TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY

EXPLANATORY NOTE

This section includes a detailed tabulation containing information on budget authority (BA), and outlays (O) for each appropriation and fund account, and summaries of offsetting receipts.

Budget authority is the authority provided by law to incur financial obligations that will result in outlays. The specific forms of budget authority are appropriations, borrowing authority, contract authority, and spending authority from offsetting collections. The amounts include the effects of transfers of budget authority between appropriation accounts.

Outlays are payments to liquidate an obligation (other than the repayment of debt principal or other disbursements that are "means of financing" transactions). Outlays include payments to liquidate obligations of budget authority provided in previous years and in the current fiscal year.

Offsetting receipts are collections that are offset against BA and outlays instead of being shown as revenue. The two main types are intrabudgetary receipts, which offset payments from other budget accounts so that these intrabudgetary transactions have no net impact on BA and outlays, and business-type receipts, which are offset against the cost of those activities so that BA and outlays show the net financial impact of those activities on taxpayers.

Congressional action on appropriations occasionally results in the establishment of a limitation on the use of budgetary resources that would otherwise be available for obligation. Amounts for limitations are included here in italics, but are not included in the totals for budget authority and outlays.

For technical reasons, the Department of War is referred to as Department of Defense in this table.

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TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Legislative Branch														
Senate														
Federal Funds														
Compensation of Members, Senate (001-05-0100):														
Appropriations, mandatory	801	BA	25	25	25	25	25	25	25	25	25	25	25	25
Outlays, mandatory		O	24	28	25	25	25	25	25	25	25	25	25	25
Salaries, Officers and Employees (001-05-0110):														
Appropriations, discretionary	801	BA	278	312	332	332	332	332	332	332	332	332	332	332
Outlays, discretionary		O	266	346	332	332	332	332	332	332	332	332	332	332
Office of Senate Legal Counsel (001-05-0171):														
Appropriations, discretionary	801	BA	1	1	1	1	1	1	1	1	1	1	1	1
Outlays, discretionary		O	1	2	1	1	1	1	1	1	1	1	1	1
Office of the Legislative Counsel of the Senate (001-05-0185):														
Appropriations, discretionary	801	BA	9	9	10	10	10	10	10	10	10	10	10	10
Outlays, discretionary		O	9	10	10	10	10	10	10	10	10	10	10	10
Inquiries and Investigations (001-05-0128):														
Appropriations, discretionary	801	BA	189	222	227	227	227	227	227	227	227	227	227	227
Outlays, discretionary		O	184	252	227	227	227	227	227	227	227	227	227	227
Miscellaneous Items (001-05-0123):														
Appropriations, discretionary	801	BA	27	38	30	30	30	30	30	30	30	30	30	30
Outlays, discretionary		O	31	83	30	30	30	30	30	30	30	30	30	30
Senators' Official Personnel and Office Expense Account (001-05-0130):														
Appropriations, discretionary	801	BA	607	720	733	733	733	733	733	733	733	733	733	733
Outlays, discretionary		O	579	821	733	733	733	733	733	733	733	733	733	733
Secretary of the Senate (001-05-0126):														
Appropriations, discretionary	801	BA	17	18	20	20	20	20	20	20	20	20	20	20
Outlays, discretionary		O	18	43	20	20	20	20	20	20	20	20	20	20
Sergeant at Arms and Doorkeeper of the Senate (001-05-0127):														
Appropriations, discretionary	801	BA	195	248	252	252	252	252	252	252	252	252	252	252
Outlays, discretionary		O	185	509	252	252	252	252	252	252	252	252	252	252
Sergeant at Arms Fellowships Fund (001-05-0176):														
Appropriations, discretionary	801	BA	---	---	6	6	6	6	6	6	6	6	6	6
Outlays, discretionary		O	---	6	5	6	6	6	6	6	6	6	6	6

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Legislative Branch - continued														
Sergeant at Arms Business Continuity and Disaster Recovery Fund (001-05-0175):														
Appropriations, discretionary	801	BA	---	---	1	1	1	1	1	1	1	1	1	1
Outlays, discretionary		O	2	28	---	---	1	1	1	1	1	1	1	1
Congressional Use of Foreign Currency, Senate (001-05-0188):														
Appropriations, mandatory	801	BA	10	13	13	13	13	13	13	13	14	14	14	14
Outlays, mandatory		O	10	14	20	13	13	13	13	13	14	14	14	14
Senate Items (001-05-9911):														
Appropriations, discretionary	801	BA	1	1	1	1	1	1	1	1	1	1	1	1
Outlays, discretionary		O	1	2	1	1	1	1	1	1	1	1	1	1
Senate Revolving Funds (001-05-9932):														
Spending authority from offsetting collections, mandatory	801	BA	3	3	3	3	3	3	3	3	3	3	3	3
Outlays, mandatory		O	3	3	3	3	3	3	3	3	3	3	3	3
Offsets against gross BA and outlays:														
Interest on uninvested funds, mandatory		BA/O	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3
Total Senate Revolving Funds		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	---	---	---	---	---	---	---	---	---	---	---	---
Summary - Senate														
Federal Funds:														
Appropriation accounts included above		BA	1,359	1,607	1,651	1,651	1,651	1,651	1,651	1,651	1,652	1,652	1,652	1,652
		O	1,310	2,144	1,656	1,650	1,651	1,651	1,651	1,651	1,652	1,652	1,652	1,652
House of Representatives														
Federal Funds														
Compensation of Members and Related Administrative Expenses (001-10-0200):														
Appropriations, mandatory	801	BA	109	109	110	110	110	110	110	110	110	110	110	110
Outlays, mandatory		O	105	109	112	113	110	110	110	110	110	110	110	110
House Revolving Funds (001-10-9931):														
Spending authority from offsetting collections, mandatory	801	BA	30	26	28	28	28	28	28	28	28	28	28	28
Outlays, mandatory		O	29	28	28	28	28	28	28	28	28	28	28	28
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-30	-26	-28	-28	-28	-28	-28	-28	-28	-28	-28	-28
Total House Revolving Funds		BA	---	---	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Legislative Branch - continued														
		O	-1	2	---	---	---	---	---	---	---	---	---	---
Salaries and Expenses (001-10-0400):														
Appropriations, discretionary	801	BA	1,875	2,083	2,219	2,219	2,219	2,219	2,219	2,219	2,219	2,219	2,219	2,219
Outlays, discretionary		O	1,863	2,096	1,996	2,207	2,219	2,219	2,219	2,219	2,219	2,219	2,219	2,219
Congressional Use of Foreign Currency, House of Representatives (001-10-0488):														
Appropriations, mandatory	801	BA	22	15	16	16	16	16	16	16	17	17	17	17
Outlays, mandatory		O	13	24	16	16	16	16	16	16	17	17	17	17
Summary - House of Representatives														
Federal Funds:														
Appropriation accounts included above		BA	2,006	2,207	2,345	2,345	2,345	2,345	2,345	2,345	2,346	2,346	2,346	2,346
		O	1,980	2,231	2,124	2,336	2,345	2,345	2,345	2,345	2,346	2,346	2,346	2,346
Joint Items														
Federal Funds														
Joint Economic Committee (001-11-0181):														
Appropriations, discretionary	801	BA	4	4	4	4	4	4	4	4	4	4	4	4
Outlays, discretionary		O	4	6	4	4	4	4	4	4	4	4	4	4
Joint Committee on Taxation (001-11-0460):														
Appropriations, discretionary	801	BA	14	14	16	16	16	16	16	16	16	16	16	16
Outlays, discretionary		O	14	14	16	16	16	16	16	16	16	16	16	16
Joint Congressional Committee on Inaugural Ceremonies of 2025 (001-11-0186):														
Outlays, discretionary	801	O	3	1	---	---	---	---	---	---	---	---	---	---
Office of the Attending Physician (001-11-0425):														
Appropriations, discretionary	801	BA	4	5	5	5	5	5	5	5	5	5	5	5
Outlays, discretionary		O	6	5	5	5	5	5	5	5	5	5	5	5
Office of Congressional Accessibility Services (001-11-0190):														
Appropriations, discretionary	801	BA	2	2	2	2	2	2	2	2	2	2	2	2
Outlays, discretionary		O	1	3	2	2	2	2	2	2	2	2	2	2
Summary - Joint Items														
Federal Funds:														
Appropriation accounts included above		BA	24	25	27	27	27	27	27	27	27	27	27	27
		O	28	29	27	27	27	27	27	27	27	27	27	27
Capitol Police														
Federal Funds														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Legislative Branch - continued														
Salaries (001-13-0477):														
Appropriations, discretionary	801	BA	604	653	734	734	734	734	734	734	734	734	734	734
Outlays, discretionary		O	587	656	730	734	734	734	734	734	734	734	734	734
General Expenses (001-13-0476):														
Appropriations, discretionary	801	BA	203	199	289	289	289	289	289	289	289	289	289	289
Spending authority from offsetting collections, discretionary		BA	4	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	220	220	262	271	300	309	301	289	289	289	289	289
General Expenses (gross)		BA	207	199	289	289	289	289	289	289	289	289	289	289
		O	220	220	262	271	300	309	301	289	289	289	289	289
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-5	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	1	---	---	-1	-1	-1	-1	-1	-1	-1	-1	-1
Total General Expenses		BA	203	199	289	288	288	288	288	288	288	288	288	288
		O	215	220	262	271	300	309	301	289	289	289	289	289
United States Capitol Police Mutual Aid Reimbursements (001-13-0478):														
Appropriations, discretionary	801	BA	---	30	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	10	11	9	9	3	---	---	---	---	---	---	---
Summary - Capitol Police														
Federal Funds:														
Appropriation accounts included above		BA	807	882	1,023	1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022
		O	812	887	1,001	1,014	1,037	1,043	1,035	1,023	1,023	1,023	1,023	1,023
Office of Congressional Workplace Rights														
Federal Funds														
Salaries and Expenses (001-12-1600):														
Appropriations, discretionary	801	BA	8	8	9	9	9	9	9	9	9	9	9	9
Outlays, discretionary		O	8	8	9	9	9	9	9	9	9	9	9	9
Awards and Settlements Funds (001-12-1450):														
Appropriations, discretionary	801	BA	---	1	1	1	1	1	1	1	1	1	1	1
Outlays, discretionary		O	---	1	1	1	1	1	1	1	1	1	1	1
Summary - Office of Congressional Workplace Rights														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Legislative Branch - continued														
Federal Funds:														
Appropriation accounts included above		BA	8	9	10	10	10	10	10	10	10	10	10	10
		O	8	9	10	10	10	10	10	10	10	10	10	10
Congressional Budget Office														
Federal Funds														
Salaries and Expenses (001-14-0100):														
Appropriations, discretionary	801	BA	70	75	76	76	76	76	76	76	76	76	76	76
Outlays, discretionary		O	73	74	75	76	76	76	76	76	76	76	76	76
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Salaries and Expenses		BA	70	75	76	76	76	76	76	76	76	76	76	76
		O	72	74	75	76	76	76	76	76	76	76	76	76
Architect of the Capitol														
Federal Funds														
Capitol Construction and Operations (001-15-0100):														
Appropriations, discretionary	801	BA	153	159	193	193	193	193	193	193	193	193	193	193
Spending authority from offsetting collections, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	160	159	166	189	193	193	193	193	193	193	193	193
Capitol Construction and Operations (gross)		BA	154	159	193	193	193	193	193	193	193	193	193	193
		O	160	159	166	189	193	193	193	193	193	193	193	193
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Capitol Construction and Operations		BA	153	159	193	193	193	193	193	193	193	193	193	193
		O	158	159	166	189	193	193	193	193	193	193	193	193
Capitol Building (001-15-0105):														
Appropriations, discretionary	801	BA	49	74	55	55	55	55	55	55	55	55	55	55
Outlays, discretionary		O	56	72	58	59	55	55	55	55	55	55	55	55

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Legislative Branch - continued														
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Capitol Building		BA	49	74	55	55	55	55	55	55	55	55	55	55
		O	55	72	58	59	55	55	55	55	55	55	55	55
Capitol Grounds (001-15-0108):														
Appropriations, discretionary	801	BA	19	19	34	34	34	34	34	34	34	34	34	34
Outlays, discretionary		O	18	23	21	23	32	34	34	34	34	34	34	34
Senate Office Buildings (001-15-0123):														
Appropriations, discretionary	801	BA	139	123	253	135	135	135	135	135	135	135	135	135
Outlays, discretionary		O	129	129	162	134	132	156	135	135	135	135	135	135
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Senate Office Buildings		BA	139	123	253	135	135	135	135	135	135	135	135	135
		O	128	129	162	134	132	156	135	135	135	135	135	135
House Office Buildings (001-15-0127):														
Appropriations, discretionary	801	BA	150	102	389	150	150	150	150	150	150	150	150	150
Outlays, discretionary		O	158	129	159	122	149	168	198	150	150	150	150	150
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total House Office Buildings		BA	150	102	389	150	150	150	150	150	150	150	150	150
		O	157	129	159	122	149	168	198	150	150	150	150	150
House Historic Buildings Revitalization Trust Fund (001-15-1833):														
Appropriations, discretionary	801	BA	---	10	46	46	46	46	46	46	46	46	46	46
Outlays, discretionary		O	1	2	6	23	42	46	46	46	46	46	46	46

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Legislative Branch - continued														
Capitol Power Plant (001-15-0133):														
Appropriations, discretionary	801	BA	124	141	167	167	167	167	167	167	167	167	167	167
Spending authority from offsetting collections, discretionary		BA	10	10	10	10	10	10	10	10	10	10	10	10
Outlays, discretionary		O	133	182	182	178	183	177	177	177	177	177	177	177
Capitol Power Plant (gross)		BA	134	151	177	177	177	177	177	177	177	177	177	177
		O	133	182	182	178	183	177	177	177	177	177	177	177
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-9	-8	-8	-8	-8	-8	-8	-8	-8	-8	-8	-8
Non-Federal sources, discretionary		BA/O	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Capitol Power Plant		BA	124	141	167	167	167	167	167	167	167	167	167	167
		O	122	172	172	168	173	167	167	167	167	167	167	167
Library Buildings and Grounds (001-15-0155):														
Appropriations, discretionary	801	BA	65	57	184	65	65	65	65	65	65	65	65	65
Spending authority from offsetting collections, discretionary		BA	3	2	2	2	2	2	2	2	2	2	2	2
Outlays, discretionary		O	98	188	100	100	105	67	67	67	67	67	67	67
Library Buildings and Grounds (gross)		BA	68	59	186	67	67	67	67	67	67	67	67	67
		O	98	188	100	100	105	67	67	67	67	67	67	67
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-3	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Library Buildings and Grounds		BA	65	57	184	65	65	65	65	65	65	65	65	65
		O	94	186	98	98	103	65	65	65	65	65	65	65
Capitol Police Buildings, Grounds, and Security (001-15-0171):														
Appropriations, discretionary	801	BA	85	75	239	85	85	85	85	85	85	85	85	85
Spending authority from offsetting collections, discretionary		BA	4	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	208	173	117	117	117	123	85	85	85	85	85	85

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Legislative Branch - continued														
Capitol Police Buildings, Grounds, and Security (gross)		BA	89	75	239	85	85	85	85	85	85	85	85	85
		O	208	173	117	117	117	123	85	85	85	85	85	85
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-4	---	---	---	---	---	---	---	---	---	---	---
Total Capitol Police Buildings, Grounds, and Security		BA	85	75	239	85	85	85	85	85	85	85	85	85
		O	204	173	117	117	117	123	85	85	85	85	85	85
Capitol Visitor Center (001-15-0161):														
Appropriations, discretionary	801	BA	29	30	31	31	31	31	31	31	31	31	31	31
Outlays, discretionary		O	31	34	27	31	31	31	31	31	31	31	31	31
Capitol Visitor Center Revolving Fund (001-15-4296):														
Spending authority from offsetting collections, discretionary	801	BA	9	9	9	9	9	9	9	9	9	9	9	9
Outlays, discretionary		O	4	8	8	9	9	9	9	9	9	9	9	9
Offsets against gross BA and outlays:														
Interest on Treasury Securities, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-8	-9	-9	-9	-9	-9	-9	-9	-9	-9	-9	-9
Total Capitol Visitor Center Revolving Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-5	-1	-1	---	---	---	---	---	---	---	---	---
Judiciary Office Building Development and Operations Fund (001-15-4518):														
Spending authority from offsetting collections, mandatory	801	BA	39	15	15	15	15	15	15	15	15	15	15	15
Outlays, mandatory		O	28	51	15	15	15	15	15	15	15	15	15	15
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-27	-15	-15	-14	-14	-14	-14	-14	-14	-14	-14	-14
Non-Federal sources, mandatory		BA/O	-12	---	---	---	---	---	---	---	---	---	---	---
Total Judiciary Office Building Development and Operations Fund		BA	---	---	---	1	1	1	1	1	1	1	1	1
		O	-11	36	---	1	1	1	1	1	1	1	1	1
Summary - Architect of the Capitol														
Federal Funds:														
Appropriation accounts included above		BA	813	790	1,591	962	962	962	962	962	962	962	962	962
		O	952	1,114	985	965	1,028	1,039	1,010	962	962	962	962	962
Deductions for offsetting receipts:														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Legislative Branch - continued														
Non-Federal sources, mandatory	809	BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Total Federal Funds		BA	812	790	1,591	962	962	962	962	962	962	962	962	962
		O	951	1,114	985	965	1,028	1,039	1,010	962	962	962	962	962
Botanic Garden														
Federal Funds														
Botanic Garden (001-18-0200):														
Appropriations, discretionary	801	BA	23	22	70	70	70	70	70	70	70	70	70	70
Outlays, discretionary		O	25	30	37	50	64	70	70	70	70	70	70	70
Library of Congress														
Federal Funds														
Salaries and Expenses, Library of Congress (001-25-0101):														
Appropriations, discretionary	503	BA	592	592	616	616	616	616	616	616	616	616	616	616
Spending authority from offsetting collections, discretionary		BA	14	20	18	18	18	18	18	18	18	18	18	18
Outlays, discretionary		O	617	607	597	602	602	602	602	602	602	602	602	602
Salaries and Expenses, Library of Congress (gross)		BA	606	612	634	634	634	634	634	634	634	634	634	634
		O	617	607	597	602	602	602	602	602	602	602	602	602
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-12	-13	-18	-18	-18	-18	-18	-18	-18	-18	-18	-18
Non-Federal sources, discretionary		BA/O	-2	-7	---	---	---	---	---	---	---	---	---	---
Total Salaries and Expenses, Library of Congress		BA	592	592	616	616	616	616	616	616	616	616	616	616
		O	603	587	579	584	584	584	584	584	584	584	584	584
Library of Congress National Collection Stewardship Fund (001-25-0103):														
Outlays, discretionary	503	O	2	4	---	---	---	---	---	---	---	---	---	---
Copyright Office, Salaries and Expenses (001-25-0102):														
Appropriations, discretionary	376	BA	58	57	60	60	60	60	60	60	60	60	60	60
Spending authority from offsetting collections, discretionary		BA	48	45	48	48	48	48	48	48	48	48	48	48
Outlays, discretionary		O	110	102	107	107	107	108	108	108	108	108	108	108
Copyright Office, Salaries and Expenses (gross)		BA	106	102	108	108	108	108	108	108	108	108	108	108
		O	110	102	107	107	107	108	108	108	108	108	108	108
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	---	-8	-8	-8	-8	-8	-8	-8	-8	-8	-8	-8

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Legislative Branch - continued														
Non-Federal sources, discretionary		BA/O	-48	-37	-40	-40	-40	-40	-40	-40	-40	-40	-40	-40
Total Copyright Office, Salaries and Expenses		BA	58	57	60	60	60	60	60	60	60	60	60	60
		O	62	57	59	59	59	60	60	60	60	60	60	60
Congressional Research Service, Salaries and Expenses (001-25-0127):														
Appropriations, discretionary	801	BA	136	136	140	140	140	140	140	140	140	140	140	140
Outlays, discretionary		O	142	135	139	139	139	139	139	139	139	139	139	139
National Library Service For The Blind And Print Disabled (001-25-0141):														
Appropriations, discretionary	503	BA	66	66	68	68	68	68	68	68	68	68	68	68
Spending authority from offsetting collections, discretionary		BA	1	1	1	1	1	1	1	1	1	1	1	1
Outlays, discretionary		O	65	71	68	69	69	69	69	69	69	69	69	69
National Library Service For The Blind And Print Disabled (gross)		BA	67	67	69	69	69	69	69	69	69	69	69	69
		O	65	71	68	69	69	69	69	69	69	69	69	69
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Total National Library Service For The Blind And Print Disabled		BA	66	66	68	68	68	68	68	68	68	68	68	68
		O	64	70	67	68	68	68	68	68	68	68	68	68
Payments to Copyright Owners (001-25-5175):														
Appropriations, mandatory	376	BA	1	7	7	7	8	8	8	8	9	9	10	11
Outlays, mandatory		O	1	7	7	6	7	7	7	7	8	8	9	10
Cooperative Acquisitions Program Revolving Fund (001-25-4325):														
Spending authority from offsetting collections, discretionary	503	BA	3	13	13	13	13	13	13	13	13	13	13	13
Outlays, discretionary		O	3	13	13	13	13	13	13	13	13	13	13	13
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-3	-13	-13	-13	-13	-13	-13	-13	-13	-13	-13	-13
Total Cooperative Acquisitions Program Revolving Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	---	---	---	---	---	---	---	---	---	---	---	---
Gift Shop, Decimal Classification, Photo Duplication, and Related Services (001-25-4346):														
Spending authority from offsetting collections, discretionary	503	BA	8	12	12	12	12	12	12	12	12	12	12	12
Outlays, discretionary		O	8	11	11	11	11	11	11	11	11	11	11	11

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Legislative Branch - continued														
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-4	-12	-12	-12	-12	-12	-12	-12	-12	-12	-12	-12
Non-Federal sources, discretionary		BA/O	-4	---	---	---	---	---	---	---	---	---	---	---
Total Gift Shop, Decimal Classification, Photo Duplication, and Related Services		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	---	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Fedlink Program and Federal Research Program (001-25-4543):														
Spending authority from offsetting collections, discretionary	503	BA	87	308	308	308	308	308	308	308	308	308	308	308
Outlays, discretionary		O	99	257	305	305	305	305	305	305	305	305	305	305
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-88	-308	-308	-308	-308	-308	-308	-308	-308	-308	-308	-308
Non-Federal sources, discretionary		BA/O	-2	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	2	---	---	---	---	---	---	---	---	---	---	---
Total Fedlink Program and Federal Research Program		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	9	-51	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3
Trust Funds														
Gift and Trust Fund Accounts (001-25-9971):														
Appropriations, mandatory	503	BA	55	26	27	27	27	27	28	28	28	30	30	30
Outlays, mandatory		O	52	28	27	26	27	27	28	28	28	30	30	30
Summary - Library of Congress														
Federal Funds:														
Appropriation accounts included above		BA	853	858	891	891	892	892	892	892	893	893	894	895
		O	883	808	847	852	853	854	854	854	855	855	856	857
Trust Funds:														
Appropriation accounts included above		BA	55	26	27	27	27	27	28	28	28	30	30	30
		O	52	28	27	26	27	27	28	28	28	30	30	30
Deductions for offsetting receipts:														
Non-Federal sources, mandatory	503	BA/O	-42	-62	-64	-70	-74	-78	-80	-81	-82	-82	-82	-82
Non-Federal sources, net interest	908	BA/O	-9	-9	-10	-10	-10	-10	-10	-10	-10	-10	-10	-10

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Legislative Branch - continued														
Total Trust Funds		BA	4	-45	-47	-53	-57	-61	-62	-63	-64	-62	-62	-62
		O	1	-43	-47	-54	-57	-61	-62	-63	-64	-62	-62	-62
Interfunds:														
Deductions for offsetting receipts:														
Interfund transactions, mandatory	602	BA/O	---	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Total Interfunds		BA/O	---	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Total Library of Congress		BA	857	812	843	837	834	830	829	828	828	830	831	832
		O	884	764	799	797	795	792	791	790	790	792	793	794
Government Publishing Office														
Federal Funds														
Congressional Publishing (001-30-0203):														
Appropriations, discretionary	801	BA	83	80	80	80	80	80	80	80	80	80	80	80
Outlays, discretionary		O	70	88	86	87	86	86	85	85	85	85	85	85
Public Information Programs of the Superintendent of Documents, Salaries and Expenses (001-30-0201):														
Appropriations, discretionary	808	BA	37	43	43	43	43	43	43	43	43	43	43	43
Outlays, discretionary		O	32	42	43	43	44	43	44	44	44	44	44	44
Government Publishing Office Business Operations Revolving Fund (001-30-4505):														
Appropriations, discretionary	808	BA	12	9	9	9	9	9	9	9	9	9	9	9
Spending authority from offsetting collections, mandatory		BA	1,312	1,200	1,200	982	1,003	1,024	1,045	1,060	1,060	1,060	1,060	1,060
Outlays, discretionary		O	14	27	23	23	23	23	23	17	17	17	17	8
Outlays, mandatory		O	1,400	1,192	1,218	1,046	1,040	1,048	1,055	1,071	1,074	1,076	1,077	1,060
Government Publishing Office Business Operations Revolving Fund (gross)		BA	1,324	1,209	1,209	991	1,012	1,033	1,054	1,069	1,069	1,069	1,069	1,069
		O	1,414	1,219	1,241	1,069	1,063	1,071	1,078	1,088	1,091	1,093	1,094	1,068
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-1,343	-1,155	-1,155	-994	-1,016	-1,037	-1,058	-1,079	-1,079	-1,079	-1,079	-1,079
Non-Federal sources, mandatory		BA/O	---	-24	-24	-17	-18	-19	-20	-21	-21	-21	-21	-21
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, mandatory		BA	31	-21	-21	29	31	32	33	40	40	40	40	40
Total Government Publishing Office Business Operations Revolving Fund		BA	12	9	9	9	9	9	9	9	9	9	9	9
		O	71	40	62	58	29	15	---	-12	-9	-7	-6	-32

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Legislative Branch - continued														
Summary - Government Publishing Office														
Federal Funds:														
Appropriation accounts included above		BA	132	132	132	132	132	132	132	132	132	132	132	132
		O	173	170	191	188	159	144	129	117	120	122	123	97
Government Accountability Office														
Federal Funds														
Salaries and Expenses (001-35-0107):														
Appropriations, discretionary	801	BA	822	812	860	860	860	860	860	860	860	860	860	860
Spending authority from offsetting collections, discretionary		BA	32	28	28	28	28	28	28	28	28	28	28	28
Outlays, discretionary		O	920	913	898	899	899	895	892	888	888	888	888	888
Outlays, mandatory		O	8	---	---	---	---	---	---	---	---	---	---	---
Salaries and Expenses (gross)		BA	854	840	888	888	888	888	888	888	888	888	888	888
		O	928	913	898	899	899	895	892	888	888	888	888	888
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-34	-28	-28	-28	-28	-28	-28	-28	-28	-28	-28	-28
Non-Federal sources, discretionary		BA/O	-21	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	3	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	5	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	15	---	---	---	---	---	---	---	---	---	---	---
Total Salaries and Expenses		BA	822	812	860	860	860	860	860	860	860	860	860	860
		O	873	885	870	871	871	867	864	860	860	860	860	860
United States Tax Court														
Federal Funds														
Salaries and Expenses (001-40-0100):														
Appropriations, discretionary	752	BA	57	55	65	65	65	65	65	65	65	65	65	65
Outlays, discretionary		O	58	51	65	65	65	65	65	65	65	65	65	65
Outlays, mandatory		O	12	68	12	12	12	12	12	2	---	1	---	---
Total Salaries and Expenses		BA	57	55	65	65	65	65	65	65	65	65	65	65
		O	70	119	77	77	77	77	77	67	65	66	65	65
U.S. Tax Court Fees (001-40-5633):														
Appropriations, mandatory	752	BA	1	1	1	1	1	1	1	1	1	1	1	1

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Legislative Branch - continued														
Outlays, mandatory		O	---	---	---	1	1	1	1	1	1	1	1	1
Trust Funds														
Tax Court Judges Survivors Annuity Fund (001-40-8115):														
Appropriations, mandatory	602	BA	1	1	1	1	1	1	1	1	1	1	1	1
Outlays, mandatory		O	1	1	1	1	1	1	1	1	1	1	1	1
Summary - United States Tax Court														
Federal Funds:														
Appropriation accounts included above		BA	58	56	66	66	66	66	66	66	66	66	66	66
		O	70	119	77	78	78	78	78	68	66	67	66	66
Trust Funds:														
Appropriation accounts included above		BA	1	1	1	1	1	1	1	1	1	1	1	1
		O	1	1	1	1	1	1	1	1	1	1	1	1
Total United States Tax Court		BA	59	57	67	67	67	67	67	67	67	67	67	67
		O	71	120	78	79	79	79	79	69	67	68	67	67
Legislative Branch Boards and Commissions														
Federal Funds														
Commission on Security and Cooperation in Europe: Salaries and Expenses (001-45-0110):														
Appropriations, discretionary	801	BA	3	3	7	7	7	7	7	7	7	7	7	7
Outlays, discretionary		O	2	4	6	7	7	7	7	7	7	7	7	7
Medicare Payment Advisory Commission (001-45-1550):														
Appropriations, discretionary	571	BA	---	1	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	14	15	15	15	15	15	15	15	15	15	15	15
Outlays, discretionary		O	15	15	15	15	15	15	15	15	15	15	15	15
Medicare Payment Advisory Commission (gross)		BA	14	16	15	15	15	15	15	15	15	15	15	15
		O	15	15	15	15	15	15	15	15	15	15	15	15
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-14	-15	-15	-15	-15	-15	-15	-15	-15	-15	-15	-15
Total Medicare Payment Advisory Commission		BA	---	1	---	---	---	---	---	---	---	---	---	---
		O	1	---	---	---	---	---	---	---	---	---	---	---
Medicaid and CHIP Payment and Access Commission (001-45-1801):														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Legislative Branch - continued														
Appropriations, discretionary	551	BA	9	9	11	11	11	11	11	11	11	11	11	11
Outlays, discretionary		O	10	10	11	11	11	11	11	11	11	11	11	11
United States-China Economic and Security Review Commission (001-45-2973):														
Appropriations, discretionary	801	BA	4	4	4	4	4	4	4	4	4	4	4	4
Outlays, discretionary		O	4	4	4	4	4	4	4	4	4	4	4	4
United States Commission on International Religious Freedom (001-45-2975):														
Appropriations, discretionary	801	BA	4	5	5	5	5	5	5	5	5	5	5	5
Outlays, discretionary		O	4	4	4	4	4	4	4	4	4	4	4	4
Congressional Executive Commission on the People's Republic of China (001-45-2930):														
Appropriations, discretionary	801	BA	2	2	2	2	2	2	2	2	2	2	2	2
Outlays, discretionary		O	2	2	2	2	2	2	2	2	2	2	2	2
Salaries and Expenses, House Democracy Partnership (001-45-2851):														
Appropriations, discretionary	801	BA	---	2	2	2	2	2	2	2	2	2	2	2
Outlays, discretionary		O	---	2	2	2	2	2	2	2	2	2	2	2
United States Semiquincentennial Commission (001-45-2780):														
Appropriations, discretionary	801	BA	15	15	30	30	30	30	30	30	30	30	30	30
Outlays, discretionary		O	17	8	19	21	24	26	29	30	30	30	30	30
Payment to the International Leadership Fund (001-45-0145):														
Appropriations, discretionary	154	BA	6	6	7	7	7	7	7	7	7	7	7	7
Outlays, discretionary		O	9	6	7	7	7	7	7	7	7	7	7	7
Senate Preservation Fund (001-45-5509):														
Appropriations, discretionary	801	BA	4	---	---	---	---	---	---	---	---	---	---	---
Trust Funds														
John C. Stennis Center for Public Service Training and Development (001-45-8275):														
Appropriations, mandatory	801	BA	2	1	1	1	1	1	1	1	1	1	1	1
Outlays, mandatory		O	2	1	1	1	1	1	1	1	1	1	1	1
U.S. Capitol Preservation Commission (001-45-8300):														
Appropriations, mandatory	801	BA	1	---	---	---	---	---	---	---	---	---	---	---
International Leadership Fund (001-45-8148):														
Appropriations, discretionary	154	BA	6	6	7	7	7	7	7	7	7	7	7	7
Outlays, discretionary		O	6	8	7	7	7	7	7	7	7	7	7	7

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Legislative Branch - continued														
Summary - Legislative Branch Boards and Commissions														
Federal Funds:														
Appropriation accounts included above		BA	47	47	68	68	68	68	68	68	68	68	68	68
		O	49	40	55	58	61	63	66	67	67	67	67	67
Deductions for offsetting receipts:														
Non-Federal sources, mandatory	801	BA/O	-4	---	---	---	---	---	---	---	---	---	---	-1
Total Federal Funds		BA	43	47	68	68	68	68	68	68	68	68	68	67
		O	45	40	55	58	61	63	66	67	67	67	67	66
Trust Funds:														
Appropriation accounts included above		BA	9	7	8	8	8	8	8	8	8	8	8	8
		O	8	9	8	8	8	8	8	8	8	8	8	8
Deductions for offsetting receipts:														
Non-Federal sources, mandatory	154	BA/O	---	---	---	-1	-1	-1	-1	-1	-1	-2	-2	-2
Total Trust Funds		BA	9	7	8	7	7	7	7	7	7	6	6	6
		O	8	9	8	7	7	7	7	7	7	6	6	6
Interfunds:														
Deductions for offsetting receipts:														
Interfund transactions, discretionary	154	BA/O	-6	-6	-7	-7	-7	-7	-7	-7	-7	-7	-7	-7
Interfund transactions, mandatory	801	BA/O	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Total Interfunds		BA/O	-7	-7	-8	-8	-8	-8	-8	-8	-8	-8	-8	-8
Total Legislative Branch Boards and Commissions		BA	45	47	68	67	67	67	67	67	67	66	66	65
		O	46	42	55	57	60	62	65	66	66	65	65	64
Legislative Branch by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	7,022	7,522	8,810	8,180	8,181	8,181	8,181	8,181	8,184	8,184	8,185	8,186
		O	7,235	8,540	7,955	8,175	8,260	8,267	8,215	8,130	8,134	8,137	8,138	8,113
Deductions for offsetting receipts:														
Non-Federal sources, mandatory	801	BA/O	-4	---	---	---	---	---	---	---	---	---	---	-1
Non-Federal sources, mandatory	809	BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Total Federal Funds		BA	7,017	7,522	8,810	8,180	8,181	8,181	8,181	8,181	8,184	8,184	8,185	8,185
		O	7,230	8,540	7,955	8,175	8,260	8,267	8,215	8,130	8,134	8,137	8,138	8,112
Trust Funds:														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Legislative Branch - continued														
Appropriation accounts included above		BA	65	34	36	36	36	36	37	37	37	39	39	39
		O	61	38	36	35	36	36	37	37	37	39	39	39
Deductions for offsetting receipts:														
Non-Federal sources, mandatory	154	BA/O	---	---	---	-1	-1	-1	-1	-1	-1	-2	-2	-2
Non-Federal sources, mandatory	503	BA/O	-42	-62	-64	-70	-74	-78	-80	-81	-82	-82	-82	-82
Non-Federal sources, net interest	908	BA/O	-9	-9	-10	-10	-10	-10	-10	-10	-10	-10	-10	-10
Total Trust Funds		BA	14	-37	-38	-45	-49	-53	-54	-55	-56	-55	-55	-55
		O	10	-33	-38	-46	-49	-53	-54	-55	-56	-55	-55	-55
Interfunds:														
Deductions for offsetting receipts:														
Interfund transactions, discretionary	154	BA/O	-6	-6	-7	-7	-7	-7	-7	-7	-7	-7	-7	-7
Interfund transactions, mandatory	602	BA/O	---	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Interfund transactions, mandatory	801	BA/O	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Total Interfunds		BA/O	-7	-8	-9	-9	-9	-9	-9	-9	-9	-9	-9	-9
Legislative Branch by Type of Account														
Total appropriation accounts		BA	7,087	7,556	8,846	8,216	8,217	8,217	8,218	8,218	8,221	8,223	8,224	8,225
		O	7,296	8,578	7,991	8,210	8,296	8,303	8,252	8,167	8,171	8,176	8,177	8,152
Total offsetting receipts accounts		BA/O	-63	-79	-83	-90	-94	-98	-100	-101	-102	-103	-103	-104
Total Legislative Branch														
Total Legislative Branch		BA	7,024	7,477	8,763	8,126	8,123	8,119	8,118	8,117	8,119	8,120	8,121	8,121
		O	7,233	8,499	7,908	8,120	8,202	8,205	8,152	8,066	8,069	8,073	8,074	8,048
Judicial Branch														
Supreme Court of the United States														
Federal Funds														
Salaries and Expenses (002-05-0100):														
Appropriations, discretionary	752	BA	143	193	207	207	207	207	207	207	207	207	207	207
Appropriations, mandatory		BA	3	3	3	3	4	4	4	4	4	4	4	5
Outlays, discretionary		O	132	198	208	211	211	211	207	207	207	207	207	207
Outlays, mandatory		O	3	3	3	3	4	4	4	4	4	4	4	5
Total Salaries and Expenses		BA	146	196	210	210	211	211	211	211	211	211	211	212
		O	135	201	211	214	215	215	211	211	211	211	211	212
Care of the Building and Grounds (002-05-0103):														
Appropriations, discretionary	752	BA	21	11	18	18	18	18	18	18	18	18	18	18

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Judicial Branch - continued														
Outlays, discretionary		O	22	15	23	18	18	18	18	18	18	18	18	18
Summary - Supreme Court of the United States														
Federal Funds:														
Appropriation accounts included above		BA	167	207	228	228	229	229	229	229	229	229	229	230
		O	157	216	234	232	233	233	229	229	229	229	229	230
United States Court of Appeals for the Federal Circuit *Federal Funds*														
Salaries and Expenses (002-07-0510):														
Appropriations, discretionary	752	BA	37	37	39	39	39	39	39	39	39	39	39	39
Appropriations, mandatory		BA	4	4	4	4	4	4	4	5	5	5	5	5
Outlays, discretionary		O	38	36	38	41	41	39	39	39	39	39	39	39
Outlays, mandatory		O	3	4	4	4	4	4	4	5	5	5	5	5
Total Salaries and Expenses		BA	41	41	43	43	43	43	43	44	44	44	44	44
		O	41	40	42	45	45	43	43	44	44	44	44	44
United States Court of International Trade *Federal Funds*														
Salaries and Expenses (002-15-0400):														
Appropriations, discretionary		BA	21	22	23	23	23	23	23	23	23	23	23	23
Appropriations, mandatory		BA	3	3	3	3	3	3	3	3	3	3	3	4
Outlays, discretionary		O	21	21	23	24	24	23	23	23	23	23	23	23
Outlays, mandatory		O	2	4	3	3	3	3	3	3	3	3	3	4
Total Salaries and Expenses		BA	24	25	26	26	26	26	26	26	26	26	26	27
		O	23	25	26	27	27	26	26	26	26	26	26	27
Courts of Appeals, District Courts, and Other Judicial Services *Federal Funds*														
Salaries and Expenses (002-25-0920):														
Appropriations, discretionary	752	BA	5,980	6,127	6,439	6,439	6,439	6,439	6,439	6,439	6,439	6,439	6,439	6,439
Appropriations, mandatory		BA	537	535	543	563	584	606	628	651	675	700	726	753
Spending authority from offsetting collections, discretionary		BA	154	533	391	391	391	391	391	391	391	391	391	391
Outlays, discretionary		O	6,162	6,630	6,927	6,915	6,903	6,830	6,830	6,830	6,830	6,830	6,830	6,830
Outlays, mandatory		O	484	535	543	563	584	606	628	651	675	700	726	753
Salaries and Expenses (gross)		BA	6,671	7,195	7,373	7,393	7,414	7,436	7,458	7,481	7,505	7,530	7,556	7,583
		O	6,646	7,165	7,470	7,478	7,487	7,436	7,458	7,481	7,505	7,530	7,556	7,583

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Judicial Branch - continued														
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-111	-533	-391	-391	-391	-391	-391	-391	-391	-391	-391	-391
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-135	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	92	---	---	---	---	---	---	---	---	---	---	---
Total Salaries and Expenses		BA	6,517	6,662	6,982	7,002	7,023	7,045	7,067	7,090	7,114	7,139	7,165	7,192
		O	6,535	6,632	7,079	7,087	7,096	7,045	7,067	7,090	7,114	7,139	7,165	7,192
Defender Services (002-25-0923):														
Appropriations, discretionary	752	BA	1,454	1,766	1,793	1,793	1,793	1,793	1,793	1,793	1,793	1,793	1,793	1,793
Outlays, discretionary		O	1,496	1,781	1,812	1,809	1,808	1,793	1,793	1,793	1,793	1,793	1,793	1,793
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-3	-5	-5	-5	-5	-5	-5	-5	-5	-5	-5	-5
Additional offsets against gross BA only:														
Refund, discretionary		BA	4	5	5	5	6	6	6	6	6	6	6	6
Total Defender Services		BA	1,454	1,766	1,793	1,793	1,794	1,794	1,794	1,794	1,794	1,794	1,794	1,794
		O	1,492	1,776	1,807	1,804	1,803	1,788	1,788	1,788	1,788	1,788	1,788	1,788
Fees of Jurors and Commissioners (002-25-0925):														
Appropriations, discretionary	752	BA	55	19	37	37	37	37	37	37	37	37	37	37
Outlays, discretionary		O	46	45	43	37	37	37	37	37	37	37	37	37
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Additional offsets against gross BA only:														
Refund, discretionary		BA	1	1	1	---	---	---	---	---	---	---	---	---
Total Fees of Jurors and Commissioners		BA	55	19	37	36	36	36	36	36	36	36	36	36
		O	45	44	42	36	36	36	36	36	36	36	36	36
Court Security (002-25-0930):														
Appropriations, discretionary	752	BA	750	892	921	921	921	921	921	921	921	921	921	921
Outlays, discretionary		O	804	869	923	961	944	921	921	921	921	921	921	921
Judiciary Filing Fees (002-25-5100):														
Appropriations, mandatory	752	BA	172	180	188	192	202	206	210	219	227	229	237	246

