Fund, Payments from the General Fund (uninsured and Program Management)	954	1,409	1,419
1198 Rounding adjustment	-1		
1199 Total current law receipts	467,336	495,164	525,839
1999 Total receipts	467,336	495,164	525,839
2000 Total: Balances and receipts	659,190	707,638	751,701
Appropriations:			
Current law:			
2101 Federal Hospital Insurance Trust Fund	-2,985	-2,901	-2,833
2101 Federal Hospital Insurance Trust Fund	-461,700	-494,450	-524,774
2101 Health Care Fraud and Abuse Control Account	-941	-941	-976
2101 Health Care Fraud and Abuse Control Account	-1,710	-1,756	-1,801
2103 Federal Hospital Insurance Trust Fund	-8,664		-4,537
2103 Health Care Fraud and Abuse Control Account			-64
2132 Federal Hospital Insurance Trust Fund	9,073	9,508	10,365
2132 Health Care Fraud and Abuse Control Account	61	62	64
2135 Federal Hospital Insurance Trust Fund	20,150	8,702	
2199 Total current law appropriations	-446,716	-481,776	-524,556
2999 Total appropriations	-446,716	-481,776	-524,556
5099 Balance, end of year	212,474	225,862	227,145

Program and Financing (in millions of dollars)

Identification code 075-8005-0-7-571	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Benefit payments, HI	441,401	475,436	518,137
0003 Administration, HI	3,148	3,149	2,981
0004 Quality improvement organizations, HI	1,446	303	302
0799 Total direct obligations	445,995	478,888	521,420
0900 Total new obligations, unexpired accounts	445,995	478,888	521,420
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1			253
1021 Recoveries of prior year unpaid obligations	1,863		
1033 Recoveries of prior year paid obligations	6		
1070 Unobligated balance (total)	1,869		253
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	2,985	2,901	2,833
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	461,700	494,450	524,774
1203 Appropriation (previously unavailable)(special or trust)	8,664		4,537
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced (Sequester)	-9,073	-9,508	-10,365
1235 Appropriations precluded from obligation (special or trust)	-20,150	-8,702	
1260 Appropriations, mandatory (total)	441,141	476,240	518,946
1900 Budget authority (total)	444,126	479,141	521,779

1930 Total budgetary resources available	445,995	479,141	522,032
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year		253	612
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	40,631	39,925	40,178
3010 New obligations, unexpired accounts	445,995	478,888	521,420
3020 Outlays (gross)	-444,838	-478,635	-521,416
3040 Recoveries of prior year unpaid obligations, unexpired	-1,863		
3050 Unpaid obligations, end of year	39,925	40,178	40,182
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	40,631	39,925	40,178
3200 Obligated balance, end of year	39,925	40,178	40,182
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	2,985	2,901	2,833
Outlays, gross:			
4010 Outlays from new discretionary authority	2,327	1,705	1,689
4011 Outlays from discretionary balances	826	706	758
4020 Outlays, gross (total)	3,153	2,411	2,447
Mandatory:			
4090 Budget authority, gross	441,141	476,240	518,946
Outlays, gross:			
4100 Outlays from new mandatory authority	405,569	437,314	479,778
4101 Outlays from mandatory balances	36,116	38,910	39,191
4110 Outlays, gross (total)	441,685	476,224	518,969
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-6		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	6		
4160 Budget authority, net (mandatory)	441,141	476,240	518,946
4170 Outlays, net (mandatory)	441,679	476,224	518,969
4180 Budget authority, net (total)	444,126	479,141	521,779
4190 Outlays, net (total)	444,832	478,635	521,416
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	234,960	252,906	268,000
5001 Total investments, EOY: Federal securities: Par value	252,906	268,000	269,000

The Hospital Insurance (HI) program funds the costs of hospital and related care for individuals age 65 or older and for eligible disabled persons.

Status of Funds (in millions of dollars)

Identification code 075-8005-0-7-571	2025 actual	2026 est.	2027 est.
Unexpended balance, start of year:			
0100 Balance, start of year	234,999	254,825	268,724
0999 Total balance, start of year	234,999	254,825	268,724
Cash income during the year:			
Current law:			
Receipts:			
1110 FHI Trust Fund, Transfers from General Fund (FICA Taxes)	367,068	384,936	408,122
1110 FHI Trust Fund, Receipts from Railroad Retirement Board	686	668	680
1110 FHI Trust Fund, Transfers from General Fund (SECA Taxes)	27,596	26,967	28,794
1110 FHI Trust Fund, Civil Penalties and Damages	502	414	420
1130 FHI Trust Fund, Basic Premium, Medicare Advantage	248	242	266
1130 FHI Trust Fund, Medicare Refunds	8,563	9,063	9,563
1130 Affordable Care Act Medicare Shared Savings Models (HI)	504	250	250
1130 FHI Trust Fund, Premiums Collected for Uninsured Individuals not Otherwise Eligible	5,481	6,747	7,337
1130 Federal Hospital Insurance Trust Fund	6		
1150 FHI Trust Fund, Interest Received by Trust Funds	8,317	10,024	10,348
1150 FHI Trust Fund, Other Proprietary Interest from the Public	1	2	2
1150 FHI Trust Fund, Interest Payments by Railroad Retirement Board	30	27	26
1160 FHI Trust Fund, Federal Employer Contributions (FICA)	5,192	5,323	5,418
1160 FHI Trust Fund, Postal Service Employer Contributions (FICA)	766	701	708
1160 FHI Trust Fund, Taxation on OASDI Benefits	41,054	47,990	52,094
1160 FHI Trust Fund, Payment from the General Fund for Health Care Fraud and Abuse Control Account	174	178	183
1160 FHI Trust Fund, Transfers from General Fund (criminal Fines)	11	20	11

1160	FHI Trust Fund, Transfers from General Fund (civil Monetary Penalties)	28	40	34
1160	FHI Trust Fund, Transfers from General Fund (asset Forfeitures)	162	163	164
1160	FHI Trust Fund, Payments from the General Fund (uninsured and Program Management)	954	1,409	1,419
1199	Income under present law	467,343	495,164	525,839
1999	Total cash income	467,343	495,164	525,839
Cash outgo during year:				
Current law:				
2100	Federal Hospital Insurance Trust Fund	-444,838	-478,635	-521,416
2100	Health Care Fraud and Abuse Control Account	-2,630	-2,630	-2,209
2199	Outgo under current law	-447,468	-481,265	-523,625
2999	Total cash outgo (-)	-447,468	-481,265	-523,625
Surplus or deficit:				
3110	Excluding interest	11,527	3,846	-8,162
3120	Interest	8,348	10,053	10,376
3199	Subtotal, surplus or deficit	19,875	13,899	2,214
3240	Health Care Fraud and Abuse Control Account	-46		
3298	Rounding adjustment	-3		
3299	Total adjustments	-49		
3999	Total change in fund balance	19,826	13,899	2,214
Unexpended balance, end of year:				
4100	Uninvested balance (net), end of year	1,919	724	1,938
4200	Federal Hospital Insurance Trust Fund	252,906	268,000	269,000
4999	Total balance, end of year	254,825	268,724	270,938

Object Classification (in millions of dollars)

Identification code 075-8005-0-7-571	2025 actual	2026 est.	2027 est.	
Direct obligations:				
25.3	Other goods and services from Federal sources	1	1	1
41.0	Payment for Quality Improvement Organization (QIO) activities	1,446	1,446	1,446
42.0	Insurance claims and indemnities (benefits)	437,201	470,094	512,626
94.0	Financial transfers	7,347	7,347	7,347
99.9	Total new obligations, unexpired accounts	445,995	478,888	521,420

Employment Summary

Identification code 075-8005-0-7-571	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment	1		

HEALTH CARE FRAUD AND ABUSE CONTROL ACCOUNT

In addition to amounts otherwise available for program integrity and program management, \$976,000,000, to remain available through September 30, 2028, to be transferred from the Federal Hospital Insurance Trust Fund and the Federal Supplementary Medical Insurance Trust Fund, as authorized by section 201(g) of the Social Security Act, of which \$740,260,000 shall be for the Centers for Medicare & Medicaid Services program integrity activities, of which \$97,862,000 shall be for the Department of Health and Human Services Office of Inspector General to carry out fraud and abuse activities authorized by section 1817(k)(3) of such Act, and of which \$137,878,000 shall be for the Department of Justice to carry out fraud and abuse activities authorized by section 1817(k)(3) of such Act: Provided, That the report required by section 1817(k)(5) of the Social Security Act for fiscal year 2027 shall include measures of the operational efficiency and impact on fraud, waste, and abuse in the Medicare, Medicaid, and CHIP programs for the funds provided by this appropriation: Provided further, That of the amount provided under this heading, \$318,000,000 is provided to meet the terms of a concurrent resolution on the budget, and \$658,000,000 is additional new budget authority specified for purposes of a concurrent resolution on the budget for additional health care fraud and abuse control activities: Provided further, That the Secretary shall provide not less than \$35,000,000 from amounts made available under this heading and amounts made available for fiscal year 2027 under section 1817(k)(3)(A) of the Social Security Act for the Senior Medicare Patrol program to combat health care fraud and abuse.

Program and Financing (in millions of dollars)

Identification code 075-8393-0-7-571	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	Medicare integrity program	1,176	1,137	1,137
0002	FBI fraud and abuse control	174	178	178
0003	Other fraud and abuse control	371	375	375
0005	Undistributed Savings, Medicare SSA CDRs		-34	-199
0091	Total Mandatory	1,721	1,656	1,491
0101	CMS discretionary	587	699	740
0102	Other discretionary	242	242	236
0191	Total Discretionary	829	941	976
0900	Total new obligations, unexpired accounts	2,550	2,597	2,467
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	484	565	603
1001	Discretionary unobligated balance brought fwd, Oct 1	94		
1021	Recoveries of prior year unpaid obligations	46		
1070	Unobligated balance (total)	530	565	603
Budget authority:				
Appropriations, discretionary:				
1101	Appropriation (special or trust)	941	941	976
Appropriations, mandatory:				
1201	Appropriation (special or trust fund)	1,710	1,756	1,801
1203	Appropriation (previously unavailable)(special or trust)			64
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-61	-62	-64
1260	Appropriations, mandatory (total)	1,649	1,694	1,801
1900	Budget authority (total)	2,590	2,635	2,777
1930	Total budgetary resources available	3,120	3,200	3,380
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-5		
1941	Unexpired unobligated balance, end of year	565	603	913
Special and non-revolving trust funds:				
1951	Unobligated balance expiring	5		
1952	Expired unobligated balance, start of year	71	63	63
1953	Expired unobligated balance, end of year	58	63	63
1955	Unobligated balances withdrawn and returned to general fund	46		
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	1,958	1,799	1,766
3010	New obligations, unexpired accounts	2,550	2,597	2,467
3020	Outlays (gross)	-2,630	-2,630	-2,209
3040	Recoveries of prior year unpaid obligations, unexpired	-46		
3041	Recoveries of prior year unpaid obligations, expired	-33		
3050	Unpaid obligations, end of year	1,799	1,766	2,024
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	1,958	1,799	1,766
3200	Obligated balance, end of year	1,799	1,766	2,024
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	941	941	976
Outlays, gross:				
4010	Outlays from new discretionary authority	379	376	390
4011	Outlays from discretionary balances	551	626	632
4020	Outlays, gross (total)	930	1,002	1,022
Mandatory:				
4090	Budget authority, gross	1,649	1,694	1,801
Outlays, gross:				
4100	Outlays from new mandatory authority	657	816	748
4101	Outlays from mandatory balances	1,043	812	439
4110	Outlays, gross (total)	1,700	1,628	1,187
4180	Budget authority, net (total)	2,590	2,635	2,777
4190	Outlays, net (total)	2,630	2,630	2,209

The Health Insurance Portability and Accountability Act of 1996 (P.L. 104-191) established the Health Care Fraud and Abuse Control (HCFAC) account within the Federal Hospital Insurance Trust Fund and appropriated funds from the Trust Fund to the HCFAC account for specified health care fraud and abuse control activities of the Department of Health and Human Services and the Department of Justice.

HEALTH CARE FRAUD AND ABUSE CONTROL ACCOUNT—Continued

The Budget includes a discretionary request for efforts to safeguard Centers for Medicare and Medicaid Services (CMS) program integrity that will supplement other CMS program integrity funds. This schedule reflects the effects on Medicare and Medicaid spending resulting from continuing dedicated program integrity discretionary investments to further support the Centers for Medicare and Medicaid Services (CMS) program integrity work. This additional investment results in savings to the Medicare and Medicaid programs. This schedule also reflects the effects on Medicare resulting from continuing the dedicated program integrity discretionary investments for the Social Security Administration. Please refer to the narrative in the Limitation on Administrative Expenses (Social Security Administration) account for more information.

Object Classification (in millions of dollars)

Table with columns: Identification code 075-8393-0-7-571, 2025 actual, 2026 est., 2027 est. Rows include Direct obligations: Personnel compensation (11.1-11.7), Total personnel compensation (11.9), Civilian Personnel Benefits (12.1), Rental Payments to GSA (23.1), Communications, Utilities, and Miscellaneous Charges (23.3), Other Services from Non-Federal Sources (25.2), Other Goods and Services from Federal Sources (25.3), Operation and Maintenance of Facilities (25.4), Medical Care (CMS) (25.6), Operation and Maintenance of Equipment (25.7), Financial Transfers (94.0), and Total new obligations, unexpired accounts (99.9).

Employment Summary

Table with columns: Identification code 075-8393-0-7-571, 2025 actual, 2026 est., 2027 est. Rows include Direct civilian full-time equivalent employment (1001) and Direct military average strength employment (1101).

FEDERAL SUPPLEMENTARY MEDICAL INSURANCE TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Table with columns: Identification code 075-8004-0-7-571, 2025 actual, 2026 est., 2027 est. Rows include Balance, start of year (0100), Receipts: Current law (1110-1140), and Federal Contributions for Benefits, Prescription Drug Account, SMI (1140).

Table with columns: 2025 actual, 2026 est., 2027 est. Rows include Miscellaneous Federal Payments, Federal Supplementary Medical Insurance Trust Fund (1140), Total current law receipts (1199), Total receipts (1999), Total: Balances and receipts (2000), Appropriations: Current law (2101-2135), Total current law appropriations (2199), Total appropriations (2999), Medicare Prescription Drug Account, Federal Supplementary Insurance Trust Fund (3098), and Balance, end of year (5099).

Program and Financing (in millions of dollars)

Table with columns: Identification code 075-8004-0-7-571, 2025 actual, 2026 est., 2027 est. Rows include Obligations by program activity (0001-0005), Total direct obligations (0799), and Total new obligations, unexpired accounts (0900).

Budgetary resources: Unobligated balance:

Table with columns: 2025 actual, 2026 est., 2027 est. Rows include Recoveries of prior year unpaid obligations (1021), Recoveries of prior year paid obligations (1033), Unobligated balance (total) (1070), Budget authority: Appropriations, discretionary (1101), Appropriations, mandatory (1201-1232), Appropriations precluded from obligation (1235), Appropriations applied to repay debt (1236), Appropriations, mandatory (total) (1260), Budget authority (total) (1900), and Total budgetary resources available (1930).

Change in obligated balance:

Table with columns: 2025 actual, 2026 est., 2027 est. Rows include Unpaid obligations: Unpaid obligations, brought forward, Oct 1 (3000), New obligations, unexpired accounts (3010), Outlays (gross) (3020), Recoveries of prior year unpaid obligations, unexpired (3040), Unpaid obligations, end of year (3050), and Memorandum (non-add) entries: Obligated balance, start of year (3100), Obligated balance, end of year (3200).

Budget authority and outlays, net:

Table with columns: 2025 actual, 2026 est., 2027 est. Rows include Discretionary: Budget authority, gross (4000), Outlays, gross: Outlays from new discretionary authority (4010), Outlays from discretionary balances (4011).

4020	Outlays, gross (total)	4,460	3,729	3,650
	Mandatory:			
4090	Budget authority, gross	575,362	618,467	671,957
	Outlays, gross:			
4100	Outlays from new mandatory authority	530,665	571,535	634,798
4101	Outlays from mandatory balances	43,449	46,888	37,177
4110	Outlays, gross (total)	574,114	618,423	671,975
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-21		
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	21		
4160	Budget authority, net (mandatory)	575,362	618,467	671,957
4170	Outlays, net (mandatory)	574,093	618,423	671,975
4180	Budget authority, net (total)	579,609	623,000	676,133
4190	Outlays, net (total)	578,553	622,152	675,625
Memorandum (non-add) entries:				
5000	Total investments, SOY: Federal securities: Par value	164,412	153,844	211,462
5001	Total investments, EOY: Federal securities: Par value	153,844	211,462	213,000
5080	Outstanding debt, SOY	-604	-94	-94
5081	Outstanding debt, EOY	-94	-94	-94

The Supplementary Medical Insurance (SMI) program is a voluntary program that affords protection against the costs of physician care and certain other medical services. The program also covers treatment of end-stage renal disease for eligible enrollees. SMI costs are generally financed by premium payments from enrollees and contributions from the general revenues.

Status of Funds (in millions of dollars)

Identification code 075-8004-0-7-571	2025 actual	2026 est.	2027 est.	
Unexpended balance, start of year:				
0100	Balance, start of year	166,565	158,745	212,897
0999	Total balance, start of year	166,565	158,745	212,897
Cash income during the year:				
Current law:				
Receipts:				
1110	Fee on Branded Prescription Pharmaceutical Manufacturers and Importers, SMI	2,795	2,843	2,795
1130	Gifts, Medicare Prescription Drug Accounts, FSMI		337	371
1130	Premiums Collected for Medicare Prescription Drug Account, FSMI	6,199	7,407	9,485
1130	Payments from States, Medicare Prescription Drug Account, FSMI	18,645	20,225	21,872
1130	Basic Premium, Medicare Advantage, FSMI Trust Fund	378	363	399
1130	Gifts, FSMI Fund		1	1
1130	Medicare Refunds, SMI	4,070	4,570	5,070
1130	Affordable Care Act Medicare Shared Savings Models, SMI	616	100	100
1130	Premiums Collected for the Aged, FSMI Fund	132,994	151,635	162,958
1130	Premiums Collected for the Disabled, FSMI Fund	14,616	14,872	15,379
1130	Part D Inflation Rebate, FSMI		1,971	839
1130	Federal Supplementary Medical Insurance Trust Fund	21		
1130	Medicare Prescription Drug Account, Federal Supplementary Insurance Trust Fund	58		
1150	Interest Received by Trust Fund, FSMI Fund	3,517	4,846	5,457
1150	Other Proprietary Interest from the Public, FSMI Fund		3	3
1150	Interest, Medicare Prescription Drug Account, FSMI	276	228	233
1160	Federal Contributions, FSMI Fund	414,966	464,695	480,445
1160	Federal Contribution, State Low-income Determinations, Prescription Drug Account, FSMI		5	5
1160	Federal Contribution for Admin. Contribution for Admin. Costs, Prescription Drug Account, FSMI	279	523	639
1160	Federal Contributions for Benefits, Prescription Drug Account, SMI	134,405	185,301	204,342
1160	Miscellaneous Federal Payments, Federal Supplementary Medical Insurance Trust Fund	2	1	1
1160	Medicare Prescription Drug Account, Federal Supplementary Insurance Trust Fund		17,471	
1199	Income under present law	733,837	877,397	910,394
1999	Total cash income	733,837	877,397	910,394
Cash outgo during year:				
Current law:				
2100	Federal Supplementary Medical Insurance Trust Fund	-578,574	-622,152	-675,625
2100	Medicare Prescription Drug Account, Federal Supplementary Insurance Trust Fund	-163,083	-201,093	-235,441
2199	Outgo under current law	-741,657	-823,245	-911,066

2999	Total cash outgo (-)	-741,657	-823,245	-911,066
Surplus or deficit:				
3110	Excluding interest	-11,613	49,075	-6,365
3120	Interest	3,793	5,077	5,693
3199	Subtotal, surplus or deficit	-7,820	54,152	-672
3999	Total change in fund balance	-7,820	54,152	-672
Unexpended balance, end of year:				
4100	Uninvested balance (net), end of year	4,901	1,435	-775
4200	Federal Supplementary Medical Insurance Trust Fund	153,844	211,462	213,000
4999	Total balance, end of year	158,745	212,897	212,225

Object Classification (in millions of dollars)

Identification code 075-8004-0-7-571	2025 actual	2026 est.	2027 est.	
Direct obligations:				
41.0	Payment for Quality Improvement Organization (QIO) activity	345	250	250
42.0	Insurance claims and indemnities	574,978	616,514	669,913
94.0	Financial transfers	5,680	6,236	5,930
99.0	Direct obligations	581,003	623,000	676,093
99.9	Total new obligations, unexpired accounts	581,003	623,000	676,093

