



Budget of the
U.S. Government

*Object Class
Analysis*

Office of Management and Budget
Fiscal Year 2027



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GENERAL NOTES

- All years in the tables are fiscal years.
- At the time the Budget was prepared, the 2026 appropriations bill for the Department of Homeland Security was not enacted, and funding provided by the last continuing resolution it had been operating under (Continuing Appropriations Act, 2026, division A of Public Law 119-37, as amended by division H of Public Law 119-75) had lapsed. References to 2026 spending in the tables normally provided for in the full-year appropriations bill reflect the annualized level provided by the last continuing resolution.
- In the current year and the budget year, detailed budget estimates and estimates of full-time equivalent employment may not reflect all of the management and administrative actions underway or planned in Federal agencies.
- The detailed amounts in tables and charts are rounded and therefore may not add to the listed totals.
- A detailed list of obligations by budget object class for all accounts is available at www.budget.gov.

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OBJECT CLASSIFICATION

Object Classification Narrative

This report presents the Federal Government’s obligations in terms of the object classification prescribed in section 83 of OMB Circular No. A-11. Object classes describe the “nature” of the service or article for which obligations are first incurred, regardless of the purpose, function, or program served.

Object classes. There are five major object classes:

- 10 Personnel Compensation and Benefits
- 20 Contractual Services and Supplies
- 30 Acquisition of Assets
- 40 Grants and Fixed Charges
- 90 Other

These major object classes are then divided into smaller classes. The tables included in this report provide the amounts shown in the object class schedules of the 2027 Budget *Appendix*. The 2025 column reflects the actual obligations recorded in the prior year, the 2026 column reflects estimated obligations incurred in the current year, and the 2027 column reflects estimated obligations for all proposed appropriations in the budget year.

Direct obligations are financed from appropriations that agencies receive from the Congress. These appropriations are funded by tax dollars. To show how the taxpayers’ money is being spent, the reports detail direct obligations by thirty-four object class codes. In contrast, reimbursable obligations are financed from offsetting collections, which are received as payment for the sale of goods and services. These collections can come from Federal or non-Federal sources. When a Federal entity purchases goods or services from another Federal entity, the purchasing entity reports direct obligations using the object class that best show the purpose of the obligation, e.g. equipment or rental payments to GSA. When obligating against the offsetting collections it receives, the performing entity reports reimbursable obligations. The performing entity may use a different object class than the purchasing entity to characterize its obligation, e.g. personnel compensation. This report shows reimbursable obligations on one total line, as these are not financed directly from appropriations.

Table 1

**AGENCY OBLIGATIONS
BY OBJECT CLASS**

Table 1 -- OBLIGATIONS BY OBJECT CLASS
 Object Class - FY 2027 President's Budget (in millions of dollars)

Object Class		2025 actual	2026 estimate	2027 estimate
All Branches				
11.1	Full-time permanent	229,319	203,272	202,515
11.3	Other than full-time permanent	5,821	6,878	6,671
11.5	Other personnel compensation	15,177	18,953	19,462
11.6	Military personnel - basic allowance for housing	30,558	35,698	35,071
11.7	Military personnel	103,139	108,177	116,330
11.8	Special personal services payments	1,218	1,462	922
12.1	Civilian personnel benefits	80,450	87,020	88,653
12.2	Military personnel benefits	72,085	75,102	84,445
13.0	Benefits for former personnel	118,529	123,121	127,646
PERSONNEL COMPENSATION AND BENEFITS Total		656,296	659,683	681,715
21.0	Travel and transportation of persons	17,790	19,448	20,604
22.0	Transportation of things	11,671	10,979	11,554
23.1	Rental payments to GSA	9,680	10,229	10,196
23.2	Rental payments to others	5,806	6,594	6,730
23.3	Communications, utilities, and miscellaneous charges	22,657	23,024	24,968
24.0	Printing and reproduction	1,843	2,232	2,261
25.1	Advisory and assistance services	72,203	73,476	72,903
25.2	Other services from non-Federal sources	310,188	325,597	293,541
25.3	Other goods and services from Federal sources	121,317	128,891	140,182
25.4	Operation and maintenance of facilities	77,756	94,305	72,053
25.5	Research and development contracts	122,273	184,064	282,446
25.6	Medical care	23,700	24,993	26,759
25.7	Operation and maintenance of equipment	67,088	76,124	98,845
25.8	Subsistence and support of persons	4,260	5,227	4,938
26.0	Supplies and materials	77,254	99,158	170,394
CONTRACTUAL SERVICES AND SUPPLIES Total		945,486	1,084,341	1,238,374
31.0	Equipment	205,059	239,876	365,006
32.0	Land and structures	55,632	86,378	81,326
33.0	Investments and loans	28,303	13,245	17,598
ACQUISITION OF CAPITAL ASSETS Total		288,994	339,499	463,930
41.0	Grants, subsidies, and contributions	2,705,790	2,759,561	2,636,340
42.0	Insurance claims and indemnities	3,146,633	3,397,920	3,654,030
43.0	Interest and dividends	1,251,318	1,337,159	1,373,176
44.0	Refunds	933	1,148	960
GRANTS AND FIXED CHARGES Total		7,104,674	7,495,788	7,664,506
91.0	Unvouchered	147	573	1,567
92.0	Undistributed	0	439	-7,910
94.0	Financial transfers	335,766	344,526	214,279
99.0	Reimbursable obligations	667,982	713,797	717,842
OTHER Total		1,003,895	1,059,335	925,778
99.5	Adjustment for rounding	103	64	65
Adjustment for rounding Total		103	64	65
Gross Obligations Total		9,999,448	10,638,710	10,974,368

Table 1 -- OBLIGATIONS BY OBJECT CLASS
Object Class - FY 2027 President's Budget (in millions of dollars)

Legislative Branch		Object Class	2025 actual	2026 estimate	2027 estimate
11.1	Full-time permanent		2,747	2,836	3,061
11.3	Other than full-time permanent		33	33	32
11.5	Other personnel compensation		69	68	72
12.1	Civilian personnel benefits		1,095	1,156	1,201
13.0	Benefits for former personnel		4	5	6
PERSONNEL COMPENSATION AND BENEFITS Total			3,948	4,098	4,372
21.0	Travel and transportation of persons		96	102	128
22.0	Transportation of things		1	1	1
23.1	Rental payments to GSA		21	24	20
23.2	Rental payments to others		23	23	23
23.3	Communications, utilities, and miscellaneous charges		177	198	204
24.0	Printing and reproduction		110	136	112
25.1	Advisory and assistance services		343	321	390
25.2	Other services from non-Federal sources		1,699	2,066	2,148
25.3	Other goods and services from Federal sources		61	51	57
25.4	Operation and maintenance of facilities		123	143	149
25.6	Medical care		1	1	1
25.7	Operation and maintenance of equipment		118	99	102
26.0	Supplies and materials		101	80	101
CONTRACTUAL SERVICES AND SUPPLIES Total			2,874	3,245	3,436
31.0	Equipment		187	199	247
32.0	Land and structures		166	206	220
33.0	Investments and loans		13	8	8
ACQUISITION OF CAPITAL ASSETS Total			366	413	475
41.0	Grants, subsidies, and contributions		13	19	18
44.0	Refunds		1	0	0
GRANTS AND FIXED CHARGES Total			14	19	18
94.0	Financial transfers		6	6	8
99.0	Reimbursable obligations		1,682	1,862	1,822
OTHER Total			1,688	1,868	1,830
99.5	Adjustment for rounding		16	9	12
Adjustment for rounding Total			16	9	12
Gross Obligations Total			8,906	9,652	10,143

Table 1 -- OBLIGATIONS BY OBJECT CLASS
Object Class - FY 2027 President's Budget (in millions of dollars)

Object Class		2025 actual	2026 estimate	2027 estimate
Judicial Branch				
11.1	Full-time permanent	3,505	3,615	3,691
11.3	Other than full-time permanent	457	473	491
11.5	Other personnel compensation	1	1	1
11.8	Special personal services payments	20	20	19
12.1	Civilian personnel benefits	1,484	1,605	1,659
13.0	Benefits for former personnel	8	8	9
PERSONNEL COMPENSATION AND BENEFITS Total		5,475	5,722	5,870
21.0	Travel and transportation of persons	110	112	119
22.0	Transportation of things	4	4	4
23.1	Rental payments to GSA	1,193	1,253	1,280
23.2	Rental payments to others	32	30	27
23.3	Communications, utilities, and miscellaneous charges	93	117	126
24.0	Printing and reproduction	13	13	13
25.1	Advisory and assistance services	800	909	922
25.2	Other services from non-Federal sources	702	1,094	912
25.3	Other goods and services from Federal sources	169	180	190
25.4	Operation and maintenance of facilities	539	658	670
25.7	Operation and maintenance of equipment	172	191	198
26.0	Supplies and materials	20	37	36
CONTRACTUAL SERVICES AND SUPPLIES Total		3,847	4,598	4,497
31.0	Equipment	385	470	492
32.0	Land and structures	27	22	4
ACQUISITION OF CAPITAL ASSETS Total		412	492	496
41.0	Grants, subsidies, and contributions	217	244	260
42.0	Insurance claims and indemnities	213	221	233
GRANTS AND FIXED CHARGES Total		430	465	493
94.0	Financial transfers	805	1,044	1,067
99.0	Reimbursable obligations	156	174	184
OTHER Total		961	1,218	1,251
Gross Obligations Total		11,125	12,495	12,607

Table 1 -- OBLIGATIONS BY OBJECT CLASS
 Object Class - FY 2027 President's Budget (in millions of dollars)

Executive Branch		Object Class	2025 actual	2026 estimate	2027 estimate
11.1	Full-time permanent		223,067	196,821	195,763
11.3	Other than full-time permanent		5,331	6,372	6,148
11.5	Other personnel compensation		15,107	18,884	19,389
11.6	Military personnel - basic allowance for housing		30,558	35,698	35,071
11.7	Military personnel		103,139	108,177	116,330
11.8	Special personal services payments		1,198	1,442	903
12.1	Civilian personnel benefits		77,871	84,259	85,793
12.2	Military personnel benefits		72,085	75,102	84,445
13.0	Benefits for former personnel		118,517	123,108	127,631
PERSONNEL COMPENSATION AND BENEFITS Total			646,873	649,863	671,473
21.0	Travel and transportation of persons		17,584	19,234	20,357
22.0	Transportation of things		11,666	10,974	11,549
23.1	Rental payments to GSA		8,466	8,952	8,896
23.2	Rental payments to others		5,751	6,541	6,680
23.3	Communications, utilities, and miscellaneous charges		22,387	22,709	24,638
24.0	Printing and reproduction		1,720	2,083	2,136
25.1	Advisory and assistance services		71,060	72,246	71,591
25.2	Other services from non-Federal sources		307,787	322,437	290,481
25.3	Other goods and services from Federal sources		121,087	128,660	139,935
25.4	Operation and maintenance of facilities		77,094	93,504	71,234
25.5	Research and development contracts		122,273	184,064	282,446
25.6	Medical care		23,699	24,992	26,758
25.7	Operation and maintenance of equipment		66,798	75,834	98,545
25.8	Subsistence and support of persons		4,260	5,227	4,938
26.0	Supplies and materials		77,133	99,041	170,257
CONTRACTUAL SERVICES AND SUPPLIES Total			938,765	1,076,498	1,230,441
31.0	Equipment		204,487	239,207	364,267
32.0	Land and structures		55,439	86,150	81,102
33.0	Investments and loans		28,290	13,237	17,590
ACQUISITION OF CAPITAL ASSETS Total			288,216	338,594	462,959
41.0	Grants, subsidies, and contributions		2,705,560	2,759,298	2,636,062
42.0	Insurance claims and indemnities		3,146,420	3,397,699	3,653,797
43.0	Interest and dividends		1,251,318	1,337,159	1,373,176
44.0	Refunds		932	1,148	960
GRANTS AND FIXED CHARGES Total			7,104,230	7,495,304	7,663,995
91.0	Unvouchered		147	573	1,567
92.0	Undistributed		0	439	-7,910
94.0	Financial transfers		334,955	343,476	213,204
99.0	Reimbursable obligations		666,144	711,761	715,836
OTHER Total			1,001,246	1,056,249	922,697
99.5	Adjustment for rounding		87	55	53
Adjustment for rounding Total			87	55	53
Gross Obligations Total			9,979,417	10,616,563	10,951,618

Table 1 -- OBLIGATIONS BY OBJECT CLASS
 Object Class - FY 2027 President's Budget (in millions of dollars)

Object Class		2025 actual	2026 estimate	2027 estimate
Department of Agriculture				
11.1	Full-time permanent	6,842	6,347	4,883
11.3	Other than full-time permanent	109	104	45
11.5	Other personnel compensation	874	938	180
11.8	Special personal services payments	115	120	6
12.1	Civilian personnel benefits	3,159	3,015	2,239
13.0	Benefits for former personnel	25	27	72
PERSONNEL COMPENSATION AND BENEFITS Total		11,124	10,551	7,425
21.0	Travel and transportation of persons	351	369	155
22.0	Transportation of things	30	33	19
23.1	Rental payments to GSA	197	203	194
23.2	Rental payments to others	209	225	208
23.3	Communications, utilities, and miscellaneous charges	190	208	155
24.0	Printing and reproduction	91	93	85
25.1	Advisory and assistance services	1,431	3,531	2,647
25.2	Other services from non-Federal sources	9,510	9,573	6,726
25.3	Other goods and services from Federal sources	2,901	3,643	2,337
25.4	Operation and maintenance of facilities	26	23	35
25.5	Research and development contracts	781	905	644
25.7	Operation and maintenance of equipment	194	241	217
26.0	Supplies and materials	4,550	5,324	4,829
CONTRACTUAL SERVICES AND SUPPLIES Total		20,461	24,371	18,251
31.0	Equipment	189	309	221
32.0	Land and structures	400	491	444
33.0	Investments and loans	14,550	6,664	13,070
ACQUISITION OF CAPITAL ASSETS Total		15,139	7,464	13,735
41.0	Grants, subsidies, and contributions	209,688	192,506	173,652
42.0	Insurance claims and indemnities	9,223	13,278	12,822
GRANTS AND FIXED CHARGES Total		218,911	205,784	186,474
94.0	Financial transfers	36	200	8
99.0	Reimbursable obligations	11,846	11,384	10,874
OTHER Total		11,882	11,584	10,882
99.5	Adjustment for rounding	5	7	8
Adjustment for rounding Total		5	7	8
Gross Obligations Total		277,522	259,761	236,775

Table 1 -- OBLIGATIONS BY OBJECT CLASS
Object Class - FY 2027 President's Budget (in millions of dollars)

Object Class		2025 actual	2026 estimate	2027 estimate
Department of Commerce				
11.1	Full-time permanent	2,906	2,687	2,611
11.3	Other than full-time permanent	166	159	196
11.5	Other personnel compensation	145	131	124
11.7	Military personnel	50	44	39
12.1	Civilian personnel benefits	1,185	1,091	1,061
12.2	Military personnel benefits	9	8	9
13.0	Benefits for former personnel	83	60	57
PERSONNEL COMPENSATION AND BENEFITS Total		4,544	4,180	4,097
21.0	Travel and transportation of persons	87	91	91
22.0	Transportation of things	17	14	13
23.1	Rental payments to GSA	174	167	166
23.2	Rental payments to others	41	38	42
23.3	Communications, utilities, and miscellaneous charges	196	217	218
24.0	Printing and reproduction	9	11	15
25.1	Advisory and assistance services	918	932	1,336
25.2	Other services from non-Federal sources	32,017	11,903	7,939
25.3	Other goods and services from Federal sources	1,732	1,509	1,455
25.4	Operation and maintenance of facilities	22	20	29
25.5	Research and development contracts	79	95	123
25.7	Operation and maintenance of equipment	171	214	277
26.0	Supplies and materials	134	126	106
CONTRACTUAL SERVICES AND SUPPLIES Total		35,597	15,337	11,810
31.0	Equipment	196	173	148
32.0	Land and structures	46	9	37
33.0	Investments and loans	0	93	9
ACQUISITION OF CAPITAL ASSETS Total		242	275	194
41.0	Grants, subsidies, and contributions	21,005	4,367	2,417
43.0	Interest and dividends	5	8	8
GRANTS AND FIXED CHARGES Total		21,010	4,375	2,425
92.0	Undistributed	0	38	0
94.0	Financial transfers	1	1	1
99.0	Reimbursable obligations	6,963	8,007	8,430
OTHER Total		6,964	8,046	8,431
99.5	Adjustment for rounding	4	3	4
Adjustment for rounding Total		4	3	4
Gross Obligations Total		68,361	32,216	26,961