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Judicial Branch - continued														
Outlays, mandatory		O	113	511	287	192	202	206	210	219	227	229	237	246
Registry Administration (002-25-5101):														
Appropriations, mandatory	752	BA	1	1	1	1	1	1	1	1	1	1	1	1
Outlays, mandatory		O	1	1	1	1	1	1	1	1	1	1	1	1
Judiciary Information Technology Fund (002-25-5114):														
Appropriations, mandatory	752	BA	673	817	940	954	971	988	1,005	1,023	1,040	1,059	1,077	1,096
Outlays, mandatory		O	846	667	910	911	948	973	990	1,008	1,025	1,043	1,061	1,080
Summary - Courts of Appeals, District Courts, and Other Judicial Services														
Federal Funds:														
Appropriation accounts included above		BA	9,622	10,337	10,862	10,899	10,948	10,991	11,034	11,084	11,133	11,179	11,231	11,286
		O	9,836	10,500	11,049	10,992	11,030	10,970	11,013	11,063	11,112	11,157	11,209	11,264
Deductions for offsetting receipts:														
Non-Federal sources, mandatory	809	BA/O	6	---	---	---	---	---	---	---	---	---	---	---
Total Federal Funds		BA	9,628	10,337	10,862	10,899	10,948	10,991	11,034	11,084	11,133	11,179	11,231	11,286
		O	9,842	10,500	11,049	10,992	11,030	10,970	11,013	11,063	11,112	11,157	11,209	11,264
Administrative Office of the United States Courts *Federal Funds*														
Salaries and Expenses (002-26-0927):														
Appropriations, discretionary	752	BA	103	107	114	114	114	114	114	114	114	114	114	114
Appropriations, mandatory		BA	1	1	1	1	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	188	196	205	205	205	205	205	205	205	205	205	205
Outlays, discretionary		O	292	304	318	319	319	319	319	319	319	319	319	319
Outlays, mandatory		O	---	1	1	1	---	---	---	---	---	---	---	---
Salaries and Expenses (gross)		BA	292	304	320	320	319	319	319	319	319	319	319	319
		O	292	305	319	320	319	319	319	319	319	319	319	319
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-188	-196	-205	-205	-205	-205	-205	-205	-205	-205	-205	-205
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-5	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	5	---	---	---	---	---	---	---	---	---	---	---
Total Salaries and Expenses		BA	104	108	115	115	114	114	114	114	114	114	114	114

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Judicial Branch - continued														
		O	104	109	114	115	114	114	114	114	114	114	114	114
Chapter 7 Trustee Fund (002-26-5116):														
Appropriations, mandatory	752	BA	---	22	23	1	---	---	---	---	---	---	---	---
Outlays, mandatory		O	---	22	24	2	---	---	---	---	---	---	---	---
Summary - Administrative Office of the United States Courts														
Federal Funds:														
Appropriation accounts included above		BA	104	130	138	116	114	114	114	114	114	114	114	114
		O	104	131	138	117	114	114	114	114	114	114	114	114
Federal Judicial Center														
Federal Funds														
Salaries and Expenses (002-30-0928):														
Appropriations, discretionary	752	BA	34	35	36	36	36	36	36	36	36	36	36	36
Appropriations, mandatory		BA	1	1	1	1	---	---	---	---	---	---	---	---
Outlays, discretionary		O	35	35	36	37	37	36	36	36	36	36	36	36
Outlays, mandatory		O	---	1	1	1	---	---	---	---	---	---	---	---
Total Salaries and Expenses		BA	35	36	37	37	36	36	36	36	36	36	36	36
		O	35	36	37	38	37	36	36	36	36	36	36	36
Judicial Retirement Funds														
Federal Funds														
Payment to Judiciary Trust Funds (002-35-0941):														
Appropriations, mandatory		BA	293	309	274	272	269	266	262	259	257	256	254	253
Outlays, mandatory		O	293	309	274	272	269	266	262	259	257	256	254	253
Trust Funds														
Judicial Officers' Retirement Fund (002-35-8122):														
Appropriations, mandatory	602	BA	317	320	301	303	302	303	302	303	305	307	310	313
Outlays, mandatory		O	162	166	175	180	185	191	195	200	203	207	211	215
Judicial Survivors' Annuities Fund (002-35-8110):														
Appropriations, mandatory	602	BA	90	89	78	79	80	81	82	84	85	86	87	88
Outlays, mandatory		O	44	49	52	55	58	61	64	66	69	72	75	78
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-2	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	2	---	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Judicial Branch - continued														
Total Judicial Survivors' Annuities Fund		BA	90	89	78	79	80	81	82	84	85	86	87	88
		O	42	49	52	55	58	61	64	66	69	72	75	78
United States Court of Federal Claims Judges' Retirement Fund (002-35-8124):														
Appropriations, mandatory	602	BA	8	8	8	7	7	8	8	8	8	8	8	8
Outlays, mandatory		O	5	6	5	5	5	4	5	4	4	4	4	5
Summary - Judicial Retirement Funds														
Federal Funds:														
Appropriation accounts included above		BA	293	309	274	272	269	266	262	259	257	256	254	253
		O	293	309	274	272	269	266	262	259	257	256	254	253
Trust Funds:														
Appropriation accounts included above		BA	415	417	387	389	389	392	392	395	398	401	405	409
		O	209	221	232	240	248	256	264	270	276	283	290	298
Interfunds:														
Deductions for offsetting receipts:														
Interfund transactions, mandatory	752	BA/O	-294	-309	-274	-272	-269	-266	-262	-259	-257	-256	-254	-253
Total Interfunds		BA/O	-294	-309	-274	-272	-269	-266	-262	-259	-257	-256	-254	-253
Total Judicial Retirement Funds		BA	414	417	387	389	389	392	392	395	398	401	405	409
		O	208	221	232	240	248	256	264	270	276	283	290	298
United States Sentencing Commission														
Federal Funds														
Salaries and Expenses (002-39-0938):														
Appropriations, discretionary	752	BA	22	23	24	24	24	24	24	24	24	24	24	24
Outlays, discretionary		O	21	23	24	24	24	24	24	24	24	24	24	24
Judicial Branch by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	10,308	11,108	11,632	11,645	11,689	11,729	11,768	11,816	11,863	11,908	11,958	12,014
		O	10,510	11,280	11,824	11,747	11,779	11,712	11,747	11,795	11,842	11,886	11,936	11,992
Deductions for offsetting receipts:														
Intrafund receipts, mandatory	752	BA/O	-518	-672	-795	-809	-826	-843	-860	-878	-895	-914	-932	-951
Non-Federal sources, mandatory	752	BA/O	-154	-145	-145	-145	-145	-145	-145	-145	-145	-145	-145	-145
Non-Federal sources, mandatory	809	BA/O	6	---	---	---	---	---	---	---	---	---	---	---
Total Federal Funds		BA	9,642	10,291	10,692	10,691	10,718	10,741	10,763	10,793	10,823	10,849	10,881	10,918
		O	9,844	10,463	10,884	10,793	10,808	10,724	10,742	10,772	10,802	10,827	10,859	10,896

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Judicial Branch - continued														
Trust Funds:														
Appropriation accounts included above		BA	415	417	387	389	389	392	392	395	398	401	405	409
		O	209	221	232	240	248	256	264	270	276	283	290	298
Interfunds:														
Deductions for offsetting receipts:														
Interfund transactions, mandatory	752	BA/O	-294	-309	-274	-272	-269	-266	-262	-259	-257	-256	-254	-253
Total Interfunds		BA/O	-294	-309	-274	-272	-269	-266	-262	-259	-257	-256	-254	-253
Judicial Branch by Type of Account														
Total appropriation accounts		BA	10,723	11,525	12,019	12,034	12,078	12,121	12,160	12,211	12,261	12,309	12,363	12,423
		O	10,719	11,501	12,056	11,987	12,027	11,968	12,011	12,065	12,118	12,169	12,226	12,290
Total offsetting receipts accounts		BA/O	-960	-1,126	-1,214	-1,226	-1,240	-1,254	-1,267	-1,282	-1,297	-1,315	-1,331	-1,349
Total Judicial Branch														
Total Judicial Branch		BA	9,763	10,399	10,805	10,808	10,838	10,867	10,893	10,929	10,964	10,994	11,032	11,074
		O	9,759	10,375	10,842	10,761	10,787	10,714	10,744	10,783	10,821	10,854	10,895	10,941
Departments														
Department of Agriculture														
Office of the Secretary														
Federal Funds														
Office of the Secretary (005-03-9913):														
Appropriations, discretionary	352	BA	31,086	72	76	76	76	76	76	76	76	76	76	76
Appropriations, mandatory		BA	9,441	2,853	24	24	24	24	24	24	25	25	25	25
Spending authority from offsetting collections, discretionary		BA	94	51	50	50	50	50	50	50	50	50	50	50
Outlays, discretionary		O	16,739	4,870	3,787	1,919	1,581	1,428	1,072	126	126	126	126	126
Outlays, mandatory		O	953	10,003	1,447	1,148	694	737	308	24	24	24	25	25
Office of the Secretary (gross)		BA	40,621	2,976	150	150	150	150	150	150	151	151	151	151
		O	17,692	14,873	5,234	3,067	2,275	2,165	1,380	150	150	150	151	151
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-80	-51	-50	-50	-50	-50	-50	-50	-50	-50	-50	-50
Non-Federal sources, discretionary		BA/O	-182	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory		BA/O	-10	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Agriculture - continued														
Change in uncollected customer payments from Federal sources, discretionary		BA	-42	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	184	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	26	---	---	---	---	---	---	---	---	---	---	---
Refund, mandatory		BA	10	---	---	---	---	---	---	---	---	---	---	---
Total Office of the Secretary		BA	40,527	2,925	100	100	100	100	100	100	101	101	101	101
		O	17,420	14,822	5,184	3,017	2,225	2,115	1,330	100	100	100	101	101
Food Supply Chain and Agriculture Pandemic Response Program Account (005-03-0408):														
Appropriations, discretionary	351	BA	3	3	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	---	14	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	---	3	3	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	463	214	200	200	200	243	124	---	---	---	---	---
Food Supply Chain and Agriculture Pandemic Response Program Account (gross)		BA	3	17	---	---	---	---	---	---	---	---	---	---
		O	463	217	203	200	200	243	124	---	---	---	---	---
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Food Supply Chain and Agriculture Pandemic Response Program Account		BA	3	17	---	---	---	---	---	---	---	---	---	---
		O	462	217	203	200	200	243	124	---	---	---	---	---
Trust Funds														
Gifts and Bequests (005-03-8203):														
Appropriations, mandatory	352	BA	1	1	1	1	1	1	1	1	1	1	1	1
Outlays, mandatory		O	1	1	1	1	2	2	1	1	1	1	1	1
Summary - Office of the Secretary														
Federal Funds:														
Appropriation accounts included above		BA	40,530	2,942	100	100	100	100	100	100	101	101	101	101
		O	17,882	15,039	5,387	3,217	2,425	2,358	1,454	100	100	100	101	101
Trust Funds:														
Appropriation accounts included above		BA	1	1	1	1	1	1	1	1	1	1	1	1
		O	1	1	1	1	2	2	1	1	1	1	1	1

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Agriculture - continued														
Total Office of the Secretary		BA	40,531	2,943	101	101	101	101	101	101	102	102	102	102
		O	17,883	15,040	5,388	3,218	2,427	2,360	1,455	101	101	101	102	102
Executive Operations														
Federal Funds														
Executive Operations (005-04-9914):														
Pollution control and abatement (subfunction 304):														
Appropriations, discretionary	304	BA	3	2	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	---	5	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	7	2	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	---	1	4	---	---	---	---	---	---	---	---	---
Pollution control and abatement (gross)		BA	3	7	---	---	---	---	---	---	---	---	---	---
		O	7	3	4	---	---	---	---	---	---	---	---	---
Agricultural research and services (subfunction 352):														
Appropriations, discretionary	352	BA	283	269	265	265	265	265	265	265	265	265	265	265
Spending authority from offsetting collections, discretionary		BA	69	33	33	33	33	33	33	33	33	33	33	33
Outlays, discretionary		O	327	360	337	309	297	297	297	297	297	297	297	297
Agricultural research and services (gross)		BA	352	302	298	298	298	298	298	298	298	298	298	298
		O	327	360	337	309	297	297	297	297	297	297	297	297
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-30	-29	-29	-29	-29	-29	-29	-29	-29	-29	-29	-29
Non-Federal sources, discretionary		BA/O	-2	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-53	-15	-15	-15	-15	-15	-15	-15	-15	-15	-15	-15
Offsetting collections credited to expired accounts, discretionary		BA	16	11	11	11	11	11	11	11	11	11	11	11
Total Agricultural research and services (subfunction 352)		BA	283	269	265	265	265	265	265	265	265	265	265	265
		O	295	331	308	280	268	268	268	268	268	268	268	268
Total Executive Operations		BA	286	276	265	265	265	265	265	265	265	265	265	265
		O	302	334	312	280	268	268	268	268	268	268	268	268
Nonrecurring Expenses Fund (005-04-0133):														
Outlays, discretionary	352	O	236	57	63	70	47	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Agriculture - continued														
Working Capital Fund (005-04-4609):														
Spending authority from offsetting collections, discretionary	352	BA	1,585	1,336	1,357	1,357	1,357	1,357	1,357	1,357	1,357	1,357	1,357	1,357
Outlays, discretionary		O	1,644	1,989	1,433	1,464	1,381	1,373	1,361	1,357	1,357	1,357	1,357	1,357
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1,619	-1,336	-1,346	-1,346	-1,346	-1,346	-1,346	-1,346	-1,346	-1,346	-1,346	-1,346
Non-Federal sources, discretionary		BA/O	-16	---	-11	-11	-11	-11	-11	-11	-11	-11	-11	-11
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	4	---	---	---	---	---	---	---	---	---	---	---
Total Working Capital Fund		BA	-46	---	---	---	---	---	---	---	---	---	---	---
		O	9	653	76	107	24	16	4	---	---	---	---	---
Summary - Executive Operations														
Federal Funds:														
Appropriation accounts included above		BA	240	276	265	265	265	265	265	265	265	265	265	265
		O	547	1,044	451	457	339	284	272	268	268	268	268	268
Buildings and Facilities														
Federal Funds														
Agriculture Buildings and Facilities and Rental Payments (005-19-0117):														
Appropriations, discretionary	352	BA	23	15	70	70	70	70	70	70	70	70	70	70
Spending authority from offsetting collections, discretionary		BA	-8	15	35	35	35	35	35	35	35	35	35	35
Outlays, discretionary		O	119	42	60	71	87	99	104	104	104	104	104	104
Agriculture Buildings and Facilities and Rental Payments (gross)		BA	15	30	105	105	105	105	105	105	105	105	105	105
		O	119	42	60	71	87	99	104	104	104	104	104	104
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-26	-15	-35	-35	-35	-35	-35	-35	-35	-35	-35	-35
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	34	---	---	---	---	---	---	---	---	---	---	---
Total Agriculture Buildings and Facilities and Rental Payments		BA	23	15	70	70	70	70	70	70	70	70	70	70
		O	93	27	25	36	52	64	69	69	69	69	69	69
Office of Inspector General														

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Agriculture - continued														
Federal Funds														
Office of Inspector General (005-08-0900):														
Appropriations, discretionary	352	BA	120	103	90	90	90	90	90	90	90	90	90	90
Advance Appropriations, discretionary		BA	5	5	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	8	3	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	117	118	113	103	93	90	90	90	90	90	90	90
Office of Inspector General (gross)		BA	133	111	90	90	90	90	90	90	90	90	90	90
		O	117	118	113	103	93	90	90	90	90	90	90	90
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-5	-3	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-3	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Office of Inspector General		BA	125	108	90	90	90	90	90	90	90	90	90	90
		O	111	115	113	103	93	90	90	90	90	90	90	90
Economic Research Service														
Federal Funds														
Economic Research Service (005-13-1701):														
Appropriations, discretionary		BA	91	91	75	75	75	75	75	75	75	75	75	75
Appropriations, mandatory		BA	---	1	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	2	9	2	2	2	2	2	2	2	2	2	2
Outlays, discretionary		O	90	105	80	78	77	77	77	77	77	77	77	77
Outlays, mandatory		O	---	1	---	---	---	---	---	---	---	---	---	---
Economic Research Service (gross)		BA	93	101	77	77	77	77	77	77	77	77	77	77
		O	90	106	80	78	77	77	77	77	77	77	77	77
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-2	-9	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-1	-9	-2	-3	-3	-3	-3	-3	-3	-3	-3	-3
Offsetting collections credited to expired accounts, discretionary		BA	1	9	2	3	3	3	3	3	3	3	3	3

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code		2025	Estimate										
		Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Agriculture - continued													
Total Economic Research Service	BA	91	92	75	75	75	75	75	75	75	75	75	75
	O	88	97	78	76	75	75	75	75	75	75	75	75
National Agricultural Statistics Service													
Federal Funds													
National Agricultural Statistics Service (005-15-1801):													
Appropriations, discretionary	BA	188	185	187	187	187	187	187	187	187	187	187	187
Appropriations, mandatory	BA	---	2	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary	BA	43	31	35	35	35	35	35	35	35	35	35	35
Outlays, discretionary	O	218	239	242	242	222	222	222	222	222	222	222	222
Outlays, mandatory	O	---	1	1	---	---	---	---	---	---	---	---	---
National Agricultural Statistics Service (gross)	BA	231	218	222	222	222	222	222	222	222	222	222	222
	O	218	240	243	242	222	222	222	222	222	222	222	222
Offsets against gross BA and outlays:													
Federal sources, discretionary	BA/O	-34	-23	-27	-27	-27	-27	-27	-27	-27	-27	-27	-27
Non-Federal sources, discretionary	BA/O	-3	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
Additional offsets against gross BA only:													
Change in uncollected customer payments from Federal sources, discretionary	BA	-18	-25	-35	-7	-6	-6	-7	-7	-7	-8	-8	-8
Offsetting collections credited to expired accounts, discretionary	BA	12	19	29	---	---	---	---	---	---	---	---	---
Total National Agricultural Statistics Service	BA	188	187	187	186	187	187	186	186	186	185	185	185
	O	181	215	214	213	193	193	193	193	193	193	193	193
Agricultural Research Service													
Federal Funds													
Salaries and Expenses (005-18-1400):													
Appropriations, discretionary	BA	1,789	1,794	1,699	1,699	1,699	1,699	1,699	1,699	1,699	1,699	1,699	1,699
Spending authority from offsetting collections, discretionary	BA	172	168	162	162	162	162	162	162	162	162	162	162
Outlays, discretionary	O	1,888	1,677	1,937	1,933	1,890	1,879	1,896	1,913	1,912	1,886	1,861	1,861
Outlays, mandatory	O	6	---	---	---	---	---	---	---	---	---	---	---
Salaries and Expenses (gross)	BA	1,961	1,962	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861	1,861
	O	1,894	1,677	1,937	1,933	1,890	1,879	1,896	1,913	1,912	1,886	1,861	1,861
Offsets against gross BA and outlays:													
Federal sources, discretionary	BA/O	-126	-101	-94	-94	-94	-94	-94	-94	-94	-94	-94	-94

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Agriculture - continued														
Non-Federal sources, discretionary		BA/O	-46	-67	-68	-68	-68	-68	-68	-68	-68	-68	-68	-68
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-22	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	22	---	---	---	---	---	---	---	---	---	---	---
Total Salaries and Expenses		BA	1,789	1,794	1,699	1,699	1,699	1,699	1,699	1,699	1,699	1,699	1,699	1,699
		O	1,722	1,509	1,775	1,771	1,728	1,717	1,734	1,751	1,750	1,724	1,699	1,699
Buildings and Facilities (005-18-1401):														
Appropriations, discretionary	352	BA	43	61	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	174	156	146	132	111	98	69	53	35	22	10	---
Trust Funds														
Miscellaneous Contributed Funds (005-18-8214):														
Appropriations, mandatory	352	BA	13	13	13	13	13	13	13	13	13	13	13	13
Outlays, mandatory		O	16	13	11	13	15	15	15	15	15	14	14	14
Summary - Agricultural Research Service														
Federal Funds:														
Appropriation accounts included above		BA	1,832	1,855	1,699	1,699	1,699	1,699	1,699	1,699	1,699	1,699	1,699	1,699
		O	1,896	1,665	1,921	1,903	1,839	1,815	1,803	1,804	1,785	1,746	1,709	1,699
Trust Funds:														
Appropriation accounts included above		BA	13	13	13	13	13	13	13	13	13	13	13	13
		O	16	13	11	13	15	15	15	15	15	14	14	14
Total Agricultural Research Service		BA	1,845	1,868	1,712	1,712	1,712	1,712	1,712	1,712	1,712	1,712	1,712	1,712
		O	1,912	1,678	1,932	1,916	1,854	1,830	1,818	1,819	1,800	1,760	1,723	1,713
National Institute of Food and Agriculture														
Federal Funds														
National Institute of Food and Agriculture (005-20-0520):														
Agricultural research and services (subfunction 352):														
Appropriations, discretionary	352	BA	---	---	1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022
Appropriations, mandatory		BA	---	---	418	418	418	418	418	428	441	441	441	441
Spending authority from offsetting collections, discretionary		BA	---	---	20	20	20	20	20	20	20	20	20	20
Spending authority from offsetting collections, mandatory		BA	---	---	8	8	8	8	8	8	8	8	8	8
Outlays, discretionary		O	---	---	196	510	700	845	938	991	1,011	1,042	1,042	1,042

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Agriculture - continued														
Outlays, mandatory		O	---	---	-9	63	175	279	347	425	447	449	449	448
Agricultural research and services (gross)		BA	---	---	1,468	1,468	1,468	1,468	1,468	1,478	1,491	1,491	1,491	1,491
		O	---	---	187	573	875	1,124	1,285	1,416	1,458	1,491	1,491	1,490
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	---	---	-20	-20	-20	-20	-20	-20	-20	-20	-20	-20
Non-Federal sources, mandatory		BA/O	---	---	-8	-8	-8	-8	-8	-8	-8	-8	-8	-8
Total Agricultural research and services (subfunction 352)		BA	---	---	1,440	1,440	1,440	1,440	1,440	1,450	1,463	1,463	1,463	1,463
		O	---	---	159	545	847	1,096	1,257	1,388	1,430	1,463	1,463	1,462
Integrated Activities (005-20-1502):														
Appropriations, discretionary	352	BA	41	40	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	125	220	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	40	32	47	27	10	5	2	---	---	---	---	---
Outlays, mandatory		O	116	87	130	137	156	40	52	---	---	---	---	---
Total Integrated Activities		BA	166	260	---	---	---	---	---	---	---	---	---	---
		O	156	119	177	164	166	45	54	---	---	---	---	---
Biomass Research and Development (005-20-1003):														
Outlays, mandatory	271	O	---	---	1	1	1	1	---	---	---	---	---	---
Research and Education Activities (005-20-1500):														
Appropriations, discretionary	352	BA	1,046	1,064	10	10	10	10	10	10	10	10	10	10
Appropriations, mandatory		BA	---	185	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	5	6	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, mandatory		BA	4	8	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	1,152	1,125	1,104	584	411	232	113	108	41	10	10	10
Outlays, mandatory		O	43	11	20	56	77	73	65	50	37	18	2	---
Research and Education Activities (gross)		BA	1,055	1,263	10	10	10	10	10	10	10	10	10	10
		O	1,195	1,136	1,124	640	488	305	178	158	78	28	12	10
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-20	-6	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory		BA/O	-4	-8	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	3	---	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Agriculture - continued														
Offsetting collections credited to expired accounts, discretionary		BA	12	---	---	---	---	---	---	---	---	---	---	---
Total Research and Education Activities		BA	1,046	1,249	10	10	10	10	10	10	10	10	10	10
		O	1,171	1,122	1,124	640	488	305	178	158	78	28	12	10
Extension Activities (005-20-0502):														
Appropriations, discretionary	352	BA	562	561	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	86	94	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	46	45	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	603	705	548	273	137	41	10	1	---	---	---	---
Outlays, mandatory		O	106	67	113	90	36	14	1	---	---	---	---	---
Extension Activities (gross)		BA	694	700	---	---	---	---	---	---	---	---	---	---
		O	709	772	661	363	173	55	11	1	---	---	---	---
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-40	-45	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-30	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	25	---	---	---	---	---	---	---	---	---	---	---
Total Extension Activities		BA	648	655	---	---	---	---	---	---	---	---	---	---
		O	668	727	661	363	173	55	11	1	---	---	---	---
Trust Funds														
Emergency Citrus Disease Research and Development Trust Fund (005-20-8559):														
Appropriations, mandatory	352	BA	25	25	24	24	24	24	24	---	---	---	---	---
Outlays, mandatory		O	22	26	42	33	29	25	24	24	16	7	2	---
Summary - National Institute of Food and Agriculture														
Federal Funds:														
Appropriation accounts included above		BA	1,860	2,164	1,450	1,450	1,450	1,450	1,450	1,460	1,473	1,473	1,473	1,473
		O	1,995	1,968	2,122	1,713	1,675	1,502	1,500	1,547	1,508	1,491	1,475	1,472
Trust Funds:														
Appropriation accounts included above		BA	25	25	24	24	24	24	24	---	---	---	---	---
		O	22	26	42	33	29	25	24	24	16	7	2	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Agriculture - continued														
Total National Institute of Food and Agriculture		BA	1,885	2,189	1,474	1,474	1,474	1,474	1,474	1,460	1,473	1,473	1,473	1,473
		O	2,017	1,994	2,164	1,746	1,704	1,527	1,524	1,571	1,524	1,498	1,477	1,472
Animal and Plant Health Inspection Service														
Federal Funds														
Salaries and Expenses (005-32-1600):														
Appropriations, discretionary	352	BA	1,366	1,158	1,147	1,147	1,147	1,147	1,147	1,147	1,147	1,147	1,147	1,147
Appropriations, mandatory		BA	731	909	891	541	548	555	404	481	454	447	451	455
Spending authority from offsetting collections, discretionary		BA	347	348	348	263	263	263	263	263	263	263	263	263
Outlays, discretionary		O	2,395	2,020	2,051	1,958	1,519	1,519	1,519	1,519	1,519	1,482	1,410	1,410
Outlays, mandatory		O	480	827	891	600	543	549	491	524	482	446	450	454
Salaries and Expenses (gross)		BA	2,444	2,415	2,386	1,951	1,958	1,965	1,814	1,891	1,864	1,857	1,861	1,865
		O	2,875	2,847	2,942	2,558	2,062	2,068	2,010	2,043	2,001	1,928	1,860	1,864
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-105	-105	-105	-105	-105	-105	-105	-105	-105	-105	-105	-105
Non-Federal sources, discretionary		BA/O	-204	-158	-158	-158	-158	-158	-158	-158	-158	-158	-158	-158
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-85	-85	-85	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	47	---	---	---	---	---	---	---	---	---	---	---
Total Salaries and Expenses		BA	2,097	2,067	2,038	1,688	1,695	1,702	1,551	1,628	1,601	1,594	1,598	1,602
		O	2,566	2,584	2,679	2,295	1,799	1,805	1,747	1,780	1,738	1,665	1,597	1,601
Buildings and Facilities (005-32-1601):														
Appropriations, discretionary	352	BA	1	1	1	1	1	1	1	1	1	1	1	1
Outlays, discretionary		O	8	2	3	3	3	3	3	3	3	3	3	9
Trust Funds														
Miscellaneous Trust Funds (005-32-9971):														
Agricultural research and services (subfunction 352):														
Appropriations, mandatory	352	BA	22	15	15	15	15	15	15	15	15	15	15	15
Outlays, mandatory		O	20	12	16	16	16	16	16	17	14	14	14	14
Summary - Animal and Plant Health Inspection Service														
Federal Funds:														
Appropriation accounts included above		BA	2,098	2,068	2,039	1,689	1,696	1,703	1,552	1,629	1,602	1,595	1,599	1,603

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Agriculture - continued														
		O	2,574	2,586	2,682	2,298	1,802	1,808	1,750	1,783	1,741	1,668	1,600	1,610
Trust Funds:														
Appropriation accounts included above		BA	22	15	15	15	15	15	15	15	15	15	15	15
		O	20	12	16	16	16	16	16	17	14	14	14	14
Total Animal and Plant Health Inspection Service		BA	2,120	2,083	2,054	1,704	1,711	1,718	1,567	1,644	1,617	1,610	1,614	1,618
		O	2,594	2,598	2,698	2,314	1,818	1,824	1,766	1,800	1,755	1,682	1,614	1,624
Food Safety and Inspection Service														
Federal Funds														
Salaries and Expenses (005-35-3700):														
Appropriations, discretionary	554	BA	1,215	1,215	1,216	1,216	1,216	1,216	1,216	1,216	1,216	1,216	1,216	1,216
Spending authority from offsetting collections, discretionary		BA	255	230	230	230	230	230	230	230	230	230	230	230
Outlays, discretionary		O	1,479	1,438	1,449	1,450	1,446	1,446	1,446	1,446	1,446	1,446	1,446	1,446
Salaries and Expenses (gross)		BA	1,470	1,445	1,446	1,446	1,446	1,446	1,446	1,446	1,446	1,446	1,446	1,446
		O	1,479	1,438	1,449	1,450	1,446	1,446	1,446	1,446	1,446	1,446	1,446	1,446
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-20	-5	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-234	-230	-230	-230	-230	-230	-230	-230	-230	-230	-230	-230
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-5	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	4	5	---	---	---	---	---	---	---	---	---	---
Total Salaries and Expenses		BA	1,215	1,215	1,216	1,216	1,216	1,216	1,216	1,216	1,216	1,216	1,216	1,216
		O	1,225	1,203	1,219	1,220	1,216	1,216	1,216	1,216	1,216	1,216	1,216	1,216
Trust Funds														
Expenses and Refunds, Inspection and Grading of Farm Products (005-35-8137):														
Appropriations, mandatory	352	BA	18	18	18	16	16	16	16	16	16	16	16	18
Outlays, mandatory		O	18	19	18	16	16	16	16	16	16	16	16	18
Summary - Food Safety and Inspection Service														
Total Food Safety and Inspection Service		BA	1,233	1,233	1,234	1,232	1,232	1,232	1,232	1,232	1,232	1,232	1,232	1,234
		O	1,243	1,222	1,237	1,236	1,232	1,232	1,232	1,232	1,232	1,232	1,232	1,234
Agricultural Marketing Service														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Agriculture - continued														
Federal Funds														
Marketing Services (005-45-2500):														
Appropriations, discretionary	352	BA	225	215	151	171	171	171	171	171	171	171	171	171
Appropriations, mandatory		BA	35	58	34	34	34	34	34	36	36	36	36	36
Spending authority from offsetting collections, discretionary		BA	181	114	113	113	113	113	113	113	113	113	113	113
Outlays, discretionary		O	378	414	324	348	334	334	334	334	334	334	334	319
Outlays, mandatory		O	803	162	146	99	66	65	65	67	67	66	66	36
Marketing Services (gross)		BA	441	387	298	318	318	318	318	320	320	320	320	320
		O	1,181	576	470	447	400	399	399	401	401	400	400	355
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-96	-70	-69	-69	-69	-69	-69	-69	-69	-69	-69	-69
Interest on Treasury Securities, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-55	-44	-44	-44	-44	-44	-44	-44	-44	-44	-44	-44
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-61	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	32	---	---	---	---	---	---	---	---	---	---	---
Total Marketing Services		BA	260	273	185	205	205	205	205	207	207	207	207	207
		O	1,029	462	357	334	287	286	286	288	288	287	287	242
Payments to States and Possessions (005-45-2501):														
Appropriations, discretionary	352	BA	1	1	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	80	94	94	94	94	94	94	97	100	100	100	100
Outlays, discretionary		O	2	---	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	104	118	114	121	121	119	94	97	100	100	100	100
Total Payments to States and Possessions		BA	81	95	94	94	94	94	94	97	100	100	100	100
		O	106	118	114	121	121	119	94	97	100	100	100	100
Total Payments to States and Possessions		BA	81	95	94	94	94	94	94	97	100	100	100	100
		O	106	118	114	121	121	119	94	97	100	100	100	100
Perishable Agricultural Commodities Act Fund (005-45-5070):														
Appropriations, mandatory	352	BA	11	12	12	14	14	12	12	12	13	13	13	13
Outlays, mandatory		O	12	14	14	17	16	15	15	14	14	14	13	13

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Agriculture - continued														
Funds for Strengthening Markets, Income, and Supply (section 32) (005-45-5209):														
Appropriations, mandatory	605	BA	1,368	1,504	1,497	1,530	1,566	1,601	1,637	1,725	1,813	1,853	1,894	1,933
Spending authority from offsetting collections, mandatory		BA	8	7	7	5	5	5	5	6	6	6	6	6
Outlays, mandatory		O	1,292	1,584	1,558	1,549	1,571	1,606	1,642	1,731	1,819	1,859	1,900	1,939
Funds for Strengthening Markets, Income, and Supply (section 32) (gross)		BA	1,376	1,511	1,504	1,535	1,571	1,606	1,642	1,731	1,819	1,859	1,900	1,939
		O	1,292	1,584	1,558	1,549	1,571	1,606	1,642	1,731	1,819	1,859	1,900	1,939
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-9	---	---	-5	-5	-5	-5	-6	-6	-6	-6	-6
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, mandatory		BA	1	-7	-7	---	---	---	---	---	---	---	---	---
Total Funds for Strengthening Markets, Income, and Supply (section 32)		BA	1,368	1,504	1,497	1,530	1,566	1,601	1,637	1,725	1,813	1,853	1,894	1,933
		O	1,283	1,584	1,558	1,544	1,566	1,601	1,637	1,725	1,813	1,853	1,894	1,933
Fee Funded Inspection, Weighing, and Examination Services (005-45-4050):														
Spending authority from offsetting collections, mandatory	352	BA	49	55	55	55	55	55	55	55	57	55	55	55
Outlays, mandatory		O	40	59	55	62	62	55	55	55	57	55	55	55
Fee Funded Inspection, Weighing, and Examination Services (gross)		BA	49	55	55	55	55	55	55	55	57	55	55	55
		O	40	59	55	62	62	55	55	55	57	55	55	55
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	---	-2	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory		BA/O	-47	-53	-55	-55	-55	-55	-55	-55	-55	-55	-55	-55
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, mandatory		BA	-2	---	---	---	---	---	---	---	---	---	---	---
Total Fee Funded Inspection, Weighing, and Examination Services		BA	---	---	---	---	---	---	---	---	2	---	---	---
		O	-7	4	---	7	7	---	---	---	2	---	---	---
Trust Funds														
Expenses and Refunds, Inspection and Grading of Farm Products (005-45-8015):														
Appropriations, mandatory	352	BA	235	240	240	240	240	240	240	240	240	240	240	240

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Agriculture - continued														
Outlays, mandatory		O	210	250	241	241	240	240	240	240	240	240	240	240
Milk Market Orders Assessment Fund (005-45-8412):														
Spending authority from offsetting collections, mandatory	351	BA	71	68	69	65	65	65	65	67	69	69	69	69
Outlays, mandatory		O	71	64	65	65	65	65	65	67	69	69	69	69
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-71	-68	-69	-69	-69	-69	-69	-69	-69	-69	-69	-69
Total Milk Market Orders Assessment Fund		BA	---	---	---	-4	-4	-4	-4	-2	---	---	---	---
		O	---	-4	-4	-4	-4	-4	-4	-2	---	---	---	---
Summary - Agricultural Marketing Service														
Federal Funds:														
Appropriation accounts included above		BA	1,720	1,884	1,788	1,843	1,879	1,912	1,948	2,041	2,135	2,173	2,214	2,253
		O	2,423	2,182	2,043	2,023	1,997	2,021	2,032	2,124	2,217	2,254	2,294	2,288
Trust Funds:														
Appropriation accounts included above		BA	235	240	240	236	236	236	236	238	240	240	240	240
		O	210	246	237	237	236	236	236	238	240	240	240	240
Total Agricultural Marketing Service		BA	1,955	2,124	2,028	2,079	2,115	2,148	2,184	2,279	2,375	2,413	2,454	2,493
		O	2,633	2,428	2,280	2,260	2,233	2,257	2,268	2,362	2,457	2,494	2,534	2,528
Farm Production and Conservation														
Federal Funds														
Farm Production and Conservation Business Center (005-25-0180):														
Appropriations, discretionary	351	BA	244	168	233	162	162	162	162	162	162	162	162	162
Appropriations, mandatory		BA	60	71	---	71	71	71	71	71	71	71	71	71
Spending authority from offsetting collections, discretionary		BA	15	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	267	218	212	174	166	162	162	162	162	162	162	162
Outlays, mandatory		O	60	59	13	61	68	71	71	71	71	71	71	71
Farm Production and Conservation Business Center (gross)		BA	319	239	233	233	233	233	233	233	233	233	233	233
		O	327	277	225	235	234	233	233	233	233	233	233	233
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-30	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
Additional offsets against gross BA only:														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Agriculture - continued														
Change in uncollected customer payments from Federal sources, discretionary		BA	-3	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	18	2	2	---	---	---	---	---	---	---	---	---
Total Farm Production and Conservation Business Center		BA	304	239	233	231	231	231	231	231	231	231	231	231
		O	297	275	223	233	232	231	231	231	231	231	231	231
Risk Management Agency														
Federal Funds														
RMA Salaries and Expenses (005-47-2707):														
Appropriations, discretionary	351	BA	73	60	60	60	60	60	60	60	60	60	60	60
Appropriations, mandatory		BA	---	7	10	10	10	10	10	10	10	10	10	10
Outlays, discretionary		O	72	48	60	60	60	60	60	60	60	60	60	60
Outlays, mandatory		O	---	11	9	10	10	10	10	10	10	10	10	10
Total RMA Salaries and Expenses		BA	73	67	70	70	70	70	70	70	70	70	70	70
		O	72	59	69	70	70	70	70	70	70	70	70	70
Federal Crop Insurance Corporation Fund (005-47-4085):														
Appropriations, mandatory	351	BA	13,854	17,488	18,018	18,952	19,922	20,823	21,236	21,511	21,817	22,108	22,399	22,547
Spending authority from offsetting collections, mandatory		BA	7,269	6,962	6,959	7,207	7,464	7,696	7,798	7,871	7,959	8,038	8,117	8,162
Outlays, mandatory		O	21,097	24,526	24,599	25,961	27,171	28,318	28,927	29,305	29,689	30,059	30,434	30,653
Federal Crop Insurance Corporation Fund (gross)		BA	21,123	24,450	24,977	26,159	27,386	28,519	29,034	29,382	29,776	30,146	30,516	30,709
		O	21,097	24,526	24,599	25,961	27,171	28,318	28,927	29,305	29,689	30,059	30,434	30,653
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory		BA/O	-7,272	-6,965	-6,962	-7,210	-7,467	-7,699	-7,801	-7,874	-7,959	-8,038	-8,117	-8,162
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, mandatory		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Federal Crop Insurance Corporation Fund		BA	13,851	17,485	18,015	18,949	19,919	20,820	21,233	21,508	21,817	22,108	22,399	22,547
		O	13,824	17,561	17,637	18,751	19,704	20,619	21,126	21,431	21,730	22,021	22,317	22,491
Summary - Risk Management Agency														
Federal Funds:														
Appropriation accounts included above		BA	13,924	17,552	18,085	19,019	19,989	20,890	21,303	21,578	21,887	22,178	22,469	22,617
		O	13,896	17,620	17,706	18,821	19,774	20,689	21,196	21,501	21,800	22,091	22,387	22,561