Employment Summary

Identification code 075-8004-0-7-571	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment	5	5	5

MEDICARE PRESCRIPTION DRUG ACCOUNT, FEDERAL SUPPLEMENTARY INSURANCE TRUST FUND

Program and Financing (in millions of dollars)

Identification code 075-8308-0-7-571	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	Prescription Drug Benefits	158,209	200,548	234,831
0002	Administrative Costs	435	586	645
0799	Total direct obligations	158,644	201,134	235,476
0801	Reimbursable program activity	17,471		
0900	Total new obligations, unexpired accounts	176,115	201,134	235,476
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	1,411	962	963
1001	Discretionary unobligated balance brought fwd, Oct 1	615	897	
1021	Recoveries of prior year unpaid obligations	20		
1026	Adjustment for change in allocation of trust fund limitation or foreign exchange valuation	-12		
1033	Recoveries of prior year paid obligations	58		
1070	Unobligated balance (total)	1,477	962	963
Budget authority:				
Appropriations, discretionary:				
1101	Appropriation (special or trust)	522	584	643
Appropriations, mandatory:				
1201	Appropriation (special or trust fund)	159,282	202,018	237,989
1203	Appropriation (previously unavailable)(special or trust)	560		
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-2,235	-1,467	-3,155
1260	Appropriations, mandatory (total)	157,607	200,551	234,834
Spending authority from offsetting collections, mandatory:				
1800	Collected		17,471	
1801	Change in uncollected payments, Federal sources	17,471	-17,471	
1850	Spending auth from offsetting collections, mand (total)	17,471		
1900	Budget authority (total)	175,600	201,135	235,477
1930	Total budgetary resources available	177,077	202,097	236,440
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	962	963	964
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	14,929	27,941	27,982
3010	New obligations, unexpired accounts	176,115	201,134	235,476
3020	Outlays (gross)	-163,083	-201,093	-235,441
3040	Recoveries of prior year unpaid obligations, unexpired	-20		

MEDICARE PRESCRIPTION DRUG ACCOUNT, FEDERAL SUPPLEMENTARY INSURANCE
TRUST FUND—Continued

Program and Financing—Continued

Identification code 075-8308-0-7-571	2025 actual	2026 est.	2027 est.
3050 Unpaid obligations, end of year	27,941	27,982	28,017
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-4,542	-22,013	-4,542
3070 Change in uncollected pymts, Fed sources, unexpired	-17,471	17,471	
3090 Uncollected pymts, Fed sources, end of year	-22,013	-4,542	-4,542
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	10,387	5,928	23,440
3200 Obligated balance, end of year	5,928	23,440	23,475
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	522	584	643
Outlays, gross:			
4010 Outlays from new discretionary authority	389	423	465
4011 Outlays from discretionary balances	129	119	142
4020 Outlays, gross (total)	518	542	607
Mandatory:			
4090 Budget authority, gross	175,078	200,551	234,834
Outlays, gross:			
4100 Outlays from new mandatory authority	149,381	172,610	217,833
4101 Outlays from mandatory balances	13,184	27,941	17,001
4110 Outlays, gross (total)	162,565	200,551	234,834
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources:		-17,471	
4123 Non-Federal sources	-58		
4130 Offsets against gross budget authority and outlays (total) ...	-58	-17,471	
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	-17,471	17,471	
4143 Recoveries of prior year paid obligations, unexpired accounts	58		
4150 Additional offsets against budget authority only (total)	-17,413	17,471	
4160 Budget authority, net (mandatory)	157,607	200,551	234,834
4170 Outlays, net (mandatory)	162,507	183,080	234,834
4180 Budget authority, net (total)	158,129	201,135	235,477
4190 Outlays, net (total)	163,025	183,622	235,441

Since January 2006, Medicare beneficiaries have had the opportunity to enroll in a comprehensive voluntary prescription drug benefit.

Object Classification (in millions of dollars)

Identification code 075-8308-0-7-571	2025 actual	2026 est.	2027 est.
Direct obligations:			
42.0 Insurance claims and indemnities	158,209	200,548	234,831
94.0 Financial transfers	435	586	645
99.0 Direct obligations	158,644	201,134	235,476
99.0 Reimbursable obligations	17,471		
99.9 Total new obligations, unexpired accounts	176,115	201,134	235,476

ADMINISTRATION FOR CHILDREN AND FAMILIES

Federal Funds

TEMPORARY ASSISTANCE FOR NEEDY FAMILIES

Program and Financing (in millions of dollars)

Identification code 075-1552-0-1-609	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 State family assistance grant	16,430	16,436	16,436
0002 Territories—family assistance grants	78	78	78
0006 Tribal work programs	4	6	6
0009 Healthy marriage and responsible fatherhood grants	142	147	147
0010 Evaluation Funding and What Works Clearinghouse	42	43	43
0011 Census Bureau Research	10	10	10
0900 Total new obligations, unexpired accounts	16,706	16,720	16,720

Budgetary resources:

Identification code	2025 actual	2026 est.	2027 est.
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	4	22
1021 Recoveries of prior year unpaid obligations	3		
1070 Unobligated balance (total)	4	4	22
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	16,739	16,739	16,739
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-1	-1	-1
1260 Appropriations, mandatory (total)	16,738	16,738	16,738
1900 Budget authority (total)	16,738	16,738	16,738
1930 Total budgetary resources available	16,742	16,742	16,760
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-32		
1941 Unexpired unobligated balance, end of year	4	22	40

Change in obligated balance:

Identification code	2025 actual	2026 est.	2027 est.
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	12,437	11,424	11,946
3010 New obligations, unexpired accounts	16,706	16,720	16,720
3011 Obligations ("upward adjustments"), expired accounts	1		
3020 Outlays (gross)	-17,714	-16,198	-16,317
3040 Recoveries of prior year unpaid obligations, unexpired	-3		
3041 Recoveries of prior year unpaid obligations, expired	-3		
3050 Unpaid obligations, end of year	11,424	11,946	12,349
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	12,437	11,424	11,946
3200 Obligated balance, end of year	11,424	11,946	12,349

Budget authority and outlays, net:

Identification code	2025 actual	2026 est.	2027 est.
Mandatory:			
4090 Budget authority, gross	16,738	16,738	16,738
Outlays, gross:			
4100 Outlays from new mandatory authority	11,199	9,299	8,863
4101 Outlays from mandatory balances	6,515	6,899	7,454
4110 Outlays, gross (total)	17,714	16,198	16,317
4180 Budget authority, net (total)	16,738	16,738	16,738
4190 Outlays, net (total)	17,714	16,198	16,317

This account provides funding for the Temporary Assistance for Needy Families (TANF) block grant and related activities authorized by the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (P.L. 104-193), as amended by the Deficit Reduction Act of 2005 (P.L. 109-171) and the Fiscal Responsibility Act of 2023 (P.L. 118-5).

Object Classification (in millions of dollars)

Identification code 075-1552-0-1-609	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	16	6	6
11.9 Total personnel compensation	16	6	6
12.1 Civilian personnel benefits	2	2	2
23.1 Rental payments to GSA	1	1	1
25.1 Advisory and assistance services	31	41	41
25.2 Other services from non-Federal sources	26	26	26
25.3 Other goods and services from Federal sources	34	34	34
41.0 Grants, subsidies, and contributions	16,596	16,610	16,610
99.9 Total new obligations, unexpired accounts	16,706	16,720	16,720

Employment Summary

Identification code 075-1552-0-1-609	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	107	33	33

CONTINGENCY FUND

Program and Financing (in millions of dollars)

Identification code 075-1522-0-1-609	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Contingency Fund for State Welfare Programs	608	608	608

0900	Total new obligations, unexpired accounts (object class 41.0)	608	608	608
Budgetary resources:				
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation	608	608	608
1930	Total budgetary resources available	608	608	608
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	30	78	78
3010	New obligations, unexpired accounts	608	608	608
3020	Outlays (gross)	-560	-608	-656
3050	Unpaid obligations, end of year	78	78	30
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	30	78	78
3200	Obligated balance, end of year	78	78	30
Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross	608	608	608
Outlays, gross:				
4100	Outlays from new mandatory authority	531	578	578
4101	Outlays from mandatory balances	29	30	78
4110	Outlays, gross (total)	560	608	656
4180	Budget authority, net (total)	608	608	608
4190	Outlays, net (total)	560	608	656

The TANF Contingency Fund provides a funding reserve of \$608 million to assist states that meet certain criteria related to the state's unemployment rate and Supplemental Nutrition Assistance Program (SNAP) caseload. In order to qualify for contingency funds, States must also meet a higher maintenance-of-effort requirement of 100 percent of historical expenditures.

AGING AND DISABILITY SERVICES PROGRAMS

For carrying out, to the extent not otherwise provided, the Older Americans Act of 1965 ("OAA"), the RAISE Family Caregivers Act, the Supporting Grandparents Raising Grandchildren Act, titles III and XXIX of the PHS Act, sections 1252 and 1253 of the PHS Act, section 119 of the Medicare Improvements for Patients and Providers Act of 2008, title XX-B of the Social Security Act, the Developmental Disabilities Assistance and Bill of Rights Act of 2000, parts 2 and 5 of subtitle D of title II of the Help America Vote Act of 2002, the Assistive Technology Act of 1998, titles II and VII (and section 14 with respect to such titles) of the Rehabilitation Act of 1973, and for Department-wide coordination of policy and program activities that assist individuals with disabilities, \$2,398,858,000, together with \$55,242,000 to be transferred from the Federal Hospital Insurance Trust Fund and the Federal Supplementary Medical Insurance Trust Fund to carry out section 4360 of the Omnibus Budget Reconciliation Act of 1990: Provided, That of amounts made available under this heading to carry out sections 311, 331, and 336 of the OAA, up to one percent of such amounts shall be available for developing and implementing evidence-based practices for enhancing senior nutrition, including medically-tailored meals: Provided further, That notwithstanding any other provision of this Act, funds made available under this heading to carry out section 311 of the OAA may be transferred to the Secretary of Agriculture in accordance with such section: Provided further, That up to 5 percent of the funds provided for adult protective services grants under section 2042 of title XX of the Social Security Act may be used to make grants to Tribes and tribal organizations: Provided further, That none of the funds made available under this heading may be used by an eligible system (as defined in section 102 of the Protection and Advocacy for Individuals with Mental Illness Act (42 U.S.C. 10802)) to continue to pursue any legal action in a Federal or State court on behalf of an individual or group of individuals with a developmental disability (as defined in section 102(8)(A) of the Developmental Disabilities and Assistance and Bill of Rights Act of 2000 (20 U.S.C. 15002(8)(A)) that is attributable to a mental impairment (or a combination of mental and physical impairments), that has as the requested remedy the closure of State operated intermediate care facilities for people with intellectual or developmental disabilities, unless reasonable public notice of the action has been provided to such individuals (or, in the case of mental incapacitation, the legal guardians who have been specifically awarded authority by the courts to make healthcare and residential decisions on behalf of such individuals) who are affected by such action, within 90 days of instituting such legal action, which informs such individuals (or such legal guardians) of their legal rights and how to exercise such rights consistent with current Federal Rules of Civil Pro-

cedure: Provided further, That the limitations in the immediately preceding proviso shall not apply in the case of an individual who is neither competent to consent nor has a legal guardian, nor shall the proviso apply in the case of individuals who are a ward of the State or subject to public guardianship.

Program and Financing (in millions of dollars)

Identification code 075-1560-0-1-506	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0101	Aging Services Programs		1,884
0103	Integrated Aging and Disability Services Program		49
0104	Disability Services Programs		366
0105	National Institute on Disability, Independent Living, and Rehabilitation Research		100
0799	Total direct obligations		2,399
0811	Reimbursable programs		90
0900	Total new obligations, unexpired accounts		2,489
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation		2,399
Spending authority from offsetting collections, discretionary:			
1701	Change in uncollected payments, Federal sources		90
1900	Budget authority (total)		2,489
1930	Total budgetary resources available		2,489
Change in obligated balance:			
Unpaid obligations:			
3010	New obligations, unexpired accounts		2,489
3020	Outlays (gross)		-982
3050	Unpaid obligations, end of year		1,507
Uncollected payments:			
3070	Change in uncollected pymts, Fed sources, unexpired		-90
3090	Uncollected pymts, Fed sources, end of year		-90
Memorandum (non-add) entries:			
3200	Obligated balance, end of year		1,417
Budget authority and outlays, net:			
Discretionary:			
4000	Budget authority, gross		2,489
Outlays, gross:			
4010	Outlays from new discretionary authority		982
Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired		-90
4180	Budget authority, net (total)		2,399
4190	Outlays, net (total)		982

In alignment with the HHS reorganization, Aging and Disability Services in the Administration for Children, Families, and Communities consolidates accounts from Aging and Disability Support Services in the Administration for Community Living.

Object Classification (in millions of dollars)

Identification code 075-1560-0-1-506	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1	Personnel compensation: Full-time permanent		5
12.1	Civilian personnel benefits		2
25.1	Advisory and assistance services		24
41.0	Grants, subsidies, and contributions		2,368
99.0	Direct obligations		2,399
99.0	Reimbursable obligations		90
99.9	Total new obligations, unexpired accounts		2,489

Employment Summary

Identification code 075-1560-0-1-506	2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment		42
2001	Reimbursable civilian full-time equivalent employment		15

PAYMENTS TO STATES FOR CHILD SUPPORT ENFORCEMENT AND FAMILY SUPPORT PROGRAMS

For carrying out, except as otherwise provided, titles I, IV-D, X, XI, XIV, and XVI of the Social Security Act and the Act of July 5, 1960, \$2,792,000,000, to remain available until expended; and for such purposes for the first quarter of fiscal year 2028, \$1,700,000,000, to remain available until expended.

For carrying out, after May 31 of the current fiscal year, except as otherwise provided, titles I, IV-D, X, XI, XIV, and XVI of the Social Security Act and the Act of July 5, 1960, for the last 3 months of the current fiscal year for unanticipated costs, incurred for the current fiscal year, such sums as may be necessary.

Program and Financing (in millions of dollars)

Identification code 075-1501-0-1-609	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 State child support administrative costs	4,581	4,718	4,798
0002 Child support incentive payments	692	699	760
0003 Access and visitation grants	10	10	10
0091 Subtotal, child support enforcement	5,283	5,427	5,568
0102 Payments to territories	33	33	33
0103 Repatriation	17	17	17
0191 Subtotal, other payments	50	50	50
0799 Total direct obligations	5,333	5,477	5,618
0900 Total new obligations, unexpired accounts	5,333	5,477	5,618
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	82	431	900
1021 Recoveries of prior year unpaid obligations	262	200	200
1037 Unobligated balance of appropriations withdrawn	-23		
1070 Unobligated balance (total)	321	631	1,100
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	4,044	4,147	2,792
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-1	-1	-1
1260 Appropriations, mandatory (total)	4,043	4,146	2,791
Advance appropriations, mandatory:			
1270 Advance appropriation	1,400	1,600	1,800
1900 Budget authority (total)	5,443	5,746	4,591
1930 Total budgetary resources available	5,764	6,377	5,691
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	431	900	73
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,386	1,489	1,592
3010 New obligations, unexpired accounts	5,333	5,477	5,618
3020 Outlays (gross)	-4,968	-5,174	-5,363
3040 Recoveries of prior year unpaid obligations, unexpired	-262	-200	-200
3050 Unpaid obligations, end of year	1,489	1,592	1,647
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,386	1,489	1,592
3200 Obligated balance, end of year	1,489	1,592	1,647
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	5,443	5,746	4,591
Outlays, gross:			
4100 Outlays from new mandatory authority	4,268	4,382	4,486
4101 Outlays from mandatory balances	700	792	877
4110 Outlays, gross (total)	4,968	5,174	5,363
4180 Budget authority, net (total)	5,443	5,746	4,591
4190 Outlays, net (total)	4,968	5,174	5,363

This account provides for payments to States for child support services and other family support programs, including access and visitation programs for families. The Federal share of child support collections is returned to the Treasury in a receipt account.

Object Classification (in millions of dollars)

Identification code 075-1501-0-1-609	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.1 Advisory and assistance services	2	1	1
25.2 Other services from non-Federal sources	9	8	8
25.3 Other goods and services from Federal sources	5	3	3
41.0 Grants, subsidies, and contributions	5,317	5,465	5,606
99.0 Direct obligations	5,333	5,477	5,618
99.9 Total new obligations, unexpired accounts	5,333	5,477	5,618

LOW INCOME HOME ENERGY ASSISTANCE

Program and Financing (in millions of dollars)

Identification code 075-1502-0-1-609	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 LIHEAP Block Grant	4,126	4,145	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	1	1
1001 Discretionary unobligated balance brought fwd, Oct 1	1		
1012 Unobligated balance transfers between expired and unexpired accounts	2		
1033 Recoveries of prior year paid obligations	1		
1070 Unobligated balance (total)	4	1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	4,025	4,045	
Advance appropriations, discretionary:			
1170 Advance appropriation	100	100	
1900 Budget authority (total)	4,125	4,145	
1930 Total budgetary resources available	4,129	4,146	1
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-2		
1941 Unexpired unobligated balance, end of year	1	1	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,131	1,845	1,651
3010 New obligations, unexpired accounts	4,126	4,145	
3011 Obligations ("upward adjustments"), expired accounts	5		
3020 Outlays (gross)	-4,383	-4,339	-1,330
3041 Recoveries of prior year unpaid obligations, expired	-34		
3050 Unpaid obligations, end of year	1,845	1,651	321
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2,131	1,845	1,651
3200 Obligated balance, end of year	1,845	1,651	321
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	4,125	4,145	
Outlays, gross:			
4010 Outlays from new discretionary authority	2,782	2,836	
4011 Outlays from discretionary balances	1,596	1,503	1,330
4020 Outlays, gross (total)	4,378	4,339	1,330
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-6		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	5		
4053 Recoveries of prior year paid obligations, unexpired accounts	1		
4060 Additional offsets against budget authority only (total)	6		
4070 Budget authority, net (discretionary)	4,125	4,145	
4080 Outlays, net (discretionary)	4,372	4,339	1,330
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	5		
4180 Budget authority, net (total)	4,125	4,145	
4190 Outlays, net (total)	4,377	4,339	1,330

The Budget proposes to eliminate funding for the Low Income Home Energy Assistance Program.

Object Classification (in millions of dollars)

Identification code 075-1502-0-1-609	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	2	1	.....
11.9 Total personnel compensation	2	1	.....
12.1 Civilian personnel benefits	1	.....	.....
25.1 Advisory and assistance services	1	1	.....
25.2 Other services from non-Federal sources	10	10	.....
25.3 Other goods and services from Federal sources	6	5	.....
41.0 Grants, subsidies, and contributions	4,106	4,128	.....
99.9 Total new obligations, unexpired accounts	4,126	4,145	.....

Employment Summary

Identification code 075-1502-0-1-609	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	15	1	.....

REFUGEE AND ENTRANT ASSISTANCE

(INCLUDING TRANSFER OF FUNDS)

For necessary expenses for refugee and entrant assistance activities authorized by section 412(b)(1) of the Immigration and Nationality Act, and for carrying out section 462 of the Homeland Security Act of 2002, section 235 of the William Wilberforce Trafficking Victims Protection Reauthorization Act of 2008, the Trafficking Victims Protection Act of 2000 ("TVPA"), and the Torture Victims Relief Act of 1998, \$3,577,234,000, of which \$3,527,479,00 shall remain available through September 30, 2029 for carrying out such sections 412(b)(1), 462 and 235: Provided, That amounts available under this heading to carry out the TVPA shall also be available for research and evaluation with respect to activities under such Act: Provided further, That the limitation in section 205 of this Act regarding transfers increasing any appropriation shall apply to transfers to appropriations under this heading by substituting "15 percent" for "3 percent": Provided further, That the contribution of funds requirement under section 235(c)(6)(C)(iii) of the William Wilberforce Trafficking Victims Protection Reauthorization Act of 2008 shall not apply to funds made available under this heading.