Table 1 -- OBLIGATIONS BY OBJECT CLASS
Object Class - FY 2027 President's Budget (in millions of dollars)

Department of War		Object Class	2025 actual	2026 estimate	2027 estimate
11.1	Full-time permanent		54,962	53,889	55,127
11.3	Other than full-time permanent		677	696	604
11.5	Other personnel compensation		3,702	2,728	3,471
11.6	Military personnel - basic allowance for housing		30,555	34,631	33,933
11.7	Military personnel		98,496	104,876	112,475
11.8	Special personal services payments		167	90	119
12.1	Civilian personnel benefits		22,355	19,255	21,072
12.2	Military personnel benefits		71,361	74,231	83,244
13.0	Benefits for former personnel		116	160	148
PERSONNEL COMPENSATION AND BENEFITS Total			282,391	290,556	310,193
21.0	Travel and transportation of persons		10,747	9,660	10,327
22.0	Transportation of things		8,446	7,932	8,999
23.1	Rental payments to GSA		389	449	506
23.2	Rental payments to others		2,624	2,343	2,184
23.3	Communications, utilities, and miscellaneous charges		14,320	14,467	16,298
24.0	Printing and reproduction		650	878	942
25.1	Advisory and assistance services		38,273	28,785	33,793
25.2	Other services from non-Federal sources		27,427	21,558	23,288
25.3	Other goods and services from Federal sources		67,335	72,812	91,822
25.4	Operation and maintenance of facilities		34,489	25,130	21,664
25.5	Research and development contracts		105,331	165,284	268,273
25.6	Medical care		20,267	20,107	22,608
25.7	Operation and maintenance of equipment		57,146	65,403	87,553
25.8	Subsistence and support of persons		990	1,043	1,093
26.0	Supplies and materials		64,047	59,300	129,290
CONTRACTUAL SERVICES AND SUPPLIES Total			452,481	495,151	718,640
31.0	Equipment		189,340	219,447	343,440
32.0	Land and structures		22,992	42,330	48,039
33.0	Investments and loans		102	0	4,000
ACQUISITION OF CAPITAL ASSETS Total			212,434	261,777	395,479
41.0	Grants, subsidies, and contributions		5,777	6,639	3,580
42.0	Insurance claims and indemnities		165	224	189
43.0	Interest and dividends		18	40	35
44.0	Refunds		1	0	0
GRANTS AND FIXED CHARGES Total			5,961	6,903	3,804
99.0	Reimbursable obligations		209,484	254,951	254,111
OTHER Total			209,484	254,951	254,111
Gross Obligations Total			1,162,751	1,309,338	1,682,227

Table 1 -- OBLIGATIONS BY OBJECT CLASS
Object Class - FY 2027 President's Budget (in millions of dollars)

Department of Education		Object Class	2025 actual	2026 estimate	2027 estimate
11.1	Full-time permanent		537	382	324
11.3	Other than full-time permanent		25	6	2
11.5	Other personnel compensation		14	11	8
12.1	Civilian personnel benefits		205	135	141
13.0	Benefits for former personnel		18	26	29
PERSONNEL COMPENSATION AND BENEFITS Total			799	560	504
21.0	Travel and transportation of persons		4	6	2
23.1	Rental payments to GSA		53	31	20
23.3	Communications, utilities, and miscellaneous charges		1	1	0
24.0	Printing and reproduction		1	1	0
25.1	Advisory and assistance services		56	91	21
25.2	Other services from non-Federal sources		1,031	1,052	888
25.3	Other goods and services from Federal sources		2,235	2,264	828
25.5	Research and development contracts		42	42	42
25.7	Operation and maintenance of equipment		1,170	1,161	1,040
CONTRACTUAL SERVICES AND SUPPLIES Total			4,593	4,649	2,841
31.0	Equipment		0	1	0
32.0	Land and structures		9	0	0
33.0	Investments and loans		0	26	25
ACQUISITION OF CAPITAL ASSETS Total			9	27	25
41.0	Grants, subsidies, and contributions		163,249	136,030	111,165
42.0	Insurance claims and indemnities		4	811	720
GRANTS AND FIXED CHARGES Total			163,253	136,841	111,885
92.0	Undistributed		0	49	0
99.0	Reimbursable obligations		60	59	59
OTHER Total			60	108	59
99.5	Adjustment for rounding		2	-1	-2
Adjustment for rounding Total			2	-1	-2
Gross Obligations Total			168,716	142,184	115,312

Table 1 -- OBLIGATIONS BY OBJECT CLASS
Object Class - FY 2027 President's Budget (in millions of dollars)

Object Class		2025 actual	2026 estimate	2027 estimate
Department of Energy				
11.1	Full-time permanent	1,666	1,519	1,475
11.3	Other than full-time permanent	49	36	27
11.5	Other personnel compensation	91	90	81
12.1	Civilian personnel benefits	699	594	583
PERSONNEL COMPENSATION AND BENEFITS Total		2,505	2,239	2,166
21.0	Travel and transportation of persons	38	59	54
22.0	Transportation of things	3	0	0
23.1	Rental payments to GSA	21	24	22
23.2	Rental payments to others	3	6	3
23.3	Communications, utilities, and miscellaneous charges	72	87	112
24.0	Printing and reproduction	2	2	2
25.1	Advisory and assistance services	4,643	3,617	3,377
25.2	Other services from non-Federal sources	2,640	5,814	3,786
25.3	Other goods and services from Federal sources	406	334	274
25.4	Operation and maintenance of facilities	33,714	36,218	38,298
25.5	Research and development contracts	862	1,221	528
25.6	Medical care	26	24	23
25.7	Operation and maintenance of equipment	49	62	661
26.0	Supplies and materials	35	228	109
CONTRACTUAL SERVICES AND SUPPLIES Total		42,514	47,696	47,249
31.0	Equipment	1,472	1,468	2,431
32.0	Land and structures	7,170	6,302	7,394
ACQUISITION OF CAPITAL ASSETS Total		8,642	7,770	9,825
41.0	Grants, subsidies, and contributions	27,881	8,123	3,171
43.0	Interest and dividends	3	5	5
GRANTS AND FIXED CHARGES Total		27,884	8,128	3,176
99.0	Reimbursable obligations	17,472	15,416	15,219
OTHER Total		17,472	15,416	15,219
99.5	Adjustment for rounding	1	0	-1
Adjustment for rounding Total		1	0	-1
Gross Obligations Total		99,018	81,249	77,634

Table 1 -- OBLIGATIONS BY OBJECT CLASS
Object Class - FY 2027 President's Budget (in millions of dollars)

Department of Health and Human Services		Object Class	2025 actual	2026 estimate	2027 estimate
11.1	Full-time permanent		7,755	6,148	5,724
11.3	Other than full-time permanent		1,253	1,090	961
11.5	Other personnel compensation		414	333	348
11.6	Military personnel - basic allowance for housing		1	0	0
11.7	Military personnel		470	375	330
11.8	Special personal services payments		259	260	243
12.1	Civilian personnel benefits		3,469	2,832	2,606
12.2	Military personnel benefits		120	109	110
13.0	Benefits for former personnel		872	890	906
PERSONNEL COMPENSATION AND BENEFITS Total			14,613	12,037	11,228
21.0	Travel and transportation of persons		180	159	141
22.0	Transportation of things		96	91	64
23.1	Rental payments to GSA		432	375	336
23.2	Rental payments to others		15	9	7
23.3	Communications, utilities, and miscellaneous charges		90	92	90
24.0	Printing and reproduction		89	96	83
25.1	Advisory and assistance services		5,073	4,777	4,098
25.2	Other services from non-Federal sources		10,026	9,736	9,278
25.3	Other goods and services from Federal sources		8,558	8,337	6,713
25.4	Operation and maintenance of facilities		252	249	219
25.5	Research and development contracts		1,910	2,011	1,618
25.6	Medical care		1,539	1,482	1,497
25.7	Operation and maintenance of equipment		747	653	588
25.8	Subsistence and support of persons		232	122	120
26.0	Supplies and materials		1,598	1,532	1,534
CONTRACTUAL SERVICES AND SUPPLIES Total			30,837	29,721	26,386
31.0	Equipment		229	1,236	529
32.0	Land and structures		719	576	712
33.0	Investments and loans		80	0	0
ACQUISITION OF CAPITAL ASSETS Total			1,028	1,812	1,241
41.0	Grants, subsidies, and contributions		1,524,515	1,680,153	1,712,076
42.0	Insurance claims and indemnities		1,171,275	1,287,984	1,418,329
43.0	Interest and dividends		1	1	1
44.0	Refunds		23	3	3
GRANTS AND FIXED CHARGES Total			2,695,814	2,968,141	3,130,409
94.0	Financial transfers		16,258	16,979	16,336
99.0	Reimbursable obligations		33,877	20,742	19,532
OTHER Total			50,135	37,721	35,868
Gross Obligations Total			2,792,427	3,049,432	3,205,132

Table 1 -- OBLIGATIONS BY OBJECT CLASS
Object Class - FY 2027 President's Budget (in millions of dollars)

Object Class		2025 actual	2026 estimate	2027 estimate
Department of Homeland Security				
11.1	Full-time permanent	22,373	23,919	22,333
11.3	Other than full-time permanent	712	650	686
11.5	Other personnel compensation	4,115	4,454	4,472
11.6	Military personnel - basic allowance for housing	2	1,067	1,138
11.7	Military personnel	4,122	2,881	3,485
11.8	Special personal services payments	26	92	-318
12.1	Civilian personnel benefits	12,257	11,499	11,226
12.2	Military personnel benefits	595	754	1,082
13.0	Benefits for former personnel	735	863	719
PERSONNEL COMPENSATION AND BENEFITS Total		44,937	46,179	44,823
21.0	Travel and transportation of persons	2,865	3,486	4,572
22.0	Transportation of things	368	325	393
23.1	Rental payments to GSA	1,901	2,031	2,251
23.2	Rental payments to others	267	275	330
23.3	Communications, utilities, and miscellaneous charges	776	909	1,111
24.0	Printing and reproduction	45	156	131
25.1	Advisory and assistance services	5,767	9,235	6,663
25.2	Other services from non-Federal sources	7,245	58,999	22,812
25.3	Other goods and services from Federal sources	10,627	13,333	10,781
25.4	Operation and maintenance of facilities	4,221	27,430	5,811
25.5	Research and development contracts	224	276	277
25.6	Medical care	1,227	2,753	1,803
25.7	Operation and maintenance of equipment	3,053	2,972	3,593
25.8	Subsistence and support of persons	554	1,577	445
26.0	Supplies and materials	2,141	2,449	2,092
CONTRACTUAL SERVICES AND SUPPLIES Total		41,281	126,206	63,065
31.0	Equipment	4,687	5,727	5,331
32.0	Land and structures	6,853	11,411	2,538
33.0	Investments and loans	19	78	6
ACQUISITION OF CAPITAL ASSETS Total		11,559	17,216	7,875
41.0	Grants, subsidies, and contributions	44,805	32,115	26,133
42.0	Insurance claims and indemnities	5,330	4,059	1,537
43.0	Interest and dividends	71	0	0
44.0	Refunds	55	49	36
GRANTS AND FIXED CHARGES Total		50,261	36,223	27,706
91.0	Unvouchered	6	6	8
94.0	Financial transfers	45	45	45
99.0	Reimbursable obligations	13,640	12,936	15,541
OTHER Total		13,691	12,987	15,594
Gross Obligations Total		161,729	238,811	159,063

Table 1 -- OBLIGATIONS BY OBJECT CLASS
Object Class - FY 2027 President's Budget (in millions of dollars)

Object Class		2025 actual	2026 estimate	2027 estimate
Department of Housing and Urban Development				
11.1	Full-time permanent	1,239	913	928
11.3	Other than full-time permanent	2	2	1
11.5	Other personnel compensation	23	17	17
12.1	Civilian personnel benefits	464	345	352
13.0	Benefits for former personnel	2	1	1
PERSONNEL COMPENSATION AND BENEFITS Total		1,730	1,278	1,299
21.0	Travel and transportation of persons	10	15	12
23.1	Rental payments to GSA	109	124	117
23.3	Communications, utilities, and miscellaneous charges	16	0	0
24.0	Printing and reproduction	1	1	1
25.1	Advisory and assistance services	131	192	149
25.2	Other services from non-Federal sources	245	234	250
25.3	Other goods and services from Federal sources	84	114	87
25.4	Operation and maintenance of facilities	21	33	29
25.7	Operation and maintenance of equipment	292	392	377
26.0	Supplies and materials	0	1	0
CONTRACTUAL SERVICES AND SUPPLIES Total		909	1,106	1,022
31.0	Equipment	38	36	25
32.0	Land and structures	1	7	7
33.0	Investments and loans	12	19	19
ACQUISITION OF CAPITAL ASSETS Total		51	62	51
41.0	Grants, subsidies, and contributions	87,360	95,066	77,015
42.0	Insurance claims and indemnities	0	5	3
43.0	Interest and dividends	0	64	0
GRANTS AND FIXED CHARGES Total		87,360	95,135	77,018
94.0	Financial transfers	10	10	4
99.0	Reimbursable obligations	466	796	603
OTHER Total		476	806	607
Gross Obligations Total		90,526	98,387	79,997

Table 1 -- OBLIGATIONS BY OBJECT CLASS
Object Class - FY 2027 President's Budget (in millions of dollars)

Object Class		2025 actual	2026 estimate	2027 estimate
Department of the Interior				
11.1	Full-time permanent	4,544	4,118	4,721
11.3	Other than full-time permanent	395	370	333
11.5	Other personnel compensation	542	531	1,262
11.8	Special personal services payments	36	37	147
12.1	Civilian personnel benefits	1,992	1,812	2,242
13.0	Benefits for former personnel	20	19	15
PERSONNEL COMPENSATION AND BENEFITS Total		7,529	6,887	8,720
21.0	Travel and transportation of persons	165	163	160
22.0	Transportation of things	18	17	16
23.1	Rental payments to GSA	216	215	195
23.2	Rental payments to others	72	74	69
23.3	Communications, utilities, and miscellaneous charges	709	734	436
24.0	Printing and reproduction	14	15	14
25.1	Advisory and assistance services	330	351	313
25.2	Other services from non-Federal sources	7,169	8,716	8,332
25.3	Other goods and services from Federal sources	1,123	1,516	2,240
25.4	Operation and maintenance of facilities	749	983	2,572
25.5	Research and development contracts	10	9	4
25.6	Medical care	16	16	16
25.7	Operation and maintenance of equipment	233	252	279
25.8	Subsistence and support of persons	1	1	1
26.0	Supplies and materials	371	424	437
CONTRACTUAL SERVICES AND SUPPLIES Total		11,196	13,486	15,084
31.0	Equipment	262	281	284
32.0	Land and structures	1,697	1,511	1,909
ACQUISITION OF CAPITAL ASSETS Total		1,959	1,792	2,193
41.0	Grants, subsidies, and contributions	14,019	13,908	13,385
42.0	Insurance claims and indemnities	45	253	253
GRANTS AND FIXED CHARGES Total		14,064	14,161	13,638
94.0	Financial transfers	90	88	93
99.0	Reimbursable obligations	7,866	9,019	8,894
OTHER Total		7,956	9,107	8,987
99.5	Adjustment for rounding	15	11	11
Adjustment for rounding Total		15	11	11
Gross Obligations Total		42,719	45,444	48,633

Table 1 -- OBLIGATIONS BY OBJECT CLASS
 Object Class - FY 2027 President's Budget (in millions of dollars)