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Agriculture - continued														
Farm Service Agency														
Federal Funds														
Assistance for Farmers and Ranchers Account (005-49-1124):														
Appropriations, mandatory	351	BA	2,499	---	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	1,868	470	238	171	---	---	---	---	---	---	---	---
Salaries and Expenses (005-49-0600):														
Appropriations, discretionary	351	BA	1,209	1,125	953	953	953	953	953	953	953	953	953	953
Spending authority from offsetting collections, discretionary		BA	316	306	236	236	236	236	236	236	236	236	236	236
Outlays, discretionary		O	1,572	1,503	1,223	1,189	1,189	1,189	1,189	1,189	1,189	1,189	1,189	1,189
Salaries and Expenses (gross)		BA	1,525	1,431	1,189	1,189	1,189	1,189	1,189	1,189	1,189	1,189	1,189	1,189
		O	1,572	1,503	1,223	1,189	1,189	1,189	1,189	1,189	1,189	1,189	1,189	1,189
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-323	-306	-236	-236	-236	-236	-236	-236	-236	-236	-236	-236
Non-Federal sources, discretionary		BA/O	-2	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	2	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	7	---	---	---	---	---	---	---	---	---	---	---
Total Salaries and Expenses		BA	1,209	1,125	953	953	953	953	953	953	953	953	953	953
		O	1,247	1,197	987	953	953	953	953	953	953	953	953	953
State Mediation Grants (005-49-0170):														
Appropriations, discretionary	351	BA	7	7	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	6	9	---	---	---	---	---	---	---	---	---	---
USDA Supplemental Assistance (005-49-2701):														
Appropriations, discretionary	351	BA	4	4	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	3	3	4	---	---	---	---	---	---	---	---	---
Emergency Conservation Program (005-49-3316):														
Appropriations, discretionary	453	BA	828	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	361	372	217	152	114	23	15	---	---	---	---	---
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Agriculture - continued														
Refund, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Emergency Conservation Program		BA	828	---	---	---	---	---	---	---	---	---	---	---
		O	360	372	217	152	114	23	15	---	---	---	---	---
Emergency Forest Restoration Program (005-49-0171):														
Appropriations, discretionary	453	BA	357	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	144	269	148	118	88	---	---	---	---	---	---	---
Grassroots Source Water Protection Program (005-49-3304):														
Appropriations, discretionary	302	BA	7	7	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	---	1	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	---	14	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	1	1	---	---	---	---	---	---	---	---	---	---
Total Grassroots Source Water Protection Program		BA	7	8	---	---	---	---	---	---	---	---	---	---
		O	1	15	---	---	---	---	---	---	---	---	---	---
Agricultural Credit Insurance Fund Program Account (005-49-1140):														
Appropriations, discretionary	351	BA	380	360	188	283	283	283	283	283	283	283	283	283
Appropriations, mandatory		BA	422	555	1	1	1	1	1	1	1	1	1	1
Outlays, discretionary		O	361	368	193	283	283	283	283	283	283	283	283	283
Outlays, mandatory		O	571	555	96	1	1	1	1	1	1	1	1	1
Agricultural Credit Insurance Fund Program Account (gross)		BA	802	915	189	284	284	284	284	284	284	284	284	284
		O	932	923	289	284	284	284	284	284	284	284	284	284
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-8	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	8	---	---	---	---	---	---	---	---	---	---	---
Total Agricultural Credit Insurance Fund Program Account		BA	802	915	189	284	284	284	284	284	284	284	284	284
		O	924	923	289	284	284	284	284	284	284	284	284	284
Commodity Credit Corporation Export Loans Program Account (005-49-1336):														
Appropriations, discretionary	351	BA	6	6	6	6	6	6	6	6	6	6	6	6
Appropriations, mandatory		BA	4	7	6	6	6	6	6	6	6	6	6	6
Outlays, discretionary		O	3	8	8	6	6	6	6	6	6	6	6	6
Outlays, mandatory		O	4	7	6	6	6	6	6	6	6	6	6	6

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Agriculture - continued														
Total Commodity Credit Corporation Export Loans Program Account		BA	10	13	12	12	12	12	12	12	12	12	12	12
		O	7	15	14	12	12	12	12	12	12	12	12	12
Farm Storage Facility Loans Program Account (005-49-3301):														
Appropriations, mandatory	351	BA	22	5	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	22	5	---	---	---	---	---	---	---	---	---	---
Pima Agriculture Cotton Trust Fund (005-49-5635):														
Appropriations, mandatory	351	BA	16	16	15	15	15	15	15	---	---	---	---	---
Outlays, mandatory		O	16	17	16	15	15	15	15	---	---	---	---	---
Agriculture Wool Apparel Manufacturers Trust Fund (005-49-5636):														
Appropriations, mandatory	351	BA	---	30	28	28	28	28	28	---	---	---	---	---
Outlays, mandatory		O	19	30	28	28	28	28	28	---	---	---	---	---
Agricultural Credit Insurance Fund Liquidating Account (005-49-4140):														
Appropriations, mandatory	351	BA	2	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, mandatory		BA	1	2	2	2	2	2	2	2	2	2	2	2
Outlays, mandatory		O	2	2	2	2	2	2	2	2	2	2	2	2
Agricultural Credit Insurance Fund Liquidating Account (gross)		BA	3	2	2	2	2	2	2	2	2	2	2	2
		O	2	2	2	2	2	2	2	2	2	2	2	2
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-11	-8	-8	-6	-5	-4	-4	-3	-3	-2	-2	-2
Total Agricultural Credit Insurance Fund Liquidating Account		BA	-8	-6	-6	-4	-3	-2	-2	-1	-1	---	---	---
		O	-9	-6	-6	-4	-3	-2	-2	-1	-1	---	---	---
Commodity Credit Corporation Fund (005-49-4336):														
Conservation and land management (subfunction 302):														
Borrowing authority, mandatory	302	BA	1,886	2,386	2,491	2,675	2,693	2,484	2,440	2,380	2,544	2,724	2,778	2,646
Outlays, mandatory		O	1,907	1,907	2,000	2,105	2,155	1,989	1,954	1,906	2,037	2,181	2,225	2,118
Farm income stabilization (subfunction 351):														
Borrowing authority, mandatory	351	BA	24,500	12,447	24,668	21,700	19,919	16,378	16,397	16,553	16,472	16,314	16,256	16,342
Outlays, mandatory		O	10,083	14,974	26,674	23,352	21,405	17,497	17,439	17,547	17,432	17,285	17,248	17,351
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-10	-13	-12	-12	-12	-12	-12	-12	-12	-12	-12	-12

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Agriculture - continued														
Non-Federal sources, mandatory		BA/O	-6,396	-7,278	-7,616	-7,475	-7,524	-7,543	-7,567	-7,613	-7,654	-7,694	-7,781	-7,824
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, mandatory		BA	4	---	---	---	---	---	---	---	---	---	---	---
Refund, mandatory		BA	52	---	---	---	---	---	---	---	---	---	---	---
Total Farm income stabilization (subfunction 351)		BA	18,150	5,156	17,040	14,213	12,383	8,823	8,818	8,928	8,806	8,608	8,463	8,506
		O	3,677	7,683	19,046	15,865	13,869	9,942	9,860	9,922	9,766	9,579	9,455	9,515
Total Commodity Credit Corporation Fund		BA	20,036	7,542	19,531	16,888	15,076	11,307	11,258	11,308	11,350	11,332	11,241	11,152
		O	5,584	9,590	21,046	17,970	16,024	11,931	11,814	11,828	11,803	11,760	11,680	11,633
Trust Funds														
Tobacco Trust Fund (005-49-8161):														
Appropriations, mandatory	351	BA	6	---	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	6	---	---	---	---	---	---	---	---	---	---	---
Summary - Farm Service Agency														
Federal Funds:														
Appropriation accounts included above		BA	25,789	9,659	20,722	18,176	16,365	12,597	12,548	12,556	12,598	12,581	12,490	12,401
		O	10,192	12,909	22,981	19,699	17,515	13,244	13,119	13,076	13,051	13,009	12,929	12,882
Trust Funds:														
Appropriation accounts included above		BA	6	---	---	---	---	---	---	---	---	---	---	---
		O	6	---	---	---	---	---	---	---	---	---	---	---
Total Farm Service Agency		BA	25,795	9,659	20,722	18,176	16,365	12,597	12,548	12,556	12,598	12,581	12,490	12,401
		O	10,198	12,909	22,981	19,699	17,515	13,244	13,119	13,076	13,051	13,009	12,929	12,882
Natural Resources Conservation Service														
Federal Funds														
Private Lands Conservation Operations (005-53-1000):														
Appropriations, discretionary	302	BA	866	820	111	111	111	111	111	111	111	111	111	111
Spending authority from offsetting collections, discretionary		BA	41	14	14	14	14	14	14	14	14	14	14	14
Outlays, discretionary		O	847	1,191	587	353	257	193	179	179	124	124	124	124
Outlays, mandatory		O	541	1,859	911	386	44	25	25	---	---	---	---	---
Private Lands Conservation Operations (gross)		BA	907	834	125	125	125	125	125	125	125	125	125	125
		O	1,388	3,050	1,498	739	301	218	204	179	124	124	124	124
Offsets against gross BA and outlays:														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Agriculture - continued														
Federal sources, discretionary		BA/O	-12	-14	-14	-14	-14	-14	-14	-14	-14	-14	-14	-14
Non-Federal sources, discretionary		BA/O	-9	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-28	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	8	---	---	---	---	---	---	---	---	---	---	---
Total Private Lands Conservation Operations		BA	866	820	111	111	111	111	111	111	111	111	111	111
		O	1,367	3,036	1,484	725	287	204	190	165	110	110	110	110
Farm Security and Rural Investment Programs (005-53-1004):														
Appropriations, discretionary	302	BA	2	2	-71	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	3,929	4,874	5,204	5,629	5,676	5,676	5,676	5,899	6,019	6,100	6,019	6,019
Spending authority from offsetting collections, mandatory		BA	24	26	26	26	26	26	26	26	26	26	26	26
Outlays, discretionary		O	3	5	-67	4	2	2	---	---	---	---	---	---
Outlays, mandatory		O	4,534	6,150	5,323	5,873	5,919	5,813	5,780	5,777	5,888	5,991	6,046	6,063
Farm Security and Rural Investment Programs (gross)		BA	3,955	4,902	5,159	5,655	5,702	5,702	5,702	5,925	6,045	6,126	6,045	6,045
		O	4,537	6,155	5,256	5,877	5,921	5,815	5,780	5,777	5,888	5,991	6,046	6,063
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-23	-26	-26	-26	-26	-26	-26	-26	-26	-26	-28	-26
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, mandatory		BA	-4	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, mandatory		BA	3	---	---	---	---	---	---	---	---	---	---	---
Total Farm Security and Rural Investment Programs		BA	3,931	4,876	5,133	5,629	5,676	5,676	5,676	5,899	6,019	6,100	6,017	6,019
		O	4,514	6,129	5,230	5,851	5,895	5,789	5,754	5,751	5,862	5,965	6,018	6,037
Watershed and Flood Prevention Operations (005-53-1072):														
Appropriations, discretionary	301	BA	15	50	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	47	141	141	141	141	141	141	147	150	150	150	150
Spending authority from offsetting collections, discretionary		BA	34	4	4	4	4	4	4	4	4	4	4	4
Outlays, discretionary		O	371	598	577	450	315	205	149	50	14	4	4	4
Outlays, mandatory		O	68	63	91	159	155	147	141	141	143	147	149	150

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Agriculture - continued														
Watershed and Flood Prevention Operations (gross)		BA	96	195	145	145	145	145	145	151	154	154	154	154
		O	439	661	668	609	470	352	290	191	157	151	153	154
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-34	-4	-4	-4	-4	-4	-4	-4	-4	-4	-4	-4
Total Watershed and Flood Prevention Operations		BA	62	191	141	141	141	141	141	147	150	150	150	150
		O	405	657	664	605	466	348	286	187	153	147	149	150
Emergency Watershed Protection (005-53-0017):														
Appropriations, discretionary	301	BA	920	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	7	397	310	158	89	51	15	---	---	---	---	---
Watershed Rehabilitation Program (005-53-1002):														
Appropriations, discretionary	301	BA	1	3	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	---	---	1	1	1	1	1	1	1	1	1	1
Outlays, discretionary		O	21	25	22	21	20	20	1	1	1	1	1	1
Outlays, mandatory		O	14	16	15	15	15	13	---	---	---	---	---	---
Watershed Rehabilitation Program (gross)		BA	1	3	1	1	1	1	1	1	1	1	1	1
		O	35	41	37	36	35	33	1	1	1	1	1	1
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	---	---	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Total Watershed Rehabilitation Program		BA	1	3	---	---	---	---	---	---	---	---	---	---
		O	35	41	36	35	34	32	---	---	---	---	---	---
Healthy Forests Reserve Program (005-53-1090):														
Outlays, discretionary	302	O	---	1	1	1	2	2	---	---	---	---	---	---
Urban Agriculture and Innovative Production (005-53-1005):														
Outlays, discretionary	302	O	3	1	1	1	---	---	---	---	---	---	---	---
Water Bank Program (005-53-3320):														
Appropriations, discretionary	302	BA	2	2	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	3	6	6	5	---	---	---	---	---	---	---	---
Damage Assessment and Restoration Revolving Fund (005-53-4368):														
Outlays, discretionary	306	O	4	---	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	---	4	6	5	5	4	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Agriculture - continued														
Total Damage Assessment and Restoration Revolving Fund		O	4	4	6	5	5	4	---	---	---	---	---	---
Summary - Natural Resources Conservation Service														
Federal Funds:														
Appropriation accounts included above		BA	5,782	5,892	5,385	5,881	5,928	5,928	5,928	6,157	6,280	6,361	6,278	6,280
		O	6,338	10,272	7,738	7,386	6,778	6,430	6,245	6,103	6,125	6,222	6,277	6,297
Rural Development														
Federal Funds														
Salaries and Expenses (005-55-0403):														
Appropriations, discretionary	452	BA	366	312	265	265	265	265	265	265	265	265	265	265
Spending authority from offsetting collections, discretionary		BA	499	469	487	487	487	487	487	487	487	487	487	487
Spending authority from offsetting collections, mandatory		BA	1	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	887	751	731	739	754	754	754	753	753	753	753	753
Outlays, mandatory		O	5	2	---	---	---	---	---	---	---	---	---	---
Salaries and Expenses (gross)		BA	866	781	752	752	752	752	752	752	752	752	752	752
		O	892	753	731	739	754	754	754	753	753	753	753	753
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-512	-469	-487	-487	-487	-487	-487	-487	-487	-487	-487	-487
Non-Federal sources, mandatory		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	7	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	6	---	---	---	---	---	---	---	---	---	---	---
Total Salaries and Expenses		BA	366	312	265	265	265	265	265	265	265	265	265	265
		O	379	284	244	252	267	267	267	266	266	266	266	266
Rural Development Disaster Assistance Fund (005-55-0405):														
Appropriations, discretionary	453	BA	21	---	---	---	---	---	---	---	---	---	---	---
Summary - Rural Development														
Federal Funds:														
Appropriation accounts included above		BA	387	312	265	265	265	265	265	265	265	265	265	265
		O	379	284	244	252	267	267	267	266	266	266	266	266
Rural Housing Service														
Federal Funds														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Agriculture - continued														
Rural Housing Assistance Grants (005-63-1953):														
Appropriations, discretionary	604	BA	83	30	26	26	26	26	26	26	26	26	26	26
Outlays, discretionary		O	52	62	61	52	36	27	26	26	26	26	26	26
Rental Assistance Program (005-63-0137):														
Appropriations, discretionary	604	BA	1,644	1,715	1,795	1,795	1,795	1,795	1,795	1,795	1,795	1,795	1,795	1,795
Outlays, discretionary		O	1,780	1,722	1,742	1,782	1,794	1,795	1,795	1,795	1,795	1,795	1,795	1,795
Rural Housing Voucher Account (005-63-2002):														
Appropriations, discretionary	604	BA	36	48	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	44	44	32	3	2	2	---	---	---	---	---	---
Mutual and Self-help Housing Grants (005-63-2006):														
Appropriations, discretionary	604	BA	25	25	25	25	25	25	25	25	25	25	25	25
Outlays, discretionary		O	35	26	29	25	25	26	25	25	25	25	25	25
Rural Community Facilities Program Account (005-63-1951):														
Appropriations, discretionary	452	BA	98	677	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	238	297	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	198	370	513	373	238	129	72	34	---	---	---	---
Outlays, mandatory		O	325	386	69	22	2	---	---	---	---	---	---	---
Total Rural Community Facilities Program Account		BA	336	974	---	---	---	---	---	---	---	---	---	---
		O	523	756	582	395	240	129	72	34	---	---	---	---
Rural Housing Insurance Fund Program Account (005-63-2081):														
Appropriations, discretionary	371	BA	567	608	605	605	605	605	605	605	605	605	605	605
Appropriations, mandatory		BA	1,426	983	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	553	574	649	673	642	632	622	616	617	608	611	606
Outlays, mandatory		O	1,426	983	---	---	---	---	---	---	---	---	---	---
Total Rural Housing Insurance Fund Program Account		BA	1,993	1,591	605	605	605	605	605	605	605	605	605	605
		O	1,979	1,557	649	673	642	632	622	616	617	608	611	606
Rural Housing Insurance Fund Liquidating Account (005-63-4141):														
Spending authority from offsetting collections, mandatory	371	BA	81	32	32	33	35	37	33	34	34	34	34	34
Outlays, mandatory		O	12	56	56	51	51	36	34	34	34	34	34	34
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-4	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory		BA/O	-277	-271	-257	-242	-230	-218	-206	-194	-185	-174	-165	-156

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Agriculture - continued														
Total Rural Housing Insurance Fund Liquidating Account		BA	-200	-239	-225	-209	-195	-181	-173	-160	-151	-140	-131	-122
		O	-269	-215	-201	-191	-179	-182	-172	-160	-151	-140	-131	-122
Summary - Rural Housing Service														
Federal Funds:														
Appropriation accounts included above		BA	3,917	4,144	2,226	2,242	2,256	2,270	2,278	2,291	2,300	2,311	2,320	2,329
		O	4,144	3,952	2,894	2,739	2,560	2,429	2,368	2,336	2,312	2,314	2,326	2,330
Rural Business-Cooperative Service														
Federal Funds														
Energy Assistance Payments (005-65-2073):														
Appropriations, mandatory	452	BA	7	7	7	7	7	7	7	---	---	---	---	---
Outlays, mandatory		O	119	185	150	118	63	24	11	---	---	---	---	---
Rural Cooperative Development Grants (005-65-1900):														
Appropriations, discretionary	452	BA	26	20	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	18	18	18	18	18	18	18	18	20	20	20	20
Outlays, discretionary		O	26	28	25	13	4	1	---	---	---	---	---	---
Outlays, mandatory		O	21	27	21	19	19	19	18	18	19	19	20	20
Total Rural Cooperative Development Grants		BA	44	38	18	18	18	18	18	18	20	20	20	20
		O	47	55	46	32	23	20	18	18	19	19	20	20
Healthy Foods Financing Initiative (005-65-0015):														
Appropriations, discretionary	451	BA	1	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	1	3	6	3	2	---	---	---	---	---	---	---
Rural Economic Development Grants (005-65-3105):														
Appropriations, discretionary	452	BA	4	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, mandatory		BA	21	23	23	23	23	23	23	23	24	24	24	24
Outlays, discretionary		O	---	2	2	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	149	204	145	96	72	63	48	34	24	24	24	24
Rural Economic Development Grants (gross)		BA	25	23	23	23	23	23	23	23	24	24	24	24
		O	149	206	147	96	72	63	48	34	24	24	24	24
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-22	-24	-24	-24	-24	-25	-25	-25	-25	-26	-26	-26
Total Rural Economic Development Grants		BA	3	-1	-1	-1	-1	-2	-2	-2	-1	-2	-2	-2
		O	127	182	123	72	48	38	23	9	-1	-2	-2	-2

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Agriculture - continued														
Rural Microentrepreneur Assistance Program (005-65-1955):														
Appropriations, discretionary	452	BA	5	4	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	3	3	4	3	---	---	---	---	---	---	---	---
Outlays, mandatory		O	1	---	---	---	---	---	---	---	---	---	---	---
Total Rural Microentrepreneur Assistance Program		BA	5	4	---	---	---	---	---	---	---	---	---	---
		O	4	3	4	3	---	---	---	---	---	---	---	---
Rural Business Program Account (005-65-1902):														
Appropriations, discretionary	452	BA	40	51	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	74	223	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	58	69	58	33	14	7	4	---	---	---	---	---
Outlays, mandatory		O	74	223	---	---	---	---	---	---	---	---	---	---
Total Rural Business Program Account		BA	114	274	---	---	---	---	---	---	---	---	---	---
		O	132	292	58	33	14	7	4	---	---	---	---	---
Intermediary Relending Program Fund Account (005-65-2069):														
Appropriations, discretionary	452	BA	8	7	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	2	3	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	7	8	3	1	1	---	---	---	---	---	---	---
Outlays, mandatory		O	2	3	---	---	---	---	---	---	---	---	---	---
Total Intermediary Relending Program Fund Account		BA	10	10	---	---	---	---	---	---	---	---	---	---
		O	9	11	3	1	1	---	---	---	---	---	---	---
Rural Economic Development Loans Program Account (005-65-3108):														
Appropriations, discretionary	452	BA	1	---	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	5	11	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, mandatory		BA	9	8	8	8	8	8	8	8	8	8	8	8
Outlays, discretionary		O	---	1	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	15	21	9	8	8	8	8	8	8	8	8	8
Rural Economic Development Loans Program Account (gross)		BA	15	19	8	8	8	8	8	8	8	8	8	8
		O	15	22	9	8	8	8	8	8	8	8	8	8
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-9	-8	-8	-8	-8	-8	-8	-8	-8	-8	-8	-8

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Agriculture - continued														
Total Rural Economic Development Loans Program Account		BA	6	11	---	---	---	---	---	---	---	---	---	---
		O	6	14	1	---	---	---	---	---	---	---	---	---
Rural Energy for America Program (005-65-1908):														
Appropriations, mandatory	451	BA	262	272	247	47	47	41	41	43	44	44	44	44
Outlays, discretionary		O	2	4	3	2	1	---	---	---	---	---	---	---
Outlays, mandatory		O	500	739	490	245	100	62	47	46	44	44	44	44
Total Rural Energy for America Program		BA	262	272	247	47	47	41	41	43	44	44	44	44
		O	502	743	493	247	101	62	47	46	44	44	44	44
Biorefinery Assistance Program Account (005-65-3106):														
Appropriations, mandatory	452	BA	69	14	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	69	14	---	---	---	---	---	---	---	---	---	---
Summary - Rural Business-Cooperative Service														
Federal Funds:														
Appropriation accounts included above		BA	521	629	271	71	71	64	64	59	63	62	62	62
		O	1,016	1,502	884	509	252	151	103	73	62	61	62	62
Rural Utilities Service														
Federal Funds														
High Energy Cost Grants (005-60-2042):														
Appropriations, discretionary	452	BA	8	8	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	10	14	12	7	3	1	1	---	---	---	---	---
Rural Water and Waste Disposal Program Account (005-60-1980):														
Appropriations, discretionary	452	BA	651	438	202	202	202	202	202	202	202	202	202	202
Appropriations, mandatory		BA	258	339	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	667	1,055	940	761	542	402	318	256	219	209	209	209
Outlays, mandatory		O	258	341	1	1	1	---	---	---	---	---	---	---
Rural Water and Waste Disposal Program Account (gross)		BA	909	777	202	202	202	202	202	202	202	202	202	202
		O	925	1,396	941	762	543	402	318	256	219	209	209	209
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-2	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, discretionary		BA	2	---	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Agriculture - continued														
Total Rural Water and Waste Disposal Program Account		BA	909	777	202	202	202	202	202	202	202	202	202	202
		O	923	1,396	941	762	543	402	318	256	219	209	209	209
Rural Electrification and Telecommunications Loans Program Account (005-60-1230):														
Appropriations, discretionary	271	BA	52	44	33	33	33	33	33	33	33	33	33	33
Appropriations, mandatory		BA	574	360	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	36	56	56	52	44	39	36	34	34	33	33	33
Outlays, mandatory		O	600	2,902	3,148	2,569	1,127	781	469	---	---	---	---	---
Total Rural Electrification and Telecommunications Loans Program Account		BA	626	404	33	33	33	33	33	33	33	33	33	33
		O	636	2,958	3,204	2,621	1,171	820	505	34	34	33	33	33
Rural Telephone Bank Program Account (005-60-1231):														
Appropriations, mandatory	452	BA	7	28	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	7	28	---	---	---	---	---	---	---	---	---	---
Distance Learning, Telemedicine, and Broadband Program (005-60-1232):														
Appropriations, discretionary	452	BA	120	89	-10	30	30	30	30	30	30	30	30	30
Appropriations, mandatory		BA	---	8	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	473	1,182	1,157	834	566	256	141	72	36	30	30	30
Outlays, mandatory		O	---	8	---	---	---	---	---	---	---	---	---	---
Total Distance Learning, Telemedicine, and Broadband Program		BA	120	97	-10	30	30	30	30	30	30	30	30	30
		O	473	1,190	1,157	834	566	256	141	72	36	30	30	30
Rural Electrification and Telecommunications Liquidating Account (005-60-4230):														
Energy supply (subfunction 271):														
Appropriations, mandatory	271	BA	8	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, mandatory		BA	9	8	8	8	8	7	7	6	6	6	5	5
Outlays, mandatory		O	36	8	8	8	8	7	7	6	6	6	5	5
Energy supply (gross)		BA	17	8	8	8	8	7	7	6	6	6	5	5
		O	36	8	8	8	8	7	7	6	6	6	5	5
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-10	-8	-8	-8	-8	-7	-7	-6	-6	-6	-5	-5
Total Energy supply (subfunction 271)		BA	7	---	---	---	---	---	---	---	---	---	---	---
		O	26	---	---	---	---	---	---	---	---	---	---	---

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Agriculture - continued														
Rural Development Insurance Fund Liquidating Account (005-60-4155):														
Spending authority from offsetting collections, mandatory	452	BA	11	---	---	---	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-26	-29	-31	-34	-37	-40	-42	-45	-48	-51	-53	-56
Total Rural Development Insurance Fund Liquidating Account		BA	-15	-29	-31	-34	-37	-40	-42	-45	-48	-51	-53	-56
		O	-26	-29	-31	-34	-37	-40	-42	-45	-48	-51	-53	-56
Summary - Rural Utilities Service														
Federal Funds:														
Appropriation accounts included above		BA	1,662	1,285	194	231	228	225	223	220	217	214	212	209
		O	2,049	5,557	5,283	4,190	2,246	1,439	923	317	241	221	219	216
Foreign Agricultural Service														
Federal Funds														
Salaries and Expenses (005-68-2900):														
Appropriations, discretionary	352	BA	227	222	-28	222	222	222	222	222	222	222	222	222
Appropriations, mandatory		BA	---	---	269	269	269	269	269	277	285	285	285	285
Spending authority from offsetting collections, discretionary		BA	72	40	39	39	39	39	39	39	39	39	39	39
Outlays, discretionary		O	280	257	39	261	261	261	261	261	261	261	261	261
Outlays, mandatory		O	---	---	252	258	261	263	269	277	285	285	285	285
Salaries and Expenses (gross)		BA	299	262	280	530	530	530	530	538	546	546	546	546
		O	280	257	291	519	522	524	530	538	546	546	546	546
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-37	-40	-39	-39	-39	-39	-39	-39	-39	-39	-39	-39
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-50	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	15	---	---	---	---	---	---	---	---	---	---	---
Total Salaries and Expenses		BA	227	222	241	491	491	491	491	499	507	507	507	507
		O	243	217	252	480	483	485	491	499	507	507	507	507
McGovern-Dole International Food for Education and Child Nutrition Program (005-68-2903):														
Appropriations, discretionary	151	BA	240	240	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	265	456	245	200	200	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Agriculture - continued														
Food for Peace Title II Grants (005-68-2278):														
Appropriations, discretionary	151	BA	1,619	1,200	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	187	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	1,694	1,671	963	646	240	240	---	---	---	---	---	---
Food for Peace Title II Grants (gross)		BA	1,806	1,200	---	---	---	---	---	---	---	---	---	---
		O	1,694	1,671	963	646	240	240	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-187	---	---	---	---	---	---	---	---	---	---	---
Total Food for Peace Title II Grants		BA	1,619	1,200	---	---	---	---	---	---	---	---	---	---
		O	1,507	1,671	963	646	240	240	---	---	---	---	---	---
Public Law 480 Title I Direct Credit and Food for Progress Program Account (005-68-2277):														
Appropriations, mandatory	351	BA	18	22	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	18	22	---	---	---	---	---	---	---	---	---	---
Expenses, Public Law 480, Foreign Assistance Programs, Agriculture Liquidating Account (005-68-2274):														
Spending authority from offsetting collections, mandatory	151	BA	9	---	---	---	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-25	-23	-21	-20	-11	-7	-7	-7	-3	-3	-3	-4
Total Expenses, Public Law 480, Foreign Assistance Programs, Agriculture Liquidating Account		BA	-16	-23	-21	-20	-11	-7	-7	-7	-3	-3	-3	-4
		O	-25	-23	-21	-20	-11	-7	-7	-7	-3	-3	-3	-4
Trust Funds														
Foreign Service National Separation Liability Trust Fund (005-68-8505):														
Appropriations, mandatory	602	BA	2	1	1	1	1	1	1	1	1	1	1	1
Outlays, mandatory		O	2	5	2	2	2	2	---	---	---	---	---	---
Summary - Foreign Agricultural Service														
Federal Funds:														
Appropriation accounts included above		BA	2,088	1,661	220	471	480	484	484	492	504	504	504	503
		O	2,008	2,343	1,439	1,306	912	718	484	492	504	504	504	503
Trust Funds:														
Appropriation accounts included above		BA	2	1	1	1	1	1	1	1	1	1	1	1
		O	2	5	2	2	2	2	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Agriculture - continued														
Total Foreign Agricultural Service		BA	2,090	1,662	221	472	481	485	485	493	505	505	505	504
		O	2,010	2,348	1,441	1,308	914	720	484	492	504	504	504	503
Food and Nutrition Service														
Federal Funds														
Nutrition Programs Administration (005-84-3508):														
Appropriations, discretionary	605	BA	177	160	135	135	135	135	135	135	135	135	135	135
Outlays, discretionary		O	170	154	158	135	135	135	135	135	135	135	135	135
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-7	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	7	---	---	---	---	---	---	---	---	---	---	---
Total Nutrition Programs Administration		BA	177	160	135	135	135	135	135	135	135	135	135	135
		O	163	154	158	135	135	135	135	135	135	135	135	135
Supplemental Nutrition Assistance Program (005-84-3505):														
Appropriations, discretionary	605	BA	7	8	3	3	3	3	3	3	3	3	3	3
Appropriations, mandatory		BA	112,890	107,457	101,218	95,170	96,322	93,555	95,594	97,349	98,057	99,377	98,744	102,455
Spending authority from offsetting collections, mandatory		BA	128	130	130	130	130	130	130	130	130	130	130	130
Outlays, discretionary		O	5	8	7	3	3	3	3	3	3	3	3	3
Outlays, mandatory		O	106,522	107,695	98,885	93,077	93,291	91,033	92,447	94,239	95,086	96,323	95,943	99,090
Supplemental Nutrition Assistance Program (gross)		BA	113,025	107,595	101,351	95,303	96,455	93,688	95,727	97,482	98,190	99,510	98,877	102,588
		O	106,527	107,703	98,892	93,080	93,294	91,036	92,450	94,242	95,089	96,326	95,946	99,093
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-191	-130	-130	-130	-130	-130	-130	-130	-130	-130	-130	-130
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, mandatory		BA	63	---	---	---	---	---	---	---	---	---	---	---
Total Supplemental Nutrition Assistance Program		BA	112,897	107,465	101,221	95,173	96,325	93,558	95,597	97,352	98,060	99,380	98,747	102,458
		O	106,336	107,573	98,762	92,950	93,164	90,906	92,320	94,112	94,959	96,196	95,816	98,963
Child Nutrition Programs (005-84-3539):														
Appropriations, discretionary	605	BA	28	29	18	18	18	18	18	18	18	18	18	18
Appropriations, mandatory		BA	32,630	38,031	83,113	83,017	83,110	83,186	83,283	83,379	83,490	83,956	83,703	83,731

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Agriculture - continued														
Legislative proposal, not subject to PAYGO, mandatory		BA	---	---	-45,011	-44,753	-43,964	-43,142	-42,320	-41,482	-40,628	-40,117	-38,868	-37,962
Outlays, discretionary		O	49	28	27	18	18	18	18	18	18	18	18	18
Outlays, mandatory		O	33,377	33,993	39,066	38,184	38,848	39,740	40,652	41,581	42,536	43,507	44,498	45,458
Child Nutrition Programs (gross)		BA	32,658	38,060	38,120	38,282	39,164	40,062	40,981	41,915	42,880	43,857	44,853	45,787
		O	33,426	34,021	39,093	38,202	38,866	39,758	40,670	41,599	42,554	43,525	44,516	45,476
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory		BA/O	-50	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, mandatory		BA	4	---	---	---	---	---	---	---	---	---	---	---
Refund, mandatory		BA	46	---	---	---	---	---	---	---	---	---	---	---
Total Child Nutrition Programs		BA	32,658	38,060	38,120	38,282	39,164	40,062	40,981	41,915	42,880	43,857	44,853	45,787
		O	33,375	34,021	39,093	38,202	38,866	39,758	40,670	41,599	42,554	43,525	44,516	45,476
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) (005-84-3510):														
Appropriations, discretionary	605	BA	7,597	8,200	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
Appropriations, mandatory		BA	1	1	1	1	1	1	1	1	1	1	1	1
Outlays, discretionary		O	7,905	6,935	7,788	7,639	7,639	7,639	7,639	7,639	7,639	7,639	7,639	7,639
Outlays, mandatory		O	69	1	2	2	2	2	2	2	2	2	2	2
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) (gross)		BA	7,598	8,201	8,001	8,001	8,001	8,001	8,001	8,001	8,001	8,001	8,001	8,001
		O	7,974	6,936	7,790	7,641	7,641	7,641	7,641	7,641	7,641	7,641	7,641	7,641
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-13	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	3	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	10	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, mandatory		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)		BA	7,598	8,201	8,001	8,001	8,001	8,001	8,001	8,001	8,001	8,001	8,001	8,001
		O	7,960	6,936	7,790	7,641	7,641	7,641	7,641	7,641	7,641	7,641	7,641	7,641

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Agriculture - continued														
Commodity Assistance Program (005-84-3507):														
Appropriations, discretionary	605	BA	543	553	91	91	91	91	91	91	91	91	91	91
Appropriations, mandatory		BA	25	24	24	24	24	24	24	24	25	25	25	25
Outlays, discretionary		O	463	539	224	91	91	91	91	91	91	91	91	91
Outlays, mandatory		O	23	24	25	24	24	24	24	23	22	21	21	21
Total Commodity Assistance Program		BA	568	577	115	115	115	115	115	115	116	116	116	116
		O	486	563	249	115	115	115	115	114	113	112	112	112
Summary - Food and Nutrition Service														
Federal Funds:														
Appropriation accounts included above		BA	153,898	154,463	147,592	141,706	143,740	141,871	144,829	147,518	149,192	151,489	151,852	156,497
		O	148,320	149,247	146,052	139,043	139,921	138,555	140,881	143,601	145,402	147,609	148,220	152,327
Forest Service														
Federal Funds														
Capital Improvement and Maintenance (005-96-1103):														
Appropriations, discretionary	302	BA	3,583	153	101	101	101	101	101	101	101	101	101	101
Legislative proposal, not subject to PAYGO, discretionary		BA	---	---	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
Advance Appropriations, discretionary		BA	61	67	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	25	25	25	25	25	25	25	25	25	25	25	25
Outlays, discretionary		O	352	371	340	297	242	189	126	126	126	126	126	126
Legislative proposal, not subject to PAYGO, discretionary		O	---	---	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
Capital Improvement and Maintenance (gross)		BA	3,669	245	124	124	124	124	124	124	124	124	124	124
		O	352	371	338	295	240	187	124	124	124	124	124	124
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-8	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-22	-25	-25	-25	-25	-25	-25	-25	-25	-25	-25	-25
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	2	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	2	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Capital Improvement and Maintenance		BA	3,644	220	99	99	99	99	99	99	99	99	99	99
		O	322	346	313	270	215	162	99	99	99	99	99	99

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Agriculture - continued														
Forest and Rangeland Research (005-96-1104):														
Appropriations, discretionary	302	BA	325	307	---	---	---	---	---	---	---	---	---	---
Advance Appropriations, discretionary		BA	18	2	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	23	23	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	325	378	127	45	6	---	---	---	---	---	---	---
Forest and Rangeland Research (gross)		BA	366	332	---	---	---	---	---	---	---	---	---	---
		O	325	378	127	45	6	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-21	-21	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-7	-7	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	4	4	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	1	1	---	---	---	---	---	---	---	---	---	---
Total Forest and Rangeland Research		BA	343	309	---	---	---	---	---	---	---	---	---	---
		O	297	350	127	45	6	---	---	---	---	---	---	---
National Forest System (005-96-1106):														
Appropriations, discretionary	302	BA	4,322	1,858	1,695	1,695	1,695	1,695	1,695	1,695	1,695	1,695	1,695	1,695
Legislative proposal, not subject to PAYGO, discretionary		BA	---	---	-275	-275	-275	-275	-275	-275	-275	-275	-275	-275
Advance Appropriations, discretionary		BA	388	517	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	-25	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	61	61	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	2,356	2,460	2,329	2,194	2,011	1,901	1,695	1,695	1,695	1,695	1,695	1,695
Legislative proposal, not subject to PAYGO, discretionary		O	---	---	-275	-275	-275	-275	-275	-275	-275	-275	-275	-275
Outlays, mandatory		O	103	37	31	25	18	12	---	---	---	---	---	---
National Forest System (gross)		BA	4,746	2,436	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420
		O	2,459	2,497	2,085	1,944	1,754	1,638	1,420	1,420	1,420	1,420	1,420	1,420
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-40	-40	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-41	-41	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Agriculture - continued														
Change in uncollected customer payments from Federal sources, discretionary		BA	11	11	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	9	9	---	---	---	---	---	---	---	---	---	---
Total National Forest System		BA	4,685	2,375	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420
		O	2,378	2,416	2,085	1,944	1,754	1,638	1,420	1,420	1,420	1,420	1,420	1,420
State, Private and Tribal Forestry (005-96-1105):														
Appropriations, discretionary	302	BA	491	311	---	---	---	---	---	---	---	---	---	---
Advance Appropriations, discretionary		BA	303	303	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	-58	88	95	92	92	92	92	94	95	92	92	92
Spending authority from offsetting collections, discretionary		BA	67	167	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	555	739	544	397	280	223	208	188	174	164	143	7
Outlays, mandatory		O	434	416	400	391	367	332	285	266	248	225	193	165
State, Private and Tribal Forestry (gross)		BA	803	869	95	92	92	92	92	94	95	92	92	92
		O	989	1,155	944	788	647	555	493	454	422	389	336	172
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-99	-167	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-6	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	27	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	6	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	5	---	---	---	---	---	---	---	---	---	---	---
Total State, Private and Tribal Forestry		BA	736	702	95	92	92	92	92	94	95	92	92	92
		O	884	988	944	788	647	555	493	454	422	389	336	172
Management of National Forest Lands for Subsistence Uses (005-96-1119):														
Appropriations, discretionary	302	BA	1	1	1	1	1	1	1	1	1	1	1	1
Outlays, discretionary		O	1	3	1	1	1	1	1	1	1	1	1	1
Wildland Fire Management (005-96-1115):														
Appropriations, discretionary	302	BA	4,785	4,906	2,380	2,380	2,380	2,380	2,380	2,380	2,380	2,380	2,380	2,380
Legislative proposal, not subject to PAYGO, discretionary		BA	---	---	-2,380	-2,380	-2,380	-2,380	-2,380	-2,380	-2,380	-2,380	-2,380	-2,380
Advance Appropriations, discretionary		BA	107	51	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Agriculture - continued														
Spending authority from offsetting collections, discretionary		BA	36	36	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	6,066	5,567	2,699	2,890	2,580	2,380	2,380	2,380	2,380	2,380	2,380	2,380
Legislative proposal, not subject to PAYGO, discretionary		O	---	---	-2,380	-2,380	-2,380	-2,380	-2,380	-2,380	-2,380	-2,380	-2,380	-2,380
Outlays, mandatory		O	257	---	---	---	---	---	---	---	---	---	---	---
Wildland Fire Management (gross)		BA	4,928	4,993	---	---	---	---	---	---	---	---	---	---
		O	6,323	5,567	319	510	200	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-12	-12	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-19	-19	---	---	---	---	---	---	---	---	---	---
Offsetting governmental, discretionary		BA/O	-18	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-5	-5	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	18	---	---	---	---	---	---	---	---	---	---	---
Total Wildland Fire Management		BA	4,892	4,957	---	---	---	---	---	---	---	---	---	---
		O	6,274	5,536	319	510	200	---	---	---	---	---	---	---
Forest Service Operations (005-96-1122):														
Appropriations, discretionary	302	BA	1,401	1,093	756	756	756	756	756	756	756	756	756	756
Legislative proposal, not subject to PAYGO, discretionary		BA	---	---	-145	-145	-145	-145	-145	-145	-145	-145	-145	-145
Advance Appropriations, discretionary		BA	54	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	5	5	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	1,250	1,219	877	827	756	756	756	756	756	756	756	756
Legislative proposal, not subject to PAYGO, discretionary		O	---	---	-145	-145	-145	-145	-145	-145	-145	-145	-145	-145
Forest Service Operations (gross)		BA	1,460	1,098	611	611	611	611	611	611	611	611	611	611
		O	1,250	1,219	732	682	611	611	611	611	611	611	611	611
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-2	-2	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-3	-3	---	---	---	---	---	---	---	---	---	---
Total Forest Service Operations		BA	1,455	1,093	611	611	611	611	611	611	611	611	611	611
		O	1,248	1,217	732	682	611	611	611	611	611	611	611	611

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Agriculture - continued														
Wildfire Suppression Operations Reserve Fund (005-96-1121):														
Appropriations, discretionary	302	BA	---	---	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570
Legislative proposal, not subject to PAYGO, discretionary		BA	---	---	-2,570	-2,570	-2,570	-2,570	-2,570	-2,570	-2,570	-2,570	-2,570	-2,570
Outlays, discretionary														
Legislative proposal, not subject to PAYGO, discretionary		O	---	---	-2,570	-2,570	-2,570	-2,570	-2,570	-2,570	-2,570	-2,570	-2,570	-2,570
Total Wildfire Suppression Operations Reserve Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	---	---	-2,570	-2,570	-2,570	-2,570	-2,570	-2,570	-2,570	-2,570	-2,570	-2,570
Range Betterment Fund (005-96-5207):														
Appropriations, discretionary	302	BA	3	3	6	6	6	6	6	6	6	6	6	6
Outlays, discretionary		O	2	2	4	5	6	6	6	6	6	6	6	6
Stewardship Contracting Product Sales (005-96-5540):														
Appropriations, mandatory	302	BA	29	31	31	31	31	31	31	32	32	31	31	31
Outlays, mandatory		O	33	19	27	30	33	34	32	32	31	31	30	30
National Parks and Public Land Legacy Restoration Fund (005-96-5716):														
Appropriations, mandatory	302	BA	285	16	---	---	---	---	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		BA	---	---	269	269	269	269	269	---	---	---	---	---
Outlays, mandatory		O	154	170	171	178	181	186	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		O	---	---	17	122	228	285	285	268	162	57	---	---
Total National Parks and Public Land Legacy Restoration Fund		BA	285	16	269	269	269	269	269	---	---	---	---	---
		O	154	170	188	300	409	471	285	268	162	57	---	---
Recreation Residence Program (005-96-5644):														
Appropriations, mandatory	303	BA	34	34	34	36	36	36	36	37	37	36	36	36
Outlays, mandatory		O	3	19	29	37	36	35	36	36	37	36	37	36
LWCF Land Acquisition (005-96-9923):														
Appropriations, discretionary	302	BA	1	1	1	1	1	1	1	1	1	1	1	1
Appropriations, mandatory		BA	126	186	130	126	126	126	126	129	130	126	126	126
Outlays, discretionary		O	8	1	1	1	1	1	1	1	1	1	1	1
Outlays, mandatory		O	59	97	100	119	130	127	129	128	130	128	128	126
Total LWCF Land Acquisition		BA	127	187	131	127	127	127	127	130	131	127	127	127
		O	67	98	101	120	131	128	130	129	131	129	129	127