Program and Financing (in millions of dollars)

Identification code 075-1503-0-1-609	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Refugee Support Services (RSS) and Transitional & Medical Services (TAMS)	2,004	871	103
0002 Assistance for treatment of torture victims	19	19	19
0003 Unaccompanied Children	4,160	4,243	3,424
0005 Trafficking Victims program	31	31	31
0799 Total direct obligations	6,214	5,164	3,577
0801 Reimbursable program activity	7	.....	.....
0900 Total new obligations, unexpired accounts	6,221	5,164	3,577

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2,281	3,542	3,542
1001 Discretionary unobligated balance brought fwd, Oct 1	2,115	.....	.....
1021 Recoveries of prior year unpaid obligations	799	.....	.....
1033 Recoveries of prior year paid obligations	35	.....	.....
1070 Unobligated balance (total)	3,115	3,542	3,542
Budget authority:			
Appropriations, discretionary:			
1100 Base Appropriation	6,327	5,164	3,577
1100 Contingency Funds	65	.....	.....
1160 Appropriation, discretionary (total)	6,392	5,164	3,577
Appropriations, mandatory:			
1200 Appropriation	300	.....	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected	2	.....	.....
1701 Change in uncollected payments, Federal sources	5	.....	.....
1750 Spending auth from offsetting collections, disc (total)	7	.....	.....
Spending authority from offsetting collections, mandatory:			
1800 Collected	2	.....	.....
1801 Change in uncollected payments, Federal sources	-2	.....	.....
1900 Budget authority (total)	6,699	5,164	3,577

1930 Total budgetary resources available	9,814	8,706	7,119
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-51	.....	.....
1941 Unexpired unobligated balance, end of year	3,542	3,542	3,542

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	8,726	7,392	6,737
3010 New obligations, unexpired accounts	6,221	5,164	3,577
3011 Obligations ("upward adjustments"), expired accounts	23	.....	.....
3020 Outlays (gross)	-5,862	-5,819	-4,522
3040 Recoveries of prior year unpaid obligations, unexpired	-799	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-917	.....	.....
3050 Unpaid obligations, end of year	7,392	6,737	5,792
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-197	-200	-200
3070 Change in uncollected pymts, Fed sources, unexpired	-3	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-200	-200	-200
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	8,529	7,192	6,537
3200 Obligated balance, end of year	7,192	6,537	5,592

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	6,399	5,164	3,577
Outlays, gross:			
4010 Outlays from new discretionary authority	1,471	2,324	1,610
4011 Outlays from discretionary balances	4,391	3,425	2,835
4020 Outlays, gross (total)	5,862	5,749	4,445
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-2	.....	.....
4033 Non-Federal sources	-2	.....	.....
4040 Offsets against gross budget authority and outlays (total)	-4	.....	.....
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-5	.....	.....
4052 Offsetting collections credited to expired accounts	2	.....	.....
4060 Additional offsets against budget authority only (total)	-3	.....	.....
4070 Budget authority, net (discretionary)	6,392	5,164	3,577
4080 Outlays, net (discretionary)	5,858	5,749	4,445
Mandatory:			
4090 Budget authority, gross	300	.....	.....
Outlays, gross:			
4101 Outlays from mandatory balances .....	.....	70	77
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-2	.....	.....
4123 Non-Federal sources	-35	.....	.....
4130 Offsets against gross budget authority and outlays (total)	-37	.....	.....
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	2	.....	.....
4143 Recoveries of prior year paid obligations, unexpired accounts	35	.....	.....
4150 Additional offsets against budget authority only (total)	37	.....	.....
4160 Budget authority, net (mandatory)	300	.....	.....
4170 Outlays, net (mandatory)	-37	70	77
4180 Budget authority, net (total)	6,692	5,164	3,577
4190 Outlays, net (total)	5,821	5,819	4,522

This account funds the care and placement of unaccompanied alien children, as well as services for victims of torture and human trafficking. Further, the Budget supports initial resettlement costs for refugees and Special Immigrant Visa holders, but eliminates longer-term cash and medical assistance and social services for refugees, asylees, and other arrivals.

Object Classification (in millions of dollars)

Identification code 075-1503-0-1-609	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	98	67	55
11.7 Military personnel	3	3	3
11.9 Total personnel compensation	101	70	58
12.1 Civilian personnel benefits	37	26	31
12.2 Military personnel benefits	1	1	4
23.1 Rental payments to GSA	22	22	22
25.1 Advisory and assistance services	1,036	1,055	1,058

REFUGEE AND ENTRANT ASSISTANCE—Continued
Object Classification—Continued

Identification code 075-1503-0-1-609	2025 actual	2026 est.	2027 est.
25.2 Other services from non-Federal sources	6	6	6
25.3 Other goods and services from Federal sources	1,007	1,151	573
25.4 Operation and maintenance of facilities	3	3	3
41.0 Grants, subsidies, and contributions	4,001	2,830	1,822
99.0 Direct obligations	6,214	5,164	3,577
99.0 Reimbursable obligations	7		
99.9 Total new obligations, unexpired accounts	6,221	5,164	3,577

Employment Summary

Identification code 075-1503-0-1-609	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	820	630	630
1101 Direct military average strength employment	19	17	17

PROMOTING SAFE AND STABLE FAMILIES

For carrying out, except as otherwise provided, section 436 of the Social Security Act, \$420,000,000 and, for carrying out, except as otherwise provided, section 437 of such Act, \$62,515,000: Provided, That of the funds available to carry out section 437, \$59,765,000 shall be allocated consistent with subsections (b) through (d) of such section: Provided further, That of the funds available to carry out section 437, \$2,750,000, in addition to funds otherwise appropriated in section 476 for such purposes, shall be for the Family First Clearinghouse and to support evaluation and technical assistance relating to the evaluation of child and family services: Provided further, That section 437(b)(1) shall be applied to amounts in the previous proviso by substituting "5 percent" for "3.3 percent", and notwithstanding section 436(b)(1), such reserved amounts may be used for identifying, establishing, and disseminating practices to meet the criteria specified in section 471(e)(4)(C): Provided further, That the reservation in section 437(b)(2) and the limitations in section 437(d) shall not apply to funds specified in the second proviso: Provided further, That the minimum grant award for kinship navigator programs in the case of States and territories shall be \$200,000, and, in the case of tribes, shall be \$25,000.

Program and Financing (in millions of dollars)

Identification code 075-1512-0-1-506	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Grants to States and Tribes	324	370	370
0002 Research, training and technical assistance	74	10	10
0003 State court improvement activities		40	40
0004 Family Connection Grants		1	1
0005 Personal Responsibility Education (PREP)	74	75	19
0006 Sexual Risk Abstinence Education (SRAE)	68	75	19
0007 Family Rec. & Reunification 1926		1	3
0900 Total new obligations, unexpired accounts	540	572	462

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	76	79	116
1001 Discretionary unobligated balance brought fwd, Oct 1	4		
1021 Recoveries of prior year unpaid obligations	5		
1070 Unobligated balance (total)	81	79	116
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	73	63	63
Appropriations, mandatory:			
1200 Appropriation	495	570	458
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-20	-24	-24
1260 Appropriations, mandatory (total)	475	546	434
1900 Budget authority (total)	548	609	497
1930 Total budgetary resources available	629	688	613
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-10		
1941 Unexpired unobligated balance, end of year	79	116	151

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	869	703	669
3010 New obligations, unexpired accounts	540	572	462
3011 Obligations ("upward adjustments"), expired accounts	1		
3020 Outlays (gross)	-683	-606	-592
3040 Recoveries of prior year unpaid obligations, unexpired	-5		
3041 Recoveries of prior year unpaid obligations, expired	-19		
3050 Unpaid obligations, end of year	703	669	539
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	869	703	669
3200 Obligated balance, end of year	703	669	539

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	73	63	63
Outlays, gross:			
4010 Outlays from new discretionary authority	17	14	14
4011 Outlays from discretionary balances	56	51	48
4020 Outlays, gross (total)	73	65	62
Mandatory:			
4090 Budget authority, gross	475	546	434
Outlays, gross:			
4100 Outlays from new mandatory authority	79	88	80
4101 Outlays from mandatory balances	531	453	450
4110 Outlays, gross (total)	610	541	530
4180 Budget authority, net (total)	548	609	497
4190 Outlays, net (total)	683	606	592

This account provides funds for a broad range of child welfare services, including family preservation and support services and grants to increase the well-being of and improve the permanency outcomes for children affected by substance abuse, through Promoting Safe and Stable Families.

Object Classification (in millions of dollars)

Identification code 075-1512-0-1-506	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	2	3	1
12.1 Civilian personnel benefits	2	1	1
23.1 Rental payments to GSA	1	1	1
25.1 Advisory and assistance services	13	13	13
25.2 Other services from non-Federal sources	1	1	1
25.3 Other goods and services from Federal sources	12	12	12
41.0 Grants, subsidies, and contributions	509	541	433
99.9 Total new obligations, unexpired accounts	540	572	462

Employment Summary

Identification code 075-1512-0-1-506	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	22	19	6

CHILD CARE ENTITLEMENT TO STATES

Program and Financing (in millions of dollars)

Identification code 075-1550-0-1-609	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Mandatory child care	1,177	1,177	1,177
0002 Matching child care	2,164	2,164	2,164
0003 Child Care Training and technical assistance	17	17	17
0004 Child care tribal grants	100	100	100
0005 Child Care Research	17	17	17
0006 Child Care Territory Grants	85	75	75
0900 Total new obligations, unexpired accounts	3,560	3,550	3,550
Budgetary resources:			
Unobligated balance:			
1012 Unobligated balance transfers between expired and unexpired accounts	10		
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	3,550	3,550	3,550
1930 Total budgetary resources available	3,560	3,550	3,550

Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,725	1,229 1,239
3010	New obligations, unexpired accounts	3,560	3,550 3,550
3011	Obligations ("upward adjustments"), expired accounts	7	.....
3020	Outlays (gross)	-4,038	-3,540 -3,609
3041	Recoveries of prior year unpaid obligations, expired	-25	.....
3050	Unpaid obligations, end of year	1,229	1,239 1,180
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,725	1,229 1,239
3200	Obligated balance, end of year	1,229	1,239 1,180
Budget authority and outlays, net:			
Mandatory:			
4090	Budget authority, gross	3,550	3,550 3,550
Outlays, gross:			
4100	Outlays from new mandatory authority	2,593	2,592 2,592
4101	Outlays from mandatory balances	1,445	948 1,017
4110	Outlays, gross (total)	4,038	3,540 3,609
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123	Non-Federal sources	-5	.....
Additional offsets against gross budget authority only:			
4142	Offsetting collections credited to expired accounts	5	.....
4160	Budget authority, net (mandatory)	3,550	3,550 3,550
4170	Outlays, net (mandatory)	4,033	3,540 3,609
4180	Budget authority, net (total)	3,550	3,550 3,550
4190	Outlays, net (total)	4,033	3,540 3,609

This account provides child care subsidies for low-income working families and was established by the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (P.L. 104–193).

Object Classification (in millions of dollars)

Identification code 075–1550–0–1–609	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.1	Advisory and assistance services	32	30 30
41.0	Grants, subsidies, and contributions	3,528	3,520 3,520
99.9	Total new obligations, unexpired accounts	3,560	3,550 3,550

PAYMENTS TO STATES FOR THE CHILD CARE AND DEVELOPMENT BLOCK GRANT

For carrying out the Child Care and Development Block Grant Act of 1990 ("CCDBG Act"), \$8,831,387,000 shall be used to supplement, not supplant State general revenue funds for child care assistance for low-income families: Provided, That technical assistance under section 6581(a)(3) of such Act may be provided directly, or through the use of contracts, grants, cooperative agreements, or inter-agency agreements: Provided further, That all funds made available to carry out section 418 of the Social Security Act (42 U.S.C. 618), including funds appropriated for that purpose in such section 418 or any other provision of law, shall be subject to the reservation of funds authority in paragraphs (4) and (5) of section 658O(a) of the CCDBG Act: Provided further, That in addition to the amounts required to be reserved by the Secretary under section 658O(a)(2)(A) of such Act, \$236,152,000 shall be for Indian tribes and tribal organizations: Provided further, That of the amounts made available under this heading, the Secretary may reserve up to 0.5 percent for Federal administrative expenses.

Program and Financing (in millions of dollars)

Identification code 075–1515–0–1–609	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001	Child Care Block Grant Payments to States	8,634	8,725 8,725
0004	Child Care Research and Evaluation Fund	25	36 36
0006	Child Care Block Grant Payments to States [ARP]	1	.....
0008	Child Care Block Grant Payments to States [Disaster supplemental, 2023]	2	.....
0009	Federal Administration	42	44 44
0010	Training and Technical Assistance	35	26 26
0011	Child Care Block Grant Payments to States [American Relief Act]	250	250
0900	Total new obligations, unexpired accounts	8,989	9,081 8,831

Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	36	287 37
1001	Discretionary unobligated balance brought fwd, Oct 1	32	.....
1021	Recoveries of prior year unpaid obligations	1	.....
1070	Unobligated balance (total)	37	287 37
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation	9,245	8,831 8,831
1900	Budget authority (total)	9,245	8,831 8,831
1930	Total budgetary resources available	9,282	9,118 8,868
Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-6	.....
1941	Unexpired unobligated balance, end of year	287	37 37

Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	10,008	8,109 7,324
3010	New obligations, unexpired accounts	8,989	9,081 8,831
3011	Obligations ("upward adjustments"), expired accounts	21	.....
3020	Outlays (gross)	-10,778	-9,866 -8,110
3040	Recoveries of prior year unpaid obligations, unexpired	-1	.....
3041	Recoveries of prior year unpaid obligations, expired	-130	.....
3050	Unpaid obligations, end of year	8,109	7,324 8,045
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	10,008	8,109 7,324
3200	Obligated balance, end of year	8,109	7,324 8,045

Budget authority and outlays, net:			
Discretionary:			
4000	Budget authority, gross	9,245	8,831 8,831
Outlays, gross:			
4010	Outlays from new discretionary authority	3,492	3,443 3,444
4011	Outlays from discretionary balances	6,883	5,977 4,666
4020	Outlays, gross (total)	10,375	9,420 8,110
Mandatory:			
Outlays, gross:			
4101	Outlays from mandatory balances	403	446
4180	Budget authority, net (total)	9,245	8,831 8,831
4190	Outlays, net (total)	10,778	9,866 8,110

This program provides grants to States, Territories, and Tribes for child care subsidies for low-income working families and activities to improve child care quality.

Object Classification (in millions of dollars)

Identification code 075–1515–0–1–609	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1	Personnel compensation: Full-time permanent	20	12 12
12.1	Civilian personnel benefits	8	5 5
23.3	Communications, utilities, and miscellaneous charges	2	2 2
25.1	Advisory and assistance services	64	45 45
41.0	Grants, subsidies, and contributions	8,895	9,017 8,767
99.9	Total new obligations, unexpired accounts	8,989	9,081 8,831

Employment Summary

Identification code 075–1515–0–1–609	2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	116	84 84

SOCIAL SERVICES BLOCK GRANT

For making grants to States pursuant to section 2002 of the Social Security Act, \$1,700,000,000: Provided, That notwithstanding subparagraph (B) of section 404(d)(2) of such Act, the applicable percent specified under such subparagraph for a State to carry out State programs pursuant to title XX-A of such Act shall be 10 percent.

Program and Financing (in millions of dollars)

Identification code 075–1534–0–1–506	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001	Social Services Block Grant	1,603	1,603 1,603

SOCIAL SERVICES BLOCK GRANT—Continued
Program and Financing—Continued

Identification code 075-1534-0-1-506	2025 actual	2026 est.	2027 est.
0900 Total new obligations, unexpired accounts (object class 41.0)	1,603	1,603	1,603
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	30	30	30
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	1,700	1,700	1,700
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-97	-97	-97
1260 Appropriations, mandatory (total)	1,603	1,603	1,603
1930 Total budgetary resources available	1,633	1,633	1,633
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	30	30	30
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	500	550	599
3010 New obligations, unexpired accounts	1,603	1,603	1,603
3020 Outlays (gross)	-1,552	-1,554	-1,589
3041 Recoveries of prior year unpaid obligations, expired	-1		
3050 Unpaid obligations, end of year	550	599	613
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	500	550	599
3200 Obligated balance, end of year	550	599	613
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	1,603	1,603	1,603
Outlays, gross:			
4100 Outlays from new mandatory authority	1,103	1,106	1,106
4101 Outlays from mandatory balances	449	448	483
4110 Outlays, gross (total)	1,552	1,554	1,589
4180 Budget authority, net (total)	1,603	1,603	1,603
4190 Outlays, net (total)	1,552	1,554	1,589

The Social Services Block Grant (SSBG) account includes funding for SSBG for a broad array of social services for children and adults.

CHILDREN AND FAMILIES SERVICES PROGRAMS

For carrying out, except as otherwise provided, the Runaway and Homeless Youth Act, the Head Start Act, the Child Abuse Prevention and Treatment Act, sections 303 and 313 of the Family Violence Prevention and Services Act, the Native American Programs Act of 1974, title II of the Child Abuse Prevention and Treatment and Adoption Reform Act of 1978 (adoption opportunities), and part B-1 of title IV and sections 429, 473A, 477(i), 1110, 1114A, and 1115 of the Social Security Act; and for necessary administrative expenses to carry out titles I, IV, V, X, XI, XIV, XVI, XX-A and XX-B of the Social Security Act, the Act of July 5, 1960, the Older Americans Act of 1965 (OAA), the RAISE Family Caregivers Act, the Supporting Grandparents Raising Grandchildren Act, titles III and XXIX and sections 1252 and 1253 of the PHS Act, Section 119 of the Medicare Improvements for Patients and Providers Act of 2008, the Developmental Disabilities Assistance and Bill of Rights Act of 2000, parts 2 and 5 of subtitle D of title II of the Help America Vote Act of 2002, the Assistive Technology Act of 1998, and titles II and VII (and section 14 with respect to such titles) of the Rehabilitation Act of 1973, \$13,754,443,000, of which \$75,000,000, to remain available through September 30, 2028, shall be for grants to States for adoption and legal guardianship incentive payments, as defined by section 473A of the Social Security Act and may be made for adoptions and legal guardianships completed before September 30, 2027: Provided, That \$12,271,820,000 shall be for making payments under the Head Start Act, including for Early Head Start-Child Care Partnerships, and, of which, notwithstanding section 640 of such Act:

(1) \$25,000,000 shall be available for allocation by the Secretary to supplement activities described in paragraphs (7)(B) and (9) of section 641(c) of the Head Start Act under the Designation Renewal System, established under the authority of sections 641(c)(7), 645A(b)(12), and 645A(d) of such Act, and such funds shall not be included in the calculation of "base grant" in subsequent fiscal years, as such term is used in section 640(a)(7)(A) of such Act;

(2) \$8,000,000 shall be available for the Tribal Colleges and Universities Head Start Partnership Program consistent with section 648(g) of such Act; and
(3) \$21,000,000 shall be available to supplement funding otherwise available for research, evaluation, and Federal administrative costs:

Provided further, That the Secretary may reduce the reservation of funds under section 640(a)(2)(C) of such Act in lieu of reducing the reservation of funds under sections 640(a)(2)(B), 640(a)(2)(D), and 640(a)(2)(E) of such Act: Provided further, That \$240,000,000 shall be for carrying out section 303(a) of the Family Violence Prevention and Services Act, of which \$7,000,000 shall be allocated notwithstanding section 303(a)(2) of such Act for carrying out section 309 of such Act: Provided further, That the percentages specified in section 112(a)(2) of the Child Abuse Prevention and Treatment Act shall not apply to funds appropriated under this heading: Provided further, That \$1,864,000 shall be for a human services case management system for federally declared disasters, to include a comprehensive national case management contract and Federal costs of administering the system: Provided further, That up to \$2,000,000 shall be for improving the Public Assistance Reporting Information System, including grants to States to support data collection for a study of the system's effectiveness.