Department of Justice		Object Class	2025 actual	2026 estimate	2027 estimate
11.1	Full-time permanent		12,336	12,741	14,041
11.3	Other than full-time permanent		351	316	327
11.5	Other personnel compensation		1,494	1,591	1,545
11.8	Special personal services payments		302	307	309
12.1	Civilian personnel benefits		7,000	7,328	7,539
13.0	Benefits for former personnel		1	0	1
PERSONNEL COMPENSATION AND BENEFITS Total			21,484	22,283	23,762
21.0	Travel and transportation of persons		346	310	353
22.0	Transportation of things		69	62	76
23.1	Rental payments to GSA		2,021	1,979	2,161
23.2	Rental payments to others		196	235	230
23.3	Communications, utilities, and miscellaneous charges		726	733	817
24.0	Printing and reproduction		20	21	25
25.1	Advisory and assistance services		2,319	2,531	2,749
25.2	Other services from non-Federal sources		4,382	8,288	3,795
25.3	Other goods and services from Federal sources		1,696	2,036	1,596
25.4	Operation and maintenance of facilities		506	496	507
25.5	Research and development contracts		13	25	29
25.6	Medical care		556	539	743
25.7	Operation and maintenance of equipment		946	932	968
25.8	Subsistence and support of persons		2,469	2,471	3,266
26.0	Supplies and materials		947	966	1,055
CONTRACTUAL SERVICES AND SUPPLIES Total			17,212	21,624	18,370
31.0	Equipment		929	1,056	1,577
32.0	Land and structures		377	962	202
ACQUISITION OF CAPITAL ASSETS Total			1,306	2,018	1,779
41.0	Grants, subsidies, and contributions		3,491	8,971	5,447
42.0	Insurance claims and indemnities		2,259	5,426	4,606
43.0	Interest and dividends		26	27	27
44.0	Refunds		3	3	3
GRANTS AND FIXED CHARGES Total			5,779	14,427	10,083
94.0	Financial transfers		360	2,177	1,885
99.0	Reimbursable obligations		4,957	5,648	5,620
OTHER Total			5,317	7,825	7,505
99.5	Adjustment for rounding		0	0	2
Adjustment for rounding Total			0	0	2
Gross Obligations Total			51,098	68,177	61,501

Table 1 -- OBLIGATIONS BY OBJECT CLASS
Object Class - FY 2027 President's Budget (in millions of dollars)

Department of Labor		Object Class	2025 actual	2026 estimate	2027 estimate
11.1	Full-time permanent		1,572	1,422	1,082
11.3	Other than full-time permanent		22	18	4
11.5	Other personnel compensation		53	63	30
11.8	Special personal services payments		1	1	0
12.1	Civilian personnel benefits		627	569	423
13.0	Benefits for former personnel		0	2	0
PERSONNEL COMPENSATION AND BENEFITS Total			2,275	2,075	1,539
21.0	Travel and transportation of persons		29	34	31
22.0	Transportation of things		7	10	9
23.1	Rental payments to GSA		126	127	95
23.2	Rental payments to others		9	9	9
23.3	Communications, utilities, and miscellaneous charges		18	18	9
24.0	Printing and reproduction		4	4	2
25.1	Advisory and assistance services		96	218	50
25.2	Other services from non-Federal sources		1,322	1,590	225
25.3	Other goods and services from Federal sources		984	988	736
25.4	Operation and maintenance of facilities		27	48	2
25.5	Research and development contracts		22	25	1
25.7	Operation and maintenance of equipment		72	78	18
26.0	Supplies and materials		32	17	9
CONTRACTUAL SERVICES AND SUPPLIES Total			2,748	3,166	1,196
31.0	Equipment		9	27	10
32.0	Land and structures		30	54	41
33.0	Investments and loans		6,154	5,225	30
ACQUISITION OF CAPITAL ASSETS Total			6,193	5,306	81
41.0	Grants, subsidies, and contributions		8,485	10,629	7,922
42.0	Insurance claims and indemnities		37,972	46,469	45,686
43.0	Interest and dividends		627	791	553
GRANTS AND FIXED CHARGES Total			47,084	57,889	54,161
94.0	Financial transfers		12,016	4,700	3,805
99.0	Reimbursable obligations		13,468	12,431	11,495
OTHER Total			25,484	17,131	15,300
Gross Obligations Total			83,784	85,567	72,277

Table 1 -- OBLIGATIONS BY OBJECT CLASS
Object Class - FY 2027 President's Budget (in millions of dollars)

Department of State		Object Class	2025 actual	2026 estimate	2027 estimate
11.1	Full-time permanent		4,092	3,793	3,757
11.3	Other than full-time permanent		99	94	94
11.5	Other personnel compensation		89	89	89
11.8	Special personal services payments		10	10	10
12.1	Civilian personnel benefits		2,056	2,175	2,200
13.0	Benefits for former personnel		14	13	17
PERSONNEL COMPENSATION AND BENEFITS Total			6,360	6,174	6,167
21.0	Travel and transportation of persons		1,327	952	456
22.0	Transportation of things		50	49	50
23.1	Rental payments to GSA		419	421	468
23.2	Rental payments to others		86	69	71
23.3	Communications, utilities, and miscellaneous charges		1,249	1,308	1,357
24.0	Printing and reproduction		635	643	654
25.1	Advisory and assistance services		1,309	1,370	1,413
25.2	Other services from non-Federal sources		3,800	3,777	3,792
25.3	Other goods and services from Federal sources		3,029	3,286	3,396
25.4	Operation and maintenance of facilities		35	36	34
25.7	Operation and maintenance of equipment		2	2	2
26.0	Supplies and materials		335	329	328
CONTRACTUAL SERVICES AND SUPPLIES Total			12,276	12,242	12,021
31.0	Equipment		827	832	817
32.0	Land and structures		903	947	1,077
33.0	Investments and loans		21	21	21
ACQUISITION OF CAPITAL ASSETS Total			1,751	1,800	1,915
41.0	Grants, subsidies, and contributions		12,155	16,977	12,665
42.0	Insurance claims and indemnities		1,390	1,365	1,390
44.0	Refunds		8	8	8
GRANTS AND FIXED CHARGES Total			13,553	18,350	14,063
91.0	Unvouchered		50	39	19
94.0	Financial transfers		656	669	682
99.0	Reimbursable obligations		8,536	8,993	8,406
OTHER Total			9,242	9,701	9,107
Gross Obligations Total			43,182	48,267	43,273

Table 1 -- OBLIGATIONS BY OBJECT CLASS
Object Class - FY 2027 President's Budget (in millions of dollars)

Department of Transportation		Object Class	2025 actual	2026 estimate	2027 estimate
11.1	Full-time permanent		7,740	7,535	7,633
11.3	Other than full-time permanent		68	69	69
11.5	Other personnel compensation		821	887	888
11.8	Special personal services payments		2	0	0
12.1	Civilian personnel benefits		3,613	3,515	3,543
13.0	Benefits for former personnel		1	1	1
PERSONNEL COMPENSATION AND BENEFITS Total			12,245	12,007	12,134
21.0	Travel and transportation of persons		261	319	329
22.0	Transportation of things		38	29	32
23.1	Rental payments to GSA		170	176	175
23.2	Rental payments to others		71	48	50
23.3	Communications, utilities, and miscellaneous charges		563	445	481
24.0	Printing and reproduction		4	4	3
25.1	Advisory and assistance services		2,929	7,496	7,385
25.2	Other services from non-Federal sources		3,125	3,707	3,785
25.3	Other goods and services from Federal sources		1,151	888	958
25.4	Operation and maintenance of facilities		309	353	245
25.5	Research and development contracts		111	194	170
25.6	Medical care		6	6	6
25.7	Operation and maintenance of equipment		274	256	154
25.8	Subsistence and support of persons		1	0	0
26.0	Supplies and materials		194	193	176
CONTRACTUAL SERVICES AND SUPPLIES Total			9,207	14,114	13,949
31.0	Equipment		1,256	2,362	2,217
32.0	Land and structures		489	438	729
33.0	Investments and loans		566	962	186
ACQUISITION OF CAPITAL ASSETS Total			2,311	3,762	3,132
41.0	Grants, subsidies, and contributions		130,070	125,526	115,217
42.0	Insurance claims and indemnities		2	0	1
43.0	Interest and dividends		0	1	2
GRANTS AND FIXED CHARGES Total			130,072	125,527	115,220
94.0	Financial transfers		12,545	13,819	13,627
99.0	Reimbursable obligations		3,148	5,351	4,485
OTHER Total			15,693	19,170	18,112
99.5	Adjustment for rounding		9	6	1
Adjustment for rounding Total			9	6	1
Gross Obligations Total			169,537	174,586	162,548

Table 1 -- OBLIGATIONS BY OBJECT CLASS
 Object Class - FY 2027 President's Budget (in millions of dollars)

Department of the Treasury		Object Class	2025 actual	2026 estimate	2027 estimate
11.1	Full-time permanent		9,602	7,528	7,214
11.3	Other than full-time permanent		84	72	71
11.5	Other personnel compensation		605	553	599
11.8	Special personal services payments		93	136	130
12.1	Civilian personnel benefits		3,946	2,896	2,816
13.0	Benefits for former personnel		46	21	17
PERSONNEL COMPENSATION AND BENEFITS Total			14,376	11,206	10,847
21.0	Travel and transportation of persons		78	171	140
22.0	Transportation of things		30	34	39
23.1	Rental payments to GSA		665	981	690
23.2	Rental payments to others		2	3	2
23.3	Communications, utilities, and miscellaneous charges		452	326	398
24.0	Printing and reproduction		35	37	49
25.1	Advisory and assistance services		2,725	3,397	2,470
25.2	Other services from non-Federal sources		2,883	3,289	2,683
25.3	Other goods and services from Federal sources		1,120	1,090	938
25.4	Operation and maintenance of facilities		244	208	283
25.6	Medical care		19	19	24
25.7	Operation and maintenance of equipment		91	39	86
26.0	Supplies and materials		82	2,089	93
CONTRACTUAL SERVICES AND SUPPLIES Total			8,426	11,683	7,895
31.0	Equipment		1,288	831	1,378
32.0	Land and structures		39	69	58
33.0	Investments and loans		6,451	0	0
ACQUISITION OF CAPITAL ASSETS Total			7,778	900	1,436
41.0	Grants, subsidies, and contributions		279,303	252,684	228,762
42.0	Insurance claims and indemnities		4,568	4,118	2,063
43.0	Interest and dividends		1,249,881	1,333,514	1,366,705
44.0	Refunds		380	479	325
GRANTS AND FIXED CHARGES Total			1,534,132	1,590,795	1,597,855
91.0	Unvouchered		85	88	90
92.0	Undistributed		0	289	289
94.0	Financial transfers		279	298	283
99.0	Reimbursable obligations		14,547	13,762	16,349
OTHER Total			14,911	14,437	17,011
99.5	Adjustment for rounding		14	8	8
Adjustment for rounding Total			14	8	8
Gross Obligations Total			1,579,637	1,629,029	1,635,052

Table 1 -- OBLIGATIONS BY OBJECT CLASS
Object Class - FY 2027 President's Budget (in millions of dollars)

Department of Veterans Affairs		Object Class	2025 actual	2026 estimate	2027 estimate
11.1	Full-time permanent		63,142	44,276	45,613
11.3	Other than full-time permanent		491	2,160	2,238
11.5	Other personnel compensation		1,294	5,569	5,599
12.1	Civilian personnel benefits		6,700	19,896	20,962
13.0	Benefits for former personnel		3	12	9
PERSONNEL COMPENSATION AND BENEFITS Total			71,630	71,913	74,421
21.0	Travel and transportation of persons		572	3,020	3,138
22.0	Transportation of things		47	94	98
23.1	Rental payments to GSA		210	224	224
23.2	Rental payments to others		1,912	3,022	3,294
23.3	Communications, utilities, and miscellaneous charges		1,927	2,053	2,207
24.0	Printing and reproduction		38	59	61
25.1	Advisory and assistance services		201	284	645
25.2	Other services from non-Federal sources		82,784	67,588	78,033
25.3	Other goods and services from Federal sources		31	428	427
26.0	Supplies and materials		1,998	25,658	29,849
CONTRACTUAL SERVICES AND SUPPLIES Total			89,720	102,430	117,976
31.0	Equipment		1,162	3,097	3,326
32.0	Land and structures		5,220	10,111	9,984
33.0	Investments and loans		0	1	1
ACQUISITION OF CAPITAL ASSETS Total			6,382	13,209	13,311
41.0	Grants, subsidies, and contributions		24,287	29,554	29,605
42.0	Insurance claims and indemnities		203,510	229,837	255,305
43.0	Interest and dividends		11	12	6
44.0	Refunds		49	0	0
GRANTS AND FIXED CHARGES Total			227,857	259,403	284,916
94.0	Financial transfers		0	39	0
99.0	Reimbursable obligations		14,800	16,361	17,514
OTHER Total			14,800	16,400	17,514
99.5	Adjustment for rounding		0	1	1
Adjustment for rounding Total			0	1	1
Gross Obligations Total			410,389	463,356	508,139

Table 1 -- OBLIGATIONS BY OBJECT CLASS
 Object Class - FY 2027 President's Budget (in millions of dollars)

Object Class		2025 actual	2026 estimate	2027 estimate
Corps of Engineers--Civil Works				
11.1	Full-time permanent	2,649	2,419	2,083
11.3	Other than full-time permanent	23	28	24
11.5	Other personnel compensation	105	105	86
12.1	Civilian personnel benefits	565	520	453
PERSONNEL COMPENSATION AND BENEFITS Total		3,342	3,072	2,646
21.0	Travel and transportation of persons	69	69	66
22.0	Transportation of things	2	1	1
23.1	Rental payments to GSA	3	4	4
23.2	Rental payments to others	7	5	5
23.3	Communications, utilities, and miscellaneous charges	43	41	40
25.1	Advisory and assistance services	223	158	155
25.2	Other services from non-Federal sources	639	881	853
25.3	Other goods and services from Federal sources	1,613	1,080	951
25.4	Operation and maintenance of facilities	1,148	702	519
25.5	Research and development contracts	17	0	0
25.7	Operation and maintenance of equipment	24	8	13
26.0	Supplies and materials	133	89	77
CONTRACTUAL SERVICES AND SUPPLIES Total		3,921	3,038	2,684
31.0	Equipment	117	32	64
32.0	Land and structures	5,116	6,188	5,796
ACQUISITION OF CAPITAL ASSETS Total		5,233	6,220	5,860
41.0	Grants, subsidies, and contributions	11	5	3
GRANTS AND FIXED CHARGES Total		11	5	3
94.0	Financial transfers	2,850	3,572	350
99.0	Reimbursable obligations	19,944	14,874	15,174
OTHER Total		22,794	18,446	15,524
Gross Obligations Total		35,301	30,781	26,717

Table 1 -- OBLIGATIONS BY OBJECT CLASS
Object Class - FY 2027 President's Budget (in millions of dollars)

Object Class		2025 actual	2026 estimate	2027 estimate
Other Defense--Civil Programs				
11.1	Full-time permanent	85	86	89
11.3	Other than full-time permanent	3	3	3
11.5	Other personnel compensation	5	4	4
11.8	Special personal services payments	2	2	0
12.1	Civilian personnel benefits	40	41	42
13.0	Benefits for former personnel	93,781	96,799	100,110
PERSONNEL COMPENSATION AND BENEFITS Total		93,916	96,935	100,248
21.0	Travel and transportation of persons	2	3	3
22.0	Transportation of things	1	1	1
23.1	Rental payments to GSA	3	3	3
23.3	Communications, utilities, and miscellaneous charges	25	20	23
24.0	Printing and reproduction	1	0	0
25.1	Advisory and assistance services	11	5	3
25.2	Other services from non-Federal sources	40	52	58
25.3	Other goods and services from Federal sources	25	18	25
25.4	Operation and maintenance of facilities	14	18	18
25.6	Medical care	4	4	5
25.7	Operation and maintenance of equipment	3	3	3
25.8	Subsistence and support of persons	13	13	13
26.0	Supplies and materials	23	25	24
CONTRACTUAL SERVICES AND SUPPLIES Total		165	165	179
31.0	Equipment	9	8	4
32.0	Land and structures	60	79	46
ACQUISITION OF CAPITAL ASSETS Total		69	87	50
94.0	Financial transfers	169,018	179,994	42,590
OTHER Total		169,018	179,994	42,590
99.5	Adjustment for rounding	-2	-1	-1
Adjustment for rounding Total		-2	-1	-1
Gross Obligations Total		263,166	277,180	143,066

Table 1 -- OBLIGATIONS BY OBJECT CLASS
Object Class - FY 2027 President's Budget (in millions of dollars)