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Agriculture - continued														
Forest Service Permanent Appropriations (005-96-9921):														
Conservation and land management (subfunction 302):														
Appropriations, mandatory	302	BA	138	110	130	3	1	1	1	1	1	1	1	1
Spending authority from offsetting collections, mandatory		BA	3	---	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	106	216	206	178	91	50	31	14	9	2	1	1
Conservation and land management (gross)		BA	141	110	130	3	1	1	1	1	1	1	1	1
		O	106	216	206	178	91	50	31	14	9	2	1	1
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-3	---	---	---	---	---	---	---	---	---	---	---
Total Conservation and land management (subfunction 302)		BA	138	110	130	3	1	1	1	1	1	1	1	1
		O	103	216	206	178	91	50	31	14	9	2	1	1
Recreational resources (subfunction 303):														
Appropriations, mandatory	303	BA	139	134	134	8	1	1	1	1	1	1	1	1
Outlays, mandatory		O	153	73	118	112	63	36	14	4	1	1	1	1
General purpose fiscal assistance (subfunction 806):														
Appropriations, mandatory	806	BA	229	468	290	1	1	1	1	1	1	1	1	1
Outlays, mandatory		O	148	268	410	166	10	10	10	10	4	1	1	1
Total Forest Service Permanent Appropriations		BA	506	712	554	12	3	3	3	3	3	3	3	3
		O	404	557	734	456	164	96	55	28	14	4	3	3
Working Capital Fund (005-96-4605):														
Spending authority from offsetting collections, discretionary	302	BA	379	425	425	425	425	425	425	425	425	425	425	425
Outlays, discretionary		O	338	250	378	474	494	471	448	425	425	425	425	425
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-45	-45	-45	-45	-45	-45	-45	-45	-45	-45	-45	-45
Non-Federal sources, discretionary		BA/O	-335	-380	-380	-380	-380	-380	-380	-380	-380	-380	-380	-380
Additional offsets against gross BA only:														
Refund, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Working Capital Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-42	-175	-47	49	69	46	23	---	---	---	---	---
Trust Funds														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Agriculture - continued														
Forest Service Trust Funds (005-96-9974):														
Appropriations, mandatory	302	BA	264	236	236	5	1	1	1	1	1	1	1	1
Spending authority from offsetting collections, mandatory		BA	22	23	23	1	1	1	1	1	1	1	1	1
Outlays, mandatory		O	179	171	297	211	72	28	13	9	5	3	2	2
Forest Service Trust Funds (gross)		BA	286	259	259	6	2	2	2	2	2	2	2	2
		O	179	171	297	211	72	28	13	9	5	3	2	2
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-23	-23	-23	-1	-1	-1	-1	-1	-1	-1	-1	-1
Additional offsets against gross BA only:														
Refund, mandatory		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Forest Service Trust Funds		BA	264	236	236	5	1	1	1	1	1	1	1	1
		O	156	148	274	210	71	27	12	8	4	2	1	1
Summary - Forest Service														
Federal Funds:														
Appropriation accounts included above		BA	16,740	10,640	3,251	2,704	2,695	2,695	2,695	2,433	2,435	2,426	2,426	2,426
		O	12,025	11,546	2,987	2,667	1,712	1,213	621	514	364	213	102	-65
Trust Funds:														
Appropriation accounts included above		BA	264	236	236	5	1	1	1	1	1	1	1	1
		O	156	148	274	210	71	27	12	8	4	2	1	1
Total Forest Service		BA	17,004	10,876	3,487	2,709	2,696	2,696	2,696	2,434	2,436	2,427	2,427	2,427
		O	12,181	11,694	3,261	2,877	1,783	1,240	633	522	368	215	103	-64
Department of Agriculture by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	274,934	219,282	207,423	199,680	200,975	196,287	199,499	202,631	204,884	207,564	208,096	212,850
		O	229,679	241,648	224,686	210,104	203,875	196,792	196,892	197,779	199,620	201,911	202,613	206,691
Deductions for offsetting receipts:														
Non-Federal sources, discretionary	271	BA/O	-203	-203	-203	-203	-203	-203	-203	-203	-203	-203	-203	-203
Non-Federal sources, discretionary	351	BA/O	-21	-21	-21	-21	-21	-21	-21	-21	-21	-21	-21	-21
Non-Federal sources, discretionary	371	BA/O	-47	-47	-47	-47	-47	-47	-47	-47	-47	-47	-47	-47
Non-Federal sources, discretionary	451	BA/O	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
Non-Federal sources, discretionary	452	BA/O	-68	-68	-68	-68	-68	-68	-68	-68	-68	-68	-68	-68
Intrafund receipts, mandatory	605	BA/O	---	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Intrafund receipts, mandatory	809	BA/O	1,043	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory	271	BA/O	-1,102	-1,255	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Agriculture - continued														
Non-Federal sources, mandatory	302	BA/O	-574	-578	-578	-578	-578	-578	-578	-578	-578	-578	-578	-578
Non-Federal sources, mandatory	303	BA/O	-175	-169	-170	-171	-172	-173	-173	-174	-175	-176	-176	-176
Non-Federal sources, mandatory	351	BA/O	-730	-110	-18	-18	-18	-18	-18	-18	-18	-18	-18	-18
Non-Federal sources, mandatory	371	BA/O	-218	-280	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory	451	BA/O	-14	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory	452	BA/O	-146	-116	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory	809	BA/O	-22	-20	-20	-20	-20	-20	-20	-20	-20	-20	-20	-20
Intrafund receipts, net interest	908	BA/O	-10	-10	-8	-8	-8	-8	-8	-8	-8	-8	-8	-8
Non-Federal sources, net interest	908	BA/O	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3
Total Federal Funds		BA	272,642	216,399	206,284	198,540	199,834	195,145	198,357	201,488	203,740	206,419	206,951	211,705
		O	227,387	238,765	223,547	208,964	202,734	195,650	195,750	196,636	198,476	200,766	201,468	205,546
Trust Funds:														
Appropriation accounts included above		BA	586	549	548	311	307	307	307	285	287	287	287	289
		O	451	470	601	528	387	339	320	319	306	294	288	288
Deductions for offsetting receipts:														
Non-Federal sources, mandatory	302	BA/O	-77	-86	-86	-86	-86	-86	-86	-86	-86	-86	-86	-86
Non-Federal sources, mandatory	352	BA/O	-279	-280	-280	-278	-278	-278	-278	-278	-278	-278	-278	-278
Total Trust Funds		BA	230	183	182	-53	-57	-57	-57	-79	-77	-77	-77	-75
		O	95	104	235	164	23	-25	-44	-45	-58	-70	-76	-76
Interfunds:														
Deductions for offsetting receipts:														
Interfund transactions, mandatory	352	BA/O	-27	-27	-27	-27	-27	-27	-27	-2	-2	-2	-2	-2
Interfund transactions, mandatory	602	BA/O	-3	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Total Interfunds		BA/O	-30	-28	-28	-28	-28	-28	-28	-3	-3	-3	-3	-3
Department of Agriculture by Type of Account														
Total appropriation accounts		BA	275,520	219,831	207,971	199,991	201,282	196,594	199,806	202,916	205,171	207,851	208,383	213,139
		O	230,130	242,118	225,287	210,632	204,262	197,131	197,212	198,098	199,926	202,205	202,901	206,979
Total offsetting receipts accounts		BA/O	-2,678	-3,277	-1,533	-1,532	-1,533	-1,534	-1,534	-1,510	-1,511	-1,512	-1,512	-1,512
Total Department of Agriculture														
Total Department of Agriculture		BA	272,842	216,554	206,438	198,459	199,749	195,060	198,272	201,406	203,660	206,339	206,871	211,627
		O	227,452	238,841	223,754	209,100	202,729	195,597	195,678	196,588	198,415	200,693	201,389	205,467
Department of Commerce														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Commerce														
Departmental Management														
Federal Funds														
Salaries and Expenses (006-05-0120):														
Appropriations, discretionary	376	BA	95	93	202	202	202	202	202	202	202	202	202	202
Spending authority from offsetting collections, discretionary		BA	165	190	190	190	190	190	190	190	190	190	190	190
Outlays, discretionary		O	244	320	379	392	392	392	392	392	392	392	392	392
Salaries and Expenses (gross)		BA	260	283	392	392	392	392	392	392	392	392	392	392
		O	244	320	379	392	392	392	392	392	392	392	392	392
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-159	-190	-190	-190	-190	-190	-190	-190	-190	-190	-190	-190
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-26	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	20	---	---	---	---	---	---	---	---	---	---	---
Total Salaries and Expenses		BA	95	93	202	202	202	202	202	202	202	202	202	202
		O	85	130	189	202	202	202	202	202	202	202	202	202
Office of Space Commerce (006-05-0726):														
Appropriations, discretionary	376	BA	---	---	11	11	11	11	11	11	11	11	11	11
Outlays, discretionary		O	---	---	10	11	11	11	11	11	11	11	11	11
Nonrecurring Expenses Fund (006-05-0133):														
Appropriations, discretionary	376	BA	-9,604	-44	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	69	87	9	37	9	---	---	---	---	---	---	---
Office of the Inspector General (006-05-0126):														
Appropriations, discretionary	376	BA	55	48	38	38	38	38	38	38	38	38	38	38
Advance Appropriations, discretionary		BA	1	1	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	5	5	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	5	5	5	5	5	5	5	5	5	5	5	5
Outlays, discretionary		O	55	56	49	47	46	43	43	43	43	43	43	43
Outlays, mandatory		O	4	7	7	7	8	6	4	2	---	---	---	---
Office of the Inspector General (gross)		BA	66	59	43	43	43	43	43	43	43	43	43	43
		O	59	63	56	54	54	49	47	45	43	43	43	43
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Commerce - continued														
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	---	---	---	---	---	---	-3	-3	---	---	---	---
Total Office of the Inspector General		BA	63	56	40	40	40	40	37	37	40	40	40	40
		O	56	60	53	51	51	46	44	42	40	40	40	40
HCHB Renovation and Modernization (006-05-0123):														
Appropriations, discretionary	376	BA	1	1	1	1	1	1	1	1	1	1	1	1
Outlays, discretionary		O	2	25	1	1	1	1	1	1	1	1	1	1
Working Capital Fund (006-05-4511):														
Spending authority from offsetting collections, discretionary	376	BA	289	270	312	312	312	312	312	312	312	312	312	312
Outlays, discretionary		O	293	365	312	312	312	312	312	312	312	312	312	312
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-289	-270	-312	-312	-312	-312	-312	-312	-312	-312	-312	-312
Total Working Capital Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	4	95	---	---	---	---	---	---	---	---	---	---
Trust Funds														
Gifts and Bequests (006-05-8501):														
Appropriations, mandatory	376	BA	---	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201
Outlays, mandatory		O	---	1	1	1	1	1	1	1	1	1	1	1
Summary - Departmental Management														
Federal Funds:														
Appropriation accounts included above		BA	-9,445	106	254	254	254	254	251	251	254	254	254	254
		O	216	397	262	302	274	260	258	256	254	254	254	254
Trust Funds:														
Appropriation accounts included above		BA	---	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201	4,201
		O	---	1	1	1	1	1	1	1	1	1	1	1
Total Departmental Management		BA	-9,445	4,307	4,455	4,455	4,455	4,455	4,452	4,452	4,455	4,455	4,455	4,455
		O	216	398	263	303	275	261	259	257	255	255	255	255
Economic Development Administration														
Federal Funds														
Salaries and Expenses (006-06-0125):														
Appropriations, discretionary	452	BA	113	66	20	20	20	20	20	20	20	20	20	20
Spending authority from offsetting collections, discretionary		BA	4	4	4	4	4	4	4	4	4	4	4	4

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Commerce - continued														
Outlays, discretionary		O	74	77	31	24	24	24	24	24	24	24	24	24
Salaries and Expenses (gross)		BA	117	70	24	24	24	24	24	24	24	24	24	24
		O	74	77	31	24	24	24	24	24	24	24	24	24
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-3	-4	-4	-4	-4	-4	-4	-4	-4	-4	-4	-4
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-1	---	---	---	---	---	---	---	---	---	---	---
Total Salaries and Expenses		BA	113	66	20	20	20	20	20	20	20	20	20	20
		O	71	73	27	20	20	20	20	20	20	20	20	20
Economic Development Assistance Programs (006-06-2050):														
Appropriations, discretionary	452	BA	1,788	324	-63	---	---	---	---	---	---	---	---	---
Advance Appropriations, discretionary		BA	---	16	---	---	---	---	---	---	---	---	---	---
Borrowing authority, mandatory		BA	220	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	610	1,007	990	822	748	326	3	---	---	---	---	---
Outlays, mandatory		O	617	580	891	35	51	26	31	42	---	---	---	---
Economic Development Assistance Programs (gross)		BA	2,008	340	-63	---	---	---	---	---	---	---	---	---
		O	1,227	1,587	1,881	857	799	352	34	42	---	---	---	---
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-5	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, discretionary		BA	5	---	---	---	---	---	---	---	---	---	---	---
Total Economic Development Assistance Programs		BA	2,008	340	-63	---	---	---	---	---	---	---	---	---
		O	1,222	1,587	1,881	857	799	352	34	42	---	---	---	---
Summary - Economic Development Administration														
Federal Funds:														
Appropriation accounts included above		BA	2,121	406	-43	20	20	20	20	20	20	20	20	20
		O	1,293	1,660	1,908	877	819	372	54	62	20	20	20	20
Bureau of the Census														
Federal Funds														
Current Surveys and Programs (006-07-0401):														
Appropriations, discretionary	376	BA	329	318	289	289	289	289	289	289	289	289	289	289

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Commerce - continued														
Appropriations, mandatory		BA	19	19	19	19	19	19	19	19	20	20	20	20
Outlays, discretionary		O	327	313	286	290	289	289	289	289	289	289	289	289
Outlays, mandatory		O	19	19	19	19	19	19	19	19	20	20	20	20
Current Surveys and Programs (gross)		BA	348	337	308	308	308	308	308	308	309	309	309	309
		O	346	332	305	309	308	308	308	308	309	309	309	309
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-2	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	2	---	---	---	---	---	---	---	---	---	---	---
Total Current Surveys and Programs		BA	348	337	308	308	308	308	308	308	309	309	309	309
		O	344	332	305	309	308	308	308	308	309	309	309	309
Periodic Censuses and Programs (006-07-0450):														
Appropriations, discretionary	376	BA	1,054	1,172	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723
Outlays, discretionary		O	1,071	1,045	1,529	1,698	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-2	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, discretionary		BA	2	---	---	---	---	---	---	---	---	---	---	---
Total Periodic Censuses and Programs		BA	1,054	1,172	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723
		O	1,069	1,045	1,529	1,698	1,723	1,723	1,723	1,723	1,723	1,723	1,723	1,723
Census Working Capital Fund (006-07-4512):														
Spending authority from offsetting collections, discretionary	376	BA	941	933	1,017	1,017	1,017	1,017	1,017	1,017	1,017	1,017	1,017	1,017
Outlays, discretionary		O	1,017	1,032	1,030	1,017	1,017	1,017	1,017	1,017	1,017	1,017	1,017	1,017
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-982	-933	-1,003	-1,003	-1,003	-1,003	-1,003	-1,003	-1,003	-1,003	-1,003	-1,003
Non-Federal sources, discretionary		BA/O	-13	-15	-14	-14	-14	-14	-14	-14	-14	-14	-14	-14
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	49	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	5	---	---	---	---	---	---	---	---	---	---	---
Total Census Working Capital Fund		BA	---	-15	---	---	---	---	---	---	---	---	---	---
		O	22	84	13	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Commerce - continued														
Summary - Bureau of the Census														
Federal Funds:														
Appropriation accounts included above		BA	1,402	1,494	2,031	2,031	2,031	2,031	2,031	2,031	2,032	2,032	2,032	2,032
		O	1,435	1,461	1,847	2,007	2,031	2,031	2,031	2,031	2,032	2,032	2,032	2,032
Bureau of Economic Analysis														
Federal Funds														
Salaries and Expenses (006-08-1500):														
Appropriations, discretionary	376	BA	125	118	120	120	120	120	120	120	120	120	120	120
Spending authority from offsetting collections, discretionary		BA	1	2	2	2	2	2	2	2	2	2	2	2
Outlays, discretionary		O	123	118	122	122	122	122	122	122	122	122	122	122
Salaries and Expenses (gross)		BA	126	120	122	122	122	122	122	122	122	122	122	122
		O	123	118	122	122	122	122	122	122	122	122	122	122
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-3	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Salaries and Expenses		BA	125	118	120	120	120	120	120	120	120	120	120	120
		O	120	116	120	120	120	120	120	120	120	120	120	120
Bureau of Labor Statistics														
Federal Funds														
Salaries and Expenses (006-11-0800):														
Appropriations, discretionary														
Legislative proposal, not subject to PAYGO, discretionary	376	BA	---	---	600	600	600	600	600	600	600	600	600	600
Spending authority from offsetting collections, discretionary														
Legislative proposal, not subject to PAYGO, discretionary		BA	---	---	105	105	105	105	105	105	105	105	105	105
Outlays, discretionary														
Legislative proposal, not subject to PAYGO, discretionary		O	---	---	622	705	705	705	705	705	705	705	705	705
Salaries and Expenses (gross)		BA	---	---	705	705	705	705	705	705	705	705	705	705
		O	---	---	622	705	705	705	705	705	705	705	705	705
Offsets against gross BA and outlays:														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Commerce - continued														
Federal sources, discretionary														
Legislative proposal, not subject to PAYGO, discretionary		BA/O	---	---	-105	-105	-105	-105	-105	-105	-105	-105	-105	-105
Total Salaries and Expenses		BA	---	---	600	600	600	600	600	600	600	600	600	600
		O	---	---	517	600	600	600	600	600	600	600	600	600
International Trade Administration														
Federal Funds														
Operations and Administration (006-25-1250):														
Appropriations, discretionary	376	BA	561	562	420	420	420	420	420	420	420	420	420	420
Spending authority from offsetting collections, discretionary		BA	28	32	55	55	55	55	55	55	55	55	55	55
Outlays, discretionary		O	609	608	472	489	475	475	475	475	475	475	475	475
Operations and Administration (gross)		BA	589	594	475	475	475	475	475	475	475	475	475	475
		O	609	608	472	489	475	475	475	475	475	475	475	475
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-17	-17	-35	-35	-35	-35	-35	-35	-35	-35	-35	-35
Non-Federal sources, discretionary		BA/O	-11	-15	-20	-20	-20	-20	-20	-20	-20	-20	-20	-20
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-2	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	2	---	---	---	---	---	---	---	---	---	---	---
Total Operations and Administration		BA	561	562	420	420	420	420	420	420	420	420	420	420
		O	581	576	417	434	420	420	420	420	420	420	420	420
Bureau of Industry and Security														
Federal Funds														
Operations and Administration (006-30-0300):														
Defense-related activities (subfunction 054):														
Appropriations, discretionary	054	BA	117	180	367	374	382	389	397	397	397	397	397	397
Outlays, discretionary		O	130	173	331	365	381	388	395	396	397	397	397	397
Other advancement of commerce (subfunction 376):														
Appropriations, discretionary	376	BA	73	55	83	83	83	83	83	83	83	83	83	83
Spending authority from offsetting collections, discretionary		BA	5	8	8	8	8	8	8	8	8	8	8	8
Outlays, discretionary		O	85	67	86	91	91	91	91	91	91	91	91	91

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Commerce - continued														
Other advancement of commerce (gross)		BA	78	63	91	91	91	91	91	91	91	91	91	91
		O	85	67	86	91	91	91	91	91	91	91	91	91
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-3	-5	-5	-5	-5	-5	-5	-5	-5	-5	-5	-5
Non-Federal sources, discretionary		BA/O	-4	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	2	---	---	---	---	---	---	---	---	---	---	---
Total Other advancement of commerce (subfunction 376)		BA	73	55	83	83	83	83	83	83	83	83	83	83
		O	78	59	78	83	83	83	83	83	83	83	83	83
Total Operations and Administration		BA	190	235	450	457	465	472	480	480	480	480	480	480
		O	208	232	409	448	464	471	478	479	480	480	480	480
Minority Business Development Agency														
Federal Funds														
Minority Business Development (006-40-0201):														
Appropriations, discretionary	376	BA	68	50	4	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	46	31	28	5	---	---	---	---	---	---	---	---
Outlays, mandatory		O	37	37	37	5	---	---	---	---	---	---	---	---
Minority Business Development (gross)		BA	68	50	4	---	---	---	---	---	---	---	---	---
		O	83	68	65	10	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Minority Business Development		BA	68	50	4	---	---	---	---	---	---	---	---	---
		O	82	68	65	10	---	---	---	---	---	---	---	---
National Oceanic and Atmospheric Administration														
Federal Funds														
Operations, Research, and Facilities (006-48-1450):														
Appropriations, discretionary	306	BA	5,394	4,433	3,230	3,305	3,305	3,305	3,305	3,305	3,305	3,305	3,305	3,305
Advance Appropriations, discretionary		BA	2	507	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	-28	40	37	35	35	35	35	35	35	35	35	35

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Commerce - continued														
Spending authority from offsetting collections, discretionary		BA	304	428	242	242	242	242	242	242	242	242	242	242
Outlays, discretionary		O	5,593	5,651	5,636	3,901	3,703	3,687	3,547	3,547	3,547	3,547	3,547	3,547
Outlays, mandatory		O	418	836	577	194	99	66	35	35	35	35	35	35
Operations, Research, and Facilities (gross)		BA	5,672	5,408	3,509	3,582	3,582	3,582	3,582	3,582	3,582	3,582	3,582	3,582
		O	6,011	6,487	6,213	4,095	3,802	3,753	3,582	3,582	3,582	3,582	3,582	3,582
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-332	-381	-218	-218	-218	-218	-218	-218	-218	-218	-218	-218
Non-Federal sources, discretionary		BA/O	-26	-47	-24	-24	-24	-24	-24	-24	-24	-24	-24	-24
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	50	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	4	---	---	---	---	---	---	---	---	---	---	---
Total Operations, Research, and Facilities		BA	5,368	4,980	3,267	3,340	3,340	3,340	3,340	3,340	3,340	3,340	3,340	3,340
		O	5,653	6,059	5,971	3,853	3,560	3,511	3,340	3,340	3,340	3,340	3,340	3,340
Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology (006-48-1455):														
Spending authority from offsetting collections, mandatory	304	BA	15	13	13	10	10	10	10	10	10	10	10	10
Outlays, mandatory		O	9	12	15	8	6	6	6	6	6	6	6	6
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-15	-13	-13	-10	-10	-10	-10	-10	-10	-10	-10	-10
Total Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-6	-1	2	-2	-4	-4	-4	-4	-4	-4	-4	-4
Procurement, Acquisition and Construction (006-48-1460):														
Appropriations, discretionary	306	BA	2,266	1,577	1,647	1,647	1,647	1,647	1,647	1,647	1,647	1,647	1,647	1,647
Appropriations, mandatory		BA	-231	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	5	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	1,853	1,890	3,109	1,982	1,912	1,698	1,647	1,647	1,647	1,647	1,647	1,647
Outlays, mandatory		O	145	154	218	50	28	4	---	---	---	---	---	---
Procurement, Acquisition and Construction (gross)		BA	2,040	1,577	1,647	1,647	1,647	1,647	1,647	1,647	1,647	1,647	1,647	1,647
		O	1,998	2,044	3,327	2,032	1,940	1,702	1,647	1,647	1,647	1,647	1,647	1,647

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Commerce - continued														
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-5	---	---	---	---	---	---	---	---	---	---	---
Total Procurement, Acquisition and Construction		BA	2,035	1,577	1,647	1,647	1,647	1,647	1,647	1,647	1,647	1,647	1,647	1,647
		O	1,993	2,044	3,327	2,032	1,940	1,702	1,647	1,647	1,647	1,647	1,647	1,647
IT System Modernization and Working Capital Fund (006-48-2047):														
Outlays, discretionary	306	O	2	2	1	1	---	---	---	---	---	---	---	---
Recreational Quota Entity Fund (006-48-2045):														
Spending authority from offsetting collections, discretionary	306	BA	---	4	4	4	4	4	4	4	4	4	4	4
Outlays, discretionary		O	---	---	4	6	4	4	4	4	4	4	4	4
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	---	-4	-4	-4	-4	-4	-4	-4	-4	-4	-4	-4
Total Recreational Quota Entity Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	---	-4	---	2	---	---	---	---	---	---	---	---
Pacific Coastal Salmon Recovery (006-48-1451):														
Appropriations, discretionary	306	BA	99	65	---	---	---	---	---	---	---	---	---	---
Advance Appropriations, discretionary		BA	---	34	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	101	126	107	79	61	35	5	---	---	---	---	---
Outlays, mandatory		O	1	---	---	---	---	---	---	---	---	---	---	---
Total Pacific Coastal Salmon Recovery		BA	99	99	---	---	---	---	---	---	---	---	---	---
		O	102	126	107	79	61	35	5	---	---	---	---	---
Medicare-Eligible Retiree Health Fund Contribution, NOAA (006-48-1465):														
Appropriations, discretionary	306	BA	2	3	3	4	4	5	5	5	5	6	6	6
Outlays, discretionary		O	2	3	3	4	4	5	5	5	5	6	6	6
Fisheries Disaster Assistance (006-48-2055):														
Appropriations, discretionary	376	BA	300	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	315	108	155	118	118	31	20	10	---	---	---	---
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Fisheries Disaster Assistance		BA	300	---	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Commerce - continued														
		O	314	108	155	118	118	31	20	10	---	---	---	---
Fisheries Finance Program Account (006-48-1456):														
Appropriations, mandatory	376	BA	---	4	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	---	4	---	---	---	---	---	---	---	---	---	---
Limited Access System Administration Fund (006-48-5284):														
Appropriations, mandatory	306	BA	17	17	17	23	23	23	23	23	24	23	23	23
Outlays, mandatory		O	12	13	16	23	27	28	29	24	25	24	24	24
Sanctuaries Enforcement Asset Forfeiture Fund (006-48-5584):														
Appropriations, mandatory	376	BA	---	1	1	1	1	1	1	1	1	1	1	1
Outlays, mandatory		O	---	1	1	1	1	1	1	1	1	1	1	1
Fisheries Enforcement Asset Forfeiture Fund (006-48-5583):														
Appropriations, mandatory	376	BA	4	3	3	3	3	3	3	3	3	3	3	3
Outlays, mandatory		O	3	3	4	4	4	4	3	3	3	3	3	3
Promote and Develop Fishery Products and Research Pertaining to American Fisheries (006-48-5139):														
Appropriations, discretionary	376	BA	---	---	-414	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	1	10	414	414	414	414	414	423	429	414	414	414
Outlays, discretionary		O	---	---	-414	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	9	20	419	414	414	414	414	423	429	414	414	414
Total Promote and Develop Fishery Products and Research Pertaining to American Fisheries		BA	1	10	---	414	414	414	414	423	429	414	414	414
		O	9	20	5	414	414	414	414	423	429	414	414	414
North Pacific Fishery Observer Fund (006-48-5598):														
Appropriations, mandatory	306	BA	4	5	5	5	5	5	5	5	5	5	5	5
Outlays, mandatory		O	5	4	4	4	5	5	5	5	5	5	5	5
Environmental Improvement and Restoration Fund (006-48-5362):														
Appropriations, mandatory	302	BA	8	9	11	7	8	8	9	8	9	9	9	9
Outlays, mandatory		O	6	9	12	13	9	8	8	8	9	9	9	9
Damage Assessment and Restoration Revolving Fund (006-48-4316):														
Appropriations, mandatory	306	BA	6	8	8	8	8	8	8	8	8	8	8	8
Spending authority from offsetting collections, mandatory		BA	5	100	10	10	10	10	10	10	10	10	10	10
Outlays, mandatory		O	73	109	118	53	51	48	33	33	33	27	18	18

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Commerce - continued														
Damage Assessment and Restoration Revolving Fund (gross)		BA	11	108	18	18	18	18	18	18	18	18	18	18
		O	73	109	118	53	51	48	33	33	33	27	18	18
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-3	-100	-10	-10	-10	-10	-10	-10	-10	-10	-10	-10
Offsetting governmental, mandatory		BA/O	-2	---	---	---	---	---	---	---	---	---	---	---
Total Damage Assessment and Restoration Revolving Fund		BA	6	8	8	8	8	8	8	8	8	8	8	8
		O	68	9	108	43	41	38	23	23	23	17	8	8
Trust Funds														
Seafood Inspection Program (006-48-8470):														
Spending authority from offsetting collections, mandatory	376	BA	21	13	22	22	22	22	22	22	23	23	23	23
Outlays, mandatory		O	18	15	20	22	22	22	22	22	23	23	23	23
Offsets against gross BA and outlays:														
Offsetting governmental, mandatory		BA/O	-22	-14	-23	-23	-23	-23	-23	-23	-23	-23	-23	-23
Total Seafood Inspection Program		BA	-1	-1	-1	-1	-1	-1	-1	-1	---	---	---	---
		O	-4	1	-3	-1	-1	-1	-1	-1	---	---	---	---
Summary - National Oceanic and Atmospheric Administration														
Federal Funds:														
Appropriation accounts included above		BA	7,844	6,716	4,962	5,452	5,453	5,454	5,455	5,463	5,471	5,456	5,456	5,456
		O	8,163	8,400	9,716	6,589	6,180	5,778	5,496	5,485	5,483	5,462	5,453	5,453
Trust Funds:														
Appropriation accounts included above		BA	-1	-1	-1	-1	-1	-1	-1	-1	---	---	---	---
		O	-4	1	-3	-1	-1	-1	-1	-1	---	---	---	---
Total National Oceanic and Atmospheric Administration		BA	7,843	6,715	4,961	5,451	5,452	5,453	5,454	5,462	5,471	5,456	5,456	5,456
		O	8,159	8,401	9,713	6,588	6,179	5,777	5,495	5,484	5,483	5,462	5,453	5,453
U.S. Patent and Trademark Office														
Federal Funds														
Salaries and Expenses (006-51-1006):														
Spending authority from offsetting collections, discretionary	376	BA	4,195	4,960	5,165	5,165	5,165	5,165	5,165	5,165	5,165	5,165	5,165	5,165
Outlays, discretionary		O	4,359	4,836	5,047	5,161	5,165	5,165	5,165	5,165	5,165	5,165	5,165	5,165
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-10	-11	-11	-11	-11	-11	-11	-11	-11	-11	-11	-11

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Commerce - continued														
Non-Federal sources, discretionary		BA/O	-4,512	-4,951	-5,156	-5,156	-5,156	-5,156	-5,156	-5,156	-5,156	-5,156	-5,156	-5,156
Additional offsets against gross BA only:														
Refund, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Salaries and Expenses		BA	-326	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
		O	-163	-126	-120	-6	-2	-2	-2	-2	-2	-2	-2	-2
Patent and Trademark Fee Reserve Fund (006-51-1008):														
Spending authority from offsetting collections, discretionary	376	BA	324	---	---	---	---	---	---	---	---	---	---	---
Summary - U.S. Patent and Trademark Office														
Federal Funds:														
Appropriation accounts included above		BA	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
		O	-163	-126	-120	-6	-2	-2	-2	-2	-2	-2	-2	-2
National Technical Information Service														
Federal Funds														
NTIS Revolving Fund (006-54-4295):														
Spending authority from offsetting collections, discretionary	376	BA	40	100	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	52	100	22	10	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-52	-95	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-3	-5	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	15	---	---	---	---	---	---	---	---	---	---	---
Total NTIS Revolving Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-3	---	22	10	---	---	---	---	---	---	---	---
National Institute of Standards and Technology														
Federal Funds														
Scientific and Technical Research and Services (006-55-0500):														
Appropriations, discretionary	376	BA	859	1,251	731	731	731	731	731	731	731	731	731	731
Appropriations, mandatory		BA	44	39	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	965	1,299	853	770	751	735	731	731	731	731	731	731
Outlays, mandatory		O	145	210	181	101	29	9	1	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Commerce - continued														
Total Scientific and Technical Research and Services		BA	903	1,290	731	731	731	731	731	731	731	731	731	731
		O	1,110	1,509	1,034	871	780	744	732	731	731	731	731	731
Industrial Technology Services (006-55-0525):														
Appropriations, discretionary	376	BA	212	212	37	37	37	37	37	37	37	37	37	37
Appropriations, mandatory		BA	1,055	1,560	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	203	215	172	57	40	45	37	37	37	37	37	37
Outlays, mandatory		O	97	2,072	3,052	2,645	1,526	673	166	---	---	---	---	---
Industrial Technology Services (gross)		BA	1,267	1,772	37	37	37	37	37	37	37	37	37	37
		O	300	2,287	3,224	2,702	1,566	718	203	37	37	37	37	37
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Industrial Technology Services		BA	1,267	1,772	37	37	37	37	37	37	37	37	37	37
		O	299	2,287	3,224	2,702	1,566	718	203	37	37	37	37	37
Construction of Research Facilities (006-55-0515):														
Appropriations, discretionary	376	BA	88	386	88	88	88	88	88	88	88	88	88	88
Spending authority from offsetting collections, discretionary		BA	1	1	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	263	242	298	290	188	121	88	88	88	88	88	88
Construction of Research Facilities (gross)		BA	89	387	88	88	88	88	88	88	88	88	88	88
		O	263	242	298	290	188	121	88	88	88	88	88	88
Offsets against gross BA and outlays:														
Offsetting governmental, discretionary		BA/O	-1	-1	---	---	---	---	---	---	---	---	---	---
Total Construction of Research Facilities		BA	88	386	88	88	88	88	88	88	88	88	88	88
		O	262	241	298	290	188	121	88	88	88	88	88	88
Creating Helpful Incentives to Produce Semiconductors (CHIPS) for America Fund (006-55-0520):														
Appropriations, mandatory	376	BA	4,991	4,991	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	14,643	6,870	4,576	6,870	1,145	2,290	1,145	---	---	---	---	---
Creating Helpful Incentives to Produce Semiconductors (CHIPS) Loan Program Account (006-55-0521):														
Outlays, mandatory	376	O	---	---	34	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Commerce - continued														
Public Safety Communications Research Fund (006-55-0513):														
Outlays, mandatory	376	O	3	3	1	---	---	---	---	---	---	---	---	---
Working Capital Fund (006-55-4650):														
Spending authority from offsetting collections, discretionary	376	BA	159	166	166	166	166	166	166	166	166	166	166	166
Outlays, discretionary		O	171	217	214	222	204	166	166	166	166	166	166	166
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-83	-101	-101	-101	-101	-101	-101	-101	-101	-101	-101	-101
Non-Federal sources, discretionary		BA/O	-68	-65	-65	-65	-65	-65	-65	-65	-65	-65	-65	-65
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-8	---	---	---	---	---	---	---	---	---	---	---
Total Working Capital Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	20	51	48	56	38	---	---	---	---	---	---	---
Summary - National Institute of Standards and Technology														
Federal Funds:														
Appropriation accounts included above		BA	7,249	8,439	856	856	856	856	856	856	856	856	856	856
		O	16,337	10,961	9,215	10,789	3,717	3,873	2,168	856	856	856	856	856
National Telecommunications and Information Administration														
Federal Funds														
Salaries and Expenses (006-60-0550):														
Appropriations, discretionary	376	BA	57	25	46	46	46	46	46	46	46	46	46	46
Advance Appropriations, discretionary		BA	---	25	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	50	25	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	50	48	63	63	63	63	63	63	63	63	63	63
Outlays, discretionary		O	122	106	100	106	109	109	109	109	109	109	109	109
Outlays, mandatory		O	---	6	10	8	7	6	4	3	2	2	2	---
Salaries and Expenses (gross)		BA	157	123	109	109	109	109	109	109	109	109	109	109
		O	122	112	110	114	116	115	113	112	111	111	111	109
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-49	-48	-63	-63	-63	-63	-63	-63	-63	-63	-63	-63
Additional offsets against gross BA only:														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Commerce - continued														
Change in uncollected customer payments from Federal sources, discretionary		BA	-1	---	---	---	---	---	---	---	---	---	---	---
Total Salaries and Expenses		BA	107	75	46	46	46	46	46	46	46	46	46	46
		O	73	64	47	51	53	52	50	49	48	48	48	46
Facilities Management and Construction (006-60-2056):														
Appropriations, discretionary	376	BA	2	2	1	1	1	1	1	1	1	1	1	1
Outlays, discretionary		O	1	2	3	2	1	1	1	1	1	1	1	1
Broadband Connectivity Fund (006-60-0560):														
Outlays, discretionary	376	O	156	546	1,138	400	129	9	3	---	---	---	---	---
Outlays, mandatory		O	218	213	---	---	---	---	---	---	---	---	---	---
Total Broadband Connectivity Fund		O	374	759	1,138	400	129	9	3	---	---	---	---	---
Connecting Minority Communities Fund (006-60-0561):														
Outlays, discretionary	376	O	2	---	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	87	60	4	---	---	---	---	---	---	---	---	---
Total Connecting Minority Communities Fund		O	89	60	4	---	---	---	---	---	---	---	---	---
Middle Mile Deployment (006-60-0564):														
Appropriations, discretionary	376	BA	---	-25	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	144	447	181	162	---	---	---	---	---	---	---	---
Digital Equity (006-60-0563):														
Appropriations, discretionary	376	BA	---	---	-2,209	---	---	---	---	---	---	---	---	---
Advance Appropriations, discretionary		BA	549	508	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	27	29	11	61	108	103	7	4	---	---	---	---
Total Digital Equity		BA	549	508	-2,209	---	---	---	---	---	---	---	---	---
		O	27	29	11	61	108	103	7	4	---	---	---	---
Broadband Equity, Access, and Deployment Program (006-60-0562):														
Outlays, discretionary	376	O	287	600	2,200	3,400	4,000	4,000	5,700	5,700	5,700	5,000	4,998	---
Public Wireless Supply Chain Innovation Fund (006-60-0565):														
Appropriations, mandatory	376	BA	-850	---	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	138	133	156	113	9	2	1	---	---	---	---	---
Network Construction Fund (006-60-4358):														
Outlays, mandatory	376	O	5	12	12	8	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Commerce - continued														
First Responder Network Authority (006-60-4421):														
Spending authority from offsetting collections, mandatory	376	BA	419	896	800	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	725	446	500	---	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-420	-896	-800	---	---	---	---	---	---	---	---	---
Total First Responder Network Authority		BA	-1	---	---	---	---	---	---	---	---	---	---	---
		O	305	-450	-300	---	---	---	---	---	---	---	---	---
Summary - National Telecommunications and Information Administration														
Federal Funds:														
Appropriation accounts included above		BA	-193	560	-2,162	47	47	47	47	47	47	47	47	47
		O	1,443	1,656	3,452	4,197	4,300	4,167	5,762	5,754	5,749	5,049	5,047	47
Department of Commerce by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	9,920	18,684	7,490	10,255	10,264	10,272	10,278	10,286	10,298	10,283	10,283	10,283
		O	29,712	25,401	27,830	26,377	18,923	18,090	17,385	16,061	16,012	15,291	15,280	10,280
Deductions for offsetting receipts:														
Non-Federal sources, discretionary	376	BA/O	-7	-9	-10	-10	-10	-10	-10	-10	-10	-10	-10	-10
Offsetting governmental, mandatory	376	BA/O	-4	-4	-4	-4	-4	-4	-4	-5	-5	-5	-5	-5
Intrafund receipts, mandatory	809	BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory	376	BA/O	-14	-9	-34	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory	809	BA/O	31	---	---	---	---	---	---	---	---	---	---	---
Intrafund receipts, net interest	908	BA/O	---	-10	-11	-11	-11	-11	-11	-12	-12	-12	-13	-13
Total Federal Funds		BA	9,925	18,652	7,431	10,230	10,239	10,247	10,253	10,259	10,271	10,256	10,255	10,255
		O	29,717	25,369	27,771	26,352	18,898	18,065	17,360	16,034	15,985	15,264	15,252	10,252
Trust Funds:														
Appropriation accounts included above		BA	-1	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,201	4,201	4,201	4,201
		O	-4	2	-2	---	---	---	---	---	1	1	1	1
Deductions for offsetting receipts:														
Non-Federal sources, mandatory	376	BA/O	---	-4,201	-4,201	-4,201	-4,201	-4,201	-4,201	-4,201	-4,201	-4,201	-4,201	-4,201
Total Trust Funds		BA	-1	-1	-1	-1	-1	-1	-1	-1	---	---	---	---
		O	-4	-4,199	-4,203	-4,201	-4,201	-4,201	-4,201	-4,201	-4,200	-4,200	-4,200	-4,200