Program and Financing (in millions of dollars)

Identification code 075-1536-0-1-506	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0101 Head Start	12,267	12,587	12,355
0102 Preschool Development Grants	312	543	
0103 Runaway and homeless youth (basic centers)	73	69	66
0104 Transitional living	60	56	59
0106 Education grants to reduce sexual abuse of runaway youth	12	21	21
0109 Child abuse State grants	105	105	105
0110 Child abuse discretionary activities	24	48	36
0111 Community-based child abuse prevention	71	71	61
0112 Child welfare services	269	269	269
0113 Child welfare training, research, or demonstration projects	22	23	22
0114 Adoption opportunities	41	66	53
0116 Adoption and Legal Guardianship Incentives	40	126	75
0117 Independent living education and training vouchers	51	44	44
0124 Native American programs	60	64	64
0125 Social services and income maintenance research	15	66	27
0128 ACF Federal administration	223	217	228
0131 Disaster human services case management	2	3	2
0191 Direct program activities, subtotal	13,647	14,378	13,487
0301 Community services block grant	777	779	
0303 Rural community facilities	12	13	
0304 Community economic development	22	22	
0308 Domestic violence hotline	20	20	20
0309 Family violence prevention and services	242	247	245
0391 Direct program activities, subtotal	1,073	1,081	265
0799 Total direct obligations	14,720	15,459	13,752
0801 Children and Families Services Programs (Reimbursable)	12	30	30
0809 Reimbursable program activities, subtotal	12	30	30
0900 Total new obligations, unexpired accounts	14,732	15,489	13,782
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	505	576	36
1001 Discretionary unobligated balance brought fwd, Oct 1	501		
1012 Unobligated balance transfers between expired and unexpired accounts	7		
1021 Recoveries of prior year unpaid obligations	10		
1070 Unobligated balance (total)	522	576	36
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	14,789	14,923	13,754
Spending authority from offsetting collections, discretionary:			
1700 Collected		20	20
1701 Change in uncollected payments, Federal sources	2		
1750 Spending auth from offsetting collections, disc (total)	2	20	20
Spending authority from offsetting collections, mandatory:			
1800 Collected	3	5	5
1801 Change in uncollected payments, Federal sources	6	1	1
1850 Spending auth from offsetting collections, mand (total)	9	6	6
1900 Budget authority (total)	14,800	14,949	13,780
1930 Total budgetary resources available	15,322	15,525	13,816
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-14		
1941 Unexpired unobligated balance, end of year	576	36	34

Change in obligated balance:

Unpaid obligations:

3000	Unpaid obligations, brought forward, Oct 1	13,194	12,394	12,654
3010	New obligations, unexpired accounts	14,732	15,489	13,782
3011	Obligations ("upward adjustments"), expired accounts	19		
3020	Outlays (gross)	-15,187	-15,229	-14,767
3040	Recoveries of prior year unpaid obligations, unexpired	-10		
3041	Recoveries of prior year unpaid obligations, expired	-354		
3050	Unpaid obligations, end of year	12,394	12,654	11,669

Uncollected payments:

3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-19	-20	-19
3070	Change in uncollected pymts, Fed sources, unexpired	-8	-1	-1
3071	Change in uncollected pymts, Fed sources, expired	7	2	2
3090	Uncollected pymts, Fed sources, end of year	-20	-19	-18

Memorandum (non-add) entries:

3100	Obligated balance, start of year	13,175	12,374	12,635
3200	Obligated balance, end of year	12,374	12,635	11,651

Budget authority and outlays, net:

Discretionary:

4000	Budget authority, gross	14,791	14,943	13,774
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Outlays, gross:

4010	Outlays from new discretionary authority	5,302	5,450	5,087
4011	Outlays from discretionary balances	9,626	9,630	9,674
4020	Outlays, gross (total)	14,928	15,080	14,761

Offsets against gross budget authority and outlays:

Offsetting collections (collected) from:

4030	Federal sources	-1	-20	-20
4033	Non-Federal sources	-1		
4040	Offsets against gross budget authority and outlays (total) ...	-2	-20	-20

Additional offsets against gross budget authority only:

4050	Change in uncollected pymts, Fed sources, unexpired	-2		
4052	Offsetting collections credited to expired accounts	2		
4070	Budget authority, net (discretionary)	14,789	14,923	13,754
4080	Outlays, net (discretionary)	14,926	15,060	14,741

Mandatory:

4090	Budget authority, gross	9	6	6
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Outlays, gross:

4100	Outlays from new mandatory authority	6	4	4
4101	Outlays from mandatory balances	253	145	2
4110	Outlays, gross (total)	259	149	6

Offsets against gross budget authority and outlays:

Offsetting collections (collected) from:

4120	Federal sources	-11	-6	-6
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Additional offsets against gross budget authority only:

4140	Change in uncollected pymts, Fed sources, unexpired	-6	-1	-1
4142	Offsetting collections credited to expired accounts	8	1	1
4150	Additional offsets against budget authority only (total)	2		
4160	Budget authority, net (mandatory)			
4170	Outlays, net (mandatory)	248	143	
4180	Budget authority, net (total)	14,789	14,923	13,754
4190	Outlays, net (total)	15,174	15,203	14,741

The request totals \$13.8 billion, including \$12.4 billion for Head Start, and provides assistance to children, families, and communities through partnerships with States and local community agencies.

Object Classification (in millions of dollars)

Identification code 075-1536-0-1-506	2025 actual	2026 est.	2027 est.	
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	134	96	96
11.3	Other than full-time permanent	10	5	5
11.5	Other personnel compensation	3	2	2
11.7	Military personnel	1	1	1
11.9	Total personnel compensation	148	104	104
12.1	Civilian personnel benefits	51	36	36
13.0	Benefits for former personnel	5		
21.0	Travel and transportation of persons	1	1	1
23.1	Rental payments to GSA	7	7	7
25.1	Advisory and assistance services	63	64	64
25.2	Other services from non-Federal sources	25	23	23
25.3	Other goods and services from Federal sources	264	268	268
25.4	Operation and maintenance of facilities	5	5	5
41.0	Grants, subsidies, and contributions	14,151	14,951	13,244
99.0	Direct obligations	14,720	15,459	13,752

99.0	Reimbursable obligations	12	30	30
99.9	Total new obligations, unexpired accounts	14,732	15,489	13,782

Employment Summary

Identification code 075-1536-0-1-506	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment	992	740	854
1101	Direct military average strength employment	10	6	6
2001	Reimbursable civilian full-time equivalent employment	14	8	8

CHILDREN'S RESEARCH AND TECHNICAL ASSISTANCE

Program and Financing (in millions of dollars)

Identification code 075-1553-0-1-609	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	Training and technical assistance	12	19	12
0002	Federal parent locator service	21	36	23
0799	Total direct obligations	33	55	35
0801	Federal Parent Locator Service reimbursable	31	45	42
0900	Total new obligations, unexpired accounts	64	100	77

Budgetary resources:

Unobligated balance:

1000	Unobligated balance brought forward, Oct 1	16	23	2
1021	Recoveries of prior year unpaid obligations	4		
1070	Unobligated balance (total)	20	23	2

Budget authority:

Appropriations, mandatory:

1200	Appropriation	37	37	37
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-2	-2	-2
1260	Appropriations, mandatory (total)	35	35	35

Spending authority from offsetting collections, mandatory:

1800	Collected	32	44	41
1802	Offsetting collections (previously unavailable)	1	1	1
1823	New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-1	-1	-1
1850	Spending auth from offsetting collections, mand (total)	32	44	41
1900	Budget authority (total)	67	79	76
1930	Total budgetary resources available	87	102	78

Memorandum (non-add) entries:

1941	Unexpired unobligated balance, end of year	23	2	1
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Change in obligated balance:

Unpaid obligations:

3000	Unpaid obligations, brought forward, Oct 1	9	9	41
3010	New obligations, unexpired accounts	64	100	77
3020	Outlays (gross)	-60	-68	-75
3040	Recoveries of prior year unpaid obligations, unexpired	-4		
3050	Unpaid obligations, end of year	9	41	43

Uncollected payments:

3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-6	-6	-6
3090	Uncollected pymts, Fed sources, end of year	-6	-6	-6

Memorandum (non-add) entries:

3100	Obligated balance, start of year	3	3	35
3200	Obligated balance, end of year	3	35	37

Budget authority and outlays, net:

Mandatory:

4090	Budget authority, gross	67	79	76
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Outlays, gross:

4100	Outlays from new mandatory authority	47	59	58
4101	Outlays from mandatory balances	13	9	17
4110	Outlays, gross (total)	60	68	75

Offsets against gross budget authority and outlays:

Offsetting collections (collected) from:

4120	Federal sources	-9	-12	-12
4123	Non-Federal sources	-23	-32	-29
4130	Offsets against gross budget authority and outlays (total) ...	-32	-44	-41
4160	Budget authority, net (mandatory)	35	35	35
4170	Outlays, net (mandatory)	28	24	34
4180	Budget authority, net (total)	35	35	35

CHILDREN'S RESEARCH AND TECHNICAL ASSISTANCE—Continued
Program and Financing—Continued

Identification code 075-1553-0-1-609	2025 actual	2026 est.	2027 est.
4190 Outlays, net (total)	28	24	34
Memorandum (non-add) entries:			
5090 Unexpired unavalaible balance, SOY: Offsetting collections	1	1	1
5092 Unexpired unavalaible balance, EOY: Offsetting collections	1	1	1

This account provides funding for research and technical assistance activities established by the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (P.L. 104-193), as amended by the Deficit Reduction Act of 2005 (P.L. 109-171).

Object Classification (in millions of dollars)

Identification code 075-1553-0-1-609	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	9	6	6
12.1 Civilian personnel benefits	3	1	1
23.1 Rental payments to GSA	1	1	1
25.3 Other goods and services from Federal sources	20	47	27
99.0 Direct obligations	33	55	35
99.0 Reimbursable obligations	31	45	42
99.9 Total new obligations, unexpired accounts	64	100	77

Employment Summary

Identification code 075-1553-0-1-609	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	56	40	40

PAYMENTS FOR FOSTER CARE AND PERMANENCY

For carrying out, except as otherwise provided, title IV-E of the Social Security Act, \$6,617,000,000.

For carrying out, except as otherwise provided, title IV-E of the Social Security Act, for the first quarter of fiscal year 2027, \$4,000,000,000.

For carrying out, after May 31 of the current fiscal year, except as otherwise provided, section 474 of title IV-E of the Social Security Act, for the last 3 months of the current fiscal year for unanticipated costs, incurred for the current fiscal year, such sums as may be necessary.

Program and Financing (in millions of dollars)

Identification code 075-1545-0-1-609	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Foster care	5,354	5,298	5,123
0002 Independent living	143	143	143
0004 Adoption assistance	4,136	4,397	4,485
0005 Guardianship	343	386	418
0006 Technical Assistance and Implementation Services for Tribal Programs	3	3	3
0007 Prevention Services Technical Assistance	1	1	1
0008 Kinship Navigator	17	16	19
0009 Foster care prevention services	170	203	229
0900 Total new obligations, unexpired accounts	10,167	10,447	10,421
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	2	
1012 Unobligated balance transfers between expired and unexpired accounts	3		3
1070 Unobligated balance (total)	4	2	3
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	6,832	6,847	6,621
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-1	-2	-3
1260 Appropriations, mandatory (total)	6,831	6,845	6,618

Advance appropriations, mandatory:				
1270 Advance appropriation	3,400	3,600	3,800	
1900 Budget authority (total)	10,231	10,445	10,418	
1930 Total budgetary resources available	10,235	10,447	10,421	
Memorandum (non-add) entries:				
1940 Unobligated balance expiring	-66			
1941 Unexpired unobligated balance, end of year	2			

Change in obligated balance:

Unpaid obligations:				
3000 Unpaid obligations, brought forward, Oct 1	1,784	1,832	1,707	
3010 New obligations, unexpired accounts	10,167	10,447	10,421	
3011 Obligations ("upward adjustments"), expired accounts	215			
3020 Outlays (gross)	-10,019	-10,572	-9,497	
3041 Recoveries of prior year unpaid obligations, expired	-315			
3050 Unpaid obligations, end of year	1,832	1,707	2,631	
Memorandum (non-add) entries:				
3100 Obligated balance, start of year	1,784	1,832	1,707	
3200 Obligated balance, end of year	1,832	1,707	2,631	

Budget authority and outlays, net:

Mandatory:				
4090 Budget authority, gross	10,231	10,445	10,418	
Outlays, gross:				
4100 Outlays from new mandatory authority	8,901	9,120	8,946	
4101 Outlays from mandatory balances	1,118	1,452	551	
4110 Outlays, gross (total)	10,019	10,572	9,497	
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123 Non-Federal sources	-32			
Additional offsets against gross budget authority only:				
4142 Offsetting collections credited to expired accounts	32			
4160 Budget authority, net (mandatory)	10,231	10,445	10,418	
4170 Outlays, net (mandatory)	9,987	10,572	9,497	
4180 Budget authority, net (total)	10,231	10,445	10,418	
4190 Outlays, net (total)	9,987	10,572	9,497	

This account provides formula grants for Foster Care, Adoption Assistance, Guardianship Assistance Program, Foster Care Prevention Services, and the Chafee Program for Successful Transition to Adulthood, as well as technical assistance and implementation services for tribal programs.

Foster Care—Funding will support eligible children who are or are at risk of being placed outside the home. An average of 119,400 children per month will have foster care maintenance payments made on their behalf and an average of 31,400 children per month will receive prevention services in FY 2027.

Adoption Assistance Program—Funding will support subsidies for families adopting eligible low-income children with special needs. An average of 594,100 children per month are estimated to be served in FY 2027.

Guardianship Assistance Program—Funding will provide payments for relatives taking legal guardianship of eligible children who have been in foster care. An average of 55,100 children per month are estimated to be served in FY 2027.

Object Classification (in millions of dollars)

Identification code 075-1545-0-1-609	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	1	1	1
21.0 Travel and transportation of persons	1	1	1
23.1 Rental payments to GSA	1	1	1
25.1 Advisory and assistance services	51	52	52
25.2 Other services from non-Federal sources	2	2	2
41.0 Grants, subsidies, and contributions	10,111	10,390	10,364
99.9 Total new obligations, unexpired accounts	10,167	10,447	10,421

Employment Summary

Identification code 075-1545-0-1-609	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	7	11	11

ADMINISTRATION FOR COMMUNITY LIVING

Federal Funds

AGING AND DISABILITY SERVICES PROGRAMS

Program and Financing (in millions of dollars)

Identification code 075-0142-0-1-506	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0101 Aging Services Programs	1,857	1,872	.....
0102 ACL Program Administration	48	48	.....
0103 Integrated Aging and Disability Services Programs	43	59	.....
0104 Disability Services Programs	353	338	.....
0105 National Institute on Disability, Independent Living & Rehab Research	119	119	.....
0300 Total, direct program	2,420	2,436	.....
0799 Total direct obligations	2,420	2,436	.....
0801 ACL Reimbursable Programs	128	102	.....
0802 PPHF: Reimbursable	18	28	.....
0899 Total reimbursable obligations	146	130	.....
0900 Total new obligations, unexpired accounts	2,566	2,566	.....
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	53	58	77
1021 Recoveries of prior year unpaid obligations	4	3	.....
1070 Unobligated balance (total)	57	61	77
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	2,436	2,454	.....
1120 Appropriations transferred to other acct NSIP [075-012-3507]	-2	-2	.....
1160 Appropriation, discretionary (total)	2,434	2,452	.....
Appropriations, mandatory:			
1221 PPHF Appropriations transferred from other accounts [075-0116]	28	28	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected	51	.....	.....
1701 Change in uncollected payments, Federal sources	40	90	.....
1750 Spending auth from offsetting collections, disc (total)	91	90	.....
Spending authority from offsetting collections, mandatory:			
1801 Change in uncollected payments, Federal sources	29	12	.....
1900 Budget authority (total)	2,582	2,582	.....
1930 Total budgetary resources available	2,639	2,643	77
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-15	.....	.....
1941 Unexpired unobligated balance, end of year	58	77	77

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,865	2,327	1,922
3010 New obligations, unexpired accounts	2,566	2,566	.....
3011 Obligations ("upward adjustments"), expired accounts	8	.....	.....
3020 Outlays (gross)	-3,071	-2,968	-1,712
3040 Recoveries of prior year unpaid obligations, unexpired	-4	-3	.....
3041 Recoveries of prior year unpaid obligations, expired	-37	.....	.....
3050 Unpaid obligations, end of year	2,327	1,922	210
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-375	-437	-539
3070 Change in uncollected pymts, Fed sources, unexpired	-69	-102	.....
3071 Change in uncollected pymts, Fed sources, expired	7	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-437	-539	-539
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2,490	1,890	1,383
3200 Obligated balance, end of year	1,890	1,383	-329

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	2,525	2,542	.....
Outlays, gross:			
4010 Outlays from new discretionary authority	1,000	1,244	.....
4011 Outlays from discretionary balances	1,692	1,278	1,535
4020 Outlays, gross (total)	2,692	2,522	1,535
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-56	-90	.....

Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-40	-90	.....
4052 Offsetting collections credited to expired accounts	5	90	.....
4060 Additional offsets against budget authority only (total)	-35	.....	.....
4070 Budget authority, net (discretionary)	2,434	2,452	.....
4080 Outlays, net (discretionary)	2,636	2,432	1,535
Mandatory:			
4090 Budget authority, gross	57	40	.....
Outlays, gross:			
4100 Outlays from new mandatory authority	2	2	.....
4101 Outlays from mandatory balances	377	444	177
4110 Outlays, gross (total)	379	446	177
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	.....	-12	.....
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	-29	-12	.....
4142 Offsetting collections credited to expired accounts .....	.....	12	.....
4150 Additional offsets against budget authority only (total)	-29	.....	.....
4160 Budget authority, net (mandatory)	28	28	.....
4170 Outlays, net (mandatory)	379	434	177
4180 Budget authority, net (total)	2,462	2,480	.....
4190 Outlays, net (total)	3,015	2,866	1,712

This account is proposed for elimination.

Object Classification (in millions of dollars)

Identification code 075-0142-0-1-506	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	27	18	.....
12.1 Civilian personnel benefits	9	7	.....
23.1 Rental payments to GSA	3	3	.....
25.1 Advisory and assistance services	38	44	.....
41.0 Grants, subsidies, and contributions	2,343	2,364	.....
99.0 Direct obligations	2,420	2,436	.....
99.0 Reimbursable obligations	146	130	.....
99.9 Total new obligations, unexpired accounts	2,566	2,566	.....

Employment Summary

Identification code 075-0142-0-1-506	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	170	123	.....
2001 Reimbursable civilian full-time equivalent employment	15	15	.....

ADMINISTRATION FOR STRATEGIC PREPAREDNESS AND RESPONSE

Federal Funds

RESEARCH, DEVELOPMENT, AND PROCUREMENT

ADMINISTRATION FOR STRATEGIC PREPAREDNESS AND RESPONSE

For carrying out, except as otherwise provided, titles III and XII and subtitles A and B of title XXVIII of the PHS Act, with respect to countering potential chemical, biological, radiological, and nuclear threats to civilian populations, and public health emergency preparedness and response, \$3,337,069,000, of which:

(1) \$654,411,000, to remain available through September 30, 2028, shall be for expenses necessary to support advanced research and development pursuant to section 319L of the PHS Act;

(2) \$725,000,000, to remain available until expended, shall be for expenses necessary for procuring security countermeasures (as defined in section 319F-2(c)(1)(B) of the PHS Act);

(3) \$938,189,000, to remain available until expended, shall be for expenses necessary to carry out section 319F-2(a) of the PHS Act;

(4) \$327,000,000, to remain available until expended, shall be for advanced research and development, manufacturing, production, procurement, storage, distribution, and the acquisition, construction, alteration, sustainment, warm basing, or renovation of non-federally owned facilities for the production and purchase of medical countermeasures, including drugs and related inputs, which may include the development, translation, and demonstration at scale of innovations in manufacturing platforms; and

RESEARCH, DEVELOPMENT, AND PROCUREMENT—Continued

(5) \$307,991,000 shall be for expenses necessary to prepare for or respond to an influenza pandemic, of which \$280,000,000 shall remain available until expended for activities including the development and purchase of vaccines, antivirals, necessary medical supplies, diagnostics, and surveillance tools: Provided, That notwithstanding section 496(b) of the PHS Act, funds allocated under this paragraph may be used for the construction or renovation of privately owned facilities for the production of pandemic influenza vaccines and other biologics, if the Secretary finds such construction or renovation necessary to secure sufficient supplies of such vaccines or biologics:

Provided further, That of the funds made available under this heading to support program management and operations, \$289,800,000 shall remain available through September 30, 2028, and \$15,000,000 shall remain available through September 30, 2029, to support emergency operations: Provided further, That funds provided under this heading for purposes of acquisition of security countermeasures shall be in addition to any other funds made available for such purposes: Provided further, That products purchased with funds made available under this heading may, at the discretion of the Secretary, be deposited in the Strategic National Stockpile pursuant to section 319F-2 of the PHS Act.

Program and Financing (in millions of dollars)

Identification code 075–1000–0–1–551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Administration for Strategic Preparedness and Response	3,013	3,013	3,337
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	567	706	901
1001 Discretionary unobligated balance brought fwd, Oct 1	567		
1021 Recoveries of prior year unpaid obligations	19		
1070 Unobligated balance (total)	586	706	901
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	3,135	3,208	3,337
1900 Budget authority (total)	3,135	3,208	3,337
1930 Total budgetary resources available	3,721	3,914	4,238
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-2		
1941 Unexpired unobligated balance, end of year	706	901	901
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,062	3,525	3,787
3010 New obligations, unexpired accounts	3,013	3,013	3,337
3020 Outlays (gross)	-1,531	-2,751	-2,767
3040 Recoveries of prior year unpaid obligations, unexpired	-19		
3050 Unpaid obligations, end of year	3,525	3,787	4,357
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2,062	3,525	3,787
3200 Obligated balance, end of year	3,525	3,787	4,357
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	3,135	3,208	3,337
Outlays, gross:			
4010 Outlays from new discretionary authority	460	831	1,061
4011 Outlays from discretionary balances	1,071	1,920	1,706
4020 Outlays, gross (total)	1,531	2,751	2,767
4180 Budget authority, net (total)	3,135	3,208	3,337
4190 Outlays, net (total)	1,531	2,751	2,767

The Administration for Strategic Preparedness and Response (ASPR) supports comprehensive programs to prepare for and respond to the health and medical consequences of bioterrorism or other public health emergencies, as authorized by the Pandemic and All-Hazards Preparedness and Advancing Innovation Act of 2019. ASPR funds will support the continued advanced research, development, procurement, and stockpiling of biodefense, pandemic influenza, and other key medical countermeasures as well as efforts to enhance industrial base management capabilities. Funding will also be used for health care system readiness and other emergency preparedness and response activities including the National Disaster Medical System.