Object Class		2025 actual	2026 estimate	2027 estimate
Environmental Protection Agency				
11.1	Full-time permanent	2,044	1,951	1,300
11.3	Other than full-time permanent	68	49	53
11.5	Other personnel compensation	64	59	45
11.7	Military personnel	1	1	1
12.1	Civilian personnel benefits	813	738	457
13.0	Benefits for former personnel	5	5	4
PERSONNEL COMPENSATION AND BENEFITS Total		2,995	2,803	1,860
21.0	Travel and transportation of persons	30	28	31
22.0	Transportation of things	4	4	4
23.1	Rental payments to GSA	224	221	159
23.2	Rental payments to others	4	4	2
23.3	Communications, utilities, and miscellaneous charges	19	16	15
24.0	Printing and reproduction	5	5	5
25.1	Advisory and assistance services	480	448	391
25.2	Other services from non-Federal sources	1,407	1,270	1,021
25.3	Other goods and services from Federal sources	1,078	954	740
25.4	Operation and maintenance of facilities	69	66	60
25.5	Research and development contracts	64	40	36
25.7	Operation and maintenance of equipment	14	14	12
26.0	Supplies and materials	13	13	10
CONTRACTUAL SERVICES AND SUPPLIES Total		3,411	3,083	2,486
31.0	Equipment	19	18	17
32.0	Land and structures	8	55	60
ACQUISITION OF CAPITAL ASSETS Total		27	73	77
41.0	Grants, subsidies, and contributions	26,786	8,069	2,507
42.0	Insurance claims and indemnities	19	19	17
GRANTS AND FIXED CHARGES Total		26,805	8,088	2,524
94.0	Financial transfers	128	0	213
99.0	Reimbursable obligations	892	969	1,153
OTHER Total		1,020	969	1,366
Gross Obligations Total		34,258	15,016	8,313

Table 1 -- OBLIGATIONS BY OBJECT CLASS
 Object Class - FY 2027 President's Budget (in millions of dollars)

Object Class		2025 actual	2026 estimate	2027 estimate
Executive Office of the President				
11.1	Full-time permanent	260	283	305
11.3	Other than full-time permanent	2	2	0
11.5	Other personnel compensation	1	1	1
11.8	Special personal services payments	4	2	0
12.1	Civilian personnel benefits	92	98	103
13.0	Benefits for former personnel	1	0	0
PERSONNEL COMPENSATION AND BENEFITS Total		360	386	409
21.0	Travel and transportation of persons	7	15	17
23.1	Rental payments to GSA	30	32	37
23.2	Rental payments to others	1	0	0
23.3	Communications, utilities, and miscellaneous charges	3	2	2
24.0	Printing and reproduction	1	1	1
25.1	Advisory and assistance services	1	5	3
25.2	Other services from non-Federal sources	69	69	71
25.3	Other goods and services from Federal sources	18	37	24
26.0	Supplies and materials	7	7	8
CONTRACTUAL SERVICES AND SUPPLIES Total		137	168	163
31.0	Equipment	14	9	11
32.0	Land and structures	0	10	4
ACQUISITION OF CAPITAL ASSETS Total		14	19	15
41.0	Grants, subsidies, and contributions	1	7	0
GRANTS AND FIXED CHARGES Total		1	7	0
94.0	Financial transfers	15	15	0
99.0	Reimbursable obligations	136	2,441	338
OTHER Total		151	2,456	338
99.5	Adjustment for rounding	6	1	1
Adjustment for rounding Total		6	1	1
Gross Obligations Total		669	3,037	926

Table 1 -- OBLIGATIONS BY OBJECT CLASS
 Object Class - FY 2027 President's Budget (in millions of dollars)

Object Class		2025 actual	2026 estimate	2027 estimate
General Services Administration				
11.1	Full-time permanent	118	102	99
11.3	Other than full-time permanent	14	0	0
11.5	Other personnel compensation	5	4	6
11.8	Special personal services payments	3	2	1
12.1	Civilian personnel benefits	47	41	38
13.0	Benefits for former personnel	1	2	1
PERSONNEL COMPENSATION AND BENEFITS Total		188	151	145
21.0	Travel and transportation of persons	2	2	2
23.1	Rental payments to GSA	8	13	13
24.0	Printing and reproduction	0	4	5
25.1	Advisory and assistance services	126	367	342
25.2	Other services from non-Federal sources	2	3	1
25.3	Other goods and services from Federal sources	95	82	71
25.4	Operation and maintenance of facilities	143	180	80
25.7	Operation and maintenance of equipment	1	1	1
26.0	Supplies and materials	3	0	0
CONTRACTUAL SERVICES AND SUPPLIES Total		380	652	515
31.0	Equipment	2	3	2
32.0	Land and structures	2,461	3,102	1,381
ACQUISITION OF CAPITAL ASSETS Total		2,463	3,105	1,383
42.0	Insurance claims and indemnities	0	11	0
GRANTS AND FIXED CHARGES Total		0	11	0
94.0	Financial transfers	25	8	375
99.0	Reimbursable obligations	38,828	38,493	40,821
OTHER Total		38,853	38,501	41,196
99.5	Adjustment for rounding	7	7	6
Adjustment for rounding Total		7	7	6
Gross Obligations Total		41,891	42,427	43,245

Table 1 -- OBLIGATIONS BY OBJECT CLASS
 Object Class - FY 2027 President's Budget (in millions of dollars)

Object Class		2025 actual	2026 estimate	2027 estimate
International Assistance Programs				
11.1	Full-time permanent	1,736	1,141	1,138
11.3	Other than full-time permanent	162	27	26
11.5	Other personnel compensation	67	3	2
11.8	Special personal services payments	1	0	0
12.1	Civilian personnel benefits	477	203	149
13.0	Benefits for former personnel	9	149	16
PERSONNEL COMPENSATION AND BENEFITS Total		2,452	1,523	1,331
21.0	Travel and transportation of persons	161	60	60
22.0	Transportation of things	39	1	1
23.1	Rental payments to GSA	14	14	12
23.2	Rental payments to others	64	49	46
23.3	Communications, utilities, and miscellaneous charges	38	17	16
25.1	Advisory and assistance services	259	467	204
25.2	Other services from non-Federal sources	101,532	96,962	106,450
25.3	Other goods and services from Federal sources	244	143	54
25.4	Operation and maintenance of facilities	14	3	3
25.6	Medical care	26	30	30
25.7	Operation and maintenance of equipment	36	81	20
26.0	Supplies and materials	17	13	14
CONTRACTUAL SERVICES AND SUPPLIES Total		102,444	97,840	106,910
31.0	Equipment	162	136	132
32.0	Land and structures	7	1	1
33.0	Investments and loans	335	148	223
ACQUISITION OF CAPITAL ASSETS Total		504	285	356
41.0	Grants, subsidies, and contributions	22,496	23,464	15,530
42.0	Insurance claims and indemnities	1	130	39
44.0	Refunds	1	34	0
GRANTS AND FIXED CHARGES Total		22,498	23,628	15,569
92.0	Undistributed	0	63	0
99.0	Reimbursable obligations	1,284	2,441	1,675
OTHER Total		1,284	2,504	1,675
99.5	Adjustment for rounding	4	0	0
Adjustment for rounding Total		4	0	0
Gross Obligations Total		129,186	125,780	125,841

Table 1 -- OBLIGATIONS BY OBJECT CLASS
Object Class - FY 2027 President's Budget (in millions of dollars)

Object Class		2025 actual	2026 estimate	2027 estimate
National Aeronautics and Space Administration				
11.1	Full-time permanent	2,582	2,159	1,966
11.3	Other than full-time permanent	51	50	32
11.5	Other personnel compensation	78	73	90
11.8	Special personal services payments	3	3	3
12.1	Civilian personnel benefits	982	825	756
13.0	Benefits for former personnel	1	1	1
PERSONNEL COMPENSATION AND BENEFITS Total		3,697	3,111	2,848
21.0	Travel and transportation of persons	71	52	36
22.0	Transportation of things	2,384	2,252	1,709
23.1	Rental payments to GSA	31	22	20
23.2	Rental payments to others	5	3	3
23.3	Communications, utilities, and miscellaneous charges	162	181	124
24.0	Printing and reproduction	2	2	2
25.1	Advisory and assistance services	1,551	1,687	1,294
25.2	Other services from non-Federal sources	934	906	536
25.3	Other goods and services from Federal sources	558	423	288
25.4	Operation and maintenance of facilities	580	810	513
25.5	Research and development contracts	12,790	13,923	10,687
25.6	Medical care	1	1	1
25.7	Operation and maintenance of equipment	748	977	693
26.0	Supplies and materials	114	167	132
CONTRACTUAL SERVICES AND SUPPLIES Total		19,931	21,406	16,038
31.0	Equipment	980	1,051	872
32.0	Land and structures	574	987	352
ACQUISITION OF CAPITAL ASSETS Total		1,554	2,038	1,224
41.0	Grants, subsidies, and contributions	1,486	1,433	746
42.0	Insurance claims and indemnities	1	1	1
GRANTS AND FIXED CHARGES Total		1,487	1,434	747
99.0	Reimbursable obligations	2,038	4,338	3,145
OTHER Total		2,038	4,338	3,145
Gross Obligations Total		28,707	32,327	24,002

Table 1 -- OBLIGATIONS BY OBJECT CLASS
Object Class - FY 2027 President's Budget (in millions of dollars)

Object Class		2025 actual	2026 estimate	2027 estimate
National Science Foundation				
11.1	Full-time permanent	240	204	206
11.3	Other than full-time permanent	19	12	11
11.5	Other personnel compensation	10	8	8
11.8	Special personal services payments	55	53	30
12.1	Civilian personnel benefits	91	77	77
PERSONNEL COMPENSATION AND BENEFITS Total		415	354	332
21.0	Travel and transportation of persons	9	11	12
22.0	Transportation of things	1	0	0
23.1	Rental payments to GSA	14	23	4
23.2	Rental payments to others	0	1	0
23.3	Communications, utilities, and miscellaneous charges	0	2	0
25.1	Advisory and assistance services	375	320	187
25.2	Other services from non-Federal sources	45	31	35
25.3	Other goods and services from Federal sources	281	276	125
25.4	Operation and maintenance of facilities	326	319	153
25.5	Research and development contracts	11	11	10
25.7	Operation and maintenance of equipment	1	1	0
CONTRACTUAL SERVICES AND SUPPLIES Total		1,063	995	526
31.0	Equipment	2	3	451
ACQUISITION OF CAPITAL ASSETS Total		2	3	451
41.0	Grants, subsidies, and contributions	8,216	7,847	3,334
GRANTS AND FIXED CHARGES Total		8,216	7,847	3,334
99.0	Reimbursable obligations	97	145	130
OTHER Total		97	145	130
99.5	Adjustment for rounding	-1	0	2
Adjustment for rounding Total		-1	0	2
Gross Obligations Total		9,792	9,344	4,775

Table 1 -- OBLIGATIONS BY OBJECT CLASS
Object Class - FY 2027 President's Budget (in millions of dollars)

Object Class		2025 actual	2026 estimate	2027 estimate
Office of Personnel Management				
11.1	Full-time permanent	74	63	52
11.5	Other personnel compensation	6	4	5
12.1	Civilian personnel benefits	27	16	14
13.0	Benefits for former personnel	21,452	22,758	24,267
PERSONNEL COMPENSATION AND BENEFITS Total		21,559	22,841	24,338
23.3	Communications, utilities, and miscellaneous charges	46	29	26
25.2	Other services from non-Federal sources	238	235	226
26.0	Supplies and materials	0	0	1
CONTRACTUAL SERVICES AND SUPPLIES Total		284	264	253
31.0	Equipment	0	2	1
ACQUISITION OF CAPITAL ASSETS Total		0	2	1
42.0	Insurance claims and indemnities	109,844	114,844	118,841
44.0	Refunds	412	572	585
GRANTS AND FIXED CHARGES Total		110,256	115,416	119,426
94.0	Financial transfers	51,632	53,526	53,924
99.0	Reimbursable obligations	77,822	83,197	88,701
OTHER Total		129,454	136,723	142,625
99.5	Adjustment for rounding	1	1	0
Adjustment for rounding Total		1	1	0
Gross Obligations Total		261,554	275,247	286,643

Table 1 -- OBLIGATIONS BY OBJECT CLASS
Object Class - FY 2027 President's Budget (in millions of dollars)

Object Class		2025 actual	2026 estimate	2027 estimate
Small Business Administration				
11.1	Full-time permanent	320	233	211
11.3	Other than full-time permanent	295	209	194
11.5	Other personnel compensation	40	18	16
11.8	Special personal services payments	43	0	0
12.1	Civilian personnel benefits	241	186	172
13.0	Benefits for former personnel	12	12	11
PERSONNEL COMPENSATION AND BENEFITS Total		951	658	604
21.0	Travel and transportation of persons	52	53	49
22.0	Transportation of things	0	7	7
23.1	Rental payments to GSA	46	47	43
23.3	Communications, utilities, and miscellaneous charges	4	16	15
25.1	Advisory and assistance services	9	34	31
25.2	Other services from non-Federal sources	137	162	149
25.3	Other goods and services from Federal sources	1,359	408	342
25.4	Operation and maintenance of facilities	0	1	1
25.7	Operation and maintenance of equipment	21	83	76
26.0	Supplies and materials	6	3	3
CONTRACTUAL SERVICES AND SUPPLIES Total		1,634	814	716
31.0	Equipment	0	6	4
ACQUISITION OF CAPITAL ASSETS Total		0	6	4
41.0	Grants, subsidies, and contributions	9,916	14,043	470
42.0	Insurance claims and indemnities	0	1	1
GRANTS AND FIXED CHARGES Total		9,916	14,044	471
99.0	Reimbursable obligations	33	47	46
OTHER Total		33	47	46
99.5	Adjustment for rounding	-1	0	-3
Adjustment for rounding Total		-1	0	-3
Gross Obligations Total		12,533	15,569	1,838

Table 1 -- OBLIGATIONS BY OBJECT CLASS
 Object Class - FY 2027 President's Budget (in millions of dollars)

Object Class		2025 actual	2026 estimate	2027 estimate
Social Security Administration				
11.1	Full-time permanent	5,496	5,303	5,415
11.3	Other than full-time permanent	78	77	81
11.5	Other personnel compensation	216	411	282
11.8	Special personal services payments	1	2	2
12.1	Civilian personnel benefits	2,250	2,246	2,334
13.0	Benefits for former personnel	56	3	3
PERSONNEL COMPENSATION AND BENEFITS Total		8,097	8,042	8,117
21.0	Travel and transportation of persons	7	7	7
22.0	Transportation of things	6	5	5
23.1	Rental payments to GSA	701	695	641
23.2	Rental payments to others	0	1	0
23.3	Communications, utilities, and miscellaneous charges	469	505	428
24.0	Printing and reproduction	52	40	40
25.1	Advisory and assistance services	115	146	143
25.2	Other services from non-Federal sources	3,265	3,371	3,611
25.3	Other goods and services from Federal sources	12,359	12,244	12,366
25.4	Operation and maintenance of facilities	85	69	68
25.6	Medical care	1	0	0
25.7	Operation and maintenance of equipment	824	1,354	1,311
26.0	Supplies and materials	27	22	22
CONTRACTUAL SERVICES AND SUPPLIES Total		17,911	18,459	18,642
31.0	Equipment	337	554	477
32.0	Land and structures	23	18	18
ACQUISITION OF CAPITAL ASSETS Total		360	572	495
41.0	Grants, subsidies, and contributions	64,142	67,756	70,532
42.0	Insurance claims and indemnities	1,580,339	1,671,204	1,765,602
GRANTS AND FIXED CHARGES Total		1,644,481	1,738,960	1,836,134
94.0	Financial transfers	65,954	63,962	75,683
99.0	Reimbursable obligations	3,506	3,498	3,611
OTHER Total		69,460	67,460	79,294
Gross Obligations Total		1,740,309	1,833,493	1,942,682

Table 1 -- OBLIGATIONS BY OBJECT CLASS
 Object Class - FY 2027 President's Budget (in millions of dollars)

Object Class		2025 actual	2026 estimate	2027 estimate
Export-Import Bank of the United States				
11.1	Full-time permanent	56	56	71
12.1	Civilian personnel benefits	25	26	32
PERSONNEL COMPENSATION AND BENEFITS Total		81	82	103
21.0	Travel and transportation of persons	2	2	3
23.1	Rental payments to GSA	9	9	10
23.3	Communications, utilities, and miscellaneous charges	3	3	3
25.1	Advisory and assistance services	7	7	7
25.2	Other services from non-Federal sources	11	11	11
25.3	Other goods and services from Federal sources	1	1	1
25.7	Operation and maintenance of equipment	18	18	18
26.0	Supplies and materials	1	1	1
CONTRACTUAL SERVICES AND SUPPLIES Total		52	52	54
41.0	Grants, subsidies, and contributions	128	300	240
GRANTS AND FIXED CHARGES Total		128	300	240
Gross Obligations Total		261	434	397