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Commerce - continued														
Department of Commerce by Type of Account														
Total appropriation accounts		BA	9,919	22,884	11,690	14,455	14,464	14,472	14,478	14,486	14,499	14,484	14,484	14,484
		O	29,708	25,403	27,828	26,377	18,923	18,090	17,385	16,061	16,013	15,292	15,281	10,281
Total offsetting receipts accounts		BA/O	5	-4,233	-4,260	-4,226	-4,226	-4,226	-4,226	-4,228	-4,228	-4,228	-4,229	-4,229
Total Department of Commerce														
Total Department of Commerce		BA	9,924	18,651	7,430	10,229	10,238	10,246	10,252	10,258	10,271	10,256	10,255	10,255
		O	29,713	21,170	23,568	22,151	14,697	13,864	13,159	11,833	11,785	11,064	11,052	6,052
Department of Defense--Military Programs														
Military Personnel														
Federal Funds														
Military Personnel, Army (007-05-2010):														
Appropriations, discretionary	051	BA	53,181	54,538	56,568	59,416	62,036	64,066	65,808	65,808	65,808	65,808	65,808	65,808
Appropriations, mandatory		BA	1,432	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	483	350	380	388	395	403	411	411	411	411	411	411
Spending authority from offsetting collections, mandatory		BA	168	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	52,954	55,112	56,564	59,364	61,990	64,047	65,803	65,890	65,890	65,890	65,890	65,890
Outlays, mandatory		O	168	1,432	---	---	---	---	---	---	---	---	---	---
Military Personnel, Army (gross)		BA	55,264	54,888	56,948	59,804	62,431	64,469	66,219	66,219	66,219	66,219	66,219	66,219
		O	53,122	56,544	56,564	59,364	61,990	64,047	65,803	65,890	65,890	65,890	65,890	65,890
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-531	-350	-380	-388	-395	-403	-411	-411	-411	-411	-411	-411
Non-Federal sources, discretionary		BA/O	-41	---	---	---	---	---	---	---	---	---	---	---
Federal sources, mandatory		BA/O	-168	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-365	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	453	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Military Personnel, Army		BA	54,613	54,538	56,568	59,416	62,036	64,066	65,808	65,808	65,808	65,808	65,808	65,808
		O	52,382	56,194	56,184	58,976	61,595	63,644	65,392	65,479	65,479	65,479	65,479	65,479
Medicare-Eligible Retiree Health Fund Contribution, Army (007-05-1004):														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Defense--Military Programs - continued														
Appropriations, discretionary	051	BA	3,022	3,552	3,972	4,197	4,450	4,667	4,887	4,919	5,152	5,397	5,653	5,922
Outlays, discretionary		O	3,022	3,552	3,972	4,197	4,450	4,667	4,887	4,919	5,152	5,397	5,653	5,922
Military Personnel, Navy (007-05-1453):														
Appropriations, discretionary	051	BA	38,980	40,545	43,455	45,536	48,493	50,284	51,806	51,806	51,806	51,806	51,806	51,806
Appropriations, mandatory		BA	927	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	294	480	610	622	635	647	660	660	660	660	660	660
Spending authority from offsetting collections, mandatory		BA	210	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	38,905	40,318	43,717	45,836	48,752	50,599	52,139	52,207	52,207	52,207	52,207	52,207
Outlays, mandatory		O	210	920	---	---	---	---	---	---	---	---	---	---
Military Personnel, Navy (gross)		BA	40,411	41,025	44,065	46,158	49,128	50,931	52,466	52,466	52,466	52,466	52,466	52,466
		O	39,115	41,238	43,717	45,836	48,752	50,599	52,139	52,207	52,207	52,207	52,207	52,207
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-315	-480	-610	-622	-635	-647	-660	-660	-660	-660	-660	-660
Non-Federal sources, discretionary		BA/O	-3	---	---	---	---	---	---	---	---	---	---	---
Federal sources, mandatory		BA/O	-175	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory		BA/O	-35	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-8	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	32	---	---	---	---	---	---	---	---	---	---	---
Total Military Personnel, Navy		BA	39,907	40,545	43,455	45,536	48,493	50,284	51,806	51,806	51,806	51,806	51,806	51,806
		O	38,587	40,758	43,107	45,214	48,117	49,952	51,479	51,547	51,547	51,547	51,547	51,547
Medicare-Eligible Retiree Health Fund Contribution, Navy (007-05-1000):														
Appropriations, discretionary	051	BA	2,264	2,681	3,023	3,347	3,533	3,712	3,929	3,921	4,107	4,302	4,507	4,721
Outlays, discretionary		O	2,264	2,681	3,023	3,347	3,533	3,712	3,929	3,921	4,107	4,302	4,507	4,721
Military Personnel, Marine Corps (007-05-1105):														
Appropriations, discretionary	051	BA	16,301	16,990	17,853	18,555	19,615	20,515	21,265	21,265	21,265	21,265	21,265	21,265
Appropriations, mandatory		BA	395	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	16	30	88	90	92	93	95	95	95	95	95	95
Spending authority from offsetting collections, mandatory		BA	11	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	16,183	16,559	17,881	18,510	19,545	20,452	21,209	21,254	21,254	21,254	21,254	21,254
Outlays, mandatory		O	---	397	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Defense--Military Programs - continued														
Military Personnel, Marine Corps (gross)		BA	16,723	17,020	17,941	18,645	19,707	20,608	21,360	21,360	21,360	21,360	21,360	21,360
		O	16,183	16,956	17,881	18,510	19,545	20,452	21,209	21,254	21,254	21,254	21,254	21,254
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-16	-30	-88	-90	-92	-93	-95	-95	-95	-95	-95	-95
Non-Federal sources, discretionary		BA/O	-8	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory		BA/O	-11	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	8	---	---	---	---	---	---	---	---	---	---	---
Total Military Personnel, Marine Corps		BA	16,696	16,990	17,853	18,555	19,615	20,515	21,265	21,265	21,265	21,265	21,265	21,265
		O	16,148	16,926	17,793	18,420	19,453	20,359	21,114	21,159	21,159	21,159	21,159	21,159
Medicare-Eligible Retiree Health Fund Contribution, Marine Corps (007-05-1001):														
Appropriations, discretionary	051	BA	1,176	1,348	1,492	1,601	1,767	1,919	1,971	1,870	1,959	2,052	2,149	2,252
Outlays, discretionary		O	1,176	1,348	1,492	1,601	1,767	1,919	1,971	1,870	1,959	2,052	2,149	2,252
Military Personnel, Air Force (007-05-3500):														
Appropriations, discretionary	051	BA	37,243	38,768	40,886	42,296	44,286	46,699	48,281	48,281	48,281	48,281	48,281	48,281
Appropriations, mandatory		BA	959	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	308	515	530	541	551	562	574	574	574	574	574	574
Spending authority from offsetting collections, mandatory		BA	204	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	37,335	39,346	41,074	42,534	44,486	46,871	48,510	48,613	48,613	48,613	48,613	48,613
Outlays, mandatory		O	204	953	---	---	---	---	---	---	---	---	---	---
Military Personnel, Air Force (gross)		BA	38,714	39,283	41,416	42,837	44,837	47,261	48,855	48,855	48,855	48,855	48,855	48,855
		O	37,539	40,299	41,074	42,534	44,486	46,871	48,510	48,613	48,613	48,613	48,613	48,613
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-257	-515	-530	-541	-551	-562	-574	-574	-574	-574	-574	-574
Non-Federal sources, discretionary		BA/O	-9	---	---	---	---	---	---	---	---	---	---	---
Federal sources, mandatory		BA/O	-204	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-142	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	100	---	---	---	---	---	---	---	---	---	---	---
Total Military Personnel, Air Force		BA	38,202	38,768	40,886	42,296	44,286	46,699	48,281	48,281	48,281	48,281	48,281	48,281
		O	37,069	39,784	40,544	41,993	43,935	46,309	47,936	48,039	48,039	48,039	48,039	48,039

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Defense--Military Programs - continued														
Medicare-Eligible Retiree Health Fund Contribution, Air Force (007-05-1007):														
Appropriations, discretionary	051	BA	2,192	2,515	2,806	2,977	3,170	3,387	3,565	3,566	3,734	3,912	4,098	4,292
Outlays, discretionary		O	2,192	2,515	2,806	2,977	3,170	3,387	3,565	3,566	3,734	3,912	4,098	4,292
Military Personnel, Space Force (007-05-3510):														
Appropriations, discretionary	051	BA	1,428	1,494	1,825	2,225	2,701	3,215	3,754	3,754	3,754	3,754	3,754	3,754
Appropriations, mandatory		BA	20	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	1,468	1,521	1,794	2,188	2,657	3,166	3,700	3,735	3,735	3,735	3,735	3,735
Outlays, mandatory		O	---	19	---	---	---	---	---	---	---	---	---	---
Total Military Personnel, Space Force		BA	1,448	1,494	1,825	2,225	2,701	3,215	3,754	3,754	3,754	3,754	3,754	3,754
		O	1,468	1,540	1,794	2,188	2,657	3,166	3,700	3,735	3,735	3,735	3,735	3,735
Medicare-Eligible Retiree Health Fund Contribution, Space Force (007-05-1010):														
Appropriations, discretionary	051	BA	67	82	100	129	162	200	242	139	146	153	160	167
Outlays, discretionary		O	67	82	100	129	162	200	242	139	146	153	160	167
Reserve Personnel, Army (007-05-2070):														
Appropriations, discretionary	051	BA	5,538	5,734	6,003	6,244	6,463	6,690	6,851	6,851	6,851	6,851	6,851	6,851
Appropriations, mandatory		BA	16	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	38	50	50	51	52	53	54	54	54	54	54	54
Outlays, discretionary		O	5,522	5,999	6,007	6,249	6,470	6,696	6,861	6,871	6,871	6,871	6,871	6,871
Outlays, mandatory		O	---	16	---	---	---	---	---	---	---	---	---	---
Reserve Personnel, Army (gross)		BA	5,592	5,784	6,053	6,295	6,515	6,743	6,905	6,905	6,905	6,905	6,905	6,905
		O	5,522	6,015	6,007	6,249	6,470	6,696	6,861	6,871	6,871	6,871	6,871	6,871
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-37	-50	-50	-51	-52	-53	-54	-54	-54	-54	-54	-54
Non-Federal sources, discretionary		BA/O	-7	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-5	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	11	---	---	---	---	---	---	---	---	---	---	---
Total Reserve Personnel, Army		BA	5,554	5,734	6,003	6,244	6,463	6,690	6,851	6,851	6,851	6,851	6,851	6,851
		O	5,478	5,965	5,957	6,198	6,418	6,643	6,807	6,817	6,817	6,817	6,817	6,817
Medicare-Eligible Retiree Health Fund Contribution, Reserve Personnel, Army (007-05-1005):														
Appropriations, discretionary	051	BA	511	578	640	672	706	741	776	813	852	892	934	979

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Defense--Military Programs - continued														
Outlays, discretionary		O	511	578	640	672	706	741	776	813	852	892	934	979
Reserve Personnel, Navy (007-05-1405):														
Appropriations, discretionary	051	BA	2,610	2,712	2,798	2,860	2,943	3,046	3,149	3,149	3,149	3,149	3,149	3,149
Appropriations, mandatory		BA	19	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	11	50	50	51	52	53	54	54	54	54	54	54
Outlays, discretionary		O	2,583	2,741	2,829	2,893	2,975	3,078	3,182	3,187	3,187	3,187	3,187	3,187
Outlays, mandatory		O	---	19	---	---	---	---	---	---	---	---	---	---
Reserve Personnel, Navy (gross)		BA	2,640	2,762	2,848	2,911	2,995	3,099	3,203	3,203	3,203	3,203	3,203	3,203
		O	2,583	2,760	2,829	2,893	2,975	3,078	3,182	3,187	3,187	3,187	3,187	3,187
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-16	-50	-50	-51	-52	-53	-54	-54	-54	-54	-54	-54
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-2	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	7	---	---	---	---	---	---	---	---	---	---	---
Total Reserve Personnel, Navy		BA	2,629	2,712	2,798	2,860	2,943	3,046	3,149	3,149	3,149	3,149	3,149	3,149
		O	2,567	2,710	2,779	2,842	2,923	3,025	3,128	3,133	3,133	3,133	3,133	3,133
Medicare-Eligible Retiree Health Fund Contribution, Reserve Personnel, Navy (007-05-1002):														
Appropriations, discretionary	051	BA	187	218	242	249	259	273	289	304	319	334	350	366
Outlays, discretionary		O	187	218	242	249	259	273	289	304	319	334	350	366
Reserve Personnel, Marine Corps (007-05-1108):														
Appropriations, discretionary	051	BA	954	1,003	1,066	1,124	1,178	1,227	1,274	1,274	1,274	1,274	1,274	1,274
Appropriations, mandatory		BA	16	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	9	23	20	20	21	21	22	22	22	22	22	22
Outlays, discretionary		O	941	1,030	1,078	1,136	1,191	1,240	1,287	1,289	1,289	1,289	1,289	1,289
Outlays, mandatory		O	---	17	---	---	---	---	---	---	---	---	---	---
Reserve Personnel, Marine Corps (gross)		BA	979	1,026	1,086	1,144	1,199	1,248	1,296	1,296	1,296	1,296	1,296	1,296
		O	941	1,047	1,078	1,136	1,191	1,240	1,287	1,289	1,289	1,289	1,289	1,289
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-12	-23	-20	-20	-21	-21	-22	-22	-22	-22	-22	-22
Additional offsets against gross BA only:														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Defense--Military Programs - continued														
Change in uncollected customer payments from Federal sources, discretionary		BA	-1	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	4	---	---	---	---	---	---	---	---	---	---	---
Total Reserve Personnel, Marine Corps		BA	970	1,003	1,066	1,124	1,178	1,227	1,274	1,274	1,274	1,274	1,274	1,274
		O	929	1,024	1,058	1,116	1,170	1,219	1,265	1,267	1,267	1,267	1,267	1,267
Medicare-Eligible Retiree Health Fund Contribution, Reserve Personnel, Marine Corps (007-05-1003):														
Appropriations, discretionary	051	BA	93	108	123	133	143	152	160	163	171	179	188	197
Outlays, discretionary		O	93	108	123	133	143	152	160	163	171	179	188	197
Reserve Personnel, Air Force (007-05-3700):														
Appropriations, discretionary	051	BA	2,597	2,701	2,844	2,853	3,002	3,056	3,119	3,119	3,119	3,119	3,119	3,119
Appropriations, mandatory		BA	19	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	15	15	15	15	16	16	16	16	16	16	16	16
Outlays, discretionary		O	2,617	2,705	2,834	2,853	2,992	3,053	3,114	3,119	3,119	3,119	3,119	3,119
Outlays, mandatory		O	---	19	---	---	---	---	---	---	---	---	---	---
Reserve Personnel, Air Force (gross)		BA	2,631	2,716	2,859	2,868	3,018	3,072	3,135	3,135	3,135	3,135	3,135	3,135
		O	2,617	2,724	2,834	2,853	2,992	3,053	3,114	3,119	3,119	3,119	3,119	3,119
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-15	-15	-15	-15	-16	-16	-16	-16	-16	-16	-16	-16
Non-Federal sources, discretionary		BA/O	-2	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-1	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	3	---	---	---	---	---	---	---	---	---	---	---
Total Reserve Personnel, Air Force		BA	2,616	2,701	2,844	2,853	3,002	3,056	3,119	3,119	3,119	3,119	3,119	3,119
		O	2,600	2,709	2,819	2,838	2,976	3,037	3,098	3,103	3,103	3,103	3,103	3,103
Medicare-Eligible Retiree Health Fund Contribution, Reserve Personnel, Air Force (007-05-1008):														
Appropriations, discretionary	051	BA	196	226	247	261	274	287	301	315	330	346	363	380
Outlays, discretionary		O	196	226	247	261	274	287	301	315	330	346	363	380
National Guard Personnel, Army (007-05-2060):														
Appropriations, discretionary	051	BA	10,361	10,477	11,555	11,817	11,925	12,162	12,520	12,520	12,520	12,520	12,520	12,520
Appropriations, mandatory		BA	26	---	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Defense--Military Programs - continued														
Spending authority from offsetting collections, discretionary		BA	36	70	200	204	208	212	216	216	216	216	216	216
Outlays, discretionary		O	10,470	10,607	11,627	11,945	12,066	12,298	12,651	12,674	12,674	12,674	12,674	12,674
Outlays, mandatory		O	---	29	---	---	---	---	---	---	---	---	---	---
National Guard Personnel, Army (gross)		BA	10,423	10,547	11,755	12,021	12,133	12,374	12,736	12,736	12,736	12,736	12,736	12,736
		O	10,470	10,636	11,627	11,945	12,066	12,298	12,651	12,674	12,674	12,674	12,674	12,674
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-43	-70	-200	-204	-208	-212	-216	-216	-216	-216	-216	-216
Non-Federal sources, discretionary		BA/O	-10	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-15	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	32	---	---	---	---	---	---	---	---	---	---	---
Total National Guard Personnel, Army		BA	10,387	10,477	11,555	11,817	11,925	12,162	12,520	12,520	12,520	12,520	12,520	12,520
		O	10,417	10,566	11,427	11,741	11,858	12,086	12,435	12,458	12,458	12,458	12,458	12,458
Medicare-Eligible Retiree Health Fund Contribution, National Guard Personnel, Army (007-05-1006):														
Appropriations, discretionary	051	BA	954	1,102	1,239	1,289	1,351	1,415	1,482	1,537	1,610	1,686	1,766	1,850
Outlays, discretionary		O	954	1,102	1,239	1,289	1,351	1,415	1,482	1,537	1,610	1,686	1,766	1,850
National Guard Personnel, Air Force (007-05-3850):														
Appropriations, discretionary	051	BA	5,276	5,467	5,918	6,175	6,371	6,579	6,792	6,792	6,792	6,792	6,792	6,792
Appropriations, mandatory		BA	44	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	63	80	100	102	104	106	108	108	108	108	108	108
Outlays, discretionary		O	5,354	5,854	5,962	6,227	6,430	6,638	6,852	6,863	6,866	6,866	6,866	6,866
Outlays, mandatory		O	---	45	---	---	---	---	---	---	---	---	---	---
National Guard Personnel, Air Force (gross)		BA	5,383	5,547	6,018	6,277	6,475	6,685	6,900	6,900	6,900	6,900	6,900	6,900
		O	5,354	5,899	5,962	6,227	6,430	6,638	6,852	6,863	6,866	6,866	6,866	6,866
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-105	-80	-100	-102	-104	-106	-108	-108	-108	-108	-108	-108
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-6	---	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Defense--Military Programs - continued														
Offsetting collections credited to expired accounts, discretionary		BA	49	---	---	---	---	---	---	---	---	---	---	---
Total National Guard Personnel, Air Force		BA	5,320	5,467	5,918	6,175	6,371	6,579	6,792	6,792	6,792	6,792	6,792	6,792
		O	5,248	5,819	5,862	6,125	6,326	6,532	6,744	6,755	6,758	6,758	6,758	6,758
Medicare-Eligible Retiree Health Fund Contribution, National Guard Personnel, Air Force (007-05-1009):														
Appropriations, discretionary	051	BA	384	431	465	505	528	554	580	596	624	654	685	717
Outlays, discretionary		O	384	431	465	505	528	554	580	596	624	654	685	717
Concurrent Receipt Accrual Payments to the Military Retirement Fund (007-05-0041):														
Appropriations, mandatory	051	BA	22,588	24,340	31,551	32,258	32,806	33,570	34,290	36,543	38,735	39,518	40,221	40,920
Outlays, mandatory		O	22,588	24,340	31,551	32,258	32,806	33,570	34,290	36,543	38,735	39,518	40,221	40,920
Summary - Military Personnel														
Federal Funds:														
Appropriation accounts included above		BA	211,976	217,610	236,671	246,719	258,162	268,416	277,091	279,305	282,358	284,044	285,693	287,382
		O	206,527	221,176	235,224	245,269	256,577	266,849	275,570	278,178	281,234	282,920	284,569	286,258
Operation and Maintenance														
Federal Funds														
Operation and Maintenance, Army (007-10-2020):														
Appropriations, discretionary	051	BA	60,409	57,535	64,115	61,524	63,707	65,629	66,424	66,424	66,424	66,424	66,424	66,424
Appropriations, mandatory		BA	2,614	20	14	---	---	---	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		BA	---	---	9,464	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	9,846	14,700	14,700	14,994	15,294	15,600	15,912	15,912	15,912	15,912	15,912	15,912
Spending authority from offsetting collections, mandatory		BA	20	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	73,368	76,764	80,238	77,488	78,026	79,895	81,457	81,878	81,984	82,000	82,003	82,003
Outlays, mandatory		O	4	1,236	876	383	2	---	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		O	---	---	5,678	2,669	946	76	47	---	---	---	---	---
Operation and Maintenance, Army (gross)		BA	72,889	72,255	88,293	76,518	79,001	81,229	82,336	82,336	82,336	82,336	82,336	82,336
		O	73,372	78,000	86,792	80,540	78,974	79,971	81,504	81,878	81,984	82,000	82,003	82,003
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-9,773	-14,700	-14,700	-14,994	-15,294	-15,600	-15,912	-15,912	-15,912	-15,912	-15,912	-15,912
Non-Federal sources, discretionary		BA/O	-707	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory		BA/O	-97	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Defense--Military Programs - continued														
Change in uncollected customer payments from Federal sources, discretionary		BA	-5,287	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	5,921	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, mandatory		BA	2	---	---	---	---	---	---	---	---	---	---	---
Refund, mandatory		BA	75	---	---	---	---	---	---	---	---	---	---	---
Total Operation and Maintenance, Army		BA	63,023	57,555	73,593	61,524	63,707	65,629	66,424	66,424	66,424	66,424	66,424	66,424
		O	62,795	63,300	72,092	65,546	63,680	64,371	65,592	65,966	66,072	66,088	66,091	66,091
Operation and Maintenance, Navy (007-10-1804):														
Appropriations, discretionary	051	BA	77,585	73,979	82,569	79,665	78,958	81,744	81,718	81,718	81,718	81,718	81,718	81,718
Appropriations, mandatory		BA	2,644	28	15	---	---	---	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		BA	---	---	4,646	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	5,080	6,800	7,300	7,446	7,595	7,747	7,902	7,902	7,902	7,902	7,902	7,902
Spending authority from offsetting collections, mandatory		BA	19	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	78,545	80,510	87,587	88,112	86,956	88,214	88,971	89,137	89,179	89,212	89,212	89,212
Outlays, mandatory		O	27	1,539	1,221	75	2	1	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		O	---	---	3,066	1,045	367	88	56	---	---	---	---	---
Operation and Maintenance, Navy (gross)		BA	85,328	80,807	94,530	87,111	86,553	89,491	89,620	89,620	89,620	89,620	89,620	89,620
		O	78,572	82,049	91,874	89,232	87,325	88,303	89,027	89,137	89,179	89,212	89,212	89,212
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-3,851	-6,800	-7,300	-7,446	-7,595	-7,747	-7,902	-7,902	-7,902	-7,902	-7,902	-7,902
Non-Federal sources, discretionary		BA/O	-1,371	---	---	---	---	---	---	---	---	---	---	---
Federal sources, mandatory		BA/O	-16	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory		BA/O	-19	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-607	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	749	---	---	---	---	---	---	---	---	---	---	---
Change in uncollected customer payments from Federal sources, mandatory		BA	16	---	---	---	---	---	---	---	---	---	---	---
Total Operation and Maintenance, Navy		BA	80,229	74,007	87,230	79,665	78,958	81,744	81,718	81,718	81,718	81,718	81,718	81,718
		O	73,315	75,249	84,574	81,786	79,730	80,556	81,125	81,235	81,277	81,310	81,310	81,310

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Defense--Military Programs - continued														
Operation and Maintenance, Marine Corps (007-10-1106):														
Appropriations, discretionary	051	BA	10,142	10,969	15,989	13,944	14,110	15,604	15,526	15,526	15,526	15,526	15,526	15,526
Appropriations, mandatory		BA	1,027	1	---	---	---	---	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		BA	---	---	5,575	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	355	470	320	326	333	340	346	346	346	346	346	346
Spending authority from offsetting collections, mandatory		BA	9	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	10,445	10,684	14,003	14,190	14,307	15,374	15,603	15,716	15,795	15,795	15,795	15,795
Outlays, mandatory		O	26	709	373	77	40	---	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		O	---	---	3,401	1,332	479	318	17	---	---	---	---	---
Operation and Maintenance, Marine Corps (gross)		BA	11,533	11,440	21,884	14,270	14,443	15,944	15,872	15,872	15,872	15,872	15,872	15,872
		O	10,471	11,393	17,777	15,599	14,826	15,692	15,620	15,716	15,795	15,795	15,795	15,795
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-301	-470	-320	-326	-333	-340	-346	-346	-346	-346	-346	-346
Non-Federal sources, discretionary		BA/O	-95	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory		BA/O	-9	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-51	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	92	---	---	---	---	---	---	---	---	---	---	---
Total Operation and Maintenance, Marine Corps		BA	11,169	10,970	21,564	13,944	14,110	15,604	15,526	15,526	15,526	15,526	15,526	15,526
		O	10,066	10,923	17,457	15,273	14,493	15,352	15,274	15,370	15,449	15,449	15,449	15,449
Operation and Maintenance, Air Force (007-10-3400):														
Appropriations, discretionary	051	BA	65,049	60,507	74,040	73,934	77,396	79,638	84,152	84,152	84,152	84,152	84,152	84,152
Appropriations, mandatory		BA	5,227	34	14	---	---	---	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		BA	---	---	5,776	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	3,765	5,050	5,050	5,151	5,254	5,359	5,466	5,466	5,466	5,466	5,466	5,466
Spending authority from offsetting collections, mandatory		BA	13	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	67,092	63,454	74,371	76,883	80,559	83,199	87,073	88,462	89,041	89,174	89,197	89,197
Outlays, mandatory		O	299	4,019	1,268	338	2	1	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		O	---	---	3,581	1,340	641	156	29	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Defense--Military Programs - continued														
Operation and Maintenance, Air Force (gross)		BA	74,054	65,591	84,880	79,085	82,650	84,997	89,618	89,618	89,618	89,618	89,618	89,618
		O	67,391	67,473	79,220	78,561	81,202	83,356	87,102	88,462	89,041	89,174	89,197	89,197
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-3,531	-5,050	-5,050	-5,151	-5,254	-5,359	-5,466	-5,466	-5,466	-5,466	-5,466	-5,466
Non-Federal sources, discretionary		BA/O	-286	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory		BA/O	-13	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-922	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	974	---	---	---	---	---	---	---	---	---	---	---
Total Operation and Maintenance, Air Force		BA	70,276	60,541	79,830	73,934	77,396	79,638	84,152	84,152	84,152	84,152	84,152	84,152
		O	63,561	62,423	74,170	73,410	75,948	77,997	81,636	82,996	83,575	83,708	83,731	83,731
Operation and Maintenance, Space Force (007-10-3410):														
Appropriations, discretionary	051	BA	5,140	5,680	9,266	9,698	10,478	11,448	12,093	12,093	12,093	12,093	12,093	12,093
Appropriations, mandatory		BA	21	5	---	---	---	---	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		BA	---	---	414	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	487	835	835	852	869	886	904	904	904	904	904	904
Outlays, discretionary		O	4,956	6,946	8,970	10,013	10,880	11,733	12,520	12,800	12,898	12,928	12,937	12,937
Outlays, mandatory		O	---	19	15	1	---	---	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		O	---	---	257	96	46	11	2	---	---	---	---	---
Operation and Maintenance, Space Force (gross)		BA	5,648	6,520	10,515	10,550	11,347	12,334	12,997	12,997	12,997	12,997	12,997	12,997
		O	4,956	6,965	9,242	10,110	10,926	11,744	12,522	12,800	12,898	12,928	12,937	12,937
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-179	-835	-835	-852	-869	-886	-904	-904	-904	-904	-904	-904
Non-Federal sources, discretionary		BA/O	-127	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-275	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	94	---	---	---	---	---	---	---	---	---	---	---
Total Operation and Maintenance, Space Force		BA	5,161	5,685	9,680	9,698	10,478	11,448	12,093	12,093	12,093	12,093	12,093	12,093
		O	4,650	6,130	8,407	9,258	10,057	10,858	11,618	11,896	11,994	12,024	12,033	12,033

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Defense--Military Programs - continued														
Operation and Maintenance, Defense-wide (007-10-0100):														
Appropriations, discretionary	051	BA	54,147	55,954	64,252	66,887	69,327	72,184	73,916	73,916	73,916	73,916	73,916	73,916
Appropriations, mandatory		BA	52,282	33	22	---	---	---	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		BA	---	---	15,977	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	2,918	2,200	2,300	2,346	2,393	2,441	2,490	2,490	2,490	2,490	2,490	2,490
Outlays, discretionary		O	64,471	51,390	68,022	69,001	70,530	73,028	75,251	75,946	76,005	76,028	76,037	76,037
Outlays, mandatory		O	8	6,818	1,926	10	1	---	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		O	---	---	9,762	5,672	304	80	80	---	---	---	---	---
Operation and Maintenance, Defense-wide (gross)		BA	109,347	58,187	82,551	69,233	71,720	74,625	76,406	76,406	76,406	76,406	76,406	76,406
		O	64,479	58,208	79,710	74,683	70,835	73,108	75,331	75,946	76,005	76,028	76,037	76,037
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-2,015	-2,200	-2,300	-2,346	-2,393	-2,441	-2,490	-2,490	-2,490	-2,490	-2,490	-2,490
Non-Federal sources, discretionary		BA/O	-1,260	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-767	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	1,124	---	---	---	---	---	---	---	---	---	---	---
Total Operation and Maintenance, Defense-wide		BA	106,429	55,987	80,251	66,887	69,327	72,184	73,916	73,916	73,916	73,916	73,916	73,916
		O	61,204	56,008	77,410	72,337	68,442	70,667	72,841	73,456	73,515	73,538	73,547	73,547
Office of the Inspector General (007-10-0107):														
Appropriations, discretionary	051	BA	540	518	506	514	524	534	545	545	545	545	545	545
Appropriations, mandatory		BA	10	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	6	10	10	10	10	11	11	11	11	11	11	11
Outlays, discretionary		O	533	516	517	520	529	540	551	553	553	553	553	553
Outlays, mandatory		O	---	7	3	---	---	---	---	---	---	---	---	---
Office of the Inspector General (gross)		BA	556	528	516	524	534	545	556	556	556	556	556	556
		O	533	523	520	520	529	540	551	553	553	553	553	553
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-8	-10	-10	-10	-10	-11	-11	-11	-11	-11	-11	-11
Additional offsets against gross BA only:														

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Defense--Military Programs - continued														
Change in uncollected customer payments from Federal sources, discretionary		BA	-2	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	4	---	---	---	---	---	---	---	---	---	---	---
Total Office of the Inspector General		BA	550	518	506	514	524	534	545	545	545	545	545	545
		O	525	513	510	510	519	529	540	542	542	542	542	542
Operation and Maintenance, Army Reserve (007-10-2080):														
Appropriations, discretionary	051	BA	3,256	3,257	3,113	3,007	3,233	3,208	3,215	3,215	3,215	3,215	3,215	3,215
Appropriations, mandatory		BA	50	---	---	---	---	---	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		BA	---	---	858	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	14	19	19	19	20	20	21	21	21	21	21	21
Outlays, discretionary		O	3,343	3,313	3,272	3,094	3,167	3,205	3,214	3,218	3,219	3,219	3,219	3,219
Outlays, mandatory		O	---	20	20	10	---	---	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		O	---	---	541	240	51	17	5	---	---	---	---	---
Operation and Maintenance, Army Reserve (gross)		BA	3,320	3,276	3,990	3,026	3,253	3,228	3,236	3,236	3,236	3,236	3,236	3,236
		O	3,343	3,333	3,833	3,344	3,218	3,222	3,219	3,218	3,219	3,219	3,219	3,219
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-12	-19	-19	-19	-20	-20	-21	-21	-21	-21	-21	-21
Non-Federal sources, discretionary		BA/O	-9	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-4	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	11	---	---	---	---	---	---	---	---	---	---	---
Total Operation and Maintenance, Army Reserve		BA	3,306	3,257	3,971	3,007	3,233	3,208	3,215	3,215	3,215	3,215	3,215	3,215
		O	3,322	3,314	3,814	3,325	3,198	3,202	3,198	3,197	3,198	3,198	3,198	3,198
Operation and Maintenance, Navy Reserve (007-10-1806):														
Appropriations, discretionary	051	BA	1,313	1,415	1,477	1,520	1,553	1,563	1,593	1,593	1,593	1,593	1,593	1,593
Spending authority from offsetting collections, discretionary		BA	10	19	19	19	20	20	21	21	21	21	21	21
Outlays, discretionary		O	1,262	1,372	1,488	1,509	1,548	1,567	1,594	1,602	1,605	1,606	1,606	1,606
Operation and Maintenance, Navy Reserve (gross)		BA	1,323	1,434	1,496	1,539	1,573	1,583	1,614	1,614	1,614	1,614	1,614	1,614
		O	1,262	1,372	1,488	1,509	1,548	1,567	1,594	1,602	1,605	1,606	1,606	1,606

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Defense--Military Programs - continued														
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-8	-19	-19	-19	-20	-20	-21	-21	-21	-21	-21	-21
Non-Federal sources, discretionary		BA/O	-7	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-2	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	7	---	---	---	---	---	---	---	---	---	---	---
Total Operation and Maintenance, Navy Reserve		BA	1,313	1,415	1,477	1,520	1,553	1,563	1,593	1,593	1,593	1,593	1,593	1,593
		O	1,247	1,353	1,469	1,490	1,528	1,547	1,573	1,581	1,584	1,585	1,585	1,585
Operation and Maintenance, Marine Corps Reserve (007-10-1107):														
Appropriations, discretionary	051	BA	334	320	405	361	428	437	447	447	447	447	447	447
Appropriations, mandatory		BA	11	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	1	2	2	2	2	2	2	2	2	2	2	2
Outlays, discretionary		O	334	342	374	376	400	426	439	445	446	446	446	446
Outlays, mandatory		O	---	7	4	---	---	---	---	---	---	---	---	---
Operation and Maintenance, Marine Corps Reserve (gross)		BA	346	322	407	363	430	439	449	449	449	449	449	449
		O	334	349	378	376	400	426	439	445	446	446	446	446
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
Total Operation and Maintenance, Marine Corps Reserve		BA	345	320	405	361	428	437	447	447	447	447	447	447
		O	333	347	376	374	398	424	437	443	444	444	444	444
Operation and Maintenance, Air Force Reserve (007-10-3740):														
Appropriations, discretionary	051	BA	4,035	4,226	4,749	4,931	4,999	5,329	5,526	5,526	5,526	5,526	5,526	5,526
Appropriations, mandatory		BA	61	---	---	---	---	---	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		BA	---	---	78	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	194	310	310	316	323	329	336	336	336	336	336	336
Outlays, discretionary		O	4,196	4,608	4,959	5,161	5,269	5,550	5,777	5,824	5,831	5,834	5,834	5,834
Outlays, mandatory		O	---	40	21	---	---	---	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		O	---	---	60	15	2	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Defense--Military Programs - continued														
Operation and Maintenance, Air Force Reserve (gross)		BA	4,290	4,536	5,137	5,247	5,322	5,658	5,862	5,862	5,862	5,862	5,862	5,862
		O	4,196	4,648	5,040	5,176	5,271	5,550	5,777	5,824	5,831	5,834	5,834	5,834
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-203	-310	-310	-316	-323	-329	-336	-336	-336	-336	-336	-336
Non-Federal sources, discretionary		BA/O	-11	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-32	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	52	---	---	---	---	---	---	---	---	---	---	---
Total Operation and Maintenance, Air Force Reserve		BA	4,096	4,226	4,827	4,931	4,999	5,329	5,526	5,526	5,526	5,526	5,526	5,526
		O	3,982	4,338	4,730	4,860	4,948	5,221	5,441	5,488	5,495	5,498	5,498	5,498
Operation and Maintenance, Army National Guard (007-10-2065):														
Appropriations, discretionary	051	BA	8,446	8,563	8,704	8,637	8,990	8,987	9,178	9,178	9,178	9,178	9,178	9,178
Appropriations, mandatory		BA	385	---	---	---	---	---	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		BA	---	---	2,045	20	21	21	21	22	22	23	24	24
Spending authority from offsetting collections, discretionary		BA	75	265	285	291	297	302	308	308	308	308	308	308
Outlays, discretionary		O	8,601	8,560	8,833	8,856	9,135	9,211	9,369	9,418	9,436	9,438	9,440	9,440
Outlays, mandatory		O	---	300	50	35	---	---	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		O	---	---	1,356	506	173	43	39	22	22	23	24	24
Operation and Maintenance, Army National Guard (gross)		BA	8,906	8,828	11,034	8,948	9,308	9,310	9,507	9,508	9,508	9,509	9,510	9,510
		O	8,601	8,860	10,239	9,397	9,308	9,254	9,408	9,440	9,458	9,461	9,464	9,464
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-74	-265	-285	-291	-297	-302	-308	-308	-308	-308	-308	-308
Non-Federal sources, discretionary		BA/O	-60	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-43	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	98	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	4	---	---	---	---	---	---	---	---	---	---	---
Total Operation and Maintenance, Army National Guard		BA	8,831	8,563	10,749	8,657	9,011	9,008	9,199	9,200	9,200	9,201	9,202	9,202