Object Classification (in millions of dollars)

Identification code 075–1000–0–1–551	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	76	76	139
11.3 Other than full-time permanent	5	5	
11.5 Other personnel compensation	3	3	
11.7 Military personnel	4	4	21
11.9 Total personnel compensation	88	88	160
12.1 Civilian personnel benefits	30	30	43
12.2 Military personnel benefits	1	1	7
21.0 Travel and transportation of persons	1	1	1
22.0 Transportation of things	59	59	36
23.1 Rental payments to GSA	3	3	3
23.2 Rental payments to others	1	1	1
25.1 Advisory and assistance services	896	896	828
25.2 Other services from non-Federal sources	307	307	307
25.3 Other goods and services from Federal sources	455	455	479
25.4 Operation and maintenance of facilities	34	34	34
25.7 Operation and maintenance of equipment	34	34	34
26.0 Supplies and materials	1,027	1,027	1,100
31.0 Equipment	1	1	301
32.0 Land and structures	1	1	1
41.0 Grants, subsidies, and contributions	2	2	2
42.0 Insurance claims and indemnities	1	1	
94.0 Financial transfers	72	72	
99.0 Direct obligations	3,013	3,013	3,337
99.9 Total new obligations, unexpired accounts	3,013	3,013	3,337

Employment Summary

Identification code 075–1000–0–1–551	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	427	427	838
1101 Direct military average strength employment	22	22	112

OPERATIONS, PREPAREDNESS, AND EMERGENCY RESPONSE

Program and Financing (in millions of dollars)

Identification code 075–1001–0–1–551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Direct program activity	507	507	
0801 Reimbursable program activity	39	39	
0900 Total new obligations, unexpired accounts	546	546	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	18	10	14
1001 Discretionary unobligated balance brought fwd, Oct 1	18		
1021 Recoveries of prior year unpaid obligations	1		
1033 Recoveries of prior year paid obligations	2	30	
1070 Unobligated balance (total)	21	40	14
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	500	485	
Spending authority from offsetting collections, discretionary:			
1700 Collected	9	9	
1701 Change in uncollected payments, Federal sources	30	30	
1750 Spending auth from offsetting collections, disc (total)	39	39	
1900 Budget authority (total)	539	524	
1930 Total budgetary resources available	560	564	14
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-4	-4	
1941 Unexpired unobligated balance, end of year	10	14	14
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	360	436	505
3010 New obligations, unexpired accounts	546	546	
3011 Obligations ("upward adjustments"), expired accounts	7		
3020 Outlays (gross)	-470	-477	-351
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3041 Recoveries of prior year unpaid obligations, expired	-6		

3050	Unpaid obligations, end of year	436	505	154
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-45	-53	-83
3070	Change in uncollected pymts, Fed sources, unexpired	-30	-30	
3071	Change in uncollected pymts, Fed sources, expired	22		
3090	Uncollected pymts, Fed sources, end of year	-53	-83	-83
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	315	383	422
3200	Obligated balance, end of year	383	422	71

Budget authority and outlays, net:

Discretionary:

4000	Budget authority, gross	539	524	
	Outlays, gross:			
4010	Outlays from new discretionary authority	186	161	
4011	Outlays from discretionary balances	284	316	351
4020	Outlays, gross (total)	470	477	351
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-31	-39	
4033	Non-Federal sources	-3		
4040	Offsets against gross budget authority and outlays (total)	-34	-39	
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-30	-30	
4052	Offsetting collections credited to expired accounts	23		
4053	Recoveries of prior year paid obligations, unexpired accounts	2	30	
4060	Additional offsets against budget authority only (total)	-5		
4070	Budget authority, net (discretionary)	500	485	
4080	Outlays, net (discretionary)	436	438	351
4180	Budget authority, net (total)	500	485	
4190	Outlays, net (total)	436	438	351

Object Classification (in millions of dollars)

Identification code 075-1001-0-1-551	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	68	68	
11.3 Other than full-time permanent	5	5	
11.5 Other personnel compensation	4	4	
11.7 Military personnel	17	17	
11.9 Total personnel compensation	94	94	
12.1 Civilian personnel benefits	25	25	
12.2 Military personnel benefits	2	2	
13.0 Benefits for former personnel	1	1	
21.0 Travel and transportation of persons	4	4	
23.1 Rental payments to GSA	13	13	
25.1 Advisory and assistance services	6	6	
25.2 Other services from non-Federal sources	40	40	
25.3 Other goods and services from Federal sources	22	22	
25.7 Operation and maintenance of equipment	5	5	
26.0 Supplies and materials	1	1	
31.0 Equipment	1	1	
41.0 Grants, subsidies, and contributions	282	282	
94.0 Financial transfers	11	11	
99.0 Direct obligations	507	507	
99.0 Reimbursable obligations	39	39	
99.9 Total new obligations, unexpired accounts	546	546	

Employment Summary

Identification code 075-1001-0-1-551	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	385	385	
1101 Direct military average strength employment	90	90	
2001 Reimbursable civilian full-time equivalent employment	26	26	

and XVII of the PHS Act and the United States-Mexico Border Health Commission Act, and for activities related to safeguarding classified national security information and providing intelligence and national security support across the Department, \$208,038,000, together with \$9,900,000 from the amounts available under section 241 of the PHS Act to carry out research and evaluation activities necessary for departmental management.

Program and Financing (in millions of dollars)

Identification code 075-9912-0-1-551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 GDM Direct	646	625	208
0100 Direct, subtotal	646	625	208
0802 GDM Reimbursable (Collected)	371	563	143
0803 PHS Evaluation Reimbursable (Collected)	10	10	10
0809 Reimbursable program activities, subtotal	381	573	153
0811 OGC HCFAC Mandatory (R)	9	9	
0813 OASH Title X PPHF Mandatory (R)	2	2	
0816 ASFR HCFAC Mandatory (R)	1	1	
0819 Reimbursable program activities, subtotal	12	12	
0899 Total reimbursable obligations	393	585	153
0900 Total new obligations, unexpired accounts	1,039	1,210	361

Budgetary resources:

Unobligated balance:

1000 Unobligated balance brought forward, Oct 1	36	27	
1001 Discretionary unobligated balance brought fwd, Oct 1	2		
1010 Unobligated balance transfer to other accts [075-0116]	-2		
1021 Recoveries of prior year unpaid obligations	3		
1033 Recoveries of prior year paid obligations	1		
1070 Unobligated balance (total)	38	27	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation [GDM Direct]	646	625	208
Spending authority from offsetting collections, discretionary:			
1700 Collected	258	546	153
1701 Change in uncollected payments, Federal sources	121		
1750 Spending auth from offsetting collections, disc (total)	379	546	153
Spending authority from offsetting collections, mandatory:			
1800 Collected	12	12	
1801 Change in uncollected payments, Federal sources	-3		
1850 Spending auth from offsetting collections, mand (total)	9	12	
1900 Budget authority (total)	1,034	1,183	361
1930 Total budgetary resources available	1,072	1,210	361
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-6		
1941 Unexpired unobligated balance, end of year	27		

Change in obligated balance:

Unpaid obligations:

3000 Unpaid obligations, brought forward, Oct 1	627	639	677
3010 New obligations, unexpired accounts	1,039	1,210	361
3011 Obligations ("upward adjustments"), expired accounts	17		
3020 Outlays (gross)	-997	-1,172	-647
3040 Recoveries of prior year unpaid obligations, unexpired	-3		
3041 Recoveries of prior year unpaid obligations, expired	-44		
3050 Unpaid obligations, end of year	639	677	391
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-312	-310	-310
3070 Change in uncollected pymts, Fed sources, unexpired	-118		
3071 Change in uncollected pymts, Fed sources, expired	120		
3090 Uncollected pymts, Fed sources, end of year	-310	-310	-310
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	315	329	367
3200 Obligated balance, end of year	329	367	81

Budget authority and outlays, net:

Discretionary:

4000 Budget authority, gross	1,025	1,171	361
Outlays, gross:			
4010 Outlays from new discretionary authority	590	575	176
4011 Outlays from discretionary balances	388	483	471
4020 Outlays, gross (total)	978	1,058	647
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources:	-369	-546	-153

DEPARTMENTAL MANAGEMENT

Federal Funds

OFFICE OF THE SECRETARY

GENERAL DEPARTMENTAL MANAGEMENT

For necessary expenses, not otherwise provided, for general departmental management, including hire of passenger motor vehicles, for carrying out titles II, III,

OFFICE OF THE SECRETARY—Continued
Program and Financing—Continued

Identification code 075-9912-0-1-551	2025 actual	2026 est.	2027 est.
4033 Non-Federal sources:	-2		
4040 Offsets against gross budget authority and outlays (total)	-371	-546	-153
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-121		
4052 Offsetting collections credited to expired accounts	112		
4053 Recoveries of prior year paid obligations, unexpired accounts	1		
4060 Additional offsets against budget authority only (total)	-8		
4070 Budget authority, net (discretionary)	646	625	208
4080 Outlays, net (discretionary)	607	512	494
Mandatory:			
4090 Budget authority, gross	9	12	
Outlays, gross:			
4100 Outlays from new mandatory authority	8	12	
4101 Outlays from mandatory balances	11	102	
4110 Outlays, gross (total)	19	114	
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources:	-12	-12	-11
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	3		
4142 Offsetting collections credited to expired accounts			11
4150 Additional offsets against budget authority only (total)	3		11
4160 Budget authority, net (mandatory)			
4170 Outlays, net (mandatory)	7	102	-11
4180 Budget authority, net (total)	646	625	208
4190 Outlays, net (total)	614	614	483

General Departmental Management (GDM) funds activities that provide policy, legal, financial, legislative, and administrative leadership guidance and oversight to HHS components and support research to develop policy initiatives and improve existing HHS programs.

Object Classification (in millions of dollars)

Identification code 075-9912-0-1-551	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	118	118	76
11.3 Other than full-time permanent	15	15	
11.5 Other personnel compensation	3	3	
11.7 Military personnel	7	7	
11.9 Total personnel compensation	143	143	76
12.1 Civilian personnel benefits	47	47	22
12.2 Military personnel benefits	1	1	
13.0 Benefits for former personnel	5	5	
21.0 Travel and transportation of persons	2	2	2
23.1 Rental payments to GSA	14	14	14
25.1 Advisory and assistance services	54	54	1
25.2 Other services from non-Federal sources	52	52	22
25.3 Other goods and services from Federal sources	123	123	68
25.4 Operation and maintenance of facilities	2	2	1
25.7 Operation and maintenance of equipment	41	41	1
31.0 Equipment	2	2	1
41.0 Grants, subsidies, and contributions	160	139	
99.0 Direct obligations	646	625	208
99.0 Reimbursable obligations	393	585	153
99.9 Total new obligations, unexpired accounts	1,039	1,210	361

Employment Summary

Identification code 075-9912-0-1-551	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	892	840	569
1101 Direct military average strength employment	46	49	2
2001 Reimbursable civilian full-time equivalent employment	938	889	571
2101 Reimbursable military average strength employment	10		

OFFICE FOR CIVIL RIGHTS

Program and Financing (in millions of dollars)

Identification code 075-0135-0-1-751	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Office for Civil Rights (Direct)	52	40	
0801 Office for Civil Rights (Reimbursable)	3	10	10
0900 Total new obligations, unexpired accounts	55	50	10
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	17	28	42
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	18	28	42
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	40	40	
Spending authority from offsetting collections, mandatory:			
1800 Collected	14	13	10
1801 Change in uncollected payments, Federal sources	11	11	
1802 Offsetting collections (previously unavailable)	1	1	1
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-1	-1	-1
1850 Spending auth from offsetting collections, mand (total)	25	24	10
1900 Budget authority (total)	65	64	10
1930 Total budgetary resources available	83	92	52
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	28	42	42
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	23	19	24
3010 New obligations, unexpired accounts	55	50	10
3011 Obligations ("upward adjustments"), expired accounts	1		
3020 Outlays (gross)	-57	-45	-34
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3041 Recoveries of prior year unpaid obligations, expired	-2		
3050 Unpaid obligations, end of year	19	24	
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-9	-20	-31
3070 Change in uncollected pymts, Fed sources, unexpired	-11	-11	
3090 Uncollected pymts, Fed sources, end of year	-20	-31	-31
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	14	-1	-7
3200 Obligated balance, end of year	-1	-7	-31
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	40	40	
Outlays, gross:			
4010 Outlays from new discretionary authority	38	32	
4011 Outlays from discretionary balances	3	8	8
4020 Outlays, gross (total)	41	40	8
Mandatory:			
4090 Budget authority, gross	25	24	10
Outlays, gross:			
4100 Outlays from new mandatory authority	1	2	1
4101 Outlays from mandatory balances	15	3	25
4110 Outlays, gross (total)	16	5	26
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-3	-3	
4123 Non-Federal sources	-11	-10	-10
4130 Offsets against gross budget authority and outlays (total)	-14	-13	-10
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	-11	-11	
4160 Budget authority, net (mandatory)			
4170 Outlays, net (mandatory)	2	-8	16
4180 Budget authority, net (total)	40	40	
4190 Outlays, net (total)	43	32	24
Memorandum (non-add) entries:			
5090 Unexpired unavailable balance, SOY: Offsetting collections	1	1	1
5092 Unexpired unavailable balance, EOY: Offsetting collections	1	1	1

This account is proposed for elimination in alignment with the HHS reorganization.

Object Classification (in millions of dollars)

Identification code 075-0135-0-1-751	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	20	17	.....
11.3 Other than full-time permanent	1	1	.....
11.5 Other personnel compensation	1	1	.....
11.9 Total personnel compensation	22	19	.....
12.1 Civilian personnel benefits	8	6	.....
23.1 Rental payments to GSA	3	4	.....
25.2 Other services from non-Federal sources	8	3	.....
25.3 Other goods and services from Federal sources	11	8	.....
99.0 Direct obligations	52	40	.....
99.0 Reimbursable obligations	3	10	10
99.9 Total new obligations, unexpired accounts	55	50	10

Employment Summary

Identification code 075-0135-0-1-751	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	113	116	.....
1101 Direct military average strength employment	1	.....	.....
2001 Reimbursable civilian full-time equivalent employment	16	6	.....

OFFICE FOR CIVIL RIGHTS

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 075-0135-2-1-751	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Office for Civil Rights (Reimbursable)	-10
0900 Total new obligations, unexpired accounts (object class 25.2)	-10
Budgetary resources:			
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	-10
1802 Offsetting collections (previously unavailable)	-1
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	1
1850 Spending auth from offsetting collections, mand (total)	-10
1900 Budget authority (total)	-10
1930 Total budgetary resources available	-10
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	-10
3020 Outlays (gross)	10
3030 Unpaid obligations transferred to other accts [075-0160]	-9
3050 Unpaid obligations, end of year	-9
Memorandum (non-add) entries:			
3200 Obligated balance, end of year	-9
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	-10
Outlays, gross:			
4100 Outlays from new mandatory authority	-1
4101 Outlays from mandatory balances	-9
4110 Outlays, gross (total)	-10
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	10
4180 Budget authority, net (total)
4190 Outlays, net (total)

OFFICE OF THE CHIEF INFORMATION OFFICER

For expenses necessary, except as otherwise provided, for carrying out titles II, III, and XVII of the PHS Act with respect to the Office of the Chief Information Officer, including to support Department-wide information technology projects, and for activities related to identifying, addressing, and countering cybersecurity gaps and cybersecurity threats (as such term is defined in section 102 of the Cybersecurity Information Sharing Act of 2015) that present a risk to public health capabilities or civilian populations, \$125,608,000.

Program and Financing (in millions of dollars)

Identification code 075-0161-0-1-551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0101 Direct program activity	126
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	126
1930 Total budgetary resources available	126
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	126
3050 Unpaid obligations, end of year	126
Memorandum (non-add) entries:			
3200 Obligated balance, end of year	126
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	126
4180 Budget authority, net (total)	126
4190 Outlays, net (total)

In alignment with the HHS reorganization, the Office of the Chief Information Officer is established as a separate Staff Division under the Office of the Secretary to consolidate responsibilities and oversight for all HHS information technology (IT) and cybersecurity. The CIO has the responsibility to implement security policies, manage risk, and safeguard IT systems in alignment with Federal regulation.

Object Classification (in millions of dollars)

Identification code 075-0161-0-1-551	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	30
11.9 Total personnel compensation	30
12.1 Civilian personnel benefits	10
23.1 Rental payments to GSA	1
25.3 Other goods and services from Federal sources	32
25.7 Operation and maintenance of equipment	52
31.0 Equipment	1
99.9 Total new obligations, unexpired accounts	126

Employment Summary

Identification code 075-0161-0-1-551	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	160

OFFICE OF THE NATIONAL COORDINATOR FOR HEALTH INFORMATION TECHNOLOGY

For expenses necessary for the Office of the National Coordinator for Health Information Technology, including grants, contracts, and cooperative agreements for the development and advancement of interoperable health information technology, \$50,000,000, which shall be from funds available under section 241 of the PHS Act.

OFFICE OF THE NATIONAL COORDINATOR FOR HEALTH INFORMATION
TECHNOLOGY—Continued

Program and Financing (in millions of dollars)

Identification code 075-0130-0-1-551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Health information technology (IT)		34	
0799 Total direct obligations		34	
0801 Office of the National Coordinator for Health IT (ONC):			
Reimbursable	9	9	9
0802 ONC Reimbursable program activity: PHS Evaluation	70	36	50
0899 Total reimbursable obligations	79	45	59
0900 Total new obligations, unexpired accounts	79	79	59
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	18	17	50
1001 Discretionary unobligated balance brought fwd, Oct 1	18		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation		33	
Spending authority from offsetting collections, discretionary:			
1700 Collected	47	79	59
1701 Change in uncollected payments, Federal sources	32		
1750 Spending auth from offsetting collections, disc (total)	79	79	59
1900 Budget authority (total)	79	112	59
1930 Total budgetary resources available	97	129	109
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1		
1941 Unexpired unobligated balance, end of year	17	50	50
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	59	45	37
3010 New obligations, unexpired accounts	79	79	59
3011 Obligations ("upward adjustments"), expired accounts	2		
3020 Outlays (gross)	-91	-87	-96
3041 Recoveries of prior year unpaid obligations, expired	-4		
3050 Unpaid obligations, end of year	45	37	
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-73	-119	-119
3070 Change in uncollected pymts, Fed sources, unexpired	-32		
3071 Change in uncollected pymts, Fed sources, expired	-14		
3090 Uncollected pymts, Fed sources, end of year	-119	-119	-119
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-14	-74	-82
3200 Obligated balance, end of year	-74	-82	-119
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	79	112	59
Outlays, gross:			
4010 Outlays from new discretionary authority	53	61	32
4011 Outlays from discretionary balances	38	26	64
4020 Outlays, gross (total)	91	87	96
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources:	-107	-79	-59
4040 Offsets against gross budget authority and outlays (total)	-107	-79	-59
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-32		
4052 Offsetting collections credited to expired accounts	60		
4060 Additional offsets against budget authority only (total)	28		
4070 Budget authority, net (discretionary)		33	
4080 Outlays, net (discretionary)	-16	8	37
4180 Budget authority, net (total)		33	
4190 Outlays, net (total)	-16	8	37

The Office of the National Coordinator for Health Information Technology functions to create systemic improvements in health and care through the access, exchange, and use of health information.