Table 1 -- OBLIGATIONS BY OBJECT CLASS
 Object Class - FY 2027 President's Budget (in millions of dollars)

Object Class		2025 actual	2026 estimate	2027 estimate
Federal Deposit Insurance Corporation				
11.1	Full-time permanent	1,093	1,004	997
11.5	Other personnel compensation	58	33	33
12.1	Civilian personnel benefits	514	464	460
PERSONNEL COMPENSATION AND BENEFITS Total		1,665	1,501	1,490
21.0	Travel and transportation of persons	38	36	36
23.2	Rental payments to others	52	66	57
23.3	Communications, utilities, and miscellaneous charges	35	47	48
25.2	Other services from non-Federal sources	542	592	615
26.0	Supplies and materials	4	4	4
CONTRACTUAL SERVICES AND SUPPLIES Total		671	745	760
31.0	Equipment	69	43	44
32.0	Land and structures	29	36	36
ACQUISITION OF CAPITAL ASSETS Total		98	79	80
41.0	Grants, subsidies, and contributions	6	8	8
42.0	Insurance claims and indemnities	2,622	54	8,554
43.0	Interest and dividends	0	2,400	5,834
GRANTS AND FIXED CHARGES Total		2,628	2,462	14,396
99.0	Reimbursable obligations	49	49	42
OTHER Total		49	49	42
Gross Obligations Total		5,111	4,836	16,768

Table 1 -- OBLIGATIONS BY OBJECT CLASS
Object Class - FY 2027 President's Budget (in millions of dollars)

Object Class		2025 actual	2026 estimate	2027 estimate
Postal Service				
11.1	Full-time permanent	147	157	136
11.3	Other than full-time permanent	0	1	1
11.5	Other personnel compensation	1	1	1
12.1	Civilian personnel benefits	69	74	63
PERSONNEL COMPENSATION AND BENEFITS Total		217	233	201
21.0	Travel and transportation of persons	6	4	4
23.2	Rental payments to others	6	6	6
23.3	Communications, utilities, and miscellaneous charges	2	2	2
25.1	Advisory and assistance services	20	19	18
25.3	Other goods and services from Federal sources	1	1	1
25.7	Operation and maintenance of equipment	12	9	8
26.0	Supplies and materials	255	1	1
CONTRACTUAL SERVICES AND SUPPLIES Total		302	42	40
31.0	Equipment	655	240	240
ACQUISITION OF CAPITAL ASSETS Total		655	240	240
43.0	Interest and dividends	604	0	0
GRANTS AND FIXED CHARGES Total		604	0	0
94.0	Financial transfers	82	70	64
99.0	Reimbursable obligations	86,789	89,757	91,234
OTHER Total		86,871	89,827	91,298
Gross Obligations Total		88,649	90,342	91,779

Table 1 -- OBLIGATIONS BY OBJECT CLASS
Object Class - FY 2027 President's Budget (in millions of dollars)

Object Class		2025 actual	2026 estimate	2027 estimate
Railroad Retirement Board				
11.1	Full-time permanent	74	73	73
11.3	Other than full-time permanent	1	0	0
11.5	Other personnel compensation	0	1	0
12.1	Civilian personnel benefits	29	29	30
PERSONNEL COMPENSATION AND BENEFITS Total		104	103	103
23.1	Rental payments to GSA	1	3	3
23.3	Communications, utilities, and miscellaneous charges	6	6	6
25.1	Advisory and assistance services	0	1	1
25.2	Other services from non-Federal sources	73	88	87
25.3	Other goods and services from Federal sources	6	6	6
25.4	Operation and maintenance of facilities	3	3	3
25.6	Medical care	1	1	1
25.7	Operation and maintenance of equipment	2	3	3
CONTRACTUAL SERVICES AND SUPPLIES Total		92	111	110
31.0	Equipment	0	1	1
ACQUISITION OF CAPITAL ASSETS Total		0	1	1
41.0	Grants, subsidies, and contributions	5	5	4
42.0	Insurance claims and indemnities	15,749	15,901	16,058
GRANTS AND FIXED CHARGES Total		15,754	15,906	16,062
94.0	Financial transfers	1,461	1,716	1,891
99.0	Reimbursable obligations	54	48	47
OTHER Total		1,515	1,764	1,938
99.5	Adjustment for rounding	0	1	1
Adjustment for rounding Total		0	1	1
Gross Obligations Total		17,465	17,886	18,215

Table 1 -- OBLIGATIONS BY OBJECT CLASS
Object Class - FY 2027 President's Budget (in millions of dollars)

Object Class		2025 actual	2026 estimate	2027 estimate
Other Independent Agencies				
11.1	Full-time permanent	4,785	4,400	4,156
11.3	Other than full-time permanent	112	72	65
11.5	Other personnel compensation	175	174	97
11.8	Special personal services payments	75	325	221
12.1	Civilian personnel benefits	1,882	1,718	1,608
13.0	Benefits for former personnel	1,263	1,284	1,226
PERSONNEL COMPENSATION AND BENEFITS Total		8,292	7,973	7,373
21.0	Travel and transportation of persons	68	78	70
22.0	Transportation of things	10	13	13
23.1	Rental payments to GSA	279	339	327
23.2	Rental payments to others	105	50	62
23.3	Communications, utilities, and miscellaneous charges	227	224	201
24.0	Printing and reproduction	21	10	16
25.1	Advisory and assistance services	1,682	1,775	1,703
25.2	Other services from non-Federal sources	3,247	1,980	1,145
25.3	Other goods and services from Federal sources	437	409	353
25.4	Operation and maintenance of facilities	97	106	88
25.5	Research and development contracts	6	3	4
25.6	Medical care	10	10	1
25.7	Operation and maintenance of equipment	654	625	574
26.0	Supplies and materials	66	60	53
CONTRACTUAL SERVICES AND SUPPLIES Total		6,909	5,682	4,610
31.0	Equipment	237	218	213
32.0	Land and structures	216	456	237
ACQUISITION OF CAPITAL ASSETS Total		453	674	450
41.0	Grants, subsidies, and contributions	16,277	23,113	20,476
42.0	Insurance claims and indemnities	2,102	1,705	1,780
43.0	Interest and dividends	71	296	0
GRANTS AND FIXED CHARGES Total		18,450	25,114	22,256
91.0	Unvouchered	6	440	1,450
94.0	Financial transfers	1,494	1,588	1,345
99.0	Reimbursable obligations	73,542	75,608	72,587
OTHER Total		75,042	77,636	75,382
99.5	Adjustment for rounding	23	11	15
Adjustment for rounding Total		23	11	15
Gross Obligations Total		109,169	117,090	110,086

Table 1 -- OBLIGATIONS BY OBJECT CLASS
 Object Class - FY 2027 President's Budget (in millions of dollars)

Allowances	Object Class	2025 actual	2026 estimate	2027 estimate
	11.1 Full-time permanent	0	-30	0
	PERSONNEL COMPENSATION AND BENEFITS Total	0	-30	0
	92.0 Undistributed	0	0	-8,199
	OTHER Total	0	0	-8,199
	Gross Obligations Total	0	-30	-8,199

Table 2

OBLIGATIONS BY OBJECT CLASS AND AGENCY

Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY
Object Class -- Presidential Budget, FY 2027 Budget (in millions of dollars)

	Object Class	2025 actual	2026 estimate	2027 estimate
10	PERSONNEL COMPENSATION AND BENEFITS			
	Direct			
	Legislative Branch	3,948	4,098	4,372
	Judicial Branch	5,475	5,722	5,870
	Department of Agriculture	11,124	10,551	7,425
	Department of Commerce	4,544	4,180	4,097
	Department of War	282,391	290,556	310,193
	Department of Education	799	560	504
	Department of Energy	2,505	2,239	2,166
	Department of Health and Human Services	14,613	12,037	11,228
	Department of Homeland Security	44,937	46,179	44,823
	Department of Housing and Urban Development	1,730	1,278	1,299
	Department of the Interior	7,529	6,887	8,720
	Department of Justice	21,484	22,283	23,762
	Department of Labor	2,275	2,075	1,539
	Department of State	6,360	6,174	6,167
	Department of Transportation	12,245	12,007	12,134
	Department of the Treasury	14,376	11,206	10,847
	Department of Veterans Affairs	71,630	71,913	74,421
	Corps of Engineers--Civil Works	3,342	3,072	2,646
	Other Defense--Civil Programs	93,916	96,935	100,248
	Environmental Protection Agency	2,995	2,803	1,860
	Executive Office of the President	360	386	409
	General Services Administration	188	151	145
	International Assistance Programs	2,452	1,523	1,331
	National Aeronautics and Space Administration	3,697	3,111	2,848
	National Science Foundation	415	354	332
	Office of Personnel Management	21,559	22,841	24,338
	Small Business Administration	951	658	604
	Social Security Administration	8,097	8,042	8,117
	Export-Import Bank of the United States	81	82	103
	Federal Deposit Insurance Corporation	1,665	1,501	1,490
	Postal Service	217	233	201
	Railroad Retirement Board	104	103	103
	Other Independent Agencies	8,292	7,973	7,373
	Allowances	0	-30	0
	Direct Total	656,296	659,683	681,715
	Reimbursable			
	Reimbursable obligations	130,297	135,157	140,074
	Reimbursable Total	130,297	135,157	140,074
	PERSONNEL COMPENSATION AND BENEFITS Total	786,593	794,840	821,789

Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY
Object Class -- Presidential Budget, FY 2027 Budget (in millions of dollars)

		Object Class	2025 actual	2026 estimate	2027 estimate
11.1	Full-time permanent				
	Direct				
		Legislative Branch	2,747	2,836	3,061
		Judicial Branch	3,505	3,615	3,691
		Department of Agriculture	6,842	6,347	4,883
		Department of Commerce	2,906	2,687	2,611
		Department of War	54,962	53,889	55,127
		Department of Education	537	382	324
		Department of Energy	1,666	1,519	1,475
		Department of Health and Human Services	7,755	6,148	5,724
		Department of Homeland Security	22,373	23,919	22,333
		Department of Housing and Urban Development	1,239	913	928
		Department of the Interior	4,544	4,118	4,721
		Department of Justice	12,336	12,741	14,041
		Department of Labor	1,572	1,422	1,082
		Department of State	4,092	3,793	3,757
		Department of Transportation	7,740	7,535	7,633
		Department of the Treasury	9,602	7,528	7,214
		Department of Veterans Affairs	63,142	44,276	45,613
		Corps of Engineers--Civil Works	2,649	2,419	2,083
		Other Defense--Civil Programs	85	86	89
		Environmental Protection Agency	2,044	1,951	1,300
		Executive Office of the President	260	283	305
		General Services Administration	118	102	99
		International Assistance Programs	1,736	1,141	1,138
		National Aeronautics and Space Administration	2,582	2,159	1,966
		National Science Foundation	240	204	206
		Office of Personnel Management	74	63	52
		Small Business Administration	320	233	211
		Social Security Administration	5,496	5,303	5,415
		Export-Import Bank of the United States	56	56	71
		Federal Deposit Insurance Corporation	1,093	1,004	997
		Postal Service	147	157	136
		Railroad Retirement Board	74	73	73
		Other Independent Agencies	4,785	4,400	4,156
		Allowances	0	-30	0
	Direct Total		229,319	203,272	202,515
	Reimbursable				
		Reimbursable obligations	73,164	76,365	78,719
	Reimbursable Total		73,164	76,365	78,719
	Full-time permanent Total		302,483	279,637	281,234

Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY
Object Class -- Presidential Budget, FY 2027 Budget (in millions of dollars)

		Object Class	2025 actual	2026 estimate	2027 estimate
11.3	Other than full-time permanent				
	Direct				
		Legislative Branch	33	33	32
		Judicial Branch	457	473	491
		Department of Agriculture	109	104	45
		Department of Commerce	166	159	196
		Department of War	677	696	604
		Department of Education	25	6	2
		Department of Energy	49	36	27
		Department of Health and Human Services	1,253	1,090	961
		Department of Homeland Security	712	650	686
		Department of Housing and Urban Development	2	2	1
		Department of the Interior	395	370	333
		Department of Justice	351	316	327
		Department of Labor	22	18	4
		Department of State	99	94	94
		Department of Transportation	68	69	69
		Department of the Treasury	84	72	71
		Department of Veterans Affairs	491	2,160	2,238
		Corps of Engineers--Civil Works	23	28	24
		Other Defense--Civil Programs	3	3	3
		Environmental Protection Agency	68	49	53
		Executive Office of the President	2	2	0
		General Services Administration	14	0	0
		International Assistance Programs	162	27	26
		National Aeronautics and Space Administration	51	50	32
		National Science Foundation	19	12	11
		Small Business Administration	295	209	194
		Social Security Administration	78	77	81
		Postal Service	0	1	1
		Railroad Retirement Board	1	0	0
		Other Independent Agencies	112	72	65
	Direct Total		5,821	6,878	6,671
	Reimbursable				
		Reimbursable obligations	6,331	6,695	6,897
	Reimbursable Total		6,331	6,695	6,897
Other than full-time permanent Total			12,152	13,573	13,568

Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY
Object Class -- Presidential Budget, FY 2027 Budget (in millions of dollars)

		Object Class	2025 actual	2026 estimate	2027 estimate
11.5	Other personnel compensation				
	Direct				
		Legislative Branch	69	68	72
		Judicial Branch	1	1	1
		Department of Agriculture	874	938	180
		Department of Commerce	145	131	124
		Department of War	3,702	2,728	3,471
		Department of Education	14	11	8
		Department of Energy	91	90	81
		Department of Health and Human Services	414	333	348
		Department of Homeland Security	4,115	4,454	4,472
		Department of Housing and Urban Development	23	17	17
		Department of the Interior	542	531	1,262
		Department of Justice	1,494	1,591	1,545
		Department of Labor	53	63	30
		Department of State	89	89	89
		Department of Transportation	821	887	888
		Department of the Treasury	605	553	599
		Department of Veterans Affairs	1,294	5,569	5,599
		Corps of Engineers--Civil Works	105	105	86
		Other Defense--Civil Programs	5	4	4
		Environmental Protection Agency	64	59	45
		Executive Office of the President	1	1	1
		General Services Administration	5	4	6
		International Assistance Programs	67	3	2
		National Aeronautics and Space Administration	78	73	90
		National Science Foundation	10	8	8
		Office of Personnel Management	6	4	5
		Small Business Administration	40	18	16
		Social Security Administration	216	411	282
		Federal Deposit Insurance Corporation	58	33	33
		Postal Service	1	1	1
		Railroad Retirement Board	0	1	0
		Other Independent Agencies	175	174	97
	Direct Total		15,177	18,953	19,462
	Reimbursable				
		Reimbursable obligations	11,170	11,031	11,749
	Reimbursable Total		11,170	11,031	11,749
	Other personnel compensation Total		26,347	29,984	31,211

Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY
 Object Class -- Presidential Budget, FY 2027 Budget (in millions of dollars)

	Object Class	2025 actual	2026 estimate	2027 estimate
11.6	Military personnel - basic allowance for housing			
	Direct			
	Department of War	30,555	34,631	33,933
	Department of Health and Human Services	1	0	0
	Department of Homeland Security	2	1,067	1,138
	Direct Total	30,558	35,698	35,071
	Reimbursable			
	Reimbursable obligations	376	369	406
	Reimbursable Total	376	369	406
	Military personnel - basic allowance for housing Total	30,934	36,067	35,477

Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY
 Object Class -- Presidential Budget, FY 2027 Budget (in millions of dollars)

		Object Class	2025 actual	2026 estimate	2027 estimate
11.7	Military personnel				
	Direct				
		Department of Commerce	50	44	39
		Department of War	98,496	104,876	112,475
		Department of Health and Human Services	470	375	330
		Department of Homeland Security	4,122	2,881	3,485
		Environmental Protection Agency	1	1	1
	Direct Total		103,139	108,177	116,330
	Reimbursable				
		Reimbursable obligations	1,304	1,424	1,366
	Reimbursable Total		1,304	1,424	1,366
	Military personnel Total		104,443	109,601	117,696

Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY
 Object Class -- Presidential Budget, FY 2027 Budget (in millions of dollars)

	Object Class	2025 actual	2026 estimate	2027 estimate
11.8	Special personal services payments			
	Direct			
	Judicial Branch	20	20	19
	Department of Agriculture	115	120	6
	Department of War	167	90	119
	Department of Health and Human Services	259	260	243
	Department of Homeland Security	26	92	-318
	Department of the Interior	36	37	147
	Department of Justice	302	307	309
	Department of Labor	1	1	0
	Department of State	10	10	10
	Department of Transportation	2	0	0
	Department of the Treasury	93	136	130
	Other Defense--Civil Programs	2	2	0
	Executive Office of the President	4	2	0
	General Services Administration	3	2	1
	International Assistance Programs	1	0	0
	National Aeronautics and Space Administration	3	3	3
	National Science Foundation	55	53	30
	Small Business Administration	43	0	0
	Social Security Administration	1	2	2
	Other Independent Agencies	75	325	221
	Direct Total	1,218	1,462	922
	Reimbursable			
	Reimbursable obligations	420	465	878
	Reimbursable Total	420	465	878
	Special personal services payments Total	1,638	1,927	1,800

Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY
Object Class -- Presidential Budget, FY 2027 Budget (in millions of dollars)

		Object Class	2025 actual	2026 estimate	2027 estimate
12.1	Civilian personnel benefits				
	Direct				
		Legislative Branch	1,095	1,156	1,201
		Judicial Branch	1,484	1,605	1,659
		Department of Agriculture	3,159	3,015	2,239
		Department of Commerce	1,185	1,091	1,061
		Department of War	22,355	19,255	21,072
		Department of Education	205	135	141
		Department of Energy	699	594	583
		Department of Health and Human Services	3,469	2,832	2,606
		Department of Homeland Security	12,257	11,499	11,226
		Department of Housing and Urban Development	464	345	352
		Department of the Interior	1,992	1,812	2,242
		Department of Justice	7,000	7,328	7,539
		Department of Labor	627	569	423
		Department of State	2,056	2,175	2,200
		Department of Transportation	3,613	3,515	3,543
		Department of the Treasury	3,946	2,896	2,816
		Department of Veterans Affairs	6,700	19,896	20,962
		Corps of Engineers--Civil Works	565	520	453
		Other Defense--Civil Programs	40	41	42
		Environmental Protection Agency	813	738	457
		Executive Office of the President	92	98	103
		General Services Administration	47	41	38
		International Assistance Programs	477	203	149
		National Aeronautics and Space Administration	982	825	756
		National Science Foundation	91	77	77
		Office of Personnel Management	27	16	14
		Small Business Administration	241	186	172
		Social Security Administration	2,250	2,246	2,334
		Export-Import Bank of the United States	25	26	32
		Federal Deposit Insurance Corporation	514	464	460
		Postal Service	69	74	63
		Railroad Retirement Board	29	29	30
		Other Independent Agencies	1,882	1,718	1,608
	Direct Total		80,450	87,020	88,653
	Reimbursable				
		Reimbursable obligations	36,794	37,573	38,614
	Reimbursable Total		36,794	37,573	38,614
	Civilian personnel benefits Total		117,244	124,593	127,267

Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY
 Object Class -- Presidential Budget, FY 2027 Budget (in millions of dollars)

		Object Class	2025 actual	2026 estimate	2027 estimate
12.2	Military personnel benefits				
	Direct				
		Department of Commerce	9	8	9
		Department of War	71,361	74,231	83,244
		Department of Health and Human Services	120	109	110
		Department of Homeland Security	595	754	1,082
	Direct Total		72,085	75,102	84,445
	Reimbursable				
		Reimbursable obligations	379	345	362
	Reimbursable Total		379	345	362
	Military personnel benefits Total		72,464	75,447	84,807

Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY
Object Class -- Presidential Budget, FY 2027 Budget (in millions of dollars)

		Object Class	2025 actual	2026 estimate	2027 estimate
13.0	Benefits for former personnel				
	Direct				
		Legislative Branch	4	5	6
		Judicial Branch	8	8	9
		Department of Agriculture	25	27	72
		Department of Commerce	83	60	57
		Department of War	116	160	148
		Department of Education	18	26	29
		Department of Health and Human Services	872	890	906
		Department of Homeland Security	735	863	719
		Department of Housing and Urban Development	2	1	1
		Department of the Interior	20	19	15
		Department of Justice	1	0	1
		Department of Labor	0	2	0
		Department of State	14	13	17
		Department of Transportation	1	1	1
		Department of the Treasury	46	21	17
		Department of Veterans Affairs	3	12	9
		Other Defense--Civil Programs	93,781	96,799	100,110
		Environmental Protection Agency	5	5	4
		Executive Office of the President	1	0	0
		General Services Administration	1	2	1
		International Assistance Programs	9	149	16
		National Aeronautics and Space Administration	1	1	1
		Office of Personnel Management	21,452	22,758	24,267
		Small Business Administration	12	12	11
		Social Security Administration	56	3	3
		Other Independent Agencies	1,263	1,284	1,226
	Direct Total		118,529	123,121	127,646
	Reimbursable				
		Reimbursable obligations	359	890	1,083
	Reimbursable Total		359	890	1,083
	Benefits for former personnel Total		118,888	124,011	128,729

Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY
Object Class -- Presidential Budget, FY 2027 Budget (in millions of dollars)

	Object Class	2025 actual	2026 estimate	2027 estimate
20	CONTRACTUAL SERVICES AND SUPPLIES			
	Direct			
	Legislative Branch	2,874	3,245	3,436
	Judicial Branch	3,847	4,598	4,497
	Department of Agriculture	20,461	24,371	18,251
	Department of Commerce	35,597	15,337	11,810
	Department of War	452,481	495,151	718,640
	Department of Education	4,593	4,649	2,841
	Department of Energy	42,514	47,696	47,249
	Department of Health and Human Services	30,837	29,721	26,386
	Department of Homeland Security	41,281	126,206	63,065
	Department of Housing and Urban Development	909	1,106	1,022
	Department of the Interior	11,196	13,486	15,084
	Department of Justice	17,212	21,624	18,370
	Department of Labor	2,748	3,166	1,196
	Department of State	12,276	12,242	12,021
	Department of Transportation	9,207	14,114	13,949
	Department of the Treasury	8,426	11,683	7,895
	Department of Veterans Affairs	89,720	102,430	117,976
	Corps of Engineers--Civil Works	3,921	3,038	2,684
	Other Defense--Civil Programs	165	165	179
	Environmental Protection Agency	3,411	3,083	2,486
	Executive Office of the President	137	168	163
	General Services Administration	380	652	515
	International Assistance Programs	102,444	97,840	106,910
	National Aeronautics and Space Administration	19,931	21,406	16,038
	National Science Foundation	1,063	995	526
	Office of Personnel Management	284	264	253
	Small Business Administration	1,634	814	716
	Social Security Administration	17,911	18,459	18,642
	Export-Import Bank of the United States	52	52	54
	Federal Deposit Insurance Corporation	671	745	760
	Postal Service	302	42	40
	Railroad Retirement Board	92	111	110
	Other Independent Agencies	6,909	5,682	4,610
	Direct Total	945,486	1,084,341	1,238,374
	Reimbursable			
	Reimbursable obligations	385,040	430,067	436,676
	Reimbursable Total	385,040	430,067	436,676
	CONTRACTUAL SERVICES AND SUPPLIES Total	1,330,526	1,514,408	1,675,050

Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY
Object Class -- Presidential Budget, FY 2027 Budget (in millions of dollars)

	Object Class	2025 actual	2026 estimate	2027 estimate
21.0	Travel and transportation of persons			
	Direct			
	Legislative Branch	96	102	128
	Judicial Branch	110	112	119
	Department of Agriculture	351	369	155
	Department of Commerce	87	91	91
	Department of War	10,747	9,660	10,327
	Department of Education	4	6	2
	Department of Energy	38	59	54
	Department of Health and Human Services	180	159	141
	Department of Homeland Security	2,865	3,486	4,572
	Department of Housing and Urban Development	10	15	12
	Department of the Interior	165	163	160
	Department of Justice	346	310	353
	Department of Labor	29	34	31
	Department of State	1,327	952	456
	Department of Transportation	261	319	329
	Department of the Treasury	78	171	140
	Department of Veterans Affairs	572	3,020	3,138
	Corps of Engineers--Civil Works	69	69	66
	Other Defense--Civil Programs	2	3	3
	Environmental Protection Agency	30	28	31
	Executive Office of the President	7	15	17
	General Services Administration	2	2	2
	International Assistance Programs	161	60	60
	National Aeronautics and Space Administration	71	52	36
	National Science Foundation	9	11	12
	Small Business Administration	52	53	49
	Social Security Administration	7	7	7
	Export-Import Bank of the United States	2	2	3
	Federal Deposit Insurance Corporation	38	36	36
	Postal Service	6	4	4
	Other Independent Agencies	68	78	70
	Direct Total	17,790	19,448	20,604
	Reimbursable			
	Reimbursable obligations	2,754	3,219	2,967
	Reimbursable Total	2,754	3,219	2,967
	Travel and transportation of persons Total	20,544	22,667	23,571

Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY
 Object Class -- Presidential Budget, FY 2027 Budget (in millions of dollars)

		Object Class	2025 actual	2026 estimate	2027 estimate
22.0	Transportation of things				
	Direct				
		Legislative Branch	1	1	1
		Judicial Branch	4	4	4
		Department of Agriculture	30	33	19
		Department of Commerce	17	14	13
		Department of War	8,446	7,932	8,999
		Department of Energy	3	0	0
		Department of Health and Human Services	96	91	64
		Department of Homeland Security	368	325	393
		Department of the Interior	18	17	16
		Department of Justice	69	62	76
		Department of Labor	7	10	9
		Department of State	50	49	50
		Department of Transportation	38	29	32
		Department of the Treasury	30	34	39
		Department of Veterans Affairs	47	94	98
		Corps of Engineers--Civil Works	2	1	1
		Other Defense--Civil Programs	1	1	1
		Environmental Protection Agency	4	4	4
		International Assistance Programs	39	1	1
		National Aeronautics and Space Administration	2,384	2,252	1,709
		National Science Foundation	1	0	0
		Small Business Administration	0	7	7
		Social Security Administration	6	5	5
		Other Independent Agencies	10	13	13
	Direct Total		11,671	10,979	11,554
	Reimbursable				
		Reimbursable obligations	17,257	17,486	16,336
	Reimbursable Total		17,257	17,486	16,336
	Transportation of things Total		28,928	28,465	27,890

Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY
Object Class -- Presidential Budget, FY 2027 Budget (in millions of dollars)

		Object Class	2025 actual	2026 estimate	2027 estimate
23.1	Rental payments to GSA				
	Direct				
		Legislative Branch	21	24	20
		Judicial Branch	1,193	1,253	1,280
		Department of Agriculture	197	203	194
		Department of Commerce	174	167	166
		Department of War	389	449	506
		Department of Education	53	31	20
		Department of Energy	21	24	22
		Department of Health and Human Services	432	375	336
		Department of Homeland Security	1,901	2,031	2,251
		Department of Housing and Urban Development	109	124	117
		Department of the Interior	216	215	195
		Department of Justice	2,021	1,979	2,161
		Department of Labor	126	127	95
		Department of State	419	421	468
		Department of Transportation	170	176	175
		Department of the Treasury	665	981	690
		Department of Veterans Affairs	210	224	224
		Corps of Engineers--Civil Works	3	4	4
		Other Defense--Civil Programs	3	3	3
		Environmental Protection Agency	224	221	159
		Executive Office of the President	30	32	37
		General Services Administration	8	13	13
		International Assistance Programs	14	14	12
		National Aeronautics and Space Administration	31	22	20
		National Science Foundation	14	23	4
		Small Business Administration	46	47	43
		Social Security Administration	701	695	641
		Export-Import Bank of the United States	9	9	10
		Railroad Retirement Board	1	3	3
		Other Independent Agencies	279	339	327
	Direct Total		9,680	10,229	10,196
	Reimbursable				
		Reimbursable obligations	2,098	2,288	2,468
	Reimbursable Total		2,098	2,288	2,468
	Rental payments to GSA Total		11,778	12,517	12,664

Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY
Object Class – Presidential Budget, FY 2027 Budget (in millions of dollars)

		Object Class	2025 actual	2026 estimate	2027 estimate
23.2	Rental payments to others				
	Direct				
		Legislative Branch	23	23	23
		Judicial Branch	32	30	27
		Department of Agriculture	209	225	208
		Department of Commerce	41	38	42
		Department of War	2,624	2,343	2,184
		Department of Energy	3	6	3
		Department of Health and Human Services	15	9	7
		Department of Homeland Security	267	275	330
		Department of the Interior	72	74	69
		Department of Justice	196	235	230
		Department of Labor	9	9	9
		Department of State	86	69	71
		Department of Transportation	71	48	50
		Department of the Treasury	2	3	2
		Department of Veterans Affairs	1,912	3,022	3,294
		Corps of Engineers--Civil Works	7	5	5
		Environmental Protection Agency	4	4	2
		Executive Office of the President	1	0	0
		International Assistance Programs	64	49	46
		National Aeronautics and Space Administration	5	3	3
		National Science Foundation	0	1	0
		Social Security Administration	0	1	0
		Federal Deposit Insurance Corporation	52	66	57
		Postal Service	6	6	6
		Other Independent Agencies	105	50	62
	Direct Total		5,806	6,594	6,730
	Reimbursable				
		Reimbursable obligations	9,982	11,501	10,819
	Reimbursable Total		9,982	11,501	10,819
	Rental payments to others Total		15,788	18,095	17,549

Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY
Object Class – Presidential Budget, FY 2027 Budget (in millions of dollars)

	Object Class	2025 actual	2026 estimate	2027 estimate
23.3	Communications, utilities, and miscellaneous charges			
	Direct			
	Legislative Branch	177	198	204
	Judicial Branch	93	117	126
	Department of Agriculture	190	208	155
	Department of Commerce	196	217	218
	Department of War	14,320	14,467	16,298
	Department of Education	1	1	0
	Department of Energy	72	87	112
	Department of Health and Human Services	90	92	90
	Department of Homeland Security	776	909	1,111
	Department of Housing and Urban Development	16	0	0
	Department of the Interior	709	734	436
	Department of Justice	726	733	817
	Department of Labor	18	18	9
	Department of State	1,249	1,308	1,357
	Department of Transportation	563	445	481
	Department of the Treasury	452	326	398
	Department of Veterans Affairs	1,927	2,053	2,207
	Corps of Engineers--Civil Works	43	41	40
	Other Defense--Civil Programs	25	20	23
	Environmental Protection Agency	19	16	15
	Executive Office of the President	3	2	2
	International Assistance Programs	38	17	16
	National Aeronautics and Space Administration	162	181	124
	National Science Foundation	0	2	0
	Office of Personnel Management	46	29	26
	Small Business Administration	4	16	15
	Social Security Administration	469	505	428
	Export-Import Bank of the United States	3	3	3
	Federal Deposit Insurance Corporation	35	47	48
	Postal Service	2	2	2
	Railroad Retirement Board	6	6	6
	Other Independent Agencies	227	224	201
	Direct Total	22,657	23,024	24,968
	Reimbursable			
	Reimbursable obligations	9,996	9,323	10,763
	Reimbursable Total	9,996	9,323	10,763
	Communications, utilities, and miscellaneous charges Total	32,653	32,347	35,731

Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY
 Object Class -- Presidential Budget, FY 2027 Budget (in millions of dollars)

		Object Class	2025 actual	2026 estimate	2027 estimate
24.0	Printing and reproduction				
	Direct				
		Legislative Branch	110	136	112
		Judicial Branch	13	13	13
		Department of Agriculture	91	93	85
		Department of Commerce	9	11	15
		Department of War	650	878	942
		Department of Education	1	1	0
		Department of Energy	2	2	2
		Department of Health and Human Services	89	96	83
		Department of Homeland Security	45	156	131
		Department of Housing and Urban Development	1	1	1
		Department of the Interior	14	15	14
		Department of Justice	20	21	25
		Department of Labor	4	4	2
		Department of State	635	643	654
		Department of Transportation	4	4	3
		Department of the Treasury	35	37	49
		Department of Veterans Affairs	38	59	61
		Other Defense--Civil Programs	1	0	0
		Environmental Protection Agency	5	5	5
		Executive Office of the President	1	1	1
		General Services Administration	0	4	5
		National Aeronautics and Space Administration	2	2	2
		Social Security Administration	52	40	40
		Other Independent Agencies	21	10	16
	Direct Total		1,843	2,232	2,261
	Reimbursable				
		Reimbursable obligations	899	1,064	933
	Reimbursable Total		899	1,064	933
	Printing and reproduction Total		2,742	3,296	3,194

Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY
Object Class -- Presidential Budget, FY 2027 Budget (in millions of dollars)

		Object Class	2025 actual	2026 estimate	2027 estimate
25.1	Advisory and assistance services				
	Direct				
		Legislative Branch	343	321	390
		Judicial Branch	800	909	922
		Department of Agriculture	1,431	3,531	2,647
		Department of Commerce	918	932	1,336
		Department of War	38,273	28,785	33,793
		Department of Education	56	91	21
		Department of Energy	4,643	3,617	3,377
		Department of Health and Human Services	5,073	4,777	4,098
		Department of Homeland Security	5,767	9,235	6,663
		Department of Housing and Urban Development	131	192	149
		Department of the Interior	330	351	313
		Department of Justice	2,319	2,531	2,749
		Department of Labor	96	218	50
		Department of State	1,309	1,370	1,413
		Department of Transportation	2,929	7,496	7,385
		Department of the Treasury	2,725	3,397	2,470
		Department of Veterans Affairs	201	284	645
		Corps of Engineers--Civil Works	223	158	155
		Other Defense--Civil Programs	11	5	3
		Environmental Protection Agency	480	448	391
		Executive Office of the President	1	5	3
		General Services Administration	126	367	342
		International Assistance Programs	259	467	204
		National Aeronautics and Space Administration	1,551	1,687	1,294
		National Science Foundation	375	320	187
		Small Business Administration	9	34	31
		Social Security Administration	115	146	143
		Export-Import Bank of the United States	7	7	7
		Postal Service	20	19	18
		Railroad Retirement Board	0	1	1
		Other Independent Agencies	1,682	1,775	1,703
	Direct Total		72,203	73,476	72,903
	Reimbursable				
		Reimbursable obligations	28,936	27,676	29,620
	Reimbursable Total		28,936	27,676	29,620
	Advisory and assistance services Total		101,139	101,152	102,523

Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY
Object Class -- Presidential Budget, FY 2027 Budget (in millions of dollars)

		Object Class	2025 actual	2026 estimate	2027 estimate
25.2	Other services from non-Federal sources				
	Direct				
		Legislative Branch	1,699	2,066	2,148
		Judicial Branch	702	1,094	912
		Department of Agriculture	9,510	9,573	6,726
		Department of Commerce	32,017	11,903	7,939
		Department of War	27,427	21,558	23,288
		Department of Education	1,031	1,052	888
		Department of Energy	2,640	5,814	3,786
		Department of Health and Human Services	10,026	9,736	9,278
		Department of Homeland Security	7,245	58,999	22,812
		Department of Housing and Urban Development	245	234	250
		Department of the Interior	7,169	8,716	8,332
		Department of Justice	4,382	8,288	3,795
		Department of Labor	1,322	1,590	225
		Department of State	3,800	3,777	3,792
		Department of Transportation	3,125	3,707	3,785
		Department of the Treasury	2,883	3,289	2,683
		Department of Veterans Affairs	82,784	67,588	78,033
		Corps of Engineers--Civil Works	639	881	853
		Other Defense--Civil Programs	40	52	58
		Environmental Protection Agency	1,407	1,270	1,021
		Executive Office of the President	69	69	71
		General Services Administration	2	3	1
		International Assistance Programs	101,532	96,962	106,450
		National Aeronautics and Space Administration	934	906	536
		National Science Foundation	45	31	35
		Office of Personnel Management	238	235	226
		Small Business Administration	137	162	149
		Social Security Administration	3,265	3,371	3,611
		Export-Import Bank of the United States	11	11	11
		Federal Deposit Insurance Corporation	542	592	615
		Railroad Retirement Board	73	88	87
		Other Independent Agencies	3,247	1,980	1,145
	Direct Total		310,188	325,597	293,541
	Reimbursable				
		Reimbursable obligations	56,973	59,624	60,617
	Reimbursable Total		56,973	59,624	60,617
	Other services from non-Federal sources Total		367,161	385,221	354,158

Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY
Object Class -- Presidential Budget, FY 2027 Budget (in millions of dollars)

	Object Class	2025 actual	2026 estimate	2027 estimate
25.3	Other goods and services from Federal sources			
	Direct			
	Legislative Branch	61	51	57
	Judicial Branch	169	180	190
	Department of Agriculture	2,901	3,643	2,337
	Department of Commerce	1,732	1,509	1,455
	Department of War	67,335	72,812	91,822
	Department of Education	2,235	2,264	828
	Department of Energy	406	334	274
	Department of Health and Human Services	8,558	8,337	6,713
	Department of Homeland Security	10,627	13,333	10,781
	Department of Housing and Urban Development	84	114	87
	Department of the Interior	1,123	1,516	2,240
	Department of Justice	1,696	2,036	1,596
	Department of Labor	984	988	736
	Department of State	3,029	3,286	3,396
	Department of Transportation	1,151	888	958
	Department of the Treasury	1,120	1,090	938
	Department of Veterans Affairs	31	428	427
	Corps of Engineers--Civil Works	1,613	1,080	951
	Other Defense--Civil Programs	25	18	25
	Environmental Protection Agency	1,078	954	740
	Executive Office of the President	18	37	24
	General Services Administration	95	82	71
	International Assistance Programs	244	143	54
	National Aeronautics and Space Administration	558	423	288
	National Science Foundation	281	276	125
	Small Business Administration	1,359	408	342
	Social Security Administration	12,359	12,244	12,366
	Export-Import Bank of the United States	1	1	1
	Postal Service	1	1	1
	Railroad Retirement Board	6	6	6
	Other Independent Agencies	437	409	353
	Direct Total	121,317	128,891	140,182
	Reimbursable			
	Reimbursable obligations	30,107	33,336	29,858
	Reimbursable Total	30,107	33,336	29,858
	Other goods and services from Federal sources Total	151,424	162,227	170,040

Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY
 Object Class -- Presidential Budget, FY 2027 Budget (in millions of dollars)

	Object Class	2025 actual	2026 estimate	2027 estimate
25.4	Operation and maintenance of facilities			
	Direct			
	Legislative Branch	123	143	149
	Judicial Branch	539	658	670
	Department of Agriculture	26	23	35
	Department of Commerce	22	20	29
	Department of War	34,489	25,130	21,664
	Department of Energy	33,714	36,218	38,298
	Department of Health and Human Services	252	249	219
	Department of Homeland Security	4,221	27,430	5,811
	Department of Housing and Urban Development	21	33	29
	Department of the Interior	749	983	2,572
	Department of Justice	506	496	507
	Department of Labor	27	48	2
	Department of State	35	36	34
	Department of Transportation	309	353	245
	Department of the Treasury	244	208	283
	Corps of Engineers--Civil Works	1,148	702	519
	Other Defense--Civil Programs	14	18	18
	Environmental Protection Agency	69	66	60
	General Services Administration	143	180	80
	International Assistance Programs	14	3	3
	National Aeronautics and Space Administration	580	810	513
	National Science Foundation	326	319	153
	Small Business Administration	0	1	1
	Social Security Administration	85	69	68
	Railroad Retirement Board	3	3	3
	Other Independent Agencies	97	106	88
	Direct Total	77,756	94,305	72,053
	Reimbursable			
	Reimbursable obligations	15,948	15,351	16,246
	Reimbursable Total	15,948	15,351	16,246
	Operation and maintenance of facilities Total	93,704	109,656	88,299

Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY
Object Class -- Presidential Budget, FY 2027 Budget (in millions of dollars)

	Object Class	2025 actual	2026 estimate	2027 estimate
25.5	Research and development contracts			
	Direct			
	Department of Agriculture	781	905	644
	Department of Commerce	79	95	123
	Department of War	105,331	165,284	268,273
	Department of Education	42	42	42
	Department of Energy	862	1,221	528
	Department of Health and Human Services	1,910	2,011	1,618
	Department of Homeland Security	224	276	277
	Department of the Interior	10	9	4
	Department of Justice	13	25	29
	Department of Labor	22	25	1
	Department of Transportation	111	194	170
	Corps of Engineers--Civil Works	17	0	0
	Environmental Protection Agency	64	40	36
	National Aeronautics and Space Administration	12,790	13,923	10,687
	National Science Foundation	11	11	10
	Other Independent Agencies	6	3	4
	Direct Total	122,273	184,064	282,446
	Reimbursable			
	Reimbursable obligations	15,154	35,720	33,516
	Reimbursable Total	15,154	35,720	33,516
	Research and development contracts Total	137,427	219,784	315,962

Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY
 Object Class -- Presidential Budget, FY 2027 Budget (in millions of dollars)

		Object Class	2025 actual	2026 estimate	2027 estimate
25.6	Medical care				
		Direct			
		Legislative Branch	1	1	1
		Department of War	20,267	20,107	22,608
		Department of Energy	26	24	23
		Department of Health and Human Services	1,539	1,482	1,497
		Department of Homeland Security	1,227	2,753	1,803
		Department of the Interior	16	16	16
		Department of Justice	556	539	743
		Department of Transportation	6	6	6
		Department of the Treasury	19	19	24
		Other Defense--Civil Programs	4	4	5
		International Assistance Programs	26	30	30
		National Aeronautics and Space Administration	1	1	1
		Social Security Administration	1	0	0
		Railroad Retirement Board	1	1	1
		Other Independent Agencies	10	10	1
		Direct Total	23,700	24,993	26,759
		Reimbursable			
		Reimbursable obligations	74,752	81,818	87,836
		Reimbursable Total	74,752	81,818	87,836
	Medical care Total		98,452	106,811	114,595

Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY
Object Class – Presidential Budget, FY 2027 Budget (in millions of dollars)

	Object Class	2025 actual	2026 estimate	2027 estimate
25.7	Operation and maintenance of equipment			
	Direct			
	Legislative Branch	118	99	102
	Judicial Branch	172	191	198
	Department of Agriculture	194	241	217
	Department of Commerce	171	214	277
	Department of War	57,146	65,403	87,553
	Department of Education	1,170	1,161	1,040
	Department of Energy	49	62	661
	Department of Health and Human Services	747	653	588
	Department of Homeland Security	3,053	2,972	3,593
	Department of Housing and Urban Development	292	392	377
	Department of the Interior	233	252	279
	Department of Justice	946	932	968
	Department of Labor	72	78	18
	Department of State	2	2	2
	Department of Transportation	274	256	154
	Department of the Treasury	91	39	86
	Corps of Engineers--Civil Works	24	8	13
	Other Defense--Civil Programs	3	3	3
	Environmental Protection Agency	14	14	12
	General Services Administration	1	1	1
	International Assistance Programs	36	81	20
	National Aeronautics and Space Administration	748	977	693
	National Science Foundation	1	1	0
	Small Business Administration	21	83	76
	Social Security Administration	824	1,354	1,311
	Export-Import Bank of the United States	18	18	18
	Postal Service	12	9	8
	Railroad Retirement Board	2	3	3
	Other Independent Agencies	654	625	574
	Direct Total	67,088	76,124	98,845
	Reimbursable			
	Reimbursable obligations	16,478	16,800	15,622
	Reimbursable Total	16,478	16,800	15,622
	Operation and maintenance of equipment Total	83,566	92,924	114,467

Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY
 Object Class -- Presidential Budget, FY 2027 Budget (in millions of dollars)

	Object Class	2025 actual	2026 estimate	2027 estimate
25.8	Subsistence and support of persons			
	Direct			
	Department of War	990	1,043	1,093
	Department of Health and Human Services	232	122	120
	Department of Homeland Security	554	1,577	445
	Department of the Interior	1	1	1
	Department of Justice	2,469	2,471	3,266
	Department of Transportation	1	0	0
	Other Defense--Civil Programs	13	13	13
	Direct Total	4,260	5,227	4,938
	Reimbursable			
	Reimbursable obligations	167	337	285
	Reimbursable Total	167	337	285
	Subsistence and support of persons Total	4,427	5,564	5,223

Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY
Object Class -- Presidential Budget, FY 2027 Budget (in millions of dollars)

		Object Class	2025 actual	2026 estimate	2027 estimate
26.0	Supplies and materials				
	Direct				
		Legislative Branch	101	80	101
		Judicial Branch	20	37	36
		Department of Agriculture	4,550	5,324	4,829
		Department of Commerce	134	126	106
		Department of War	64,047	59,300	129,290
		Department of Energy	35	228	109
		Department of Health and Human Services	1,598	1,532	1,534
		Department of Homeland Security	2,141	2,449	2,092
		Department of Housing and Urban Development	0	1	0
		Department of the Interior	371	424	437
		Department of Justice	947	966	1,055
		Department of Labor	32	17	9
		Department of State	335	329	328
		Department of Transportation	194	193	176
		Department of the Treasury	82	2,089	93
		Department of Veterans Affairs	1,998	25,658	29,849
		Corps of Engineers--Civil Works	133	89	77
		Other Defense--Civil Programs	23	25	24
		Environmental Protection Agency	13	13	10
		Executive Office of the President	7	7	8
		General Services Administration	3	0	0
		International Assistance Programs	17	13	14
		National Aeronautics and Space Administration	114	167	132
		Office of Personnel Management	0	0	1
		Small Business Administration	6	3	3
		Social Security Administration	27	22	22
		Export-Import Bank of the United States	1	1	1
		Federal Deposit Insurance Corporation	4	4	4
		Postal Service	255	1	1
		Other Independent Agencies	66	60	53
	Direct Total		77,254	99,158	170,394
	Reimbursable				
		Reimbursable obligations	103,539	114,524	118,790
	Reimbursable Total		103,539	114,524	118,790
	Supplies and materials Total		180,793	213,682	289,184

Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY
Object Class -- Presidential Budget, FY 2027 Budget (in millions of dollars)

	Object Class	2025 actual	2026 estimate	2027 estimate
30	ACQUISITION OF CAPITAL ASSETS			
	Direct			
	Legislative Branch	366	413	475
	Judicial Branch	412	492	496
	Department of Agriculture	15,139	7,464	13,735
	Department of Commerce	242	275	194
	Department of War	212,434	261,777	395,479
	Department of Education	9	27	25
	Department of Energy	8,642	7,770	9,825
	Department of Health and Human Services	1,028	1,812	1,241
	Department of Homeland Security	11,559	17,216	7,875
	Department of Housing and Urban Development	51	62	51
	Department of the Interior	1,959	1,792	2,193
	Department of Justice	1,306	2,018	1,779
	Department of Labor	6,193	5,306	81
	Department of State	1,751	1,800	1,915
	Department of Transportation	2,311	3,762	3,132
	Department of the Treasury	7,778	900	1,436
	Department of Veterans Affairs	6,382	13,209	13,311
	Corps of Engineers--Civil Works	5,233	6,220	5,860
	Other Defense--Civil Programs	69	87	50
	Environmental Protection Agency	27	73	77
	Executive Office of the President	14	19	15
	General Services Administration	2,463	3,105	1,383
	International Assistance Programs	504	285	356
	National Aeronautics and Space Administration	1,554	2,038	1,224
	National Science Foundation	2	3	451
	Office of Personnel Management	0	2	1
	Small Business Administration	0	6	4
	Social Security Administration	360	572	495
	Federal Deposit Insurance Corporation	98	79	80
	Postal Service	655	240	240
	Railroad Retirement Board	0	1	1
	Other Independent Agencies	453	674	450
	Direct Total	288,994	339,499	463,930
	Reimbursable			
	Reimbursable obligations	92,607	107,601	102,015
	Reimbursable Total	92,607	107,601	102,015
	ACQUISITION OF CAPITAL ASSETS Total	381,601	447,100	565,945

Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY
Object Class -- Presidential Budget, FY 2027 Budget (in millions of dollars)