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Defense--Military Programs - continued														
		O	8,467	8,595	9,954	9,106	9,011	8,952	9,100	9,132	9,150	9,153	9,156	9,156
Operation and Maintenance, Air National Guard (007-10-3840):														
Appropriations, discretionary	051	BA	7,281	7,234	8,131	8,584	8,839	9,198	9,374	9,374	9,374	9,374	9,374	9,374
Appropriations, mandatory		BA	351	---	---	---	---	---	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		BA	---	---	214	2	2	2	3	3	3	3	3	3
Spending authority from offsetting collections, discretionary		BA	597	720	745	760	775	791	806	806	806	806	806	806
Spending authority from offsetting collections, mandatory		BA	1	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	7,755	8,311	8,901	9,281	9,452	9,811	10,048	10,108	10,124	10,129	10,132	10,133
Outlays, mandatory		O	3	300	51	---	---	---	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		O	---	---	157	45	10	5	4	4	3	3	3	3
Operation and Maintenance, Air National Guard (gross)		BA	8,230	7,954	9,090	9,346	9,616	9,991	10,183	10,183	10,183	10,183	10,183	10,183
		O	7,758	8,611	9,109	9,326	9,462	9,816	10,052	10,112	10,127	10,132	10,135	10,136
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-596	-720	-745	-760	-775	-791	-806	-806	-806	-806	-806	-806
Non-Federal sources, discretionary		BA/O	-21	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory		BA/O	-2	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-135	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	155	---	---	---	---	---	---	---	---	---	---	---
Refund, mandatory		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Operation and Maintenance, Air National Guard		BA	7,632	7,234	8,345	8,586	8,841	9,200	9,377	9,377	9,377	9,377	9,377	9,377
		O	7,139	7,891	8,364	8,566	8,687	9,025	9,246	9,306	9,321	9,326	9,329	9,330
Operation and Planning Transfer Fund (007-10-0118):														
Appropriations, discretionary	051	BA	---	---	---	45,278	45,664	49,914	51,305	51,339	50,477	49,573	48,626	47,636
Outlays, discretionary		O	---	---	---	18,110	29,586	40,438	46,661	49,516	49,824	49,211	48,356	47,379
United States Court of Appeals for the Armed Forces (007-10-0104):														
Appropriations, discretionary	051	BA	19	22	22	22	22	23	23	23	23	23	23	23
Outlays, discretionary		O	21	24	22	22	22	23	23	23	23	23	23	23
Drug Interdiction and Counter-Drug Activities, Defense (007-10-0105):														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Defense--Military Programs - continued														
Appropriations, discretionary	051	BA	---	1,149	918	939	960	982	1,004	1,004	1,004	1,004	1,004	1,004
Outlays, discretionary		O	---	747	827	908	955	965	988	995	998	999	999	999
Support for International Sporting Competitions (007-10-0838):														
Outlays, discretionary	051	O	1	1	2	4	4	---	---	---	---	---	---	---
Combat and Operational Medicine Program (007-10-0130):														
Appropriations, discretionary	051	BA	40,198	41,585	20,153	20,456	20,851	21,188	21,548	21,548	21,548	21,548	21,548	21,548
Appropriations, mandatory		BA	1,061	---	---	---	---	---	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		BA	---	---	3,139	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	2,806	3,200	4,600	4,692	4,786	4,882	4,979	4,979	4,979	4,979	4,979	4,979
Spending authority from offsetting collections, mandatory		BA	1,859	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	42,814	43,934	30,547	27,943	26,008	26,021	26,299	26,363	26,405	26,416	26,419	26,419
Outlays, mandatory		O	1,841	1,250	411	26	---	---	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		O	---	---	2,354	399	279	63	25	3	---	---	---	---
Combat and Operational Medicine Program (gross)		BA	45,924	44,785	27,892	25,148	25,637	26,070	26,527	26,527	26,527	26,527	26,527	26,527
		O	44,655	45,184	33,312	28,368	26,287	26,084	26,324	26,366	26,405	26,416	26,419	26,419
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-2,433	-3,200	-4,600	-4,692	-4,786	-4,882	-4,979	-4,979	-4,979	-4,979	-4,979	-4,979
Non-Federal sources, discretionary		BA/O	-328	---	---	---	---	---	---	---	---	---	---	---
Federal sources, mandatory		BA/O	-1,840	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory		BA/O	-19	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-372	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	327	---	---	---	---	---	---	---	---	---	---	---
Total Combat and Operational Medicine Program		BA	41,259	41,585	23,292	20,456	20,851	21,188	21,548	21,548	21,548	21,548	21,548	21,548
		O	40,035	41,984	28,712	23,676	21,501	21,202	21,345	21,387	21,426	21,437	21,440	21,440
Private Sector Care Program (007-10-0146):														
Appropriations, discretionary	051	BA	---	---	22,175	23,256	24,365	25,431	25,991	25,991	25,991	25,991	25,991	25,991
Outlays, discretionary		O	---	---	16,631	20,258	23,201	24,681	25,534	25,753	25,834	25,855	25,860	25,861
The Department of Defense Environmental Restoration Accounts (007-10-0810):														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Defense--Military Programs - continued														
Appropriations, discretionary	051	BA	1	965	917	1,094	1,122	1,131	1,150	1,150	1,150	1,150	1,150	1,150
Outlays, discretionary		O	---	554	699	1,017	1,064	1,120	1,138	1,145	1,150	1,150	1,150	1,150
Environmental Restoration, Formerly Used Defense Sites (007-10-0811):														
Appropriations, discretionary	051	BA	---	236	239	244	248	253	258	258	258	258	258	258
Outlays, discretionary		O	---	118	179	241	245	249	254	257	258	258	258	258
Overseas Humanitarian, Disaster, and Civic Aid (007-10-0819):														
Appropriations, discretionary	051	BA	115	101	78	80	81	83	85	85	85	85	85	85
Outlays, discretionary		O	178	202	180	143	124	82	81	82	84	84	84	84
Cooperative Threat Reduction Account (007-10-0134):														
Appropriations, discretionary	051	BA	205	249	221	226	230	235	239	239	239	239	239	239
Spending authority from offsetting collections, discretionary		BA	---	4	4	4	4	4	4	4	4	4	4	4
Outlays, discretionary		O	267	271	266	274	261	232	235	238	240	241	242	242
Outlays, mandatory		O	1	---	---	---	---	---	---	---	---	---	---	---
Cooperative Threat Reduction Account (gross)		BA	205	253	225	230	234	239	243	243	243	243	243	243
		O	268	271	266	274	261	232	235	238	240	241	242	242
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-4	-4	-4	-4	-4	-4	-4	-4	-4	-4	-4	-4
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	4	---	---	---	---	---	---	---	---	---	---	---
Total Cooperative Threat Reduction Account		BA	205	249	221	226	230	235	239	239	239	239	239	239
		O	264	267	262	270	257	228	231	234	236	237	238	238
Afghanistan Security Forces Fund (007-10-2091):														
Appropriations, discretionary	051	BA	-80	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	101	46	12	9	8	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-189	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	189	---	---	---	---	---	---	---	---	---	---	---
Total Afghanistan Security Forces Fund		BA	-80	---	---	---	---	---	---	---	---	---	---	---
		O	-88	46	12	9	8	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Defense--Military Programs - continued														
Counter-Islamic State of Iraq and Syria Train and Equip Fund (007-10-2099):														
Appropriations, discretionary	051	BA	479	293	303	302	301	300	303	303	303	303	303	303
Outlays, discretionary		O	348	376	370	336	305	302	299	300	301	301	301	301
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-12	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	11	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Counter-Islamic State of Iraq and Syria Train and Equip Fund		BA	479	293	303	302	301	300	303	303	303	303	303	303
		O	336	376	370	336	305	302	299	300	301	301	301	301
Department of Defense Acquisition Workforce Development Account (007-10-0111):														
Appropriations, discretionary	051	BA	56	51	37	41	42	42	43	43	43	43	43	43
Outlays, discretionary		O	84	61	45	42	41	42	43	43	44	44	44	44
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Department of Defense Acquisition Workforce Development Account		BA	56	51	37	41	42	42	43	43	43	43	43	43
		O	83	61	45	42	41	42	43	43	44	44	44	44
Emergency Response Fund (007-10-0833):														
Outlays, discretionary	051	O	---	13	---	29	30	30	---	---	---	---	---	---
Allied Contributions and Cooperation Account (007-10-9927):														
Appropriations, mandatory	051	BA	1,085	798	782	797	813	829	835	852	869	887	907	922
Outlays, mandatory		O	920	912	932	989	991	1,008	824	834	849	865	884	900
Miscellaneous Special Funds (007-10-9922):														
Appropriations, mandatory	051	BA	1	2	2	2	1	1	1	1	1	1	1	1
Outlays, mandatory		O	6	4	3	4	1	1	1	1	1	1	1	1
Disposal of Department of Defense Real Property (007-10-5188):														
Appropriations, discretionary	051	BA	5	7	8	8	8	8	8	9	9	9	9	9

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Defense--Military Programs - continued														
Outlays, discretionary		O	2	8	11	11	8	8	8	9	9	9	9	9
Lease of Department of Defense Real Property (007-10-5189):														
Appropriations, discretionary	051	BA	48	33	37	37	37	37	37	41	42	43	44	44
Outlays, discretionary		O	26	45	46	39	36	37	37	40	40	42	43	43
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Lease of Department of Defense Real Property		BA	48	33	37	37	37	37	37	41	42	43	44	44
		O	25	45	46	39	36	37	37	40	40	42	43	43
Mutually Beneficial Activities (007-10-5613):														
Outlays, mandatory	051	O	1	---	---	1	1	1	---	---	---	---	---	---
Taiwan Security Cooperative Initiative (007-10-5748):														
Appropriations, mandatory	051	BA	---	1,000	1,000	1,000	1,000	---	---	---	---	---	---	---
Outlays, mandatory		O	---	100	250	450	700	750	700	530	295	145	45	15
Department of Defense Vietnam War Commemoration Fund (007-10-5750):														
Outlays, mandatory	051	O	1	1	---	---	---	---	---	---	---	---	---	---
Support of Athletic Programs (007-10-5616):														
Appropriations, mandatory	051	BA	6	6	6	6	5	6	5	6	6	6	5	6
Outlays, mandatory		O	7	8	6	8	5	6	5	6	6	6	5	6
Emergency Response (007-10-4965):														
Outlays, discretionary	051	O	---	1	2	---	---	---	---	---	---	---	---	---
Summary - Operation and Maintenance														
Federal Funds:														
Appropriation accounts included above		BA	405,559	336,775	432,465	427,016	438,315	455,989	466,566	466,624	465,780	464,896	463,970	462,996
		O	342,398	345,856	412,518	412,408	419,724	439,874	455,793	461,763	462,994	462,530	461,653	460,665
Procurement														
Federal Funds														
Aircraft Procurement, Army (007-15-2031):														
Appropriations, discretionary	051	BA	3,360	3,625	1,934	2,978	3,749	4,836	5,469	5,469	5,469	5,469	5,469	5,469
Appropriations, mandatory		BA	400	5	5	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	211	140	150	153	156	159	162	162	162	162	162	162

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Defense--Military Programs - continued														
Outlays, discretionary		O	3,727	4,036	3,862	3,021	3,391	3,741	4,476	5,025	5,334	5,500	5,569	5,589
Outlays, mandatory		O	13	76	103	135	71	41	23	---	---	---	---	---
Aircraft Procurement, Army (gross)		BA	3,971	3,770	2,089	3,131	3,905	4,995	5,631	5,631	5,631	5,631	5,631	5,631
		O	3,740	4,112	3,965	3,156	3,462	3,782	4,499	5,025	5,334	5,500	5,569	5,589
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-85	-140	-150	-153	-156	-159	-162	-162	-162	-162	-162	-162
Non-Federal sources, discretionary		BA/O	-118	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-80	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	36	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	36	---	---	---	---	---	---	---	---	---	---	---
Total Aircraft Procurement, Army		BA	3,760	3,630	1,939	2,978	3,749	4,836	5,469	5,469	5,469	5,469	5,469	5,469
		O	3,537	3,972	3,815	3,003	3,306	3,623	4,337	4,863	5,172	5,338	5,407	5,427
Missile Procurement, Army (007-15-2032):														
Appropriations, discretionary	051	BA	5,804	7,287	12,130	24,661	24,160	24,869	24,618	24,618	24,618	24,618	24,618	24,618
Appropriations, mandatory		BA	225	---	---	---	---	---	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		BA	---	---	18,725	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	355	280	300	306	312	318	325	325	325	325	325	325
Outlays, discretionary		O	5,351	7,377	8,783	11,539	17,367	21,704	23,996	24,235	24,748	24,815	24,827	24,821
Outlays, mandatory		O	---	30	270	260	88	25	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		O	---	---	749	6,367	5,168	3,745	1,798	693	94	19	---	---
Missile Procurement, Army (gross)		BA	6,384	7,567	31,155	24,967	24,472	25,187	24,943	24,943	24,943	24,943	24,943	24,943
		O	5,351	7,407	9,802	18,166	22,623	25,474	25,794	24,928	24,842	24,834	24,827	24,821
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-349	-280	-300	-306	-312	-318	-325	-325	-325	-325	-325	-325
Non-Federal sources, discretionary		BA/O	-11	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-85	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	90	---	---	---	---	---	---	---	---	---	---	---
Total Missile Procurement, Army		BA	6,029	7,287	30,855	24,661	24,160	24,869	24,618	24,618	24,618	24,618	24,618	24,618

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Defense--Military Programs - continued														
		O	4,991	7,127	9,502	17,860	22,311	25,156	25,469	24,603	24,517	24,509	24,502	24,496
Procurement of Weapons and Tracked Combat Vehicles, Army (007-15-2033):														
Appropriations, discretionary	051	BA	3,689	2,552	3,728	4,856	5,409	6,056	6,694	6,694	6,694	6,694	6,694	6,694
Appropriations, mandatory		BA	250	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	17	10	10	10	10	11	11	11	11	11	11	11
Outlays, discretionary		O	5,268	4,986	4,305	4,967	5,172	5,476	5,644	5,984	6,389	6,585	6,643	6,664
Outlays, mandatory		O	---	25	140	165	80	40	25	5	---	---	---	---
Procurement of Weapons and Tracked Combat Vehicles, Army (gross)		BA	3,956	2,562	3,738	4,866	5,419	6,067	6,705	6,705	6,705	6,705	6,705	6,705
		O	5,268	5,011	4,445	5,132	5,252	5,516	5,669	5,989	6,389	6,585	6,643	6,664
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-18	-10	-10	-10	-10	-11	-11	-11	-11	-11	-11	-11
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Procurement of Weapons and Tracked Combat Vehicles, Army		BA	3,939	2,552	3,728	4,856	5,409	6,056	6,694	6,694	6,694	6,694	6,694	6,694
		O	5,250	5,001	4,435	5,122	5,242	5,505	5,658	5,978	6,378	6,574	6,632	6,653
Procurement of Ammunition, Army (007-15-2034):														
Appropriations, discretionary	051	BA	2,958	4,577	5,470	5,150	5,265	5,425	5,289	5,289	5,289	5,289	5,289	5,289
Appropriations, mandatory		BA	150	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	2,016	1,200	1,300	1,326	1,353	1,380	1,407	1,407	1,407	1,407	1,407	1,407
Outlays, discretionary		O	5,277	6,817	8,214	9,146	9,106	9,205	8,881	6,667	6,685	6,675	6,671	6,671
Outlays, mandatory		O	---	150	150	57	---	---	---	---	---	---	---	---
Procurement of Ammunition, Army (gross)		BA	5,124	5,777	6,770	6,476	6,618	6,805	6,696	6,696	6,696	6,696	6,696	6,696
		O	5,277	6,967	8,364	9,203	9,106	9,205	8,881	6,667	6,685	6,675	6,671	6,671
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1,508	-1,200	-1,300	-1,326	-1,353	-1,380	-1,407	-1,407	-1,407	-1,407	-1,407	-1,407
Non-Federal sources, discretionary		BA/O	-4	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-892	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	388	---	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Defense--Military Programs - continued														
Total Procurement of Ammunition, Army		BA	3,108	4,577	5,470	5,150	5,265	5,425	5,289	5,289	5,289	5,289	5,289	5,289
		O	3,765	5,767	7,064	7,877	7,753	7,825	7,474	5,260	5,278	5,268	5,264	5,264
Other Procurement, Army (007-15-2035):														
Appropriations, discretionary	051	BA	8,721	9,278	12,667	11,722	11,524	11,525	11,533	11,533	11,533	11,533	11,533	11,533
Appropriations, mandatory		BA	238	61	61	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	85	45	50	51	52	53	54	54	54	54	54	54
Outlays, discretionary		O	9,578	7,874	9,752	11,061	11,809	11,904	11,687	11,488	11,534	11,536	11,530	11,529
Outlays, mandatory		O	12	118	321	195	155	8	4	2	1	---	---	---
Other Procurement, Army (gross)		BA	9,044	9,384	12,778	11,773	11,576	11,578	11,587	11,587	11,587	11,587	11,587	11,587
		O	9,590	7,992	10,073	11,256	11,964	11,912	11,691	11,490	11,535	11,536	11,530	11,529
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-28	-45	-50	-51	-52	-53	-54	-54	-54	-54	-54	-54
Non-Federal sources, discretionary		BA/O	-31	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-45	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	13	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	6	---	---	---	---	---	---	---	---	---	---	---
Total Other Procurement, Army		BA	8,959	9,339	12,728	11,722	11,524	11,525	11,533	11,533	11,533	11,533	11,533	11,533
		O	9,531	7,947	10,023	11,205	11,912	11,859	11,637	11,436	11,481	11,482	11,476	11,475
Aircraft Procurement, Navy (007-15-1506):														
Appropriations, discretionary	051	BA	15,863	17,084	26,947	25,652	27,458	25,770	25,816	25,816	25,816	25,816	25,816	25,816
Appropriations, mandatory		BA	445	6	6	---	---	---	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		BA	---	---	7,454	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	---	7	7	7	7	7	8	8	8	8	8	8
Outlays, discretionary		O	17,126	18,575	20,978	23,479	24,164	25,431	25,443	25,505	25,692	25,750	25,724	25,710
Outlays, mandatory		O	37	217	88	4	2	1	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		O	---	---	1,118	2,311	2,162	1,044	335	224	149	75	---	---
Aircraft Procurement, Navy (gross)		BA	16,308	17,097	34,414	25,659	27,465	25,777	25,824	25,824	25,824	25,824	25,824	25,824
		O	17,163	18,792	22,184	25,794	26,328	26,476	25,778	25,729	25,841	25,825	25,724	25,710
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	---	-7	-7	-7	-7	-7	-8	-8	-8	-8	-8	-8

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Defense--Military Programs - continued														
Total Aircraft Procurement, Navy		BA	16,308	17,090	34,407	25,652	27,458	25,770	25,816	25,816	25,816	25,816	25,816	25,816
		O	17,163	18,785	22,177	25,787	26,321	26,469	25,770	25,721	25,833	25,817	25,716	25,702
Weapons Procurement, Navy (007-15-1507):														
Appropriations, discretionary	051	BA	6,297	5,884	11,769	25,083	26,811	28,454	30,722	30,722	30,722	30,722	30,722	30,722
Appropriations, mandatory		BA	2,979	6	6	---	---	---	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		BA	---	---	10,850	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	38	40	45	46	47	48	49	49	49	49	49	49
Outlays, discretionary		O	5,367	5,730	7,463	11,208	16,529	21,684	24,885	27,751	29,327	30,085	30,451	30,564
Outlays, mandatory		O	---	436	677	1,570	1,200	246	1	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		O	---	---	1,628	3,364	3,146	1,519	488	326	217	108	---	---
Weapons Procurement, Navy (gross)		BA	9,314	5,930	22,670	25,129	26,858	28,502	30,771	30,771	30,771	30,771	30,771	30,771
		O	5,367	6,166	9,768	16,142	20,875	23,449	25,374	28,077	29,544	30,193	30,451	30,564
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-38	-40	-45	-46	-47	-48	-49	-49	-49	-49	-49	-49
Total Weapons Procurement, Navy		BA	9,276	5,890	22,625	25,083	26,811	28,454	30,722	30,722	30,722	30,722	30,722	30,722
		O	5,329	6,126	9,723	16,096	20,828	23,401	25,325	28,028	29,495	30,144	30,402	30,515
Procurement of Ammunition, Navy and Marine Corps (007-15-1508):														
Appropriations, discretionary	051	BA	1,599	1,099	1,959	1,522	1,598	1,713	1,791	1,791	1,791	1,791	1,791	1,791
Appropriations, mandatory		BA	22	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	40	40	45	46	47	48	49	49	49	49	49	49
Outlays, discretionary		O	985	1,452	1,633	1,946	1,973	1,942	1,884	1,739	1,786	1,811	1,822	1,828
Outlays, mandatory		O	---	140	107	---	---	---	---	---	---	---	---	---
Procurement of Ammunition, Navy and Marine Corps (gross)		BA	1,661	1,139	2,004	1,568	1,645	1,761	1,840	1,840	1,840	1,840	1,840	1,840
		O	985	1,592	1,740	1,946	1,973	1,942	1,884	1,739	1,786	1,811	1,822	1,828
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-20	-40	-45	-46	-47	-48	-49	-49	-49	-49	-49	-49
Non-Federal sources, discretionary		BA/O	-20	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-4	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	4	---	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Defense--Military Programs - continued														
Total Procurement of Ammunition, Navy and Marine Corps		BA	1,621	1,099	1,959	1,522	1,598	1,713	1,791	1,791	1,791	1,791	1,791	1,791
		O	945	1,552	1,695	1,900	1,926	1,894	1,835	1,690	1,737	1,762	1,773	1,779
Shipbuilding and Conversion, Navy (007-15-1611):														
Appropriations, discretionary	051	BA	29,442	24,587	60,176	64,436	48,538	62,218	64,721	64,721	64,721	64,721	64,721	64,721
Appropriations, mandatory		BA	16,830	---	---	---	---	---	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		BA	---	---	5,648	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	20,887	24,944	30,021	40,175	45,018	49,814	53,383	56,969	60,718	61,950	62,950	63,898
Outlays, mandatory		O	---	444	1,287	3,763	3,247	5,349	1,644	977	755	464	---	---
Legislative proposal, subject to PAYGO, mandatory		O	---	---	169	1,237	1,299	1,135	734	508	339	113	56	28
Shipbuilding and Conversion, Navy (gross)		BA	46,272	24,587	65,824	64,436	48,538	62,218	64,721	64,721	64,721	64,721	64,721	64,721
		O	20,887	25,388	31,477	45,175	49,564	56,298	55,761	58,454	61,812	62,527	63,006	63,926
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-5	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	5	---	---	---	---	---	---	---	---	---	---	---
Total Shipbuilding and Conversion, Navy		BA	46,272	24,587	65,824	64,436	48,538	62,218	64,721	64,721	64,721	64,721	64,721	64,721
		O	20,882	25,388	31,477	45,175	49,564	56,298	55,761	58,454	61,812	62,527	63,006	63,926
National Sea-Based Deterrence Fund (007-15-1612):														
Appropriations, discretionary	051	BA	9,581	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	7,206	5,253	2,624	1,295	1,052	---	---	---	---	---	---	---
Maritime Industrial Base Fund (007-15-1613):														
Appropriations, mandatory	051	BA	3,345	---	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	---	270	290	1,270	1,015	470	420	320	262	220	---	---
Other Procurement, Navy (007-15-1810):														
Appropriations, discretionary	051	BA	15,085	14,694	18,867	20,953	20,116	21,074	21,010	21,010	21,010	21,010	21,010	21,010
Appropriations, mandatory		BA	5,472	76	76	---	---	---	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		BA	---	---	50	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	235	80	100	102	104	106	108	108	108	108	108	108
Outlays, discretionary		O	13,159	14,034	15,357	18,105	19,907	20,516	20,668	20,725	20,922	20,987	21,004	21,009
Outlays, mandatory		O	21	1,330	1,752	1,149	737	411	185	123	53	---	---	---
Legislative proposal, subject to PAYGO, mandatory		O	---	---	10	21	10	4	2	1	1	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Defense--Military Programs - continued														
Other Procurement, Navy (gross)		BA	20,792	14,850	19,093	21,055	20,220	21,180	21,118	21,118	21,118	21,118	21,118	21,118
		O	13,180	15,364	17,119	19,275	20,654	20,931	20,855	20,849	20,976	20,987	21,004	21,009
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-89	-80	-100	-102	-104	-106	-108	-108	-108	-108	-108	-108
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-157	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	11	---	---	---	---	---	---	---	---	---	---	---
Total Other Procurement, Navy		BA	20,557	14,770	18,993	20,953	20,116	21,074	21,010	21,010	21,010	21,010	21,010	21,010
		O	13,091	15,284	17,019	19,173	20,550	20,825	20,747	20,741	20,868	20,879	20,896	20,901
Coastal Defense Augmentation (007-15-0380):														
Outlays, discretionary	051	O	---	22	18	12	---	---	---	---	---	---	---	---
Procurement, Marine Corps (007-15-1109):														
Appropriations, discretionary	051	BA	3,716	3,683	6,289	3,640	3,727	3,882	3,823	3,823	3,823	3,823	3,823	3,823
Appropriations, mandatory		BA	256	65	65	---	---	---	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		BA	---	---	15	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	---	10	10	10	10	11	11	11	11	11	11	11
Outlays, discretionary		O	3,425	4,354	4,640	4,914	4,276	3,974	3,917	3,822	3,836	3,828	3,814	3,815
Outlays, mandatory		O	5	151	134	117	48	21	5	2	1	---	---	---
Legislative proposal, subject to PAYGO, mandatory		O	---	---	2	6	4	2	1	---	---	---	---	---
Procurement, Marine Corps (gross)		BA	3,972	3,758	6,379	3,650	3,737	3,893	3,834	3,834	3,834	3,834	3,834	3,834
		O	3,430	4,505	4,776	5,037	4,328	3,997	3,923	3,824	3,837	3,828	3,814	3,815
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-6	-10	-10	-10	-10	-11	-11	-11	-11	-11	-11	-11
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	6	---	---	---	---	---	---	---	---	---	---	---
Total Procurement, Marine Corps		BA	3,972	3,748	6,369	3,640	3,727	3,882	3,823	3,823	3,823	3,823	3,823	3,823
		O	3,424	4,495	4,766	5,027	4,318	3,986	3,912	3,813	3,826	3,817	3,803	3,804
Aircraft Procurement, Air Force (007-15-3010):														
Appropriations, discretionary	051	BA	19,602	19,746	26,985	37,242	43,666	48,221	53,307	53,307	53,307	53,307	53,307	53,307

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Defense--Military Programs - continued														
Appropriations, mandatory		BA	9,958	---	---	---	---	---	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		BA	---	---	3,656	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	270	300	350	357	364	371	379	379	379	379	379	379
Outlays, discretionary		O	18,202	18,137	21,665	26,474	31,536	34,386	40,997	46,246	49,969	52,081	52,900	53,295
Outlays, mandatory		O	---	300	724	2,100	2,658	1,600	1,400	800	400	100	---	---
Legislative proposal, subject to PAYGO, mandatory		O	---	---	366	804	1,038	852	292	212	55	18	---	---
Aircraft Procurement, Air Force (gross)		BA	29,830	20,046	30,991	37,599	44,030	48,592	53,686	53,686	53,686	53,686	53,686	53,686
		O	18,202	18,437	22,755	29,378	35,232	36,838	42,689	47,258	50,424	52,199	52,900	53,295
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-235	-300	-350	-357	-364	-371	-379	-379	-379	-379	-379	-379
Non-Federal sources, discretionary		BA/O	-89	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-1	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	53	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	2	---	---	---	---	---	---	---	---	---	---	---
Total Aircraft Procurement, Air Force		BA	29,560	19,746	30,641	37,242	43,666	48,221	53,307	53,307	53,307	53,307	53,307	53,307
		O	17,878	18,137	22,405	29,021	34,868	36,467	42,310	46,879	50,045	51,820	52,521	52,916
Missile Procurement, Air Force (007-15-3020):														
Appropriations, discretionary	051	BA	4,347	3,714	6,811	13,621	16,030	18,846	20,598	20,598	20,598	20,598	20,598	20,598
Appropriations, mandatory		BA	790	---	---	---	---	---	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		BA	---	---	4,567	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	502	525	550	561	572	584	595	595	595	595	595	595
Outlays, discretionary		O	3,343	4,490	5,339	6,991	9,930	12,654	15,537	17,888	19,415	20,338	20,828	21,000
Outlays, mandatory		O	---	25	375	475	575	450	65	75	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		O	---	---	411	1,461	1,005	722	571	228	91	55	---	---
Missile Procurement, Air Force (gross)		BA	5,639	4,239	11,928	14,182	16,602	19,430	21,193	21,193	21,193	21,193	21,193	21,193
		O	3,343	4,515	6,125	8,927	11,510	13,826	16,173	18,191	19,506	20,393	20,828	21,000
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-503	-525	-550	-561	-572	-584	-595	-595	-595	-595	-595	-595
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Defense--Military Programs - continued														
Offsetting collections credited to expired accounts, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Missile Procurement, Air Force		BA	5,137	3,714	11,378	13,621	16,030	18,846	20,598	20,598	20,598	20,598	20,598	20,598
		O	2,839	3,990	5,575	8,366	10,938	13,242	15,578	17,596	18,911	19,798	20,233	20,405
Space Procurement, Air Force (007-15-3021):														
Outlays, discretionary	051	O	209	134	20	---	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Space Procurement, Air Force		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	208	134	20	---	---	---	---	---	---	---	---	---
Procurement, Space Force (007-15-3022):														
Appropriations, discretionary	051	BA	3,920	3,590	9,645	13,040	11,426	11,490	11,313	11,313	11,313	11,313	11,313	11,313
Appropriations, mandatory														
Legislative proposal, subject to PAYGO, mandatory		BA	---	---	9,437	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	16	20	30	31	31	32	32	32	32	32	32	32
Outlays, discretionary		O	2,835	3,112	4,357	7,094	9,377	10,452	10,913	11,238	11,377	11,355	11,301	11,293
Outlays, mandatory														
Legislative proposal, subject to PAYGO, mandatory		O	---	---	944	3,020	2,359	1,378	944	510	236	---	---	---
Procurement, Space Force (gross)		BA	3,936	3,610	19,112	13,071	11,457	11,522	11,345	11,345	11,345	11,345	11,345	11,345
		O	2,835	3,112	5,301	10,114	11,736	11,830	11,857	11,748	11,613	11,355	11,301	11,293
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-17	-20	-30	-31	-31	-32	-32	-32	-32	-32	-32	-32
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Procurement, Space Force		BA	3,920	3,590	19,082	13,040	11,426	11,490	11,313	11,313	11,313	11,313	11,313	11,313
		O	2,818	3,092	5,271	10,083	11,705	11,798	11,825	11,716	11,581	11,323	11,269	11,261
Procurement of Ammunition, Air Force (007-15-3011):														
Appropriations, discretionary	051	BA	528	773	910	907	959	1,064	1,087	1,087	1,087	1,087	1,087	1,087

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Defense--Military Programs - continued														
Spending authority from offsetting collections, discretionary		BA	658	700	725	740	754	769	785	785	785	785	785	785
Outlays, discretionary		O	846	1,840	1,864	1,731	1,884	1,823	1,891	1,801	1,838	1,855	1,862	1,866
Procurement of Ammunition, Air Force (gross)		BA	1,186	1,473	1,635	1,647	1,713	1,833	1,872	1,872	1,872	1,872	1,872	1,872
		O	846	1,840	1,864	1,731	1,884	1,823	1,891	1,801	1,838	1,855	1,862	1,866
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-653	-700	-725	-739	-754	-769	-785	-785	-785	-785	-785	-785
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-5	---	---	---	---	---	---	---	---	---	---	---
Total Procurement of Ammunition, Air Force		BA	528	773	910	908	959	1,064	1,087	1,087	1,087	1,087	1,087	1,087
		O	193	1,140	1,139	992	1,130	1,054	1,106	1,016	1,053	1,070	1,077	1,081
Other Procurement, Air Force (007-15-3080):														
Appropriations, discretionary	051	BA	31,033	32,419	39,200	34,442	33,657	33,573	33,448	33,448	33,448	33,448	33,448	33,448
Appropriations, mandatory		BA	450	17	17	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	307	315	330	337	343	350	357	357	357	357	357	357
Outlays, discretionary		O	31,537	31,136	37,313	34,774	34,088	33,919	33,790	33,723	33,685	33,648	33,640	33,639
Outlays, mandatory		O	4	213	115	83	51	21	1	---	---	---	---	---
Other Procurement, Air Force (gross)		BA	31,790	32,751	39,547	34,779	34,000	33,923	33,805	33,805	33,805	33,805	33,805	33,805
		O	31,541	31,349	37,428	34,857	34,139	33,940	33,791	33,723	33,685	33,648	33,640	33,639
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-317	-315	-330	-337	-343	-350	-357	-357	-357	-357	-357	-357
Non-Federal sources, discretionary		BA/O	-155	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	5	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	158	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	2	---	---	---	---	---	---	---	---	---	---	---
Refund, mandatory		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Other Procurement, Air Force		BA	31,483	32,436	39,217	34,442	33,657	33,573	33,448	33,448	33,448	33,448	33,448	33,448
		O	31,068	31,034	37,098	34,520	33,796	33,590	33,434	33,366	33,328	33,291	33,283	33,282

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Defense--Military Programs - continued														
Procurement, Defense-wide (007-15-0300):														
Appropriations, discretionary	051	BA	5,696	7,631	10,355	9,175	10,404	8,748	9,764	9,764	9,764	9,764	9,764	9,764
Appropriations, mandatory		BA	2,699	---	---	---	---	---	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		BA	---	---	45,148	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	512	525	550	561	572	584	595	595	595	595	595	595
Outlays, discretionary		O	9,960	9,508	8,646	9,692	10,223	10,363	9,875	10,157	10,226	10,269	10,293	10,305
Outlays, mandatory		O	---	1,450	1,400	700	566	100	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		O	---	---	7,675	20,497	8,578	4,786	2,257	903	226	---	---	---
Procurement, Defense-wide (gross)		BA	8,907	8,156	56,053	9,736	10,976	9,332	10,359	10,359	10,359	10,359	10,359	10,359
		O	9,960	10,958	17,721	30,889	19,367	15,249	12,132	11,060	10,452	10,269	10,293	10,305
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-331	-525	-550	-561	-572	-584	-595	-595	-595	-595	-595	-595
Non-Federal sources, discretionary		BA/O	-220	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	6	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	32	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Procurement, Defense-wide		BA	8,395	7,631	55,503	9,175	10,404	8,748	9,764	9,764	9,764	9,764	9,764	9,764
		O	9,409	10,433	17,171	30,328	18,795	14,665	11,537	10,465	9,857	9,674	9,698	9,710
National Guard and Reserve Equipment (007-15-0350):														
Appropriations, discretionary	051	BA	850	800	1,000	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	778	862	835	880	756	480	251	94	30	---	---	---
Defense Production Act Purchases (007-15-0360):														
Appropriations, discretionary	051	BA	463	322	477	647	742	779	751	751	751	751	751	751
Appropriations, mandatory		BA	1,000	---	---	---	---	---	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		BA	---	---	29,954	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	951	487	541	632	707	755	725	737	743	747	748	748
Outlays, mandatory		O	45	1,030	5	---	---	---	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		O	---	---	13,479	8,088	4,493	1,498	1,348	599	300	---	---	---
Total Defense Production Act Purchases		BA	1,463	322	30,431	647	742	779	751	751	751	751	751	751
		O	996	1,517	14,025	8,720	5,200	2,253	2,073	1,336	1,043	747	748	748

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Defense--Military Programs - continued														
Defense Production Act Program Account (007-15-0361):														
Appropriations, mandatory	051	BA	---	26	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	1	1	1	1	1	1	1	1	---	---	---	---
Outlays, mandatory		O	---	26	---	---	---	---	---	---	---	---	---	---
Total Defense Production Act Program Account		BA	---	26	---	---	---	---	---	---	---	---	---	---
		O	1	27	1	1	1	1	1	1	---	---	---	---
Defense Strategic Capital Credit Program (007-15-0362):														
Appropriations, discretionary	051	BA	138	98	216	255	216	534	534	534	534	534	534	534
Appropriations, mandatory		BA	1,500	2	---	---	---	---	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		BA	---	---	20,000	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	---	43	89	153	194	259	327	413	471	503	517	531
Outlays, mandatory		O	20	738	295	295	147	---	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		O	---	---	2,000	10,000	4,000	2,000	2,000	---	---	---	---	---
Total Defense Strategic Capital Credit Program		BA	1,638	100	20,216	255	216	534	534	534	534	534	534	534
		O	20	781	2,384	10,448	4,341	2,259	2,327	413	471	503	517	531
Defense Modernization Account (007-15-0117):														
Appropriations, discretionary	051	BA	---	-28	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	---	-28	---	---	---	---	---	---	---	---	---	---
Chemical Agents and Munitions Destruction, Defense (007-15-0390):														
Appropriations, discretionary	051	BA	772	213	56	21	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	---	2	2	2	2	2	2	2	2	2	2	2
Outlays, discretionary		O	643	410	214	128	68	35	10	4	2	2	2	2
Chemical Agents and Munitions Destruction, Defense (gross)		BA	772	215	58	23	2	2	2	2	2	2	2	2
		O	643	410	214	128	68	35	10	4	2	2	2	2
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	2	---	---	---	---	---	---	---	---	---	---	---
Total Chemical Agents and Munitions Destruction, Defense		BA	772	213	56	21	---	---	---	---	---	---	---	---
		O	641	408	212	126	66	33	8	2	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Defense--Military Programs - continued														
Summary - Procurement														
Federal Funds:														
Appropriation accounts included above		BA	220,473	163,892	413,331	300,004	295,455	319,077	332,288	332,288	332,288	332,288	332,288	332,288
		O	161,963	178,516	230,764	294,287	297,694	303,153	308,795	313,791	322,978	326,563	328,223	329,876
Research, Development, Test, and Evaluation														
Federal Funds														
Research, Development, Test and Evaluation, Army (007-20-2040):														
Appropriations, discretionary	051	BA	14,478	16,387	18,709	16,564	14,955	14,205	14,516	14,516	14,516	14,516	14,516	14,516
Appropriations, mandatory		BA	573	30	12	---	---	---	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		BA	---	---	40	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	6,859	8,500	8,500	8,670	8,843	9,020	9,201	9,201	9,201	9,201	9,201	9,201
Outlays, discretionary		O	22,785	25,160	26,952	28,011	26,146	24,606	23,810	23,713	23,686	23,651	23,644	23,643
Outlays, mandatory		O	33	533	526	763	48	1	1	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		O	---	---	14	16	7	2	1	---	---	---	---	---
Research, Development, Test and Evaluation, Army (gross)		BA	21,910	24,917	27,261	25,234	23,798	23,225	23,717	23,717	23,717	23,717	23,717	23,717
		O	22,818	25,693	27,492	28,790	26,201	24,609	23,812	23,713	23,686	23,651	23,644	23,643
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-6,620	-8,500	-8,500	-8,670	-8,843	-9,020	-9,201	-9,201	-9,201	-9,201	-9,201	-9,201
Non-Federal sources, discretionary		BA/O	-201	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory		BA/O	-18	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-1,041	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	984	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	19	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, mandatory		BA	18	---	---	---	---	---	---	---	---	---	---	---
Total Research, Development, Test and Evaluation, Army		BA	15,051	16,417	18,761	16,564	14,955	14,205	14,516	14,516	14,516	14,516	14,516	14,516
		O	15,979	17,193	18,992	20,120	17,358	15,589	14,611	14,512	14,485	14,450	14,443	14,442
Research, Development, Test and Evaluation, Navy (007-20-1319):														
Appropriations, discretionary	051	BA	25,857	27,861	32,387	34,304	35,158	32,822	34,629	34,629	34,629	34,629	34,629	34,629
Appropriations, mandatory		BA	4,954	75	56	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Defense--Military Programs - continued														
Legislative proposal, subject to PAYGO, mandatory		BA	---	---	3,850	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	550	450	2,700	2,754	2,809	2,865	2,923	2,923	2,923	2,923	2,923	2,923
Spending authority from offsetting collections, mandatory		BA	7	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	26,105	25,201	32,156	35,143	36,829	36,420	36,482	37,187	37,316	37,367	37,369	37,370
Outlays, mandatory		O	144	643	1,532	2,132	1,770	555	202	151	100	50	---	---
Legislative proposal, subject to PAYGO, mandatory		O	---	---	1,829	1,478	331	116	31	27	19	---	---	---
Research, Development, Test and Evaluation, Navy (gross)		BA	31,368	28,386	38,993	37,058	37,967	35,687	37,552	37,552	37,552	37,552	37,552	37,552
		O	26,249	25,844	35,517	38,753	38,930	37,091	36,715	37,365	37,435	37,417	37,369	37,370
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-553	-450	-2,700	-2,754	-2,809	-2,865	-2,923	-2,923	-2,923	-2,923	-2,923	-2,923
Non-Federal sources, discretionary		BA/O	-21	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory		BA/O	-7	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-110	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	134	---	---	---	---	---	---	---	---	---	---	---
Total Research, Development, Test and Evaluation, Navy		BA	30,811	27,936	36,293	34,304	35,158	32,822	34,629	34,629	34,629	34,629	34,629	34,629
		O	25,668	25,394	32,817	35,999	36,121	34,226	33,792	34,442	34,512	34,494	34,446	34,447
Research, Development, Test and Evaluation, Air Force (007-20-3600):														
Appropriations, discretionary	051	BA	46,557	49,960	73,076	73,724	70,129	65,705	63,082	63,082	63,082	63,082	63,082	63,082
Appropriations, mandatory		BA	2,173	49	45	---	---	---	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		BA	---	---	1,092	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	2,749	17,000	15,000	15,300	15,606	15,918	16,236	16,236	16,236	16,236	16,236	16,236
Spending authority from offsetting collections, mandatory		BA	3,001	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	52,440	68,473	79,944	85,950	86,684	83,073	80,443	79,435	79,236	79,134	79,057	79,016
Outlays, mandatory		O	194	770	1,252	2,320	2,206	213	104	1	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		O	---	---	633	321	94	13	12	8	5	---	---	---
Research, Development, Test and Evaluation, Air Force (gross)		BA	54,480	67,009	89,213	89,024	85,735	81,623	79,318	79,318	79,318	79,318	79,318	79,318
		O	52,634	69,243	81,829	88,591	88,984	83,299	80,559	79,444	79,241	79,134	79,057	79,016

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Defense--Military Programs - continued														
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-3,233	-17,000	-15,000	-15,300	-15,606	-15,918	-16,236	-16,236	-16,236	-16,236	-16,236	-16,236
Non-Federal sources, discretionary		BA/O	-111	---	---	---	---	---	---	---	---	---	---	---
Federal sources, mandatory		BA/O	-3,000	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	414	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	173	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	8	---	---	---	---	---	---	---	---	---	---	---
Total Research, Development, Test and Evaluation, Air Force		BA	48,730	50,009	74,213	73,724	70,129	65,705	63,082	63,082	63,082	63,082	63,082	63,082
		O	46,289	52,243	66,829	73,291	73,378	67,381	64,323	63,208	63,005	62,898	62,821	62,780
Research, Development, Test, and Evaluation, Space Force (007-20-3620):														
Appropriations, discretionary	051	BA	18,348	14,407	38,373	44,621	42,974	38,797	38,388	38,388	38,388	38,388	38,388	38,388
Appropriations, mandatory														
Legislative proposal, subject to PAYGO, mandatory		BA	---	---	2,288	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	1,652	3,300	1,700	1,734	1,769	1,804	1,840	1,840	1,840	1,840	1,840	1,840
Outlays, discretionary		O	18,479	17,584	29,569	39,315	43,162	42,144	41,023	40,304	40,099	40,041	40,036	40,036
Outlays, mandatory		O	---	1,001	1,000	1,000	1,000	1,000	211	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		O	---	---	1,213	627	343	69	25	---	---	---	---	---
Research, Development, Test, and Evaluation, Space Force (gross)		BA	20,000	17,707	42,361	46,355	44,743	40,601	40,228	40,228	40,228	40,228	40,228	40,228
		O	18,479	18,585	31,782	40,942	44,505	43,213	41,259	40,304	40,099	40,041	40,036	40,036
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1,496	-3,300	-1,700	-1,734	-1,769	-1,804	-1,840	-1,840	-1,840	-1,840	-1,840	-1,840
Non-Federal sources, discretionary		BA/O	-32	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-144	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	18	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	2	---	---	---	---	---	---	---	---	---	---	---
Total Research, Development, Test, and Evaluation, Space Force		BA	18,348	14,407	40,661	44,621	42,974	38,797	38,388	38,388	38,388	38,388	38,388	38,388