Object Classification (in millions of dollars)

Identification code 075-0130-0-1-551	2025 actual	2026 est.	2027 est.
Direct obligations:			
12.1 Civilian personnel benefits		3	
23.1 Rental payments to GSA		1	
25.2 Other services from non-Federal sources		12	
25.3 Other goods and services from Federal sources		12	
26.0 Supplies and materials		1	
41.0 Grants, subsidies, and contributions		5	
99.0 Direct obligations		34	
99.0 Reimbursable obligations	79	45	59
99.9 Total new obligations, unexpired accounts	79	79	59

Employment Summary

Identification code 075-0130-0-1-551	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	190	160	140

MEDICARE HEARINGS AND APPEALS

Program and Financing (in millions of dollars)

Identification code 075-0139-0-1-551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Medicare Hearings and Appeals (Direct)	184	186	
0799 Total direct obligations	184	186	
0801 Medicare Hearings and Appeals (RAC Mandatory)	5	2	
0900 Total new obligations, unexpired accounts	189	188	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	33	50	19
1001 Discretionary unobligated balance brought fwd, Oct 1	33		
1021 Recoveries of prior year unpaid obligations	6		
1070 Unobligated balance (total)	39	50	19
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	161	157	
1701 Change in uncollected payments, Federal sources	39		
1750 Spending auth from offsetting collections, disc (total)	200	157	
1900 Budget authority (total)	200	157	
1930 Total budgetary resources available	239	207	19
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	50	19	19
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	32	28	31
3010 New obligations, unexpired accounts	189	188	
3011 Obligations ("upward adjustments"), expired accounts	2		
3020 Outlays (gross)	-186	-185	
3040 Recoveries of prior year unpaid obligations, unexpired	-6		
3041 Recoveries of prior year unpaid obligations, expired	-3		
3050 Unpaid obligations, end of year	28	31	31
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-46	-66	-66
3070 Change in uncollected pymts, Fed sources, unexpired	-39		
3071 Change in uncollected pymts, Fed sources, expired	19		
3090 Uncollected pymts, Fed sources, end of year	-66	-66	-66
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-14	-38	-35
3200 Obligated balance, end of year	-38	-35	-35
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	200	157	
Outlays, gross:			
4010 Outlays from new discretionary authority	130	157	
4011 Outlays from discretionary balances	56	28	
4020 Outlays, gross (total)	186	185	

Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	Federal sources	-174	-157
4040	Offsets against gross budget authority and outlays (total)	-174	-157
Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-39	
4052	Offsetting collections credited to expired accounts	13	
4060	Additional offsets against budget authority only (total)	-26	
4070	Budget authority, net (discretionary)		
4080	Outlays, net (discretionary)	12	28
4180	Budget authority, net (total)		
4190	Outlays, net (total)	12	28

This account is moving to the Assistant Secretary for Civil Rights and Appeals, in alignment with the HHS reorganization.

Object Classification (in millions of dollars)

Identification code 075-0139-0-1-551	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1	Full-time permanent	98	98
11.5	Other personnel compensation	2	2
11.9	Total personnel compensation	100	100
12.1	Civilian personnel benefits	39	36
22.0	Transportation of things	3	
23.1	Rental payments to GSA	9	10
23.3	Communications, utilities, and miscellaneous charges	6	7
25.1	Advisory and assistance services	7	14
25.2	Other services from non-Federal sources	4	1
25.3	Other goods and services from Federal sources	15	16
25.4	Operation and maintenance of facilities	1	2
99.0	Direct obligations	184	186
99.0	Reimbursable obligations	5	2
99.9	Total new obligations, unexpired accounts	189	188

Employment Summary

Identification code 075-0139-0-1-551	2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	856	736
2001	Reimbursable civilian full-time equivalent employment		7

PUBLIC HEALTH AND SOCIAL SERVICES EMERGENCY FUND

Program and Financing (in millions of dollars)

Identification code 075-0140-0-1-551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001	Direct PHSSEF Activity	766	1,323
0100	Direct program activities, subtotal	766	1,323
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	657	2,429
1001	Discretionary unobligated balance brought fwd, Oct 1	605	
1010	Unobligated balance transfer Out PPHF [075-0116]	-1	
1020	Adjustment of unobligated bal brought forward, Oct 1	-4	
1021	Recoveries of prior year unpaid obligations	2,450	
1033	Recoveries of prior year paid obligations	95	
1047	Withdrawal for existing unpaid obligations	-2	
1070	Unobligated balance (total)	3,195	2,429
Budget authority:			
Appropriations, discretionary:			
Advance appropriations, discretionary:			
1170	Advance appropriation	32	12
1172	Advance appropriations transferred to other accounts [075-0350]	-32	-12
Appropriations, mandatory:			
1230	Appropriations and/or unobligated balance of appropriations permanently reduced		-66
1900	Budget authority (total)		-66
1930	Total budgetary resources available	3,195	2,363

Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2,429	1,040
902			

Change in obligated balance:

Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	35,115	22,484
3001	Adjustments to unpaid obligations brought forward, Oct 1	4	
3010	New obligations, unexpired accounts	766	1,323
3011	Obligations ("upward adjustments"), expired accounts	333	
3012	Withdrawal for existing unpaid obligations, unexpired accounts	2	
3013	Withdrawal for existing unpaid obligations, expired accounts	9	
3020	Outlays (gross)	-8,321	-9,179
3040	Recoveries of prior year unpaid obligations, unexpired	-2,450	
3041	Recoveries of prior year unpaid obligations, expired	-2,974	
3050	Unpaid obligations, end of year	22,484	14,628
Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-82	-27
3071	Change in uncollected pymts, Fed sources, expired	55	
3090	Uncollected pymts, Fed sources, end of year	-27	-27
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	35,037	22,457
3200	Obligated balance, end of year	22,457	14,601

Budget authority and outlays, net:

Discretionary:			
Outlays, gross:			
4011	Outlays from discretionary balances	4,863	6,335
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	Federal sources	-48	
4033	Non-Federal sources:	-99	
4040	Offsets against gross budget authority and outlays (total)	-147	
Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	58	
4053	Recoveries of prior year paid obligations, unexpired accounts	89	
4060	Additional offsets against budget authority only (total)	147	
4070	Budget authority, net (discretionary)		
4080	Outlays, net (discretionary)	4,716	6,335
Mandatory:			
4090	Budget authority, gross		-66
Outlays, gross:			
4101	Outlays from mandatory balances	3,458	2,844
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123	Non-Federal sources	-6	
Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	6	
4160	Budget authority, net (mandatory)		-66
4170	Outlays, net (mandatory)	3,452	2,844
4180	Budget authority, net (total)		-66
4190	Outlays, net (total)	8,168	9,179

The Public Health and Social Services Emergency Fund includes balances from emergency supplemental bills and appropriations for the Administration for Strategic Preparedness and Response (ASPR) prior to the enactment of separate accounts for ASPR in 2024.

Object Classification (in millions of dollars)

Identification code 075-0140-0-1-551	2025 actual	2026 est.	2027 est.
Direct obligations:			
23.1	Rental payments to GSA	2	
25.1	Advisory and assistance services	298	202
25.2	Other services from non-Federal sources	55	8
25.3	Other goods and services from Federal sources	39	12
25.5	Research and development contracts	14	35
25.7	Operation and maintenance of equipment	4	
26.0	Supplies and materials	36	3
31.0	Equipment	1	996
41.0	Grants, subsidies, and contributions	317	105
99.0	Direct obligations	766	1,323

PUBLIC HEALTH AND SOCIAL SERVICES EMERGENCY FUND—Continued

Object Classification—Continued

Identification code 075-0140-0-1-551	2025 actual	2026 est.	2027 est.
99.9 Total new obligations, unexpired accounts	766	1,323	138

ASSISTANT SECRETARY FOR CONSUMER PRODUCT SAFETY

(Legislative proposal, not subject to PAYGO)

SALARIES AND EXPENSES

Contingent upon enactment of authorizing legislation transferring the functions of the Consumer Product Safety Commission to the Department of Health and Human Services, for necessary expenses of the Assistant Secretary for Consumer Product Safety, including hire of passenger motor vehicles, services as authorized by 5 U.S.C. 3109, but at rates for individuals not to exceed the per diem rate equivalent to the maximum rate payable under 5 U.S.C. 5376, and purchase of nominal awards to recognize non-Federal officials' contributions to consumer product safety, \$135,000,000.

Program and Financing (in millions of dollars)

Identification code 075-0104-2-1-554	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Consumer Product Safety (Direct)			135
0801 Consumer Product Safety (Reimbursable)			5
0900 Total new obligations, unexpired accounts			140
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation			135
1900 Budget authority (total)			135
1930 Total budgetary resources available			135
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			-5
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			140
3020 Outlays (gross)			-90
3050 Unpaid obligations, end of year			50
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			50
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			135
Outlays, gross:			
4010 Outlays from new discretionary authority			90
4180 Budget authority, net (total)			135
4190 Outlays, net (total)			90

The President's Budget for FY 2027 proposes to reorganize the U.S. Consumer Product Safety Commission (CPSC) as the Assistant Secretary for Consumer Product Safety within the U.S. Department of Health and Human Services (HHS). Contingent upon enactment of authorizing legislation, CPSC accounts will be transferred to HHS.

The Assistant Secretary for Consumer Product Safety funds activities that protect the public from unreasonable risks of injury or death from consumer products through education, regulation, enforcement, and safety standards.

Object Classification (in millions of dollars)

Identification code 075-0104-2-1-554	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent			66
11.5 Other personnel compensation			2
11.9 Total personnel compensation			68
12.1 Civilian personnel benefits			26

21.0 Travel and transportation of persons			1
23.3 Communications, utilities, and miscellaneous charges			8
25.1 Advisory and assistance services			3
25.2 Other services from non-Federal sources			4
25.3 Other goods and services from Federal sources			14
25.7 Operation and maintenance of equipment			4
26.0 Supplies and materials			6
31.0 Equipment			1
99.0 Direct obligations			135
99.0 Reimbursable obligations			5
99.9 Total new obligations, unexpired accounts			140

Employment Summary

Identification code 075-0104-2-1-554	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment			459

OFFICE OF STRATEGY

(Legislative proposal, not subject to PAYGO)

For necessary expenses, not otherwise provided, for carrying out titles II, III, IX, and XVII of the PHS Act, part A of title XI of the Social Security Act, including research studies under section 1110, and section 1013 of the Medicare Prescription Drug, Improvement, and Modernization Act of 2003, with respect to health care quality, research, statistics, technical assistance, and evaluation activities, \$239,530,000, together with \$218,540,000 from amounts available under section 241 of the PHS Act to carry out such activities: Provided, That section 947(c) of the PHS Act shall not apply to funds made available under this heading: Provided further, That in addition, amounts received from Freedom of Information Act fees, reimbursable and interagency agreements, and the sale of data shall be credited to this appropriation and shall remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 075-0153-2-1-552	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Direct Office of Strategy			240
0100 Direct program activities, subtotal			240
0801 Reimbursable PHS EVAL Collected			218
0809 Reimbursable program activities, subtotal			218
0899 Total reimbursable obligations			218
0900 Total new obligations, unexpired accounts			458
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation			240
Spending authority from offsetting collections, discretionary:			
1700 Collected			218
1900 Budget authority (total)			458
1930 Total budgetary resources available			458
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			458
3020 Outlays (gross)			-218
3050 Unpaid obligations, end of year			240
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			240
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			458
Outlays, gross:			
4010 Outlays from new discretionary authority			218
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources			-218
4180 Budget authority, net (total)			240
4190 Outlays, net (total)			

The Office of Strategy funds the development and coordination of Federal health and human services policy, strategic planning, and accountability practices. It oversees efforts related to health, healthcare and human services, health services research, and health system policies, As the nation's principal health statistics agency, the Office provides insights into the evolving health of people across the United States and leverages these statistics to guide programs and policies aimed at improving the health of the nation.

Object Classification (in millions of dollars)

Identification code 075-0153-2-1-552	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent			17
11.3 Other than full-time permanent			2
11.7 Military personnel			1
11.9 Total personnel compensation			20
12.1 Civilian personnel benefits			12
12.2 Military personnel benefits			1
23.1 Rental payments to GSA			2
25.2 Other services from non-Federal sources			16
25.3 Other goods and services from Federal sources			14
25.5 Research and development contracts			91
25.7 Operation and maintenance of equipment			2
41.0 Grants, subsidies, and contributions			82
99.0 Direct obligations			240
99.0 Reimbursable obligations			218
99.9 Total new obligations, unexpired accounts			458

Employment Summary

Identification code 075-0153-2-1-552	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment			119
2001 Reimbursable civilian full-time equivalent employment			488
2101 Reimbursable military average strength employment			12

ASSISTANT SECRETARY FOR CIVIL RIGHTS AND APPEALS
(Legislative proposal, not subject to PAYGO)

Contingent upon enactment of authorizing legislation to reorganize and transfer the functions of the Office for Civil Rights, Departmental Appeals Board, Office of Medicare Hearings and Appeals, and certain functions of the Office of the Assistant Secretary for Health to the Assistant Secretary for Civil Rights and Appeals, for necessary expenses, not otherwise provided, for administrative reviews, hearings, adjudications, appeals, oversight, civil rights, health information privacy, human and animal research protection activities, including for activities of the Departmental Appeals Board, \$241,669,000: Provided, That of the amount made available under this heading, \$185,000,000 shall remain available until September 30, 2028, for Medicare hearings and appeals in the Office of the Assistant Secretary for Civil Rights and Appeals, and shall be derived by transfer in appropriate part from the Federal Hospital Insurance Trust Fund and the Federal Supplemental Medical Insurance Trust Fund.

Program and Financing (in millions of dollars)

Identification code 075-0160-2-1-999	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Assistant Secretary for Civil Rights and Appeals—Direct			57
0002 Assistant Secretary for Civil Rights and Appeals—Trust Fund			185
0799 Total direct obligations			242
0801 Monetary Settlement Funding (Reimbursable)			10
0899 Total reimbursable obligations			10
0900 Total new obligations, unexpired accounts			252
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation			57

Spending authority from offsetting collections, discretionary:			
1700 Collected			185
Spending authority from offsetting collections, mandatory:			
1800 Collected			10
1900 Budget authority (total)			252
1930 Total budgetary resources available			252

Change in obligated balance:

Unpaid obligations:			
3010 New obligations, unexpired accounts			252
3020 Outlays (gross)			-252
3031 Unpaid obligations transferred from other accts [075-0135]			9
3050 Unpaid obligations, end of year			9
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			9

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross			242
Outlays, gross:			
4010 Outlays from new discretionary authority			242
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources			-185
4040 Offsets against gross budget authority and outlays (total)			-185
Mandatory:			
4090 Budget authority, gross			10
Outlays, gross:			
4100 Outlays from new mandatory authority			1
4101 Outlays from mandatory balances			9
4110 Outlays, gross (total)			10
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources			-10
4180 Budget authority, net (total)			57
4190 Outlays, net (total)			57

The newly created Office of the Assistant Secretary for Civil Rights and Appeals combines the Office for Civil Rights, the Office of Medicare Hearings and Appeals, the Departmental Appeals Board, the Office for Human Research Protections, the Office for Research Integrity, and newly establishes an Office for Animal Research Protections. The combined offices will ensure individuals and institutions attain timely and fair resolution of complaints, disputes, and appeals; encourage compliance through regulation, guidance, education, and technical assistance; and enforce legal compliance and adjudication under Federal statutes and regulations.

Object Classification (in millions of dollars)

Identification code 075-0160-2-1-999	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent			115
11.5 Other personnel compensation			3
11.9 Total personnel compensation			118
12.1 Civilian personnel benefits			43
23.1 Rental payments to GSA			14
23.3 Communications, utilities, and miscellaneous charges			6
25.1 Advisory and assistance services			16
25.2 Other services from non-Federal sources			7
25.3 Other goods and services from Federal sources			29
25.4 Operation and maintenance of facilities			2
25.7 Operation and maintenance of equipment			6
26.0 Supplies and materials			1
99.0 Direct obligations			242
99.0 Reimbursable obligations			10
99.9 Total new obligations, unexpired accounts			252

Employment Summary

Identification code 075-0160-2-1-999	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment			914
1101 Direct military average strength employment			5

ASSISTANT SECRETARY FOR CIVIL RIGHTS AND APPEALS—Continued
Employment Summary—Continued

Identification code 075-0160-2-1-999	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment			71

DEFENSE PRODUCTION ACT MEDICAL SUPPLIES ENHANCEMENT

Program and Financing (in millions of dollars)

Identification code 075-0150-0-1-551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Direct program activity	11		
0900 Total new obligations, unexpired accounts (object class 25.1)	11		
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1		
1020 Adjustment of unobligated bal brought forward, Oct 1	-1		
1021 Recoveries of prior year unpaid obligations	17		
1070 Unobligated balance (total)	17		
1930 Total budgetary resources available	17		
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-6		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,386	622	367
3001 Adjustments to unpaid obligations brought forward, Oct 1	1		
3010 New obligations, unexpired accounts	11		
3020 Outlays (gross)	-759	-255	-235
3040 Recoveries of prior year unpaid obligations, unexpired	-17		
3050 Unpaid obligations, end of year	622	367	132
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,387	622	367
3200 Obligated balance, end of year	622	367	132
Budget authority and outlays, net:			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	759	255	235
4180 Budget authority, net (total)			
4190 Outlays, net (total)	759	255	235

Defense Production Act Medical Supplies Enhancement includes funds appropriated by the American Rescue Plan Act of 2021 to carry out titles I, III, and VII of the Defense Production Act to enhance the emergency medical supply of materials necessary to respond to public health emergencies and disasters, through fiscal year 2025.

TRANSFERS FROM THE PATIENT-CENTERED OUTCOMES RESEARCH TRUST FUND

Program and Financing (in millions of dollars)

Identification code 075-0145-0-1-552	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 AHRQ	48	143	149
0002 Office of the Secretary		36	37
0900 Total new obligations, unexpired accounts (object class 25.3)	48	179	186
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	542	667	667
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	543	667	667
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	172	179	186
1930 Total budgetary resources available	715	846	853

Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	667	667	667
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	95	72	
3010 New obligations, unexpired accounts	48	179	186
3020 Outlays (gross)	-70	-251	-186
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3050 Unpaid obligations, end of year	72		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	95	72	
3200 Obligated balance, end of year	72		
Budget authority and outlays, net:			
Mandatory:			
Budget authority, gross			
4090 Budget authority, gross	172	179	186
Outlays, gross:			
4100 Outlays from new mandatory authority		179	186
4101 Outlays from mandatory balances	70	72	
4110 Outlays, gross (total)	70	251	186
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
Federal sources			
4120 Federal sources	-172	-179	-186
4180 Budget authority, net (total)			
4190 Outlays, net (total)	-102	72	

Public Law 111-148 established the Patient-Centered Outcomes Research Trust Fund (PCORTF). Beginning in FY 2011, a total of 20 percent of the funds appropriated or credited to the PCORTF was transferred each year to the Department of Health and Human Services (HHS). In FY 2020, PCORTF was extended through FY 2029. As authorized in section 937 of the Public Health Service Act, HHS will disseminate research findings from the Patient-Centered Outcomes Research Institute and other government-funded comparative clinical effectiveness research and coordinate Federal health programs to build research and data capacity for comparative clinical effectiveness research. Transferred funds were distributed to the Secretary of HHS and the Agency for Healthcare Research and Quality to carry out these activities.

NONRECURRING EXPENSES FUND

Program and Financing (in millions of dollars)

Identification code 075-0125-0-1-551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Nonrecurring Expenses Fund Projects	354	125	844
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	433	457	1,176
1012 Unobligated balance transfers between expired and unexpired accounts	1,822	2,670	4,100
1020 Adjustment of unobligated bal brought forward, Oct 1	-7		
1021 Recoveries of prior year unpaid obligations	34		
1070 Unobligated balance (total)	2,282	3,127	5,276
Budget authority:			
Appropriations, discretionary:			
Unobligated balance of appropriations permanently reduced			
1131 Unobligated balance of appropriations permanently reduced	-1,471	-1,826	-1,176
1930 Total budgetary resources available	811	1,301	4,100
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	457	1,176	3,256
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,212	1,332	1,307
3001 Adjustments to unpaid obligations brought forward, Oct 1	7		
3010 New obligations, unexpired accounts	354	125	844
3020 Outlays (gross)	-1,207	-150	-174
3040 Recoveries of prior year unpaid obligations, unexpired	-34		
3050 Unpaid obligations, end of year	1,332	1,307	1,977
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2,219	1,332	1,307
3200 Obligated balance, end of year	1,332	1,307	1,977

Budget authority and outlays, net:
Discretionary:

4000	Budget authority, gross	-1,471	-1,826	-1,176
	Outlays, gross:			
4010	Outlays from new discretionary authority		-657	-423
4011	Outlays from discretionary balances	1,207	807	597
4020	Outlays, gross (total)	1,207	150	174
4180	Budget authority, net (total)	-1,471	-1,826	-1,176
4190	Outlays, net (total)	1,207	150	174

The Nonrecurring Expenses Fund is a no-year account that receives transfers of expired unobligated balances from discretionary accounts prior to cancellation. The Fund is used for capital acquisition, including facilities infrastructure and information technology infrastructure.

Object Classification (in millions of dollars)

Identification code 075-0125-0-1-551	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.2	Other services from non-Federal sources	171	200
25.3	Other goods and services from Federal sources	56	129
25.4	Operation and maintenance of facilities	6	14
25.7	Operation and maintenance of equipment	6	14
31.0	Equipment	16	37
32.0	Land and structures	99	450
99.0	Direct obligations	354	844
99.9	Total new obligations, unexpired accounts	354	844

HEALTH INSURANCE REFORM IMPLEMENTATION FUND

Program and Financing (in millions of dollars)

Identification code 075-0119-0-1-551	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	11	11
1930	Total budgetary resources available	11	11
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	11	11
4180	Budget authority, net (total)		
4190	Outlays, net (total)		

Section 1005 of the Health Care and Education Reconciliation Act of 2010 (P.L. 111-152) appropriated \$1 billion to the Health Insurance Reform Implementation Fund within the Department of Health and Human Services. The Fund shall be used for Federal administrative expenses necessary to carry out the requirements of the Patient Protection and Affordable Care Act of 2010 (P.L. 111-148) and the Health Care and Education Reconciliation Act of 2010.