		Object Class	2025 actual	2026 estimate	2027 estimate
31.0	Equipment				
		Direct			
		Legislative Branch	187	199	247
		Judicial Branch	385	470	492
		Department of Agriculture	189	309	221
		Department of Commerce	196	173	148
		Department of War	189,340	219,447	343,440
		Department of Education	0	1	0
		Department of Energy	1,472	1,468	2,431
		Department of Health and Human Services	229	1,236	529
		Department of Homeland Security	4,687	5,727	5,331
		Department of Housing and Urban Development	38	36	25
		Department of the Interior	262	281	284
		Department of Justice	929	1,056	1,577
		Department of Labor	9	27	10
		Department of State	827	832	817
		Department of Transportation	1,256	2,362	2,217
		Department of the Treasury	1,288	831	1,378
		Department of Veterans Affairs	1,162	3,097	3,326
		Corps of Engineers--Civil Works	117	32	64
		Other Defense--Civil Programs	9	8	4
		Environmental Protection Agency	19	18	17
		Executive Office of the President	14	9	11
		General Services Administration	2	3	2
		International Assistance Programs	162	136	132
		National Aeronautics and Space Administration	980	1,051	872
		National Science Foundation	2	3	451
		Office of Personnel Management	0	2	1
		Small Business Administration	0	6	4
		Social Security Administration	337	554	477
		Federal Deposit Insurance Corporation	69	43	44
		Postal Service	655	240	240
		Railroad Retirement Board	0	1	1
		Other Independent Agencies	237	218	213
		Direct Total	205,059	239,876	365,006
		Reimbursable			
		Reimbursable obligations	16,148	27,613	25,189
		Reimbursable Total	16,148	27,613	25,189
	Equipment Total		221,207	267,489	390,195

Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY
Object Class -- Presidential Budget, FY 2027 Budget (in millions of dollars)

		Object Class	2025 actual	2026 estimate	2027 estimate
32.0	Land and structures				
	Direct				
		Legislative Branch	166	206	220
		Judicial Branch	27	22	4
		Department of Agriculture	400	491	444
		Department of Commerce	46	9	37
		Department of War	22,992	42,330	48,039
		Department of Education	9	0	0
		Department of Energy	7,170	6,302	7,394
		Department of Health and Human Services	719	576	712
		Department of Homeland Security	6,853	11,411	2,538
		Department of Housing and Urban Development	1	7	7
		Department of the Interior	1,697	1,511	1,909
		Department of Justice	377	962	202
		Department of Labor	30	54	41
		Department of State	903	947	1,077
		Department of Transportation	489	438	729
		Department of the Treasury	39	69	58
		Department of Veterans Affairs	5,220	10,111	9,984
		Corps of Engineers--Civil Works	5,116	6,188	5,796
		Other Defense--Civil Programs	60	79	46
		Environmental Protection Agency	8	55	60
		Executive Office of the President	0	10	4
		General Services Administration	2,461	3,102	1,381
		International Assistance Programs	7	1	1
		National Aeronautics and Space Administration	574	987	352
		Social Security Administration	23	18	18
		Federal Deposit Insurance Corporation	29	36	36
		Other Independent Agencies	216	456	237
	Direct Total		55,632	86,378	81,326
	Reimbursable				
		Reimbursable obligations	15,133	16,667	16,236
	Reimbursable Total		15,133	16,667	16,236
	Land and structures Total		70,765	103,045	97,562

Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY
 Object Class – Presidential Budget, FY 2027 Budget (in millions of dollars)

		Object Class	2025 actual	2026 estimate	2027 estimate
33.0	Investments and loans				
	Direct				
		Legislative Branch	13	8	8
		Department of Agriculture	14,550	6,664	13,070
		Department of Commerce	0	93	9
		Department of War	102	0	4,000
		Department of Education	0	26	25
		Department of Health and Human Services	80	0	0
		Department of Homeland Security	19	78	6
		Department of Housing and Urban Development	12	19	19
		Department of Labor	6,154	5,225	30
		Department of State	21	21	21
		Department of Transportation	566	962	186
		Department of the Treasury	6,451	0	0
		Department of Veterans Affairs	0	1	1
		International Assistance Programs	335	148	223
	Direct Total		28,303	13,245	17,598
	Reimbursable				
		Reimbursable obligations	61,326	63,321	60,590
	Reimbursable Total		61,326	63,321	60,590
	Investments and loans Total		89,629	76,566	78,188

Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY
Object Class – Presidential Budget, FY 2027 Budget (in millions of dollars)

		Object Class	2025 actual	2026 estimate	2027 estimate
40	GRANTS AND FIXED CHARGES				
	Direct				
		Legislative Branch	14	19	18
		Judicial Branch	430	465	493
		Department of Agriculture	218,911	205,784	186,474
		Department of Commerce	21,010	4,375	2,425
		Department of War	5,961	6,903	3,804
		Department of Education	163,253	136,841	111,885
		Department of Energy	27,884	8,128	3,176
		Department of Health and Human Services	2,695,814	2,968,141	3,130,409
		Department of Homeland Security	50,261	36,223	27,706
		Department of Housing and Urban Development	87,360	95,135	77,018
		Department of the Interior	14,064	14,161	13,638
		Department of Justice	5,779	14,427	10,083
		Department of Labor	47,084	57,889	54,161
		Department of State	13,553	18,350	14,063
		Department of Transportation	130,072	125,527	115,220
		Department of the Treasury	1,534,132	1,590,795	1,597,855
		Department of Veterans Affairs	227,857	259,403	284,916
		Corps of Engineers--Civil Works	11	5	3
		Environmental Protection Agency	26,805	8,088	2,524
		Executive Office of the President	1	7	0
		General Services Administration	0	11	0
		International Assistance Programs	22,498	23,628	15,569
		National Aeronautics and Space Administration	1,487	1,434	747
		National Science Foundation	8,216	7,847	3,334
		Office of Personnel Management	110,256	115,416	119,426
		Small Business Administration	9,916	14,044	471
		Social Security Administration	1,644,481	1,738,960	1,836,134
		Export-Import Bank of the United States	128	300	240
		Federal Deposit Insurance Corporation	2,628	2,462	14,396
		Postal Service	604	0	0
		Railroad Retirement Board	15,754	15,906	16,062
		Other Independent Agencies	18,450	25,114	22,256
	Direct Total		7,104,674	7,495,788	7,664,506
	Reimbursable				
		Reimbursable obligations	42,403	40,829	38,952
	Reimbursable Total		42,403	40,829	38,952
	GRANTS AND FIXED CHARGES Total		7,147,077	7,536,617	7,703,458

Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY
Object Class – Presidential Budget, FY 2027 Budget (in millions of dollars)

	Object Class	2025 actual	2026 estimate	2027 estimate
41.0	Grants, subsidies, and contributions			
	Direct			
	Legislative Branch	13	19	18
	Judicial Branch	217	244	260
	Department of Agriculture	209,688	192,506	173,652
	Department of Commerce	21,005	4,367	2,417
	Department of War	5,777	6,639	3,580
	Department of Education	163,249	136,030	111,165
	Department of Energy	27,881	8,123	3,171
	Department of Health and Human Services	1,524,515	1,680,153	1,712,076
	Department of Homeland Security	44,805	32,115	26,133
	Department of Housing and Urban Development	87,360	95,066	77,015
	Department of the Interior	14,019	13,908	13,385
	Department of Justice	3,491	8,971	5,447
	Department of Labor	8,485	10,629	7,922
	Department of State	12,155	16,977	12,665
	Department of Transportation	130,070	125,526	115,217
	Department of the Treasury	279,303	252,684	228,762
	Department of Veterans Affairs	24,287	29,554	29,605
	Corps of Engineers--Civil Works	11	5	3
	Environmental Protection Agency	26,786	8,069	2,507
	Executive Office of the President	1	7	0
	International Assistance Programs	22,496	23,464	15,530
	National Aeronautics and Space Administration	1,486	1,433	746
	National Science Foundation	8,216	7,847	3,334
	Small Business Administration	9,916	14,043	470
	Social Security Administration	64,142	67,756	70,532
	Export-Import Bank of the United States	128	300	240
	Federal Deposit Insurance Corporation	6	8	8
	Railroad Retirement Board	5	5	4
	Other Independent Agencies	16,277	23,113	20,476
	Direct Total	2,705,790	2,759,561	2,636,340
	Reimbursable			
	Reimbursable obligations	11,656	12,152	9,324
	Reimbursable Total	11,656	12,152	9,324
	Grants, subsidies, and contributions Total	2,717,446	2,771,713	2,645,664

Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY
Object Class -- Presidential Budget, FY 2027 Budget (in millions of dollars)

Object Class		2025 actual	2026 estimate	2027 estimate
42.0	Insurance claims and indemnities			
	Direct			
	Judicial Branch	213	221	233
	Department of Agriculture	9,223	13,278	12,822
	Department of War	165	224	189
	Department of Education	4	811	720
	Department of Health and Human Services	1,171,275	1,287,984	1,418,329
	Department of Homeland Security	5,330	4,059	1,537
	Department of Housing and Urban Development	0	5	3
	Department of the Interior	45	253	253
	Department of Justice	2,259	5,426	4,606
	Department of Labor	37,972	46,469	45,686
	Department of State	1,390	1,365	1,390
	Department of Transportation	2	0	1
	Department of the Treasury	4,568	4,118	2,063
	Department of Veterans Affairs	203,510	229,837	255,305
	Environmental Protection Agency	19	19	17
	General Services Administration	0	11	0
	International Assistance Programs	1	130	39
	National Aeronautics and Space Administration	1	1	1
	Office of Personnel Management	109,844	114,844	118,841
	Small Business Administration	0	1	1
	Social Security Administration	1,580,339	1,671,204	1,765,602
	Federal Deposit Insurance Corporation	2,622	54	8,554
	Railroad Retirement Board	15,749	15,901	16,058
	Other Independent Agencies	2,102	1,705	1,780
	Direct Total	3,146,633	3,397,920	3,654,030
	Reimbursable			
	Reimbursable obligations	22,655	19,829	21,148
	Reimbursable Total	22,655	19,829	21,148
	Insurance claims and indemnities Total	3,169,288	3,417,749	3,675,178

Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY
 Object Class -- Presidential Budget, FY 2027 Budget (in millions of dollars)

		Object Class	2025 actual	2026 estimate	2027 estimate
43.0	Interest and dividends				
	Direct				
		Department of Commerce	5	8	8
		Department of War	18	40	35
		Department of Energy	3	5	5
		Department of Health and Human Services	1	1	1
		Department of Homeland Security	71	0	0
		Department of Housing and Urban Development	0	64	0
		Department of Justice	26	27	27
		Department of Labor	627	791	553
		Department of Transportation	0	1	2
		Department of the Treasury	1,249,881	1,333,514	1,366,705
		Department of Veterans Affairs	11	12	6
		Federal Deposit Insurance Corporation	0	2,400	5,834
		Postal Service	604	0	0
		Other Independent Agencies	71	296	0
	Direct Total		1,251,318	1,337,159	1,373,176
	Reimbursable				
		Reimbursable obligations	7,408	7,975	8,092
	Reimbursable Total		7,408	7,975	8,092
	Interest and dividends Total		1,258,726	1,345,134	1,381,268

Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY
Object Class -- Presidential Budget, FY 2027 Budget (in millions of dollars)

		Object Class	2025 actual	2026 estimate	2027 estimate
44.0	Refunds				
		Direct			
		Legislative Branch	1	0	0
		Department of War	1	0	0
		Department of Health and Human Services	23	3	3
		Department of Homeland Security	55	49	36
		Department of Justice	3	3	3
		Department of State	8	8	8
		Department of the Treasury	380	479	325
		Department of Veterans Affairs	49	0	0
		International Assistance Programs	1	34	0
		Office of Personnel Management	412	572	585
		Direct Total	933	1,148	960
		Reimbursable			
		Reimbursable obligations	684	873	388
		Reimbursable Total	684	873	388
	Refunds Total		1,617	2,021	1,348

Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY
Object Class -- Presidential Budget, FY 2027 Budget (in millions of dollars)

		Object Class	2025 actual	2026 estimate	2027 estimate
90	OTHER				
	Adjustment for				
		Adjustment for rounding	103	64	65
	Adjustment for rounding Total		103	64	65
	Direct				
		Legislative Branch	6	6	8
		Judicial Branch	805	1,044	1,067
		Department of Agriculture	36	200	8
		Department of Commerce	1	39	1
		Department of Education	0	49	0
		Department of Health and Human Services	16,258	16,979	16,336
		Department of Homeland Security	51	51	53
		Department of Housing and Urban Development	10	10	4
		Department of the Interior	90	88	93
		Department of Justice	360	2,177	1,885
		Department of Labor	12,016	4,700	3,805
		Department of State	706	708	701
		Department of Transportation	12,545	13,819	13,627
		Department of the Treasury	364	675	662
		Department of Veterans Affairs	0	39	0
		Corps of Engineers--Civil Works	2,850	3,572	350
		Other Defense--Civil Programs	169,018	179,994	42,590
		Environmental Protection Agency	128	0	213
		Executive Office of the President	15	15	0
		General Services Administration	25	8	375
		International Assistance Programs	0	63	0
		Office of Personnel Management	51,632	53,526	53,924
		Social Security Administration	65,954	63,962	75,683
		Postal Service	82	70	64
		Railroad Retirement Board	1,461	1,716	1,891
		Other Independent Agencies	1,500	2,028	2,795
		Allowances	0	0	-8,199
	Direct Total		335,913	345,538	207,936
	Reimbursable				
		Reimbursable obligations	17,635	143	125
	Reimbursable Total		17,635	143	125
	OTHER Total		353,651	345,745	208,126

Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY
 Object Class -- Presidential Budget, FY 2027 Budget (in millions of dollars)

		Object Class	2025 actual	2026 estimate	2027 estimate
91.0	Unvouchered				
		Direct			
		Department of Homeland Security	6	6	8
		Department of State	50	39	19
		Department of the Treasury	85	88	90
		Other Independent Agencies	6	440	1,450
		Direct Total	147	573	1,567
		Reimbursable			
		Reimbursable obligations	24	2	2
		Reimbursable Total	24	2	2
	Unvouchered Total		171	575	1,569

Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY
 Object Class -- Presidential Budget, FY 2027 Budget (in millions of dollars)

		Object Class	2025 actual	2026 estimate	2027 estimate
92.0	Undistributed				
		Direct			
		Department of Commerce	0	38	0
		Department of Education	0	49	0
		Department of the Treasury	0	289	289
		International Assistance Programs	0	63	0
		Allowances	0	0	-8,199
		Direct Total	0	439	-7,910
	Undistributed Total		0	439	-7,910

Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY
 Object Class -- Presidential Budget, FY 2027 Budget (in millions of dollars)

		Object Class	2025 actual	2026 estimate	2027 estimate
94.0	Financial transfers				
	Direct				
		Legislative Branch	6	6	8
		Judicial Branch	805	1,044	1,067
		Department of Agriculture	36	200	8
		Department of Commerce	1	1	1
		Department of Health and Human Services	16,258	16,979	16,336
		Department of Homeland Security	45	45	45
		Department of Housing and Urban Development	10	10	4
		Department of the Interior	90	88	93
		Department of Justice	360	2,177	1,885
		Department of Labor	12,016	4,700	3,805
		Department of State	656	669	682
		Department of Transportation	12,545	13,819	13,627
		Department of the Treasury	279	298	283
		Department of Veterans Affairs	0	39	0
		Corps of Engineers--Civil Works	2,850	3,572	350
		Other Defense--Civil Programs	169,018	179,994	42,590
		Environmental Protection Agency	128	0	213
		Executive Office of the President	15	15	0
		General Services Administration	25	8	375
		Office of Personnel Management	51,632	53,526	53,924
		Social Security Administration	65,954	63,962	75,683
		Postal Service	82	70	64
		Railroad Retirement Board	1,461	1,716	1,891
		Other Independent Agencies	1,494	1,588	1,345
	Direct Total		335,766	344,526	214,279
	Reimbursable				
		Reimbursable obligations	17,611	141	123
	Reimbursable Total		17,611	141	123
	Financial transfers Total		353,377	344,667	214,402

Table 2 -- OBLIGATIONS BY OBJECT CLASS AND AGENCY
 Object Class -- Presidential Budget, FY 2027 Budget (in millions of dollars)

	Object Class	2025 actual	2026 estimate	2027 estimate
99.5	Adjustment for rounding			
	Adjustment for			
	Adjustment for rounding	103	64	65
	Adjustment for rounding Total	103	64	65
	Adjustment for rounding Total	103	64	65



Executive Office of the President

Office of Management and Budget
Washington, D.C.