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Defense--Military Programs - continued														
		O	16,951	15,285	30,082	39,208	42,736	41,409	39,419	38,464	38,259	38,201	38,196	38,196
Golden Dome for America Fund (007-20-3007):														
Appropriations, discretionary	051	BA	---	---	398	14,720	15,038	16,003	15,836	15,836	15,836	15,836	15,836	15,836
Appropriations, mandatory		BA	8,150	---	---	---	---	---	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		BA	---	---	17,120	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	---	---	38	1,505	5,504	9,367	12,496	14,238	15,195	15,540	15,739	15,751
Outlays, mandatory		O	---	700	1,400	3,900	3,650	3,300	2,584	2,400	2,200	100	---	---
Legislative proposal, subject to PAYGO, mandatory		O	---	---	1,626	4,622	4,314	3,304	1,746	1,010	308	103	---	---
Total Golden Dome for America Fund		BA	8,150	---	17,518	14,720	15,038	16,003	15,836	15,836	15,836	15,836	15,836	15,836
		O	---	700	3,064	10,027	13,468	15,971	16,826	17,648	17,703	15,743	15,739	15,751
Research, Development, Test and Evaluation, Defense-wide (007-20-0400):														
Appropriations, discretionary	051	BA	35,603	35,011	55,737	64,568	60,739	61,073	58,580	58,580	58,580	58,580	58,580	58,580
Appropriations, mandatory		BA	19,184	85	81	---	---	---	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		BA	---	---	100,507	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	696	3,400	2,400	2,448	2,497	2,547	2,598	2,598	2,598	2,598	2,598	2,598
Outlays, discretionary		O	36,944	38,964	45,496	56,545	62,380	63,241	61,869	61,363	60,977	60,952	60,911	60,895
Outlays, mandatory		O	135	1,330	3,645	6,259	4,909	3,503	2,502	2,101	546	200	---	---
Legislative proposal, subject to PAYGO, mandatory		O	---	---	40,203	36,183	19,900	1,508	1,106	704	402	---	---	---
Research, Development, Test and Evaluation, Defense-wide (gross)		BA	55,483	38,496	158,725	67,016	63,236	63,620	61,178	61,178	61,178	61,178	61,178	61,178
		O	37,079	40,294	89,344	98,987	87,189	68,252	65,477	64,168	61,925	61,152	60,911	60,895
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-819	-3,400	-2,400	-2,448	-2,497	-2,547	-2,598	-2,598	-2,598	-2,598	-2,598	-2,598
Non-Federal sources, discretionary		BA/O	-79	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-26	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	215	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	13	---	---	---	---	---	---	---	---	---	---	---
Total Research, Development, Test and Evaluation, Defense-wide		BA	54,787	35,096	156,325	64,568	60,739	61,073	58,580	58,580	58,580	58,580	58,580	58,580
		O	36,181	36,894	86,944	96,539	84,692	65,705	62,879	61,570	59,327	58,554	58,313	58,297

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Defense--Military Programs - continued														
Creating Helpful Incentives to Produce Semi-Conductors (CHIPS) for America Defense Fund (007-20-0403):														
Appropriations, mandatory	051	BA	---	400	400	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	---	220	340	160	52	18	6	---	---	---	---	---
Department of Defense Rapid Prototyping Fund (007-20-0402):														
Outlays, discretionary	051	O	2	1	1	---	---	---	---	---	---	---	---	---
Operational Test and Evaluation, Defense (007-20-0460):														
Appropriations, discretionary	051	BA	349	336	112	139	142	145	148	148	148	148	148	148
Outlays, discretionary		O	354	332	228	168	138	144	146	147	147	148	148	148
Contributions for Renewable Energy Impact Assessments and Mitigation, Defense (007-20-5753):														
Appropriations, mandatory	051	BA	---	1	1	1	1	1	1	1	1	1	1	1
Outlays, mandatory		O	---	1	1	1	1	1	1	1	1	1	1	1
Summary - Research, Development, Test, and Evaluation														
Federal Funds:														
Appropriation accounts included above		BA	176,226	144,602	344,284	248,641	239,136	228,751	225,180	225,180	225,180	225,180	225,180	225,180
		O	141,424	148,263	239,298	275,513	267,944	240,444	232,003	229,992	227,439	224,489	224,107	224,062
Military Construction														
Federal Funds														
Military Construction, Army (007-25-2050):														
Appropriations, discretionary	051	BA	2,236	2,546	1,932	2,470	2,325	1,361	1,318	1,318	1,318	1,318	1,318	1,318
Spending authority from offsetting collections, discretionary		BA	5,716	7,100	6,300	6,426	6,555	6,686	6,819	6,819	6,819	6,819	6,819	6,819
Outlays, discretionary		O	7,836	10,727	10,854	11,258	11,318	11,128	11,006	9,860	8,838	8,350	8,311	8,235
Military Construction, Army (gross)		BA	7,952	9,646	8,232	8,896	8,880	8,047	8,137	8,137	8,137	8,137	8,137	8,137
		O	7,836	10,727	10,854	11,258	11,318	11,128	11,006	9,860	8,838	8,350	8,311	8,235
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-6,422	-7,100	-6,300	-6,426	-6,555	-6,686	-6,819	-6,819	-6,819	-6,819	-6,819	-6,819
Non-Federal sources, discretionary		BA/O	-57	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	391	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	369	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	3	---	---	---	---	---	---	---	---	---	---	---
Total Military Construction, Army		BA	2,236	2,546	1,932	2,470	2,325	1,361	1,318	1,318	1,318	1,318	1,318	1,318

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Defense--Military Programs - continued														
		O	1,357	3,627	4,554	4,832	4,763	4,442	4,187	3,041	2,019	1,531	1,492	1,416
Military Construction, Navy and Marine Corps (007-25-1205):														
Appropriations, discretionary	051	BA	5,287	5,761	8,267	7,470	6,987	8,794	8,032	8,032	8,032	8,032	8,032	8,032
Appropriations, mandatory		BA	138	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	2,097	1,800	2,000	2,040	2,081	2,122	2,165	2,165	2,165	2,165	2,165	2,165
Outlays, discretionary		O	5,971	6,616	7,191	7,766	8,723	8,574	9,003	9,653	9,960	10,095	10,142	10,174
Outlays, mandatory		O	---	30	65	601	308	150	150	---	---	---	---	---
Military Construction, Navy and Marine Corps (gross)		BA	7,522	7,561	10,267	9,510	9,068	10,916	10,197	10,197	10,197	10,197	10,197	10,197
		O	5,971	6,646	7,256	8,367	9,031	8,724	9,153	9,653	9,960	10,095	10,142	10,174
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-800	-1,800	-2,000	-2,040	-2,081	-2,122	-2,165	-2,165	-2,165	-2,165	-2,165	-2,165
Non-Federal sources, discretionary		BA/O	-1,271	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-398	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	372	---	---	---	---	---	---	---	---	---	---	---
Total Military Construction, Navy and Marine Corps		BA	5,425	5,761	8,267	7,470	6,987	8,794	8,032	8,032	8,032	8,032	8,032	8,032
		O	3,900	4,846	5,256	6,327	6,950	6,602	6,988	7,488	7,795	7,930	7,977	8,009
Military Construction, Air Force (007-25-3300):														
Appropriations, discretionary	051	BA	3,834	3,946	10,601	8,918	8,755	7,213	6,424	6,424	6,424	6,424	6,424	6,424
Appropriations, mandatory		BA	420	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	3,571	4,078	4,876	6,650	7,454	8,047	7,527	7,137	6,845	6,726	6,671	6,564
Outlays, mandatory		O	---	12	42	162	214	182	152	132	67	2	---	---
Military Construction, Air Force (gross)		BA	4,254	3,946	10,601	8,918	8,755	7,213	6,424	6,424	6,424	6,424	6,424	6,424
		O	3,571	4,090	4,918	6,812	7,668	8,229	7,679	7,269	6,912	6,728	6,671	6,564
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-9	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	7	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	2	---	---	---	---	---	---	---	---	---	---	---
Total Military Construction, Air Force		BA	4,254	3,946	10,601	8,918	8,755	7,213	6,424	6,424	6,424	6,424	6,424	6,424

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Defense--Military Programs - continued														
		O	3,562	4,090	4,918	6,812	7,668	8,229	7,679	7,269	6,912	6,728	6,671	6,564
Military Construction, Defense-wide (007-25-0500):														
Appropriations, discretionary	051	BA	3,881	3,784	3,403	8,076	6,782	8,221	4,959	4,959	4,959	4,959	4,959	4,959
Appropriations, mandatory		BA	15	---	---	---	---	---	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		BA	---	---	407	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	2,503	2,889	3,425	3,829	4,661	5,493	5,970	6,090	5,827	5,733	5,536	5,339
Outlays, mandatory		O	---	5	5	106	100	100	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		O	---	---	4	73	104	65	53	45	35	16	8	2
Total Military Construction, Defense-wide		BA	3,896	3,784	3,810	8,076	6,782	8,221	4,959	4,959	4,959	4,959	4,959	4,959
		O	2,503	2,894	3,434	4,008	4,865	5,658	6,023	6,135	5,862	5,749	5,544	5,341
North Atlantic Treaty Organization Security Investment Program (007-25-0804):														
Appropriations, discretionary	051	BA	293	482	604	616	628	641	653	653	653	653	653	653
Outlays, discretionary		O	202	595	730	809	795	712	634	644	648	649	650	650
Military Construction, Army National Guard (007-25-2085):														
Appropriations, discretionary	051	BA	419	289	359	261	315	289	266	266	266	266	266	266
Outlays, discretionary		O	581	489	434	459	403	387	308	296	280	273	269	267
Military Construction, Air National Guard (007-25-3830):														
Appropriations, discretionary	051	BA	290	304	525	754	297	287	293	293	293	293	293	293
Outlays, discretionary		O	265	379	397	484	562	455	372	329	309	300	297	295
Military Construction, Army Reserve (007-25-2086):														
Appropriations, discretionary	051	BA	295	107	210	100	72	73	93	93	93	93	93	93
Outlays, discretionary		O	153	230	240	240	188	121	95	93	90	91	92	92
Military Construction, Navy Reserve (007-25-1235):														
Appropriations, discretionary	051	BA	30	52	132	40	82	229	72	72	72	72	72	72
Outlays, discretionary		O	52	80	96	96	104	89	125	118	100	92	80	75
Military Construction, Air Force Reserve (007-25-3730):														
Appropriations, discretionary	051	BA	75	116	22	68	69	71	72	72	72	72	72	72
Outlays, discretionary		O	109	134	153	142	117	99	78	78	81	71	71	71
Department of Defense Base Closure Account (007-25-0516):														
Appropriations, discretionary	051	BA	489	465	372	412	411	412	413	413	413	413	413	413
Spending authority from offsetting collections, discretionary		BA	43	---	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Defense--Military Programs - continued														
Outlays, discretionary		O	508	590	601	566	565	530	406	410	410	410	411	411
Department of Defense Base Closure Account (gross)		BA	532	465	372	412	411	412	413	413	413	413	413	413
		O	508	590	601	566	565	530	406	410	410	410	411	411
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-43	---	---	---	---	---	---	---	---	---	---	---
Total Department of Defense Base Closure Account		BA	489	465	372	412	411	412	413	413	413	413	413	413
		O	465	590	601	566	565	530	406	410	410	410	411	411
Department of Defense Base Closure Account 1990 (007-25-0510):														
Spending authority from offsetting collections, discretionary	051	BA	3	3	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	1	19	14	12	6	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	---	-3	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-3	---	---	---	---	---	---	---	---	---	---	---
Total Department of Defense Base Closure Account 1990		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	1	16	14	12	6	---	---	---	---	---	---	---
Department of Defense Base Closure Account 2005 (007-25-0512):														
Outlays, discretionary	051	O	---	75	46	25	4	---	---	---	---	---	---	---
Natick Land Conveyance (007-25-5756):														
Appropriations, mandatory	051	BA	-1	1	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	---	3	2	1	---	---	---	---	---	---	---	---
Summary - Military Construction														
Federal Funds:														
Appropriation accounts included above		BA	17,701	17,853	26,834	29,185	26,723	27,591	22,595	22,595	22,595	22,595	22,595	22,595
		O	13,150	18,048	20,875	24,813	26,990	27,324	26,895	25,901	24,506	23,824	23,554	23,191
Family Housing														
Federal Funds														
Family Housing Construction, Army (007-30-0720):														
Appropriations, discretionary	051	BA	277	229	240	337	332	335	338	338	338	338	338	338
Appropriations, mandatory														

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Defense--Military Programs - continued														
Legislative proposal, subject to PAYGO, mandatory		BA	---	---	345	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	228	238	259	299	356	376	347	368	328	333	336	336
Outlays, mandatory														
Legislative proposal, subject to PAYGO, mandatory		O	---	---	7	34	104	97	62	21	10	7	2	---
Total Family Housing Construction, Army		BA	277	229	585	337	332	335	338	338	338	338	338	338
		O	228	238	266	333	460	473	409	389	338	340	338	336
Family Housing Operation and Maintenance, Army (007-30-0725):														
Appropriations, discretionary	051	BA	486	388	468	409	396	423	382	382	382	382	382	382
Appropriations, mandatory														
Legislative proposal, subject to PAYGO, mandatory		BA	---	---	516	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	4	10	10	10	10	11	11	11	11	11	11	11
Outlays, discretionary		O	437	393	482	436	415	427	406	397	395	392	391	391
Outlays, mandatory														
Legislative proposal, subject to PAYGO, mandatory		O	---	---	289	124	52	41	7	1	---	---	---	---
Family Housing Operation and Maintenance, Army (gross)		BA	490	398	994	419	406	434	393	393	393	393	393	393
		O	437	393	771	560	467	468	413	398	395	392	391	391
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	---	-10	-10	-10	-10	-11	-11	-11	-11	-11	-11	-11
Non-Federal sources, discretionary		BA/O	-8	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-2	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	6	---	---	---	---	---	---	---	---	---	---	---
Total Family Housing Operation and Maintenance, Army		BA	486	388	984	409	396	423	382	382	382	382	382	382
		O	429	383	761	550	457	457	402	387	384	381	380	380
Family Housing Construction, Navy and Marine Corps (007-30-0730):														
Appropriations, discretionary	051	BA	273	178	362	115	117	120	122	122	122	122	122	122
Appropriations, mandatory														
Legislative proposal, subject to PAYGO, mandatory		BA	---	---	456	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	158	258	234	213	260	158	140	131	128	127	124	122

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Defense--Military Programs - continued														
Outlays, mandatory Legislative proposal, subject to PAYGO, mandatory		O	---	---	9	68	146	100	57	32	18	14	7	2
Total Family Housing Construction, Navy and Marine Corps		BA	273	178	818	115	117	120	122	122	122	122	122	122
		O	158	258	243	281	406	258	197	163	146	141	131	124
Family Housing Operation and Maintenance, Navy and Marine Corps (007-30-0735):														
Appropriations, discretionary	051	BA	489	384	386	397	405	416	427	427	427	427	427	427
Appropriations, mandatory Legislative proposal, subject to PAYGO, mandatory		BA	---	---	269	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	5	21	21	21	22	22	23	23	23	23	23	23
Outlays, discretionary		O	366	512	362	398	415	429	442	446	447	447	447	447
Outlays, mandatory Legislative proposal, subject to PAYGO, mandatory		O	---	---	164	75	20	5	3	1	---	---	---	---
Family Housing Operation and Maintenance, Navy and Marine Corps (gross)		BA	494	405	676	418	427	438	450	450	450	450	450	450
		O	366	512	526	473	435	434	445	447	447	447	447	447
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-4	-21	-21	-21	-22	-22	-23	-23	-23	-23	-23	-23
Non-Federal sources, discretionary		BA/O	-6	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only: Offsetting collections credited to expired accounts, discretionary		BA	5	---	---	---	---	---	---	---	---	---	---	---
Total Family Housing Operation and Maintenance, Navy and Marine Corps		BA	489	384	655	397	405	416	427	427	427	427	427	427
		O	356	491	505	452	413	412	422	424	424	424	424	424
Family Housing Construction, Air Force (007-30-0740):														
Appropriations, discretionary	051	BA	222	274	243	486	88	90	91	91	91	91	91	91
Appropriations, mandatory Legislative proposal, subject to PAYGO, mandatory		BA	---	---	236	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	96	194	215	255	301	316	241	209	177	119	115	106
Outlays, mandatory Legislative proposal, subject to PAYGO, mandatory		O	---	---	5	28	65	45	33	25	12	9	7	6

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Defense--Military Programs - continued														
Family Housing Construction, Air Force (gross)		BA	222	274	479	486	88	90	91	91	91	91	91	91
		O	96	194	220	283	366	361	274	234	189	128	122	112
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-12	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	7	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	5	---	---	---	---	---	---	---	---	---	---	---
Total Family Housing Construction, Air Force		BA	222	274	479	486	88	90	91	91	91	91	91	91
		O	84	194	220	283	366	361	274	234	189	128	122	112
Family Housing Operation and Maintenance, Air Force (007-30-0745):														
Appropriations, discretionary	051	BA	336	370	367	458	377	384	392	392	392	392	392	392
Appropriations, mandatory														
Legislative proposal, subject to PAYGO, mandatory		BA	---	---	455	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	2	1	3	3	3	3	3	3	3	3	3	3
Outlays, discretionary		O	320	318	358	410	392	390	394	393	393	392	393	393
Outlays, mandatory														
Legislative proposal, subject to PAYGO, mandatory		O	---	---	228	107	55	39	18	7	---	---	---	---
Family Housing Operation and Maintenance, Air Force (gross)		BA	338	371	825	461	380	387	395	395	395	395	395	395
		O	320	318	586	517	447	429	412	400	393	392	393	393
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1	-1	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-1	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Family Housing Operation and Maintenance, Air Force		BA	336	370	822	458	377	384	392	392	392	392	392	392
		O	318	317	583	514	444	426	409	397	390	389	390	390
Family Housing Operation and Maintenance, Defense-wide (007-30-0765):														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Defense--Military Programs - continued														
Appropriations, discretionary	051	BA	52	53	63	64	65	66	67	67	67	67	67	67
Outlays, discretionary		O	51	48	59	62	63	64	66	66	66	66	66	66
Department of Defense Family Housing Improvement Fund (007-30-0834):														
Appropriations, discretionary	051	BA	8	8	8	9	9	9	9	9	9	9	9	9
Appropriations, mandatory		BA	51	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	109	6	7	7	8	8	9	9	9	9	9	9
Outlays, mandatory		O	51	11	1	20	16	---	---	---	---	---	---	---
Total Department of Defense Family Housing Improvement Fund		BA	59	8	8	9	9	9	9	9	9	9	9	9
		O	160	17	8	27	24	8	9	9	9	9	9	9
Military Unaccompanied Housing Improvement Fund (007-30-0836):														
Appropriations, discretionary	051	BA	---	---	1	1	1	1	1	1	1	1	1	1
Outlays, discretionary		O	---	---	1	1	1	1	1	1	1	1	1	1
Homeowners Assistance Fund (007-30-4090):														
Outlays, discretionary	051	O	1	1	---	---	---	---	---	---	---	---	---	---
Summary - Family Housing														
Federal Funds:														
Appropriation accounts included above		BA	2,194	1,884	4,415	2,276	1,790	1,844	1,829	1,829	1,829	1,829	1,829	1,829
		O	1,785	1,947	2,646	2,503	2,634	2,460	2,189	2,070	1,947	1,879	1,861	1,842
Revolving and Management Funds														
Federal Funds														
National Defense Stockpile Transaction Fund (007-40-4555):														
Appropriations, discretionary	051	BA	58	6	6	4,431	4,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431
Appropriations, mandatory		BA	2,000	---	---	---	---	---	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		BA	---	---	18,000	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, mandatory		BA	43	61	65	67	67	67	67	70	70	67	67	67
Outlays, discretionary		O	82	30	24	663	1,764	2,208	2,205	2,269	1,981	1,663	1,513	1,423
Outlays, mandatory		O	67	288	358	665	567	467	67	70	70	67	67	67
Legislative proposal, subject to PAYGO, mandatory		O	---	---	1,800	2,700	2,700	2,700	1,800	1,800	1,800	900	900	900
National Defense Stockpile Transaction Fund (gross)		BA	2,101	67	18,071	4,498	4,498	1,498	1,498	1,501	1,501	1,498	1,498	1,498
		O	149	318	2,182	4,028	5,031	5,375	4,072	4,139	3,851	2,630	2,480	2,390
Offsets against gross BA and outlays:														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Defense--Military Programs - continued														
Non-Federal sources, mandatory		BA/O	-40	-61	-67	-67	-67	-67	-67	-67	-67	-67	-67	-67
Total National Defense Stockpile Transaction Fund		BA	2,061	6	18,004	4,431	4,431	1,431	1,431	1,434	1,434	1,431	1,431	1,431
		O	109	257	2,115	3,961	4,964	5,308	4,005	4,072	3,784	2,563	2,413	2,323
Pentagon Reservation Maintenance Revolving Fund (007-40-4950):														
Spending authority from offsetting collections, mandatory	051	BA	861	902	1,397	1,397	1,397	1,397	1,397	1,397	1,397	1,397	1,397	1,397
Outlays, mandatory		O	790	856	1,170	1,270	1,352	1,397	1,397	1,397	1,397	1,397	1,397	1,397
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-798	-902	-1,397	-1,397	-1,397	-1,397	-1,397	-1,397	-1,397	-1,397	-1,397	-1,397
Non-Federal sources, mandatory		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, mandatory		BA	-62	---	---	---	---	---	---	---	---	---	---	---
Total Pentagon Reservation Maintenance Revolving Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-9	-46	-227	-127	-45	---	---	---	---	---	---	---
National Defense Sealift Fund (007-40-4557):														
Spending authority from offsetting collections, discretionary	051	BA	3	3	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	25	68	35	35	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	---	-3	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-3	---	---	---	---	---	---	---	---	---	---	---
Total National Defense Sealift Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	25	65	35	35	---	---	---	---	---	---	---	---
Working Capital Fund, Army (007-40-493001):														
Appropriations, discretionary	051	BA	144	126	21	21	18	18	19	19	19	19	19	19
Contract authority, mandatory		BA	8,520	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	11,889	13,097	12,664	12,917	13,176	13,439	13,708	13,708	13,708	13,708	13,708	13,708
Spending authority from offsetting collections, mandatory		BA	-7,192	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	12,704	13,771	13,703	14,660	14,293	13,297	13,529	13,641	13,695	13,716	13,724	13,727
Outlays, mandatory		O	1	---	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Defense--Military Programs - continued														
Working Capital Fund, Army (gross)		BA	13,361	13,223	12,685	12,938	13,194	13,457	13,727	13,727	13,727	13,727	13,727	13,727
		O	12,705	13,771	13,703	14,660	14,293	13,297	13,529	13,641	13,695	13,716	13,724	13,727
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-11,708	-12,981	-12,589	-12,841	-13,098	-13,360	-13,627	-13,627	-13,627	-13,627	-13,627	-13,627
Non-Federal sources, discretionary		BA/O	-200	-116	-75	-76	-78	-80	-81	-81	-81	-81	-81	-81
Non-Federal sources, mandatory		BA/O	-4	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	19	---	---	---	---	---	---	---	---	---	---	---
Total Working Capital Fund, Army		BA	1,468	126	21	21	18	17	19	19	19	19	19	19
		O	793	674	1,039	1,743	1,117	-143	-179	-67	-13	8	16	19
Working Capital Fund, Navy (007-40-493002):														
Appropriations, discretionary	051	BA	30	382	266	244	258	193	197	197	197	197	197	197
Contract authority, mandatory		BA	10,201	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	36,244	35,721	36,849	37,586	38,338	39,104	39,887	39,887	39,887	39,887	39,887	39,887
Spending authority from offsetting collections, mandatory		BA	-7,138	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	36,682	36,730	37,840	37,333	38,011	38,745	39,510	39,843	40,022	40,084	40,084	40,084
Working Capital Fund, Navy (gross)		BA	39,337	36,103	37,115	37,830	38,596	39,297	40,084	40,084	40,084	40,084	40,084	40,084
		O	36,682	36,730	37,840	37,333	38,011	38,745	39,510	39,843	40,022	40,084	40,084	40,084
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-35,136	-34,205	-35,313	-36,019	-36,740	-37,474	-38,224	-38,224	-38,224	-38,224	-38,224	-38,224
Non-Federal sources, discretionary		BA/O	-369	-1,516	-1,536	-1,567	-1,598	-1,630	-1,663	-1,663	-1,663	-1,663	-1,663	-1,663
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-745	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	6	---	---	---	---	---	---	---	---	---	---	---
Total Working Capital Fund, Navy		BA	3,093	382	266	244	258	193	197	197	197	197	197	197
		O	1,177	1,009	991	-253	-327	-359	-377	-44	135	197	197	197
Working Capital Fund, Air Force (007-40-493003):														
Appropriations, discretionary	051	BA	87	90	4,440	3,804	4,086	2,812	2,816	2,816	2,816	2,816	2,816	2,816
Contract authority, mandatory		BA	11,951	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	29,910	32,000	31,851	32,488	33,138	33,801	34,477	34,477	34,477	34,477	34,477	34,477

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Defense--Military Programs - continued														
Spending authority from offsetting collections, mandatory		BA	-10,349	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	28,305	32,266	35,653	36,264	36,853	36,430	36,911	37,159	37,260	37,293	37,293	37,293
Working Capital Fund, Air Force (gross)		BA	31,599	32,090	36,291	36,292	37,224	36,613	37,293	37,293	37,293	37,293	37,293	37,293
		O	28,305	32,266	35,653	36,264	36,853	36,430	36,911	37,159	37,260	37,293	37,293	37,293
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-29,025	-30,935	-30,792	-31,408	-32,036	-32,677	-33,330	-33,330	-33,330	-33,330	-33,330	-33,330
Non-Federal sources, discretionary		BA/O	-522	-1,065	-1,059	-1,080	-1,102	-1,124	-1,146	-1,146	-1,146	-1,146	-1,146	-1,146
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-415	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	52	---	---	---	---	---	---	---	---	---	---	---
Total Working Capital Fund, Air Force		BA	1,689	90	4,440	3,804	4,086	2,812	2,817	2,817	2,817	2,817	2,817	2,817
		O	-1,242	266	3,802	3,776	3,715	2,629	2,435	2,683	2,784	2,817	2,817	2,817
Working Capital Fund, Defense-wide (007-40-493005):														
Appropriations, discretionary	051	BA	2	1	1,274	17	19	21	23	23	23	23	23	23
Appropriations, mandatory														
Legislative proposal, subject to PAYGO, mandatory		BA	---	---	748	---	---	---	---	---	---	---	---	---
Contract authority, mandatory		BA	61,741	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	63,189	74,232	77,181	78,725	80,299	81,905	83,543	83,543	83,543	83,543	83,543	83,543
Spending authority from offsetting collections, mandatory		BA	-51,785	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	62,885	74,337	77,375	78,430	78,957	80,628	82,256	82,798	83,050	83,132	83,148	83,148
Outlays, mandatory		O	188	---	---	---	---	---	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		O	---	---	37	112	150	187	150	75	34	---	---	---
Working Capital Fund, Defense-wide (gross)		BA	73,147	74,233	79,203	78,742	80,318	81,926	83,566	83,566	83,566	83,566	83,566	83,566
		O	63,073	74,337	77,412	78,542	79,107	80,815	82,406	82,873	83,084	83,132	83,148	83,148
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-61,022	-67,818	-70,411	-71,819	-73,256	-74,721	-76,215	-76,215	-76,215	-76,215	-76,215	-76,215
Non-Federal sources, discretionary		BA/O	-1,670	-6,414	-6,770	-6,905	-7,044	-7,184	-7,328	-7,328	-7,328	-7,328	-7,328	-7,328
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-497	---	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Defense--Military Programs - continued														
Total Working Capital Fund, Defense-wide		BA	9,958	1	2,022	18	18	21	23	23	23	23	23	23
		O	381	105	231	-182	-1,193	-1,090	-1,137	-670	-459	-411	-395	-395
Working Capital Fund, Defense Commissary Agency (007-40-493004):														
Appropriations, discretionary	051	BA	1,570	1,528	1,501	1,527	1,557	1,588	1,620	1,620	1,620	1,620	1,620	1,620
Contract authority, mandatory		BA	4,918	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	4,856	6,638	6,615	6,747	6,882	7,020	7,160	7,160	7,160	7,160	7,160	7,160
Spending authority from offsetting collections, mandatory		BA	-4,849	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	6,431	6,833	7,024	8,187	8,342	8,510	8,680	8,738	8,744	8,744	8,744	8,744
Outlays, mandatory		O	8	---	---	---	---	---	---	---	---	---	---	---
Working Capital Fund, Defense Commissary Agency (gross)		BA	6,495	8,166	8,116	8,274	8,439	8,608	8,780	8,780	8,780	8,780	8,780	8,780
		O	6,439	6,833	7,024	8,187	8,342	8,510	8,680	8,738	8,744	8,744	8,744	8,744
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-17	-13	-4	-4	-4	-4	-4	-4	-4	-4	-4	-4
Non-Federal sources, discretionary		BA/O	-4,840	-6,625	-6,611	-6,743	-6,878	-7,016	-7,156	-7,156	-7,156	-7,156	-7,156	-7,156
Additional offsets against gross BA only: Change in uncollected customer payments from Federal sources, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Working Capital Fund, Defense Commissary Agency		BA	1,639	1,528	1,501	1,527	1,557	1,588	1,620	1,620	1,620	1,620	1,620	1,620
		O	1,582	195	409	1,440	1,460	1,490	1,520	1,578	1,584	1,584	1,584	1,584
Buildings Maintenance Fund (007-40-4931):														
Spending authority from offsetting collections, mandatory	051	BA	409	398	342	342	342	342	342	342	342	342	342	342
Outlays, mandatory		O	326	428	383	353	344	342	342	342	342	342	342	342
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-336	-398	-342	-342	-342	-342	-342	-342	-342	-342	-342	-342
Additional offsets against gross BA only: Change in uncollected customer payments from Federal sources, mandatory		BA	-73	---	---	---	---	---	---	---	---	---	---	---
Total Buildings Maintenance Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-10	30	41	11	2	---	---	---	---	---	---	---
Defense Counterintelligence and Security Agency Working Capital Fund (007-40-4932):														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Defense--Military Programs - continued														
Spending authority from offsetting collections, discretionary	051	BA	1,635	1,801	1,836	1,873	1,910	1,948	1,987	1,987	1,987	1,987	1,987	1,987
Outlays, discretionary		O	2,112	1,548	2,006	1,834	1,878	1,916	1,954	1,974	1,976	1,977	1,977	1,977
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1,865	-1,801	-1,836	-1,873	-1,910	-1,948	-1,987	-1,987	-1,987	-1,987	-1,987	-1,987
Non-Federal sources, discretionary		BA/O	-12	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	242	---	---	---	---	---	---	---	---	---	---	---
Total Defense Counterintelligence and Security Agency Working Capital Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	235	-253	170	-39	-32	-32	-33	-13	-11	-10	-10	-10
Summary - Revolving and Management Funds														
Federal Funds:														
Appropriation accounts included above		BA	19,908	2,133	26,254	10,045	10,368	6,062	6,107	6,110	6,110	6,107	6,107	6,107
		O	3,041	2,302	8,606	10,365	9,661	7,803	6,234	7,539	7,804	6,748	6,622	6,535
Allowances														
Federal Funds														
Spectrum Relocation, Department of Defense (007-45-9931):														
Appropriations, mandatory	051	BA	---	---	---	375	457	548	815	831	844	861	878	896
Outlays, mandatory		O	---	---	---	375	457	548	815	831	844	861	878	896
Trust Funds														
Trust Funds														
Voluntary Separation Incentive Fund (007-55-8335):														
Appropriations, mandatory	051	BA	16	13	10	8	6	4	3	2	1	---	---	---
Outlays, mandatory		O	16	13	11	8	6	4	3	2	1	---	---	---
Host Nation Support Fund for Relocation (007-55-8337):														
Appropriations, mandatory	051	BA	149	89	88	88	90	92	94	95	97	99	101	103
Outlays, mandatory		O	538	515	546	377	288	84	83	84	86	87	89	91
Department of Defense General Gift Fund (007-55-8163):														
Appropriations, mandatory	051	BA	---	130	1	1	1	1	1	1	1	1	1	1
Outlays, mandatory		O	---	130	1	1	1	1	1	1	1	1	1	1
Other DOD Trust Funds (007-55-9971):														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Defense--Military Programs - continued														
Appropriations, mandatory	051	BA	64	68	70	71	73	74	76	79	79	80	82	84
Outlays, mandatory		O	68	75	71	70	73	73	75	78	78	80	81	83
Foreign National Employees Separation Pay (007-55-8165):														
Appropriations, mandatory	051	BA	2	2	2	3	3	3	3	4	4	4	4	5
Outlays, mandatory		O	4	223	176	153	102	3	3	3	3	4	4	4
Commissary Stores Surcharge Program (007-55-8164):														
Spending authority from offsetting collections, mandatory	051	BA	243	260	324	350	350	350	350	363	363	350	350	350
Outlays, mandatory		O	227	205	233	312	341	348	348	361	361	348	348	348
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-246	-260	-350	-350	-350	-350	-350	-350	-350	-350	-350	-350
Total Commissary Stores Surcharge Program		BA	-3	---	-26	---	---	---	---	13	13	---	---	---
		O	-19	-55	-117	-38	-9	-2	-2	11	11	-2	-2	-2
Summary - Trust Funds														
Trust Funds:														
Appropriation accounts included above		BA	228	302	145	171	173	174	177	194	195	184	188	193
		O	607	901	688	571	461	163	163	179	180	170	173	177
Department of Defense--Military Programs by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	1,054,037	884,749	1,484,254	1,264,261	1,270,406	1,308,278	1,332,471	1,334,762	1,336,984	1,337,800	1,338,540	1,339,273
		O	870,288	916,108	1,149,931	1,265,533	1,281,681	1,288,455	1,308,294	1,320,065	1,329,746	1,329,814	1,331,467	1,333,325
Deductions for offsetting receipts:														
Offsetting governmental, mandatory	051	BA/O	-1	-1	-1	-1	-1	-1	-2	-2	-2	-2	-2	-2
Intrafund receipts, mandatory	051	BA/O	-238	-175	-178	-183	-186	-188	-192	-195	-197	-200	-202	-205
Non-Federal sources, mandatory	051	BA/O	-2,156	-2,922	-2,825	-2,845	-2,868	-1,889	-1,902	-1,925	-1,946	-1,972	-1,993	-2,018
Non-Federal sources, net interest	908	BA/O	-20	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3
Total Federal Funds		BA	1,051,622	881,648	1,481,247	1,261,229	1,267,348	1,306,197	1,330,372	1,332,637	1,334,836	1,335,623	1,336,340	1,337,045
		O	867,873	913,007	1,146,924	1,262,501	1,278,623	1,286,374	1,306,195	1,317,940	1,327,598	1,327,637	1,329,267	1,331,097
Trust Funds:														
Appropriation accounts included above		BA	228	302	145	171	173	174	177	194	195	184	188	193
		O	607	901	688	571	461	163	163	179	180	170	173	177
Deductions for offsetting receipts:														
Non-Federal sources, mandatory	051	BA/O	-56	-184	-55	-60	-60	-60	-61	-61	-61	-62	-62	-63

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Defense--Military Programs - continued														
Total Trust Funds		BA	172	118	90	111	113	114	116	133	134	122	126	130
		O	551	717	633	511	401	103	102	118	119	108	111	114
Interfunds:														
Deductions for offsetting receipts:														
Interfund transactions, mandatory	051	BA/O	-18	-19	-19	-16	-15	-16	-16	-16	-16	-17	-18	-19
Total Interfunds		BA/O	-18	-19	-19	-16	-15	-16	-16	-16	-16	-17	-18	-19
Department of Defense--Military Programs by Type of Account														
Total appropriation accounts		BA	1,054,265	885,051	1,484,399	1,264,432	1,270,579	1,308,452	1,332,648	1,334,956	1,337,179	1,337,984	1,338,728	1,339,466
		O	870,895	917,009	1,150,619	1,266,104	1,282,142	1,288,618	1,308,457	1,320,244	1,329,926	1,329,984	1,331,640	1,333,502
Total offsetting receipts accounts		BA/O	-2,489	-3,304	-3,081	-3,108	-3,133	-2,157	-2,176	-2,202	-2,225	-2,256	-2,280	-2,310
Total Department of Defense--Military Programs														
Total Department of Defense--Military Programs		BA	1,051,776	881,747	1,481,318	1,261,324	1,267,446	1,306,295	1,330,472	1,332,754	1,334,954	1,335,728	1,336,448	1,337,156
		O	868,406	913,705	1,147,538	1,262,996	1,279,009	1,286,461	1,306,281	1,318,042	1,327,701	1,327,728	1,329,360	1,331,192
Department of Education														
Office of Elementary and Secondary Education														
Federal Funds														
Education Stabilization Fund (018-10-0251):														
Outlays, discretionary	501	O	336	921	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	13,569	3,316	---	---	---	---	---	---	---	---	---	---
Total Education Stabilization Fund		O	13,905	4,237	---	---	---	---	---	---	---	---	---	---
Education for the Disadvantaged (018-10-0900):														
Appropriations, discretionary	501	BA	8,266	8,286	7,586	7,586	7,586	7,586	7,586	7,586	7,586	7,586	7,586	7,586
Legislative proposal, not subject to PAYGO, discretionary		BA	---	---	319	319	319	319	319	319	319	319	319	319
Advance Appropriations, discretionary		BA	10,841	10,841	10,841	10,841	10,841	10,841	10,841	10,841	10,841	10,841	10,841	10,841
Legislative proposal, not subject to PAYGO, discretionary		BA	---	---	1,681	1,681	1,681	1,681	1,681	1,681	1,681	1,681	1,681	1,681
Outlays, discretionary		O	20,524	20,033	19,622	18,526	18,470	18,441	18,427	18,427	18,427	18,427	18,427	18,427
Legislative proposal, not subject to PAYGO, discretionary		O	---	---	13	1,445	1,928	1,994	2,000	2,000	2,000	2,000	2,000	2,000
Total Education for the Disadvantaged		BA	19,107	19,127	20,427	20,427	20,427	20,427	20,427	20,427	20,427	20,427	20,427	20,427
		O	20,524	20,033	19,635	19,971	20,398	20,435	20,427	20,427	20,427	20,427	20,427	20,427

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Education - continued														
Impact Aid (018-10-0102):														
Appropriations, discretionary	501	BA	1,625	1,630	1,630	1,630	1,630	1,630	1,630	1,630	1,630	1,630	1,630	1,630
Outlays, discretionary		O	1,639	1,616	1,646	1,633	1,637	1,635	1,630	1,629	1,629	1,629	1,629	1,629
School Improvement Programs (018-10-1000):														
Appropriations, discretionary	501	BA	4,095	4,100	---	---	---	---	---	---	---	---	---	---
Advance Appropriations, discretionary		BA	1,681	1,681	1,681	1,681	1,681	1,681	1,681	1,681	1,681	1,681	1,681	1,681
Legislative proposal, not subject to PAYGO, discretionary		BA	---	---	-1,681	-1,681	-1,681	-1,681	-1,681	-1,681	-1,681	-1,681	-1,681	-1,681
Outlays, discretionary		O	6,463	6,177	5,079	3,237	2,091	1,681	1,681	1,681	1,681	1,681	1,681	1,681
Legislative proposal, not subject to PAYGO, discretionary		O	---	---	---	-1,009	-1,513	-1,681	-1,681	-1,681	-1,681	-1,681	-1,681	-1,681
Outlays, mandatory		O	27	8	---	---	---	---	---	---	---	---	---	---
Total School Improvement Programs		BA	5,776	5,781	---	---	---	---	---	---	---	---	---	---
		O	6,490	6,185	5,079	2,228	578	---	---	---	---	---	---	---
Safe Schools and Citizenship Education (018-10-0203):														
Appropriations, discretionary	501	BA	457	431	---	---	---	---	---	---	---	---	---	---
Advance Appropriations, discretionary		BA	200	200	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	676	614	423	190	63	---	---	---	---	---	---	---
Total Safe Schools and Citizenship Education		BA	657	631	---	---	---	---	---	---	---	---	---	---
		O	676	614	423	190	63	---	---	---	---	---	---	---
Indian Education (018-10-0101):														
Appropriations, discretionary	501	BA	195	197	197	197	197	197	197	197	197	197	197	197
Outlays, discretionary		O	197	247	196	197	197	197	197	197	197	197	197	197
Outlays, mandatory		O	4	5	---	---	---	---	---	---	---	---	---	---
Total Indian Education		BA	195	197	197	197	197	197	197	197	197	197	197	197
		O	201	252	196	197	197	197	197	197	197	197	197	197
Summary - Office of Elementary and Secondary Education														
Federal Funds:														
Appropriation accounts included above		BA	27,360	27,366	22,254	22,254	22,254	22,254	22,254	22,254	22,254	22,254	22,254	22,254
		O	43,435	32,937	26,979	24,219	22,873	22,267	22,254	22,253	22,253	22,253	22,253	22,253
Office of Innovation and Improvement														
Federal Funds														
Innovation and Improvement (018-12-0204):														
Appropriations, discretionary	501	BA	1,115	1,191	500	500	500	500	500	500	500	500	500	500
Spending authority from offsetting collections, discretionary		BA	53	53	53	53	53	53	53	53	53	53	53	53

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Education - continued														
Outlays, discretionary		O	1,339	2,227	1,039	908	738	574	553	553	553	553	553	553
Innovation and Improvement (gross)		BA	1,168	1,244	553	553	553	553	553	553	553	553	553	553
		O	1,339	2,227	1,039	908	738	574	553	553	553	553	553	553
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-53	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	---	-53	-53	-53	-53	-53	-53	-53	-53	-53	-53	-53
Total Innovation and Improvement		BA	1,115	1,191	500	500	500	500	500	500	500	500	500	500
		O	1,286	2,174	986	855	685	521	500	500	500	500	500	500
Office of English Language Acquisition														
Federal Funds														
English Language Acquisition (018-15-1300):														
Appropriations, discretionary		BA	890	890	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	926	933	958	337	27	---	---	---	---	---	---	---
Office of Special Education and Rehabilitative Services														
Federal Funds														
Special Education (018-20-0300):														
Appropriations, discretionary		BA	6,184	6,207	6,745	6,745	6,745	6,745	6,745	6,745	6,745	6,745	6,745	6,745
Advance Appropriations, discretionary		BA	9,283	9,283	9,283	9,283	9,283	9,283	9,283	9,283	9,283	9,283	9,283	9,283
Outlays, discretionary		O	16,251	9,314	13,942	16,237	16,038	16,028	16,028	16,028	16,028	16,028	16,028	16,028
Outlays, mandatory		O	22	---	---	---	---	---	---	---	---	---	---	---
Total Special Education		BA	15,467	15,490	16,028	16,028	16,028	16,028	16,028	16,028	16,028	16,028	16,028	16,028
		O	16,273	9,314	13,942	16,237	16,038	16,028	16,028	16,028	16,028	16,028	16,028	16,028
Rehabilitation Services (018-20-0301):														
Appropriations, discretionary	506	BA	143	144	53	53	53	53	53	53	53	53	53	53
Appropriations, mandatory		BA	4,140	4,247	4,362	4,467	4,570	4,670	4,773	5,028	5,287	5,403	5,522	5,643
Outlays, discretionary		O	273	461	269	140	52	52	52	52	52	52	52	52
Outlays, mandatory		O	4,248	4,281	4,194	4,408	4,513	4,615	4,716	4,894	5,145	5,333	5,457	5,577
Total Rehabilitation Services		BA	4,283	4,391	4,415	4,520	4,623	4,723	4,826	5,081	5,340	5,456	5,575	5,696
		O	4,521	4,742	4,463	4,548	4,565	4,667	4,768	4,946	5,197	5,385	5,509	5,629
American Printing House for the Blind (018-20-0600):														
Appropriations, discretionary	501	BA	43	43	43	43	43	43	43	43	43	43	43	43
Outlays, discretionary		O	54	39	43	43	43	43	43	43	43	43	43	43
National Technical Institute for the Deaf (018-20-0601):														
Appropriations, discretionary	502	BA	93	93	93	93	93	93	93	93	93	93	93	93