NO SURPRISES IMPLEMENTATION FUND

Program and Financing (in millions of dollars)

Identification code 075-0127-0-1-551	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	Direct program activity	81	46	3
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	51	3	
1012	Unobligated balance transfers between expired and unexpired accounts	35	7	
1070	Unobligated balance (total)	86	7	3
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation		42	
1930	Total budgetary resources available	86	49	3
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-5		

1941	Unexpired unobligated balance, end of year		3	
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	68	56	42
3010	New obligations, unexpired accounts	81	46	3
3020	Outlays (gross)	-89	-60	-32
3041	Recoveries of prior year unpaid obligations, expired	-4		
3050	Unpaid obligations, end of year	56	42	13
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	68	56	42
3200	Obligated balance, end of year	56	42	13

Budget authority and outlays, net:

Mandatory:				
4090	Budget authority, gross		42	
Outlays, gross:				
4100	Outlays from new mandatory authority		16	
4101	Outlays from mandatory balances	89	44	32
4110	Outlays, gross (total)	89	60	32
4180	Budget authority, net (total)		42	
4190	Outlays, net (total)	89	60	32

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

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority		42	
Outlays	89	60	32
Legislative proposal, subject to PAYGO:			
Budget Authority			48
Outlays			48
Total:		42	48
Budget Authority		42	48
Outlays	89	60	80

Section 118 of the No Surprises Act (P.L. 116-260) appropriated \$500 million to the No Surprises Implementation Fund within the Department of Health and Human Services. Section 6601 of Division F of the Continuing Appropriations, Agriculture, Legislative Branch, Military Construction and Veteran Affairs, and Extensions Act of 2026 (P.L. 119-37) extended the availability of these funds through January 30, 2026, and appropriated an additional \$14 million to the Department of Health and Human Services. The Fund shall be used for implementation expenses necessary to carry out the requirements of the No Surprises Act and Title II Transparency provisions for the Department of Health and Human Services, the Department of Labor, and the Department of the Treasury.

Object Classification (in millions of dollars)

Identification code 075-0127-0-1-551	2025 actual	2026 est.	2027 est.	
11.1	Direct obligations: Personnel compensation: Full-time permanent	25	7	2
11.9	Total personnel compensation	25	7	2
12.1	Civilian personnel benefits	8	1	1
23.2	Rental payments to others	1		
25.1	Advisory and assistance services	3	2	
25.2	Other services from non-Federal sources	43	35	
25.3	Other goods and services from Federal sources	1	1	
99.9	Total new obligations, unexpired accounts	81	46	3

Employment Summary

Identification code 075-0127-0-1-551	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment	27	27	27
1101	Direct military average strength employment	1	1	1

NO SURPRISES IMPLEMENTATION FUND—Continued
NO SURPRISES IMPLEMENTATION FUND
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 075-0127-4-1-551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Direct program activity			48
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			48
1930 Total budgetary resources available			48
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			48
3020 Outlays (gross)			-48
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			48
Outlays, gross:			
4100 Outlays from new mandatory authority			48
4180 Budget authority, net (total)			48
4190 Outlays, net (total)			48

The Budget provides an additional \$48 million to the No Surprises Implementation Fund. This mandatory funding will be available to the Department of Health and Human Services from fiscal year 2027 until expended for continued implementation of the No Surprises Act and Title II Transparency provisions of Division BB of the Consolidated Appropriations Act of 2021.

Object Classification (in millions of dollars)

Identification code 075-0127-4-1-551	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent			9
11.9 Total personnel compensation			9
12.1 Civilian personnel benefits			2
25.2 Other services from non-Federal sources			37
99.9 Total new obligations, unexpired accounts			48

Employment Summary

Identification code 075-0127-4-1-551	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment			27
1101 Direct military average strength employment			1

PREVENTION AND PUBLIC HEALTH FUND

Program and Financing (in millions of dollars)

Identification code 075-0116-0-1-551	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	1	1
1010 Unobligated balance transfer to other accts [075-0350]	-4		
1010 Unobligated balance transfer to other accts [075-1362]	-1		
1011 Unobligated balance transfer from other acct [075-9912]	2		
1011 Unobligated balance transfer from other acct [075-0140]	1		
1070 Unobligated balance (total)	1	1	1
Budget authority:			
Appropriations, discretionary:			
1130 Appropriations permanently reduced			-1,438
Appropriations, mandatory:			
1200 Appropriation	1,300	1,525	1,525
1220 Appropriations transferred to other accts [075-0142]	-28	-28	
1220 Appropriations transferred to other accts [075-0943]	-1,186	-1,398	
1220 Appropriations transferred to other accts [075-1362]	-12	-12	

1230 Appropriations and/or unobligated balance of appropriations permanently reduced [SEQ]	-74	-87	-87
1260 Appropriations, mandatory (total)			1,438
1930 Total budgetary resources available	1	1	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	1

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross			-1,438
Outlays, gross:			
4010 Outlays from new discretionary authority			-158
Mandatory:			
4090 Budget authority, gross			1,438
Outlays, gross:			
4100 Outlays from new mandatory authority			158
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

The Budget proposes to eliminate the Prevention and Public Health Fund.

SECTION 241 EVALUATION TRANSACTIONS ACCOUNT

Program and Financing (in millions of dollars)

Identification code 075-3902-0-1-552	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Section 241 Evaluation Transactions Account (Reimbursable)	679	679	434
0809 Reimbursable program activities, subtotal	679	679	434
0900 Total new obligations, unexpired accounts (object class 25.3)	679	679	434
Budgetary resources:			
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	125		
1701 Change in uncollected payments, Federal sources	554	679	434
1750 Spending auth from offsetting collections, disc (total)	679	679	434
1930 Total budgetary resources available	679	679	434
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,201	1,200	100
3010 New obligations, unexpired accounts	679	679	434
3020 Outlays (gross)	-652	-1,779	-534
3041 Recoveries of prior year unpaid obligations, expired	-28		
3050 Unpaid obligations, end of year	1,200	100	
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1,201	-1,200	-1,879
3070 Change in uncollected pymts, Fed sources, unexpired	-554	-679	-434
3071 Change in uncollected pymts, Fed sources, expired	555		
3090 Uncollected pymts, Fed sources, end of year	-1,200	-1,879	-2,313
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			-1,779
3200 Obligated balance, end of year		-1,779	-2,313

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	679	679	434
Outlays, gross:			
4010 Outlays from new discretionary authority	125	679	434
4011 Outlays from discretionary balances	527	1,100	100
4020 Outlays, gross (total)	652	1,779	534
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-652	-679	-434
4040 Offsets against gross budget authority and outlays (total)	-652	-679	-434
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-554	-679	-434
4052 Offsetting collections credited to expired accounts	527	679	434
4060 Additional offsets against budget authority only (total)	-27		
4070 Budget authority, net (discretionary)			
4080 Outlays, net (discretionary)		1,100	100
4180 Budget authority, net (total)			
4190 Outlays, net (total)		1,100	100

The Public Health Service (PHS) Act Evaluation Transactions account supports the execution of section 241 of the PHS Act.

PROGRAM SUPPORT CENTER

Federal Funds

RETIREMENT PAY AND MEDICAL BENEFITS FOR COMMISSIONED OFFICERS

For retirement pay and medical benefits of Public Health Service Commissioned Officers as authorized by law, for payments under the Retired Serviceman's Family Protection Plan and Survivor Benefit Plan, and for medical care of dependents and retired personnel under the Dependents' Medical Care Act, such amounts as may be required during the current fiscal year.

Program and Financing (in millions of dollars)

Identification code 075-0379-0-1-551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Retirement payments	700	746	799
0002 Survivors' benefits	44	48	52
0003 Medical care	110	113	116
0900 Total new obligations, unexpired accounts	854	907	967
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		1	1
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	889	907	967
1930 Total budgetary resources available	889	908	968
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-34		
1941 Unexpired unobligated balance, end of year	1	1	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	174	118	45
3010 New obligations, unexpired accounts	854	907	967
3011 Obligations ("upward adjustments"), expired accounts	34		
3020 Outlays (gross)	-878	-862	-964
3041 Recoveries of prior year unpaid obligations, expired	-66	-118	
3050 Unpaid obligations, end of year	118	45	48
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	174	118	45
3200 Obligated balance, end of year	118	45	48
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	889	907	967
Outlays, gross:			
4100 Outlays from new mandatory authority	786	862	919
4101 Outlays from mandatory balances	92		45
4110 Outlays, gross (total)	878	862	964
4180 Budget authority, net (total)	889	907	967
4190 Outlays, net (total)	878	862	964

The number of beneficiaries using the Commissioned Corps system is estimated as follows:

Retirement Pay, Survivor Benefits, and Medical Benefits

	2025	2026	2027
Active Duty:			
HHS (not including Ready Reserve)	3,581	3,564	3,397
DOJ, BOP	435	750	648
Homeland Security	700	630	695
EPA	34	40	38
All Other	414	424	464
Total Active Duty	5,164	5,408	5,242
Retirees & Survivors:			
Retirees	7,550	7,670	7,790
Retiree family members and survivors	1,247	1,257	1,267
Total Retirement Pay	8,797	8,927	9,057
Total Beneficiaries (active duty, retirees, survivors)	13,961	14,335	14,299

This activity funds annuities of retired Public Health Service (PHS) commissioned officers and survivors of retirees, and medical benefits for

active duty PHS commissioned officers, retirees, and dependents of members and retirees of the PHS Commissioned Corps.

Object Classification (in millions of dollars)

Identification code 075-0379-0-1-551	2025 actual	2026 est.	2027 est.
Direct obligations:			
13.0 Benefits for former personnel	744	794	851
25.6 Medical care	110	113	116
99.9 Total new obligations, unexpired accounts	854	907	967

HHS ACCRUAL CONTRIBUTION TO THE UNIFORMED SERVICES RETIREE HEALTH CARE FUND

Program and Financing (in millions of dollars)

Identification code 075-0170-0-1-551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Medicare eligible accruals	38	42	48
0900 Total new obligations, unexpired accounts (object class 12.2)	38	42	48
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	38	42	48
1900 Budget authority (total)	38	42	48
1930 Total budgetary resources available	38	42	48
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	38	42	48
3020 Outlays (gross)	-38	-42	-48
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	38	42	48
Outlays, gross:			
4010 Outlays from new discretionary authority	38	42	48
4180 Budget authority, net (total)	38	42	48
4190 Outlays, net (total)	38	42	48

The cost of medical benefits for Medicare-eligible beneficiaries is paid from the Department of War Medicare-Eligible Retiree Health Care Fund (10 U.S.C., ch. 56). Beginning in 2006, permanent indefinite authority is provided for a discretionary appropriation of the annual accrual payment into this fund (P.L. No. 108-375, section 725).

DEBT COLLECTION FUND

Program and Financing (in millions of dollars)

Identification code 075-5745-0-2-551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Reimbursable program activity	11	14	13
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	11	14	10
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	11	10	10
1701 Change in uncollected payments, Federal sources	3		
1750 Spending auth from offsetting collections, disc (total)	14	10	10
1930 Total budgetary resources available	25	24	20
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	14	10	7
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	8	10	19
3010 New obligations, unexpired accounts	11	14	13
3020 Outlays (gross)	-9	-5	-6

DEBT COLLECTION FUND—Continued
Program and Financing—Continued

Identification code 075-5745-0-2-551	2025 actual	2026 est.	2027 est.
3050 Unpaid obligations, end of year	10	19	26
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-5	-8	-8
3070 Change in uncollected pymts, Fed sources, unexpired	-3		
3090 Uncollected pymts, Fed sources, end of year	-8	-8	-8
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3	2	11
3200 Obligated balance, end of year	2	11	18
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	14	10	10
Outlays, gross:			
4010 Outlays from new discretionary authority	7	1	1
4011 Outlays from discretionary balances	2	4	5
4020 Outlays, gross (total)	9	5	6
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-11	-10	-10
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-3		
4070 Budget authority, net (discretionary)			
4080 Outlays, net (discretionary)	-2	-5	-4
4180 Budget authority, net (total)			
4190 Outlays, net (total)	-2	-5	-4

Object Classification (in millions of dollars)

Identification code 075-5745-0-2-551	2025 actual	2026 est.	2027 est.
11.1 Reimbursable obligations: Personnel compensation: Full-time permanent	2	4	3
11.9 Total personnel compensation	2	4	3
12.1 Civilian personnel benefits	1	1	1
25.2 Other services from non-Federal sources	3	4	4
25.3 Other goods and services from Federal sources	2	1	2
25.7 Operation and maintenance of equipment	3	4	3
99.9 Total new obligations, unexpired accounts	11	14	13

Employment Summary

Identification code 075-5745-0-2-551	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	25	25	25

HEALTH ACTIVITIES FUNDS

Program and Financing (in millions of dollars)

Identification code 075-9913-0-1-551	2025 actual	2026 est.	2027 est.
Budgetary resources:			
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)			

HHS SERVICE AND SUPPLY FUND

Program and Financing (in millions of dollars)

Identification code 075-9941-0-4-551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Program Support Center	378	659	659
0802 OS activities	762	983	983

0900 Total new obligations, unexpired accounts	1,140	1,642	1,642
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	244	400	422
1021 Recoveries of prior year unpaid obligations	83	200	200
1070 Unobligated balance (total)	327	600	622
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	1,214	1,464	1,992
1701 Change in uncollected payments, Federal sources	-1		
1750 Spending auth from offsetting collections, disc (total)	1,213	1,464	1,992
1930 Total budgetary resources available	1,540	2,064	2,614
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	400	422	972

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	900	856	802
3010 New obligations, unexpired accounts	1,140	1,642	1,642
3020 Outlays (gross)	-1,101	-1,496	-1,717
3040 Recoveries of prior year unpaid obligations, unexpired	-83	-200	-200
3050 Unpaid obligations, end of year	856	802	527
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-547	-546	-546
3070 Change in uncollected pymts, Fed sources, unexpired	1		
3090 Uncollected pymts, Fed sources, end of year	-546	-546	-546
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	353	310	256
3200 Obligated balance, end of year	310	256	-19

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	1,213	1,464	1,992
Outlays, gross:			
4010 Outlays from new discretionary authority	751	739	1,003
4011 Outlays from discretionary balances	350	757	714
4020 Outlays, gross (total)	1,101	1,496	1,717
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1,213	-1,464	-1,992
4033 Non-Federal sources	-1		
4040 Offsets against gross budget authority and outlays (total)	-1,214	-1,464	-1,992
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	1		
4070 Budget authority, net (discretionary)			
4080 Outlays, net (discretionary)	-113	32	-275
4180 Budget authority, net (total)			
4190 Outlays, net (total)	-113	32	-275

The HHS Service and Supply Fund (SSF) provides a wide range of logistical and support services to components of the Department and other Federal agencies. Services are provided by the HHS Program Support Center (PSC) and other Office of the Secretary (OS) offices. The PSC includes activities such as personnel and payroll support; financial management operations and administrative services, including real property management and building operations services; supply chain management services; intake, suitability, and badging services; and the Federal Occupational Health Service. OS activities include the Service and Supply Fund Manager's Office, and services such as departmental contracts, audit resolutions, Commissioned Corps force management, Human Resources, acquisitions management, web management, claims, acquisition guidance and management, grants tracking, and information technology.

Most Commissioned Corps officers work for agencies in the Department of Health and Human Services and are reflected in the agencies' personnel summaries. However, some officers are assigned to other Federal agencies. The allocation account section in the following personnel summary shows officers assigned to other agencies, which are paid directly by that agency, either through an allocation account or by directly citing that agency's appropriation.

Object Classification (in millions of dollars)

Identification code 075-9941-0-4-551	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	157	221	221
11.3 Other than full-time permanent	7		
11.5 Other personnel compensation	5	8	8
11.7 Military personnel	12	15	15
11.8 Special personal services payments	14		
11.9 Total personnel compensation	195	244	244
12.1 Civilian personnel benefits	59	82	82
12.2 Military personnel benefits	1	1	1
13.0 Benefits for former personnel	4		
21.0 Travel and transportation of persons	1	66	66
22.0 Transportation of things	1	1	1
23.1 Rental payments to GSA	17	152	152
23.2 Rental payments to others		35	35
23.3 Communications, utilities, and miscellaneous charges	12	8	8
24.0 Printing and reproduction	1	5	5
25.1 Advisory and assistance services	24	55	55
25.2 Other services from non-Federal sources	337	525	525
25.3 Other goods and services from Federal sources	221	326	326
25.4 Operation and maintenance of facilities	22	16	16
25.7 Operation and maintenance of equipment	183	30	30
25.8 Subsistence and support of persons	1		
26.0 Supplies and materials	9	13	13
31.0 Equipment	52	83	83
99.9 Total new obligations, unexpired accounts	1,140	1,642	1,642

Employment Summary

Identification code 075-9941-0-4-551	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	1,076	1,509	1,509
2101 Reimbursable military average strength employment	68	80	80
3101 Allocation account military average strength employment	1,549	1,804	1,807

Trust Funds

MISCELLANEOUS TRUST FUNDS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 075-9971-0-7-551	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Contributions, Indian Health Facilities	15	3	3
1130 Contributions, N.I.H., Unconditional Gift Fund	4	3	3
1130 Centers for Disease Control, Gifts and Donations	9	26	26
1130 Contributions, N.I.H., Conditional Gift Fund	29	46	46
1130 Contributions to the Indian Health Service Gift Fund		1	1
1140 Interest, Miscellaneous Trust Funds	2	1	1
1199 Total current law receipts	59	80	80
1999 Total receipts	59	80	80
2000 Total: Balances and receipts	59	80	80
Appropriations:			
Current law:			
2101 Miscellaneous Trust Funds	-59	-80	-80
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 075-9971-0-7-551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Gifts	73	73	73
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	246	237	244
1021 Recoveries of prior year unpaid obligations	3		
1033 Recoveries of prior year paid obligations	3		
1047 Withdrawal for existing unpaid obligations	-1		
1070 Unobligated balance (total)	251	237	244

Budget authority:

Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	59	80	80
1930 Total budgetary resources available	310	317	324
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	237	244	251

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	87	87	80
3010 New obligations, unexpired accounts	73	73	73
3012 Withdrawal for existing unpaid obligations, unexpired accounts	1		
3020 Outlays (gross)	-71	-80	-80
3040 Recoveries of prior year unpaid obligations, unexpired	-3		
3050 Unpaid obligations, end of year	87	80	73
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	87	87	80
3200 Obligated balance, end of year	87	80	73

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	59	80	80
Outlays, gross:			
4100 Outlays from new mandatory authority	6	29	29
4101 Outlays from mandatory balances	65	51	51
4110 Outlays, gross (total)	71	80	80
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-3		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	3		
4160 Budget authority, net (mandatory)	59	80	80
4170 Outlays, net (mandatory)	68	80	80
4180 Budget authority, net (total)	59	80	80
4190 Outlays, net (total)	68	80	80

Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value	29	13	13
5001 Total investments, EOY: Federal securities: Par value	13	13	13

Gifts to the Public Health Service are for the benefit of patients and for research. Contributions are made for the construction, improvement, extension, and provision of sanitation facilities.

Object Classification (in millions of dollars)

Identification code 075-9971-0-7-551	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	2	2	2
11.3 Other than full-time permanent	2	2	2
11.8 Special personal services payments	4	4	4
11.9 Total personnel compensation	8	8	8
12.1 Civilian personnel benefits	2	2	2
21.0 Travel and transportation of persons	3	3	3
25.1 Advisory and assistance services	8	8	8
25.2 Other services from non-Federal sources	20	20	20
25.3 Other goods and services from Federal sources	2	2	2
25.5 Research and development contracts	1	1	1
25.6 Medical care	1	1	1
26.0 Supplies and materials	8	8	8
31.0 Equipment	3	3	3
41.0 Grants, subsidies, and contributions	17	17	17
99.9 Total new obligations, unexpired accounts	73	73	73

Employment Summary

Identification code 075-9971-0-7-551	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	43	43	43
1101 Direct military average strength employment	2	2	2

OFFICE OF THE INSPECTOR GENERAL

Federal Funds

OFFICE OF INSPECTOR GENERAL

For expenses necessary for the Office of Inspector General, including the hire of passenger motor vehicles for investigations, in carrying out the provisions of the Inspector General Act of 1978, \$77,650,000: Provided, That of such amount, necessary sums shall be available for non-payment of child support cases for which non-payment is a Federal offense under 18 U.S.C. 228: Provided further, That of the amount appropriated under this heading, necessary sums shall be available for carrying out activities authorized under section 3022 of the PHS Act (42 U.S.C. 300jj-52).

Program and Financing (in millions of dollars)

Identification code 075-0128-0-1-551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Office of Inspector General (PHHS/Transfers)	96	87	78
0101 Office of Inspector General HCFAC Mandatory/Wedge	270	250	257
0102 Office of Inspector General HCFAC Disc/Collect	120	117	106
0191 Direct program activities, subtotal	390	367	363
0799 Total direct obligations	486	454	441
0802 Office of Inspector General (Direct Reimbursable)	15	31	21
0899 Total reimbursable obligations	15	31	21
0900 Total new obligations, unexpired accounts	501	485	462
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	37	37	38
1001 Discretionary unobligated balance brought fwd, Oct 1	13		
1011 Unobligated balance transfer from other acct [047-0616]	7		
1021 Recoveries of prior year unpaid obligations	12		
1070 Unobligated balance (total)	56	37	38
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	87	87	78
1121 Appropriations transferred from other acct [075-9911]	2	2	2
1121 Appropriations transferred from other acct [075-9915]	5	5	5
1121 Appropriations transferred from other acct [075-0391]	4		
1160 Appropriation, discretionary (total)	98	94	85
Advance appropriations, discretionary:			
1173 Advance appropriations transferred from other accounts [075-0391]		4	
Appropriations, mandatory:			
1200 Appropriation Health Extenders		21	
Spending authority from offsetting collections, discretionary:			
1700 Collected	124	117	121
1701 Change in uncollected payments, Federal sources	-1		
1711 Spending authority from offsetting collections transferred from other accounts [075-0511]	3		
1750 Spending auth from offsetting collections, disc (total)	126	117	121
Spending authority from offsetting collections, mandatory:			
1800 Collected	270	250	257
1801 Change in uncollected payments, Federal sources	-12		
1802 Offsetting collections (previously unavailable)	1	1	1
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-1	-1	-1
1850 Spending auth from offsetting collections, mand (total)	258	250	257
1900 Budget authority (total)	482	486	463
1930 Total budgetary resources available	538	523	501
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	37	38	39
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	115	116	72
3010 New obligations, unexpired accounts	501	485	462
3011 Obligations ("upward adjustments"), expired accounts	3	1	1
3020 Outlays (gross)	-487	-527	-465
3040 Recoveries of prior year unpaid obligations, unexpired	-12		
3041 Recoveries of prior year unpaid obligations, expired	-4	-3	-2
3050 Unpaid obligations, end of year	116	72	68
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-58	-33	-33
3070 Change in uncollected pymts, Fed sources, unexpired	13		
3071 Change in uncollected pymts, Fed sources, expired	12		

3090 Uncollected pymts, Fed sources, end of year	-33	-33	-33
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	57	83	39
3200 Obligated balance, end of year	83	39	35

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	224	215	206
Outlays, gross:			
4010 Outlays from new discretionary authority	183	196	187
4011 Outlays from discretionary balances	33	36	18
4020 Outlays, gross (total)	216	232	205
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-136	-117	-121
4040 Offsets against gross budget authority and outlays (total)	-136	-117	-121
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	1		
4052 Offsetting collections credited to expired accounts	12		
4060 Additional offsets against budget authority only (total)	13		
4070 Budget authority, net (discretionary)	101	98	85
4080 Outlays, net (discretionary)	80	115	84
Mandatory:			
4090 Budget authority, gross	258	271	257
Outlays, gross:			
4100 Outlays from new mandatory authority	210	230	234
4101 Outlays from mandatory balances	61	65	26
4110 Outlays, gross (total)	271	295	260
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-261	-250	-257
4123 Non-Federal sources	-9		
4130 Offsets against gross budget authority and outlays (total)	-270	-250	-257
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	12		
4160 Budget authority, net (mandatory)		21	
4170 Outlays, net (mandatory)	1	45	3
4180 Budget authority, net (total)	101	119	85
4190 Outlays, net (total)	81	160	87

The mission of the Office of Inspector General (OIG) is to protect the integrity of the U.S. Department of Health and Human Services (HHS) programs and the health and welfare of the people they serve. As established by the Inspector General Act of 1978, OIG is an independent and objective organization that fights fraud, waste, and abuse and promotes efficiency, economy, and effectiveness in HHS programs and operations. OIG works to ensure that Federal dollars are used appropriately and that HHS programs well serve the people that use them. OIG fulfills its mission through a broad range of audits, evaluations, investigations, and enforcement and compliance activities. In addition to discretionary appropriations, OIG receives funds through the Health Care Fraud and Abuse Control (HCFAC) account created by the Health Insurance Portability and Accountability Act of 1996.

Object Classification (in millions of dollars)

Identification code 075-0128-0-1-551	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	49	45	40
11.1 Full-time permanent (HCFAC)	172	183	181
11.3 Other than full-time permanent	1	1	1
11.3 Other than full-time permanent (HCFAC)	2	4	4
11.5 Other personnel compensation	2	2	2
11.5 Other personnel compensation (HCFAC)	9	6	6
11.9 Total personnel compensation	235	241	234
12.1 Civilian personnel benefits	22	19	17
12.1 Civilian personnel benefits (HCFAC)	78	79	78
13.0 Benefits for former personnel	2		
21.0 Travel and transportation of persons	2	1	1
21.0 Travel and transportation of persons (HCFAC)	4	4	4
22.0 Transportation of things	1	1	1
22.0 Transportation of things (HCFAC)	3	3	3
23.1 Rental payments to GSA	2	3	3
23.1 Rental payments to GSA (HCFAC)	16	12	12
23.3 Communications, utilities, and miscellaneous charges HCFAC	1	1	1
25.2 Other services from non-Federal sources	8	9	8

25.2	Other services from non-Federal sources (HCFAC)	36	28	28
25.3	Other goods and services from Federal sources	17	6	5
25.3	Other goods and services from Federal sources (HCFAC)	23	19	19
25.4	Operation and maintenance of facilities	3	1	1
25.7	Operation and maintenance of equipment	1	6	5
25.7	Operation and maintenance of equipment (HCFAC)	33	21	21
99.0	Direct obligations	487	454	441
99.0	Reimbursable obligations	14	31	21
99.9	Total new obligations, unexpired accounts	501	485	462

Employment Summary

Identification code 075-0128-0-1-551	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	1,497	1,498	1,434
1101 Direct military average strength employment	1	1	1
2001 Reimbursable civilian full-time equivalent employment	6	30	10

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2025 actual	2026 est.	2027 est.
Offsetting receipts from the public:			
075-143500 General Fund Proprietary Interest Receipts, not Otherwise Classified	929	929	929
075-267403 Consumer Operated and Oriented Plan Direct Loan Program, Downward Reestimate of Subsidies	2	25	.....
075-310700 Federal Share of Child Support Collections	392	384	376
075-322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	384	.....	.....
General Fund Offsetting receipts from the public	1,707	1,338	1,305
Intragovernmental payments:			
075-388500 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts	-13	.....	.....
General Fund Intragovernmental payments	-13	.....	.....

GENERAL PROVISIONS

SEC. 201. Funds appropriated in this title shall be available for not to exceed \$50,000 for official reception and representation expenses when specifically approved by the Secretary.

SEC. 202. None of the funds appropriated in this title shall be used to pay the salary of an individual, through a grant or other extramural mechanism, at a rate in excess of Executive Level II.

SEC. 203. Notwithstanding section 241(a) of the PHS Act, such portion as the Secretary shall determine, but not more than 2.5 percent, of any amounts appropriated for programs authorized under such Act shall be made available for the evaluation (directly, or by grants or contracts) and the implementation and effectiveness of programs funded in this title.

(TRANSFER OF FUNDS)

SEC. 204. Not to exceed 1 percent of any discretionary funds (pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985) which are appropriated for the current fiscal year for HHS in this Act may be transferred between appropriations, but no such appropriation shall be increased by more than 3 percent by any such transfer: Provided, That the transfer authority granted by this section shall not be used to create any new program or to fund any project or activity for which no funds are provided in this Act: Provided further, That the Committees on Appropriations of the House of Representatives and the Senate are notified at least 15 days in advance of any transfer: Provided further, That for purposes of CDC, this section shall be applied by substituting "2 percent" for "1 percent" and "5 percent" for "3 percent".

SEC. 205. In lieu of the timeframe specified in section 338E(c)(2) of the PHS Act, terminations described in such section may occur up to 60 days after the effective date of a contract awarded in fiscal year 2027 under section 338B of such Act, or at any time if the individual who has been awarded such contract has not received funds due under the contract.

SEC. 206. None of the funds appropriated by this Act (including funds appropriated to any trust fund) may be used to carry out the Medicare Advantage program if the Secretary denies participation in such program to an otherwise eligible entity (including a Provider Sponsored Organization) because the entity informs the Secretary

that it will not provide, pay for, provide coverage of, or provide referrals for abortions: Provided, That the Secretary shall make appropriate prospective adjustments to the capitation payment to such an entity (based on an actuarially sound estimate of the expected costs of providing the service to such entity's enrollees): Provided further, That nothing in this section shall be construed to change the Medicare program's coverage for such services and a Medicare Advantage organization described in this section shall be responsible for informing enrollees where to obtain information about all Medicare covered services.

SEC. 207. None of the funds made available in this title may be used, in whole or in part, to advocate or promote gun control.

SEC. 208. In order for HHS to carry out international health activities, including HIV/AIDS and other infectious disease, chronic and environmental disease, and other health activities abroad during fiscal year 2027:

(1) The Secretary may exercise authority equivalent to that available to the Secretary of State in section 2(c) of the State Department Basic Authorities Act of 1956. The Secretary shall consult with the Secretary of State and relevant Chief of Mission to ensure that the authority provided in this section is exercised in a manner consistent with section 207 of the Foreign Service Act of 1980 and other applicable statutes administered by the Department of State.

(2) The Secretary is authorized to provide such funds by advance or reimbursement to the Secretary of State as may be necessary to pay the costs of acquisition, lease, alteration, renovation, and management of facilities outside of the United States for the use of HHS. The Department of State shall cooperate fully with the Secretary to ensure that HHS has secure, safe, functional facilities that comply with applicable regulation governing location, setback, and other facilities requirements and serve the purposes established by this Act. The Secretary is authorized, in consultation with the Secretary of State, through grant or cooperative agreement, to make available to public or nonprofit private institutions or agencies in participating foreign countries, funds to acquire, lease, alter, or renovate facilities in those countries as necessary to conduct programs of assistance for international health activities, including HIV/AIDS and other infectious disease, chronic and environmental disease, and other health activities abroad.

(3) The Secretary is authorized to provide to personnel appointed or assigned by the Secretary to serve abroad, allowances and benefits similar to those provided under chapter 9 of title 1 of the Foreign Service Act of 1980, and 22 U.S.C. 4081 through 4086 and subject to such regulations prescribed by the Secretary. The Secretary is further authorized to provide locality-based comparability payments (stated as a percentage) up to the amount of the locality-based comparability payment (stated as a percentage) that would be payable to such personnel under section 5304 of title 5, United States Code if such personnel's official duty station were in the District of Columbia. Leaves of absence for personnel under this subsection shall be on the same basis as that provided under subchapter I of chapter 63 of title 5, United States Code, or section 903 of the Foreign Service Act of 1980, to individuals serving in the Foreign Service.

(TRANSFER OF FUNDS)

SEC. 209. The Director of the NIH, jointly with the Director of the Office of AIDS Research, may transfer up to 3 percent among institutes and centers from the total amounts identified by these two Directors as funding for research pertaining to the human immunodeficiency virus: Provided, That the Committees on Appropriations of the House of Representatives and the Senate are notified at least 15 days in advance of any transfer.

(TRANSFER OF FUNDS)

SEC. 210. Of the amounts made available in this Act for NIH, the amount for research related to the human immunodeficiency virus, as jointly determined by the Director of NIH and the Director of the Office of AIDS Research, shall be made available to the "Office of AIDS Research" account. The Director of the Office of AIDS Research shall transfer from such account amounts necessary to carry out section 2353(d)(3) of the PHS Act.

SEC. 211. (a) AUTHORITY.—Notwithstanding any other provision of law, the Director of NIH ("Director") may use funds authorized under section 402(b)(12) of the PHS Act to enter into transactions (other than contracts, cooperative agreements, or grants) to carry out research identified pursuant to or research and activities described in such section 402(b)(12).

(b) PEER REVIEW.—In entering into transactions under subsection (a), the Director may utilize such peer review procedures (including consultation with appropriate scientific experts) as the Director determines to be appropriate to obtain assessments of scientific and technical merit. Such procedures shall apply to such transactions in lieu of the peer review and advisory council review procedures that would otherwise be required under sections 301(a)(3), 405(b)(1)(B), 405(b)(2), 406(a)(3)(A), 492, and 494 of the PHS Act.

SEC. 212. Not to exceed \$100,000,000 of funds appropriated by this Act to the institutes and centers of the National Institutes of Health may be used for alteration,

repair, or improvement of facilities, as necessary for the proper and efficient conduct of the activities authorized herein, at not to exceed \$5,000,000 per project.

SEC. 213. (a) The Biomedical Advanced Research and Development Authority ("BARDA") may enter into a contract, for more than one but no more than 10 program years, for purchase of research services or of security countermeasures, as that term is defined in section 319F-2(c)(1)(B) of the PHS Act (42 U.S.C. 247d-6b(c)(1)(B)), if—

(1) funds are available and obligated—

(A) for the full period of the contract or for the first fiscal year in which the contract is in effect; and

(B) for the estimated costs associated with a necessary termination of the contract; and

(2) the Secretary determines that a multi-year contract will serve the best interests of the Federal Government by encouraging full and open competition or promoting economy in administration, performance, and operation of BARDA's programs.

(b) A contract entered into under this section—

(1) shall include a termination clause as described by subsection (c) of section 3903 of title 41, United States Code; and

(2) shall be subject to the congressional notice requirement stated in subsection (d) of such section.

SEC. 214. None of the funds made available by this Act from the Federal Hospital Insurance Trust Fund or the Federal Supplemental Medical Insurance Trust Fund, or transferred from other accounts funded by this Act to the "Centers for Medicare & Medicaid Services—Program Management" account, may be used for payments under section 1342(b)(1) of Public Law 111-148 (relating to risk corridors).

SEC. 215. Effective during the period beginning on November 1, 2015 and ending January 1, 2027, any provision of law that refers (including through cross-reference to another provision of law) to the current recommendations of the United States Preventive Services Task Force with respect to breast cancer screening, mammography, and prevention shall be administered by the Secretary involved as if—

(1) such reference to such current recommendations were a reference to the recommendations of such Task Force with respect to breast cancer screening, mammography, and prevention last issued before 2009; and

(2) such recommendations last issued before 2009 applied to any screening mammography modality under section 1861(jj) of the Social Security Act (42 U.S.C. 1395x(jj)).

SEC. 216. Funds appropriated in this Act that are available for salaries and expenses of employees of the Department of Health and Human Services shall also be available to pay travel and related expenses of such an employee or of a member of his or her family, when such employee is assigned to duty, in the United States or in a U.S. territory, during a period and in a location that are the subject of a determination of a public health emergency under section 319 of the Public Health Service Act and such travel is necessary to obtain medical care for an illness, injury, or medical condition that cannot be adequately addressed in that location at that time. For purposes of this section, the term "U.S. territory" means Guam, the Commonwealth of Puerto Rico, the Northern Mariana Islands, the Virgin Islands, American Samoa, or the Trust Territory of the Pacific Islands.

SEC. 217. The Department of Health and Human Services may accept donations from the private sector, nongovernmental organizations, and other groups independent of the Federal Government for the care of unaccompanied alien children (as defined in section 462(g)(2) of the Homeland Security Act of 2002 (6 U.S.C. 279(g)(2))) in the care of the Office of Refugee Resettlement of the Administration for Children and Families, including medical goods and services, which may include early childhood developmental screenings, school supplies, toys, clothing, and any other items and services intended to promote the wellbeing of such children.

SEC. 218. Funds appropriated in this Act that are available for salaries and expenses of employees of the Centers for Disease Control and Prevention shall also be available for the primary and secondary schooling of eligible dependents of personnel stationed in a U.S. territory as defined in section 229 of this Act at costs not in excess of those paid for or reimbursed by the Department of Defense.

SEC. 219. During fiscal year 2027, none of the amounts made available by this Act may be used to finalize or implement the Safety Standard for Recreational Off-Highway Vehicles published by the Consumer Product Safety Commission in the Federal Register on November 19, 2014 (79 Fed. Reg. 68964) until after—

(a) the National Academy of Sciences, in consultation with the National Highway Traffic Safety Administration and the Department of Defense, completes a study to determine—

(1) the technical validity of the lateral stability and vehicle handling requirements proposed by such standard for purposes of reducing the risk of Recreational Off-Highway Vehicle (referred to in this section as "ROV") rollovers in the off-road environment, including the repeatability and reproducibility of testing for compliance with such requirements;

(2) the number of ROV rollovers that would be prevented if the proposed requirements were adopted;

(3) whether there is a technical basis for the proposal to provide information on a point-of-sale hangtag about a ROV's rollover resistance on a progressive scale; and

(4) the effect on the utility of ROVs used by the United States military if the proposed requirements were adopted; and

(b) a report containing the results of the study completed under paragraph (1) is delivered to—

(1) the Committee on Commerce, Science, and Transportation of the Senate;

(2) the Committee on Energy and Commerce of the House of Representatives;

(3) the Committee on Appropriations of the Senate; and

(4) the Committee on Appropriations of the House of Representatives.

SEC. 220. None of the amounts made available by this Act may be used to promulgate, implement, administer, or enforce any regulation issued by the Assistant Secretary for Consumer Product Safety to ban gas stoves as a class of products.

SEC. 221. Section 207(f) of the Public Health Service Act (42 U.S.C. 209(f)) is amended by striking the second sentence and inserting the following: "Such consultants may be appointed without regard to the civil service laws and, notwithstanding any other provision of law, may be paid basic pay in an amount not to exceed the per diem rate equivalent to the maximum rate payable for senior-level positions under section 5376 of title 5, United States Code."

(CANCELLATION)

SEC. 222. Of the unobligated balances in the "Nonrecurring Expenses Fund" established in section 223 of division G of Public Law 110-161, \$1,176,000,000 are hereby permanently cancelled not later than September 30, 2027.

SEC. 223. Any assessment or user fee charged pursuant to section 1311(d)(5)(A) of the Patient Protection and Affordable Care Act and credited to the "Centers for Medicare and Medicaid Services—Program Management" account shall be available for any other Federal administrative expenses the Secretary incurs for activities related to the Exchange program, in addition to any other purposes authorized by law, and shall remain available until expended for the purposes described in this section.

SEC. 224. Section 4002 of Public Law 111-148, as amended (42 U.S.C. 300u-11), is repealed.

SEC. 225. Amounts previously made available for grants to States for adoption and legal guardianship incentives payments, as defined by section 473A of the Social Security Act, that remain unused by States at the end of the period described in subsection (e) of such section may be transferred to and merged with the accounts of the Administration for Children, Families, and Communities to support the Fostering the Future Fund demonstration project and carrying out the implementation of Executive Order 14359.

SEC. 226. (a) IN GENERAL.—The Secretary of Health and Human Services (referred to in this section as the Secretary) is authorized to employ law enforcement officers or special agents to

(1) provide protection for the Secretary and the Deputy Secretary during the performance of official duties by each such official and during any activity that is preliminary or postliminary to the performance of official duties by each such official;

(2) provide protection, incidental to the protection provided pursuant to paragraph (1), to any individual accompanying each such official who is participating in an activity or event relating to the official duties of each such official;

(3) provide continuous protection to the Secretary and the Deputy Secretary (including during periods not described in paragraph (1)) and to the members of the immediate family of each such official; and

(4) provide protection to any other senior official (including a person nominated to be the Secretary during the pendency of such nomination) of the Department of Health and Human Services if there is an articulable threat of physical harm, in accordance with guidelines established by the Secretary.

(b) The Secretary may authorize a law enforcement officer or special agent employed under subsection (a), for the purpose of performing the duties authorized under subsection (a), to

(1) carry firearms;

(2) make arrests without a warrant for any offense against the United States committed in the presence of such officer or special agent;

(3) perform protective intelligence work, including identifying and mitigating potential threats and conducting advance work to review security matters relating to sites and events;

(4) coordinate with local law enforcement agencies;

(5) conduct criminal and other investigations into potential threats to the security of the persons protected under this section, in coordination with the Department of Health and Human Services Office of Inspector General; and

(c) *COMPLIANCE WITH GUIDELINES.*—A law enforcement officer or special agent employed under subsection (a) shall exercise any authority provided under this section in accordance with any

- (1) guidelines issued by the Attorney General; and
- (2) guidelines prescribed by the Secretary.