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Education - continued														
Outlays, discretionary		O	91	103	93	93	93	93	93	93	93	93	93	93
Gallaudet University (018-20-0602):														
Appropriations, discretionary	502	BA	167	167	167	167	167	167	167	167	167	167	167	167
Outlays, discretionary		O	159	174	190	178	169	167	167	167	167	167	167	167
Summary - Office of Special Education and Rehabilitative Services														
Federal Funds:														
Appropriation accounts included above		BA	20,053	20,184	20,746	20,851	20,954	21,054	21,157	21,412	21,671	21,787	21,906	22,027
		O	21,098	14,372	18,731	21,099	20,908	20,998	21,099	21,277	21,528	21,716	21,840	21,960
Office of Career, Technical, and Adult Education														
Federal Funds														
Career, Technical and Adult Education (018-30-0400):														
Appropriations, discretionary	501	BA	1,390	1,390	---	---	---	---	---	---	---	---	---	---
Advance Appropriations, discretionary		BA	791	791	791	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	4,363	2,396	806	40	1	---	---	---	---	---	---	---
Total Career, Technical and Adult Education		BA	2,181	2,181	791	---	---	---	---	---	---	---	---	---
		O	4,363	2,396	806	40	1	---	---	---	---	---	---	---
Office of Postsecondary Education														
Federal Funds														
Higher Education (018-40-0201):														
Appropriations, discretionary	502	BA	3,081	3,266	610	610	610	610	610	610	610	610	610	610
Appropriations, mandatory		BA	240	240	240	240	240	240	240	248	255	255	255	255
Legislative proposal, subject to PAYGO, mandatory		BA	---	-125	-140	-140	-140	-140	-140	-140	-140	-140	-140	-140
Outlays, discretionary		O	3,296	3,364	3,422	1,767	844	689	610	610	610	610	610	610
Outlays, mandatory		O	275	226	303	369	301	247	240	240	245	252	254	255
Legislative proposal, subject to PAYGO, mandatory		O	---	-125	-140	-140	-140	-140	-140	-140	-140	-140	-140	-140
Total Higher Education		BA	3,321	3,381	710	710	710	710	710	718	725	725	725	725
		O	3,571	3,465	3,585	1,996	1,005	796	710	710	715	722	724	725
Howard University (018-40-0603):														
Appropriations, discretionary	502	BA	304	254	254	254	254	254	254	254	254	254	254	254
Outlays, discretionary		O	337	448	254	254	254	254	254	254	254	254	254	254
College Housing and Academic Facilities Loans Program Account (018-40-0241):														
Appropriations, discretionary	502	BA	21	21	21	21	21	21	21	21	21	21	21	21

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Education - continued														
Appropriations, mandatory		BA	5	25	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	22	23	26	19	17	21	21	21	21	21	21	21
Outlays, mandatory		O	5	25	---	---	---	---	---	---	---	---	---	---
Total College Housing and Academic Facilities Loans Program Account		BA	26	46	21	21	21	21	21	21	21	21	21	21
		O	27	48	26	19	17	21	21	21	21	21	21	21
College Housing and Academic Facilities Loans Liquidating Account (018-40-0242):														
Spending authority from offsetting collections, mandatory	502	BA	1	---	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	---	1	---	---	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-1	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
Total College Housing and Academic Facilities Loans Liquidating Account		BA	---	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
		O	-1	-1	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
Summary - Office of Postsecondary Education														
Federal Funds:														
Appropriation accounts included above		BA	3,651	3,679	983	983	983	983	983	991	998	998	998	998
		O	3,934	3,960	3,863	2,267	1,274	1,069	983	983	988	995	997	998
Office of Federal Student Aid														
Federal Funds														
Student Financial Assistance (018-45-0200):														
Appropriations, discretionary	502	BA	24,615	24,615	33,146	33,146	33,146	33,146	33,146	33,146	33,146	33,146	33,146	33,146
Appropriations, mandatory		BA	9,372	19,187	7,738	7,771	7,812	7,848	7,878	7,892	7,926	7,958	7,985	1,236
Outlays, discretionary		O	33,056	24,686	27,497	33,162	33,146	33,146	33,146	33,146	33,146	33,146	33,146	33,146
Outlays, mandatory		O	9,017	10,445	15,653	7,863	7,783	7,823	7,857	7,882	7,902	7,936	7,966	5,960
Student Financial Assistance (gross)		BA	33,987	43,802	40,884	40,917	40,958	40,994	41,024	41,038	41,072	41,104	41,131	34,382
		O	42,073	35,131	43,150	41,025	40,929	40,969	41,003	41,028	41,048	41,082	41,112	39,106
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-21	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, mandatory		BA	21	---	---	---	---	---	---	---	---	---	---	---
Total Student Financial Assistance		BA	33,987	43,802	40,884	40,917	40,958	40,994	41,024	41,038	41,072	41,104	41,131	34,382
		O	42,052	35,131	43,150	41,025	40,929	40,969	41,003	41,028	41,048	41,082	41,112	39,106

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Education - continued														
Student Aid Administration (018-45-0202):														
Appropriations, discretionary	502	BA	2,059	2,059	2,059	2,059	2,059	2,059	2,059	2,059	2,059	2,059	2,059	2,059
Outlays, discretionary		O	2,277	1,750	2,145	2,100	2,059	2,059	2,059	2,059	2,059	2,059	2,059	2,059
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-21	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	21	---	---	---	---	---	---	---	---	---	---	---
Total Student Aid Administration		BA	2,059	2,059	2,059	2,059	2,059	2,059	2,059	2,059	2,059	2,059	2,059	2,059
		O	2,256	1,750	2,145	2,100	2,059	2,059	2,059	2,059	2,059	2,059	2,059	2,059
TEACH Grant Program Account (018-45-0206):														
Appropriations, mandatory	502	BA	42	78	40	40	41	41	42	42	43	43	44	43
Outlays, mandatory		O	40	76	35	35	36	36	36	37	37	38	38	38
Federal Direct Student Loan Program Account (018-45-0243):														
Appropriations, mandatory	502	BA	67,946	33,495	26,400	23,927	21,942	19,981	18,465	17,288	16,884	16,382	15,652	14,475
Outlays, mandatory		O	64,659	35,622	24,632	23,329	20,974	19,066	17,512	16,398	15,867	15,447	14,748	13,844
Federal Family Education Loan Program Account (018-45-0231):														
Appropriations, mandatory	502	BA	2,371	7,516	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	2,371	7,516	---	---	---	---	---	---	---	---	---	---
Federal Family Education Loan Liquidating Account (018-45-0230):														
Appropriations, mandatory	502	BA	50	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, mandatory		BA	50	40	39	24	22	20	18	16	15	15	15	15
Outlays, mandatory		O	4	40	39	24	22	20	18	16	15	15	15	15
Federal Family Education Loan Liquidating Account (gross)		BA	100	40	39	24	22	20	18	16	15	15	15	15
		O	4	40	39	24	22	20	18	16	15	15	15	15
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-51	-209	-174	-159	-145	-132	-121	-110	-102	-94	-86	-78
Additional offsets against gross BA only:														
Refund, mandatory		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Federal Family Education Loan Liquidating Account		BA	50	-169	-135	-135	-123	-112	-103	-94	-87	-79	-71	-63
		O	-47	-169	-135	-135	-123	-112	-103	-94	-87	-79	-71	-63

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Education - continued														
Student Financial Assistance Debt Collection (018-45-5557):														
Appropriations, mandatory	502	BA	5	10	10	10	10	10	11	11	12	12	12	12
Outlays, mandatory		O	---	3	3	3	3	3	4	4	4	4	4	4
Federal Student Loan Reserve Fund (018-45-4257):														
Spending authority from offsetting collections, mandatory	502	BA	104	756	675	570	515	520	447	320	227	163	95	86
Outlays, mandatory		O	3	764	683	577	522	526	453	325	232	168	100	90
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	---	-756	-675	-570	-515	-520	-447	-320	-227	-163	-95	-86
Non-Federal sources, mandatory		BA/O	-104	---	---	---	---	---	---	---	---	---	---	---
Total Federal Student Loan Reserve Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-101	8	8	7	7	6	6	5	5	5	5	4
Health Education Assistance Loans Liquidating Account (018-45-4299):														
Appropriations, mandatory	502	BA	1	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, mandatory		BA	3	1	1	1	1	1	1	1	1	1	1	1
Outlays, mandatory		O	---	1	1	1	1	1	1	1	1	1	1	1
Health Education Assistance Loans Liquidating Account (gross)		BA	4	1	1	1	1	1	1	1	1	1	1	1
		O	---	1	1	1	1	1	1	1	1	1	1	1
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-3	-3	-2	-2	-2	-2	-2	-2	-1	-1	-1	-1
Total Health Education Assistance Loans Liquidating Account		BA	1	-2	-1	-1	-1	-1	-1	-1	---	---	---	---
		O	-3	-2	-1	-1	-1	-1	-1	-1	---	---	---	---
Summary - Office of Federal Student Aid														
Federal Funds:														
Appropriation accounts included above		BA	106,461	86,789	69,257	66,817	64,886	62,972	61,497	60,343	59,983	59,521	58,827	50,908
		O	111,227	79,935	69,837	66,363	63,884	62,026	60,516	59,436	58,933	58,556	57,895	54,992
Institute of Education Sciences														
Federal Funds														
Institute of Education Sciences (018-50-1100):														
Appropriations, discretionary	503	BA	793	765	261	261	261	261	261	261	261	261	261	261
Outlays, discretionary		O	668	436	486	418	361	286	261	261	261	261	261	261

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Education - continued														
Outlays, mandatory		O	5	10	---	---	---	---	---	---	---	---	---	---
Total Institute of Education Sciences		BA	793	765	261	261	261	261	261	261	261	261	261	261
		O	673	446	486	418	361	286	261	261	261	261	261	261
Departmental Management														
Federal Funds														
Program Administration (018-80-0800):														
Appropriations, discretionary	503	BA	420	399	100	100	100	100	100	100	100	100	100	100
Spending authority from offsetting collections, discretionary		BA	6	6	6	6	6	6	6	6	6	6	6	6
Outlays, discretionary		O	395	416	167	126	113	106	106	106	106	106	106	106
Outlays, mandatory		O	3	4	---	---	---	---	---	---	---	---	---	---
Program Administration (gross)		BA	426	405	106	106	106	106	106	106	106	106	106	106
		O	398	420	167	126	113	106	106	106	106	106	106	106
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1	-6	-6	-6	-6	-6	-6	-6	-6	-6	-6	-6
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-6	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Program Administration		BA	420	399	100	100	100	100	100	100	100	100	100	100
		O	397	414	161	120	107	100	100	100	100	100	100	100
Department of Education Nonrecurring Expenses Fund (018-80-0249):														
Appropriations, discretionary	503	BA	-25	-160	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	96	115	---	---	---	---	---	---	---	---	---	---
Office for Civil Rights (018-80-0700):														
Appropriations, discretionary	751	BA	140	140	91	91	91	91	91	91	91	91	91	91
Outlays, discretionary		O	135	127	98	94	92	91	91	91	91	91	91	91
Office of Inspector General (018-80-1400):														
Appropriations, discretionary	751	BA	68	68	61	61	61	61	61	61	61	61	61	61
Outlays, discretionary		O	62	67	60	60	61	61	61	61	61	61	61	61
Summary - Departmental Management														
Federal Funds:														
Appropriation accounts included above		BA	603	447	252	252	252	252	252	252	252	252	252	252
		O	690	723	319	274	260	252	252	252	252	252	252	252

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Education - continued														
Disaster Education Recovery														
Federal Funds														
Disaster Education Recovery (018-85-0013): Elementary, secondary, and vocational education (subfunction 501):														
Outlays, discretionary	501	O	101	28	---	---	---	---	---	---	---	---	---	---
Department of Education by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	163,107	143,492	115,044	111,918	110,090	108,276	106,904	106,013	105,919	105,573	104,998	97,200
		O	187,733	137,904	122,965	115,872	110,273	107,419	105,865	104,962	104,715	104,533	103,998	101,216
Deductions for offsetting receipts:														
Intrafund receipts, mandatory	809	BA/O	87	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory	502	BA/O	-153,051	-75,707	-3,620	-3,227	-3,343	-3,267	-3,381	-3,199	-2,870	-2,996	-2,951	-3,201
Non-Federal sources, mandatory	809	BA/O	-55	-8	-8	-8	-8	-8	-8	-8	-8	-8	-8	-8
Non-Federal sources, net interest	908	BA/O	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Total Federal Funds		BA	10,087	67,776	111,415	108,682	106,738	105,000	103,514	102,805	103,040	102,568	102,038	93,990
		O	34,713	62,188	119,336	112,636	106,921	104,143	102,475	101,754	101,836	101,528	101,038	98,006
Total Department of Education														
Total Department of Education		BA	10,087	67,776	111,415	108,682	106,738	105,000	103,514	102,805	103,040	102,568	102,038	93,990
		O	34,713	62,188	119,336	112,636	106,921	104,143	102,475	101,754	101,836	101,528	101,038	98,006
Department of Energy														
National Nuclear Security Administration														
Federal Funds														
Federal Salaries and Expenses (019-05-0313):														
Appropriations, discretionary	053	BA	500	525	577	589	600	612	625	625	625	625	625	625
Outlays, discretionary		O	526	536	516	587	599	610	622	624	624	624	624	624
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-7	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, discretionary		BA	7	---	---	---	---	---	---	---	---	---	---	---
Total Federal Salaries and Expenses		BA	500	525	577	589	600	612	625	625	625	625	625	625
		O	519	536	516	587	599	610	622	624	624	624	624	624

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Energy - continued														
Naval Reactors (019-05-0314):														
Appropriations, discretionary	053	BA	1,853	2,037	2,394	2,446	2,498	2,550	2,601	2,601	2,601	2,601	2,601	2,601
Outlays, discretionary		O	1,973	1,943	2,122	2,254	2,354	2,481	2,547	2,578	2,592	2,598	2,601	2,601
Weapons Activities (019-05-0240):														
Appropriations, discretionary	053	BA	19,295	20,378	27,441	27,986	28,543	29,111	29,693	29,693	29,693	29,693	29,693	29,693
Appropriations, mandatory		BA	3,886	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	5,322	4,150	4,150	4,233	4,317	4,404	4,492	4,492	4,492	4,492	4,492	4,492
Outlays, discretionary		O	23,424	23,140	26,243	30,204	31,815	32,817	33,581	33,974	34,118	34,169	34,181	34,184
Outlays, mandatory		O	---	1,672	1,632	389	155	39	---	---	---	---	---	---
Weapons Activities (gross)		BA	28,503	24,528	31,591	32,219	32,860	33,515	34,185	34,185	34,185	34,185	34,185	34,185
		O	23,424	24,812	27,875	30,593	31,970	32,856	33,581	33,974	34,118	34,169	34,181	34,184
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-4,061	-3,600	-3,600	-3,672	-3,745	-3,820	-3,897	-3,897	-3,897	-3,897	-3,897	-3,897
Non-Federal sources, discretionary		BA/O	-447	-550	-550	-561	-572	-584	-595	-595	-595	-595	-595	-595
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-1,172	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	358	---	---	---	---	---	---	---	---	---	---	---
Total Weapons Activities		BA	23,181	20,378	27,441	27,986	28,543	29,111	29,693	29,693	29,693	29,693	29,693	29,693
		O	18,916	20,662	23,725	26,360	27,653	28,452	29,089	29,482	29,626	29,677	29,689	29,692
Defense Nuclear Nonproliferation (019-05-0309):														
Appropriations, discretionary	053	BA	2,382	2,367	2,390	2,437	2,486	2,536	2,587	2,587	2,587	2,587	2,587	2,587
Spending authority from offsetting collections, discretionary		BA	18	19	11	11	11	12	12	12	12	12	12	12
Outlays, discretionary		O	2,714	2,445	2,331	2,363	2,415	2,509	2,561	2,586	2,595	2,598	2,600	2,600
Defense Nuclear Nonproliferation (gross)		BA	2,400	2,386	2,401	2,448	2,497	2,548	2,599	2,599	2,599	2,599	2,599	2,599
		O	2,714	2,445	2,331	2,363	2,415	2,509	2,561	2,586	2,595	2,598	2,600	2,600
Offsets against gross BA and outlays:														
Offsetting governmental, discretionary		BA/O	-18	-19	-11	-11	-11	-12	-12	-12	-12	-12	-12	-12
Total Defense Nuclear Nonproliferation		BA	2,382	2,367	2,390	2,437	2,486	2,536	2,587	2,587	2,587	2,587	2,587	2,587
		O	2,696	2,426	2,320	2,352	2,404	2,497	2,549	2,574	2,583	2,586	2,588	2,588
Summary - National Nuclear Security Administration														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Energy - continued														
Federal Funds:														
Appropriation accounts included above		BA	27,916	25,307	32,802	33,458	34,127	34,809	35,506	35,506	35,506	35,506	35,506	35,506
		O	24,104	25,567	28,683	31,553	33,010	34,040	34,807	35,258	35,425	35,485	35,502	35,505
Environmental and Other Defense Activities														
Federal Funds														
Defense Environmental Cleanup (019-10-0251):														
Appropriations, discretionary	053	BA	7,571	7,375	7,236	7,381	7,528	7,678	7,833	7,833	7,833	7,833	7,833	7,833
Outlays, discretionary		O	7,630	8,714	8,079	7,507	7,479	7,627	7,781	7,825	7,833	7,833	7,833	7,833
Other Defense Activities (019-10-0243):														
Atomic energy defense activities (subfunction 053):														
Appropriations, discretionary	053	BA	1,109	1,170	1,185	1,209	1,233	1,258	1,283	1,283	1,283	1,283	1,283	1,283
Appropriations, mandatory		BA	20	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	481	550	550	561	572	584	595	595	595	595	595	595
Outlays, discretionary		O	1,800	1,723	1,767	1,803	1,837	1,872	1,858	1,876	1,878	1,878	1,878	1,878
Outlays, mandatory		O	2	10	8	---	---	---	---	---	---	---	---	---
Atomic energy defense activities (gross)		BA	1,610	1,720	1,735	1,770	1,805	1,842	1,878	1,878	1,878	1,878	1,878	1,878
		O	1,802	1,733	1,775	1,803	1,837	1,872	1,858	1,876	1,878	1,878	1,878	1,878
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-664	-525	-535	-546	-557	-568	-579	-579	-579	-579	-579	-579
Non-Federal sources, discretionary		BA/O	-13	-25	-15	-15	-16	-16	-16	-16	-16	-16	-16	-16
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	65	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	131	---	---	---	---	---	---	---	---	---	---	---
Total Atomic energy defense activities (subfunction 053)		BA	1,129	1,170	1,185	1,209	1,232	1,258	1,283	1,283	1,283	1,283	1,283	1,283
		O	1,125	1,183	1,225	1,242	1,264	1,288	1,263	1,281	1,283	1,283	1,283	1,283
Defense Nuclear Waste Disposal (019-10-0244):														
Outlays, discretionary	053	O	---	---	1	1	---	---	---	---	---	---	---	---
Summary - Environmental and Other Defense Activities														
Federal Funds:														
Appropriation accounts included above		BA	8,700	8,545	8,421	8,590	8,760	8,936	9,116	9,116	9,116	9,116	9,116	9,116
		O	8,755	9,897	9,305	8,750	8,743	8,915	9,044	9,106	9,116	9,116	9,116	9,116

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Energy - continued														
Energy Programs														
Federal Funds														
Science (019-20-0222):														
Appropriations, discretionary	251	BA	8,386	8,250	7,139	7,139	7,139	7,139	7,139	7,139	7,139	7,139	7,139	7,139
Advance Appropriations, discretionary		BA	11	150	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	150	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	585	657	600	600	600	600	600	600	600	600	600	600
Spending authority from offsetting collections, mandatory		BA	1	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	9,009	9,892	9,628	8,021	7,742	7,748	7,744	7,739	7,739	7,739	7,739	7,739
Outlays, mandatory		O	280	206	115	15	---	---	---	---	---	---	---	---
Science (gross)		BA	9,133	9,057	7,739	7,739	7,739	7,739	7,739	7,739	7,739	7,739	7,739	7,739
		O	9,289	10,098	9,743	8,036	7,742	7,748	7,744	7,739	7,739	7,739	7,739	7,739
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-428	-412	-400	-400	-400	-400	-400	-400	-400	-400	-400	-400
Non-Federal sources, discretionary		BA/O	-323	-245	-200	-200	-200	-200	-200	-200	-200	-200	-200	-200
Federal sources, mandatory		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	65	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	101	---	---	---	---	---	---	---	---	---	---	---
Total Science		BA	8,547	8,400	7,139	7,139	7,139	7,139	7,139	7,139	7,139	7,139	7,139	7,139
		O	8,537	9,441	9,143	7,436	7,142	7,148	7,144	7,139	7,139	7,139	7,139	7,139
Fusion (019-20-2308):														
Appropriations, discretionary	251	BA	---	---	10	10	10	10	10	10	10	10	10	10
Outlays, discretionary		O	---	---	8	10	10	10	10	10	10	10	10	10
Artificial Intelligence and Quantum (019-20-2309):														
Advance Appropriations, discretionary	251	BA	---	---	1,200	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	---	---	240	360	300	180	120	---	---	---	---	---
Advanced Research Projects Agency--Energy (019-20-0337):														
Energy supply (subfunction 271):														
Appropriations, discretionary	271	BA	460	350	200	200	200	200	200	200	200	200	200	200
Outlays, discretionary		O	509	498	412	349	297	228	208	200	200	200	200	200
Nuclear Energy (019-20-0319):														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Energy - continued														
Atomic energy defense activities (subfunction 053):														
Appropriations, discretionary	053	BA	253	257	160	163	166	170	173	173	173	173	173	173
Outlays, discretionary		O	243	256	180	167	164	169	172	173	173	173	173	173
Energy supply (subfunction 271):														
Appropriations, discretionary	271	BA	1,488	2,001	1,374	1,374	1,374	1,374	1,374	1,374	1,374	1,374	1,374	1,374
Advance Appropriations, discretionary		BA	507	2,644	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	396	305	301	301	301	301	301	301	301	301	301	301
Outlays, discretionary		O	1,789	1,690	2,685	2,485	2,177	2,242	2,845	2,059	1,675	1,675	1,675	1,675
Outlays, mandatory		O	62	121	152	177	245	---	---	---	---	---	---	---
Energy supply (gross)		BA	2,391	4,950	1,675	1,675	1,675	1,675	1,675	1,675	1,675	1,675	1,675	1,675
		O	1,851	1,811	2,837	2,662	2,422	2,242	2,845	2,059	1,675	1,675	1,675	1,675
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-274	-301	-301	-301	-301	-301	-301	-301	-301	-301	-301	-301
Non-Federal sources, discretionary		BA/O	-46	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-108	-75	-75	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	32	71	75	---	---	---	---	---	---	---	---	---
Total Energy supply (subfunction 271)		BA	1,995	4,645	1,374	1,374	1,374	1,374	1,374	1,374	1,374	1,374	1,374	1,374
		O	1,531	1,510	2,536	2,361	2,121	1,941	2,544	1,758	1,374	1,374	1,374	1,374
Total Nuclear Energy		BA	2,248	4,902	1,534	1,537	1,540	1,544	1,547	1,547	1,547	1,547	1,547	1,547
		O	1,774	1,766	2,716	2,528	2,285	2,110	2,716	1,931	1,547	1,547	1,547	1,547
Electricity (019-20-0318):														
Appropriations, discretionary	271	BA	272	235	-506	203	203	203	203	203	203	203	203	203
Advance Appropriations, discretionary		BA	1,605	1,610	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	-2,437	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	860	1,015	994	994	994	994	994	994	994	994	994	994
Outlays, discretionary		O	526	3,291	2,661	3,720	2,924	1,800	1,199	1,198	1,197	1,197	1,197	1,197
Outlays, mandatory		O	14	140	31	19	8	8	5	6	---	---	---	---
Electricity (gross)		BA	300	2,860	488	1,197	1,197	1,197	1,197	1,197	1,197	1,197	1,197	1,197
		O	540	3,431	2,692	3,739	2,932	1,808	1,204	1,204	1,197	1,197	1,197	1,197
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-7	-1,015	-994	-994	-994	-994	-994	-994	-994	-994	-994	-994

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Energy - continued														
Additional offsets against gross BA only: Change in uncollected customer payments from Federal sources, discretionary		BA	-853	---	---	---	---	---	---	---	---	---	---	---
Total Electricity		BA	-560	1,845	-506	203	203	203	203	203	203	203	203	203
		O	533	2,416	1,698	2,745	1,938	814	210	210	203	203	203	203
Baseload Power (019-20-2310):														
Advance Appropriations, discretionary	271	BA	---	---	3,500	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	---	---	1,750	1,050	525	175	---	---	---	---	---	---
Grid Deployment (019-20-2301):														
Appropriations, discretionary	271	BA	60	147	---	---	---	---	---	---	---	---	---	---
Advance Appropriations, discretionary		BA	---	253	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	20	30	103	180	107	51	---	---	---	---	---	---
Total Grid Deployment		BA	60	400	---	---	---	---	---	---	---	---	---	---
		O	20	30	103	180	107	51	---	---	---	---	---	---
Cybersecurity, Energy Security, and Emergency Response (019-20-2250):														
Appropriations, discretionary	271	BA	198	190	-8	160	160	160	160	160	160	160	160	160
Advance Appropriations, discretionary		BA	100	100	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	4	3	3	3	3	3	3	3	3	3	3	3
Outlays, discretionary		O	270	282	253	229	191	178	173	163	163	163	163	163
Cybersecurity, Energy Security, and Emergency Response (gross)		BA	302	293	-5	163	163	163	163	163	163	163	163	163
		O	270	282	253	229	191	178	173	163	163	163	163	163
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-2	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3
Additional offsets against gross BA only: Change in uncollected customer payments from Federal sources, discretionary		BA	-2	---	---	---	---	---	---	---	---	---	---	---
Total Cybersecurity, Energy Security, and Emergency Response		BA	298	290	-8	160	160	160	160	160	160	160	160	160
		O	268	279	250	226	188	175	170	160	160	160	160	160
Critical Minerals and Energy Innovation (019-20-2311):														
Appropriations, discretionary	271	BA	---	---	665	665	665	665	665	665	665	665	665	665
Outlays, discretionary		O	---	---	33	432	545	612	638	665	665	665	665	665

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Energy - continued														
Appropriations, discretionary	272	BA	---	---	457	457	457	457	457	457	457	457	457	457
Outlays, discretionary		O	---	---	23	274	357	407	434	457	457	457	457	457
Energy Efficiency and Renewable Energy (019-20-0321):														
Energy supply (subfunction 271):														
Appropriations, discretionary	271	BA	1,632	1,338	---	---	---	---	---	---	---	---	---	---
Advance Appropriations, discretionary		BA	395	407	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	68	181	189	189	189	189	189	189	189	189	189	189
Spending authority from offsetting collections, mandatory		BA	30	5	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	1,890	1,725	2,090	1,312	1,256	835	498	189	189	189	189	189
Outlays, mandatory		O	6	26	2,530	2,430	2,030	2,030	1,430	1,186	---	---	---	---
Energy supply (gross)		BA	2,125	1,931	189	189	189	189	189	189	189	189	189	189
		O	1,896	1,751	4,620	3,742	3,286	2,865	1,928	1,375	189	189	189	189
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-39	-81	-85	-85	-85	-85	-85	-85	-85	-85	-85	-85
Non-Federal sources, discretionary		BA/O	-47	-100	-104	-104	-104	-104	-104	-104	-104	-104	-104	-104
Federal sources, mandatory		BA/O	-28	-5	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	17	---	---	---	---	---	---	---	---	---	---	---
Change in uncollected customer payments from Federal sources, mandatory		BA	-5	-5	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, mandatory		BA	3	5	---	---	---	---	---	---	---	---	---	---
Total Energy supply (subfunction 271)		BA	2,026	1,745	---	---	---	---	---	---	---	---	---	---
		O	1,782	1,565	4,431	3,553	3,097	2,676	1,739	1,186	---	---	---	---
Energy conservation (subfunction 272):														
Appropriations, discretionary	272	BA	1,735	1,364	-3,094	---	---	---	---	---	---	---	---	---
Advance Appropriations, discretionary		BA	1,530	1,542	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	-51	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	2,252	3,691	2,216	1,603	2,062	1,493	972	---	---	---	---	---
Outlays, mandatory		O	285	198	---	---	---	---	---	---	---	---	---	---
Energy conservation (gross)		BA	3,214	2,906	-3,094	---	---	---	---	---	---	---	---	---
		O	2,537	3,889	2,216	1,603	2,062	1,493	972	---	---	---	---	---
Additional offsets against gross BA only:														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Energy - continued														
Offsetting collections credited to expired accounts, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Energy conservation (subfunction 272)		BA	3,215	2,906	-3,094	---	---	---	---	---	---	---	---	---
		O	2,537	3,889	2,216	1,603	2,062	1,493	972	---	---	---	---	---
Total Energy Efficiency and Renewable Energy		BA	5,241	4,651	-3,094	---	---	---	---	---	---	---	---	---
		O	4,319	5,454	6,647	5,156	5,159	4,169	2,711	1,186	---	---	---	---
Technology Commercialization (019-20-0346):														
Appropriations, discretionary	276	BA	55	---	27	27	27	27	27	27	27	27	27	27
Advance Appropriations, discretionary		BA	54	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	20	12	15	25	27	27	27	27	27	27	27	27
Total Technology Commercialization		BA	109	---	27	27	27	27	27	27	27	27	27	27
		O	20	12	15	25	27	27	27	27	27	27	27	27
Office of Clean Energy Demonstrations (019-20-2297):														
Energy supply (subfunction 271):														
Appropriations, discretionary	271	BA	---	-874	-5,723	---	---	---	---	---	---	---	---	---
Advance Appropriations, discretionary		BA	4,328	2,824	-4,700	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	510	908	993	1,046	949	817	980	715	537	448	358	247
Total Energy supply		BA	4,328	1,950	-10,423	---	---	---	---	---	---	---	---	---
		O	510	908	993	1,046	949	817	980	715	537	448	358	247
Energy conservation (subfunction 272):														
Appropriations, discretionary	272	BA	50	---	-9	---	---	---	---	---	---	---	---	---
Advance Appropriations, discretionary		BA	145	---	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	-1,214	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	6	65	70	75	70	57	53	51	50	---	---	---
Outlays, mandatory		O	91	750	750	750	750	500	500	460	---	---	---	---
Total Energy conservation		BA	-1,019	---	-9	---	---	---	---	---	---	---	---	---
		O	97	815	820	825	820	557	553	511	50	---	---	---
Total Office of Clean Energy Demonstrations		BA	3,309	1,950	-10,432	---	---	---	---	---	---	---	---	---
		O	607	1,723	1,813	1,871	1,769	1,374	1,533	1,226	587	448	358	247
Office of Indian Energy Policy and Programs (019-20-0342):														
Appropriations, discretionary	271	BA	70	75	50	50	50	50	50	50	50	50	50	50
Outlays, discretionary		O	34	32	49	50	52	53	54	51	50	50	50	50

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Energy - continued														
Strategy and Technology Roadmaps (019-20-2306):														
Appropriations, discretionary	276	BA	---	---	3	3	3	3	3	3	3	3	3	3
Outlays, discretionary		O	---	---	2	3	3	3	3	3	3	3	3	3
Non-defense Environmental Cleanup (019-20-0315):														
Appropriations, discretionary	271	BA	342	322	338	338	338	338	338	338	338	338	338	338
Spending authority from offsetting collections, discretionary		BA	51	40	40	40	40	40	40	40	40	40	40	40
Outlays, discretionary		O	419	485	439	403	378	378	378	378	378	378	378	378
Non-defense Environmental Cleanup (gross)		BA	393	362	378	378	378	378	378	378	378	378	378	378
		O	419	485	439	403	378	378	378	378	378	378	378	378
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Non-Federal sources, discretionary		BA/O	-50	-39	-39	-39	-39	-39	-39	-39	-39	-39	-39	-39
Total Non-defense Environmental Cleanup		BA	342	322	338	338	338	338	338	338	338	338	338	338
		O	368	445	399	363	338	338	338	338	338	338	338	338
Hydrocarbons and Geothermal Energy (019-20-2312):														
Appropriations, discretionary	271	BA	---	---	676	676	676	676	676	676	676	676	676	676
Outlays, discretionary		O	---	---	101	304	473	554	635	676	676	676	676	676
Fossil Energy (019-20-0213):														
Appropriations, discretionary	271	BA	839	104	-4,957	---	---	---	---	---	---	---	---	---
Advance Appropriations, discretionary		BA	1,433	892	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	1	4	3	3	3	3	3	3	3	3	3	3
Spending authority from offsetting collections, mandatory		BA	1	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	919	1,872	1,503	795	401	230	38	3	3	3	3	3
Outlays, mandatory		O	43	48	30	30	---	---	---	---	---	---	---	---
Fossil Energy (gross)		BA	2,274	1,000	-4,954	3	3	3	3	3	3	3	3	3
		O	962	1,920	1,533	825	401	230	38	3	3	3	3	3
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-2	-3	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
Non-Federal sources, discretionary		BA/O	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Federal sources, mandatory		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	2	---	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Energy - continued														
Total Fossil Energy		BA	2,272	996	-4,957	---	---	---	---	---	---	---	---	---
		O	958	1,916	1,530	822	398	227	35	---	---	---	---	---
National Energy Technology Laboratory Research and Development (019-20-2298):														
Spending authority from offsetting collections, mandatory	271	BA	7	5	5	5	5	5	5	5	5	5	5	5
Outlays, mandatory		O	3	7	5	5	5	5	5	5	5	5	5	5
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-7	-5	-5	-5	-5	-5	-5	-5	-5	-5	-5	-5
Total National Energy Technology Laboratory Research and Development		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-4	2	---	---	---	---	---	---	---	---	---	---
Naval Petroleum and Oil Shale Reserves (019-20-0219):														
Appropriations, discretionary	271	BA	13	13	13	13	13	13	13	13	13	13	13	13
Outlays, discretionary		O	14	16	15	16	13	13	13	13	13	13	13	13
Strategic Petroleum Reserve (019-20-0218):														
Appropriations, discretionary	274	BA	273	206	295	295	295	295	295	295	295	295	295	295
Appropriations, mandatory		BA	218	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	260	215	103	250	295	295	295	295	295	295	295	295
Outlays, mandatory		O	---	50	88	20	46	9	---	---	---	---	---	---
Total Strategic Petroleum Reserve		BA	491	206	295	295	295	295	295	295	295	295	295	295
		O	260	265	191	270	341	304	295	295	295	295	295	295
SPR Petroleum Account (019-20-0233):														
Appropriations, mandatory	274	BA	171	---	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	1,959	524	---	---	---	---	---	---	---	---	---	---
Energy Information Administration (019-20-0216):														
Appropriations, discretionary	276	BA	135	135	135	135	135	135	135	135	135	135	135	135
Outlays, discretionary		O	135	127	135	134	134	134	134	134	134	134	134	134
Federal Energy Regulatory Commission (019-20-0212):														
Spending authority from offsetting collections, discretionary	276	BA	520	520	520	520	520	520	520	520	520	520	520	520
Outlays, discretionary		O	528	520	520	520	520	520	520	520	520	520	520	520
Outlays, mandatory		O	6	7	8	10	11	11	12	---	---	---	---	---
Federal Energy Regulatory Commission (gross)		BA	520	520	520	520	520	520	520	520	520	520	520	520
		O	534	527	528	530	531	531	532	520	520	520	520	520

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Energy - continued														
Offsets against gross BA and outlays:														
Offsetting governmental, discretionary		BA/O	-520	-520	-520	-520	-520	-520	-520	-520	-520	-520	-520	-520
Total Federal Energy Regulatory Commission		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	14	7	8	10	11	11	12	---	---	---	---	---
Advanced Technology Vehicles Manufacturing Loan Program Account (019-20-0322):														
Appropriations, discretionary	272	BA	13	10	-2,314	10	10	10	10	10	10	10	10	10
Appropriations, mandatory		BA	-1,675	194	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	12	11	10	10	10	10	10	10	10	10	10	10
Outlays, mandatory		O	71	268	300	310	325	130	96	---	---	---	---	---
Total Advanced Technology Vehicles Manufacturing Loan Program Account		BA	-1,662	204	-2,314	10	10	10	10	10	10	10	10	10
		O	83	279	310	320	335	140	106	10	10	10	10	10
Title 17 Innovative Technology Loan Guarantee Program (019-20-0208):														
Appropriations, discretionary	271	BA	---	---	189	200	200	200	200	200	200	200	200	200
Advance Appropriations, discretionary		BA	---	150	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	-6,980	189	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	55	35	59	59	59	59	59	59	59	59	59	59
Outlays, discretionary		O	50	76	53	124	244	304	289	274	259	259	259	259
Outlays, mandatory		O	191	293	173	84	37	35	---	---	---	---	---	---
Title 17 Innovative Technology Loan Guarantee Program (gross)		BA	-6,925	374	248	259	259	259	259	259	259	259	259	259
		O	241	369	226	208	281	339	289	274	259	259	259	259
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-84	-92	-69	-44	-29	-30	-30	-30	-30	-30	-30	-30
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	---	---	---	-15	-30	-29	-29	-29	-29	-29	-29	-29
Total Title 17 Innovative Technology Loan Guarantee Program		BA	-7,009	282	179	200	200	200	200	200	200	200	200	200
		O	157	277	157	164	252	309	259	244	229	229	229	229
Carbon Dioxide Transportation Infrastructure Finance and Innovation Program Account (019-20-2300):														
Appropriations, discretionary	271	BA	---	---	-588	---	---	---	---	---	---	---	---	---
Advance Appropriations, discretionary		BA	---	-1,500	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Energy - continued														
Outlays, discretionary		O	1	1	---	---	---	---	---	---	---	---	---	---
Total Carbon Dioxide Transportation Infrastructure Finance and Innovation Program Account		BA	---	-1,500	-588	---	---	---	---	---	---	---	---	---
		O	1	1	---	---	---	---	---	---	---	---	---	---
Tribal Energy Loan Guarantee Program (019-20-0350):														
Appropriations, discretionary	271	BA	6	6	2	2	2	2	2	2	2	2	2	2
Appropriations, mandatory		BA	-70	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	5	1	5	2	2	2	2	2	2	2	2	2
Outlays, mandatory		O	2	1	---	---	---	---	---	---	---	---	---	---
Total Tribal Energy Loan Guarantee Program		BA	-64	6	2	2	2	2	2	2	2	2	2	2
		O	7	2	5	2	2	2	2	2	2	2	2	2
Defense Production Act (019-20-0360):														
Outlays, mandatory	272	O	17	108	87	27	---	---	---	---	---	---	---	---
Environmental Reviews (019-20-2304):														
Outlays, mandatory	276	O	17	7	17	18	19	18	13	---	---	---	---	---
Energy Projects (019-20-2305):														
Appropriations, discretionary	271	BA	---	98	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	34	105	83	69	15	8	---	---	---	---	---	---
Energy Security and Infrastructure Modernization Fund (019-20-5615):														
Outlays, discretionary	274	O	157	155	93	---	---	---	---	---	---	---	---	---
Payments to States under Federal Power Act (019-20-5105):														
Appropriations, mandatory	806	BA	5	5	5	5	5	6	6	6	6	6	6	6
Outlays, mandatory		O	5	5	5	5	5	6	6	6	6	6	6	6
Northeast Home Heating Oil Reserve (019-20-5369):														
Appropriations, discretionary	274	BA	7	7	4	4	4	4	4	4	4	4	4	4
Outlays, discretionary		O	7	6	7	4	4	4	4	4	4	4	4	4
Nuclear Waste Disposal (019-20-5227):														
Appropriations, discretionary	271	BA	12	12	12	12	12	12	12	12	12	12	12	12
Outlays, discretionary		O	18	17	12	12	12	12	12	12	12	12	12	12
Uranium Enrichment Decontamination and Decommissioning Fund (019-20-5231):														
Appropriations, discretionary	271	BA	855	865	855	855	855	855	855	855	855	855	855	855
Outlays, discretionary		O	813	883	900	854	854	854	854	854	854	854	854	854

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Energy - continued														
Transmission Facilitation Fund (019-20-4380):														
Borrowing authority, mandatory	271	BA	1,091	353	---	---	---	---	---	---	---	---	---	---
American Energy Independence Fund (019-20-4397):														
Advance Appropriations, discretionary	271	BA	690	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	---	---	112	166	100	82	69	38	10	---	---	---
Outlays, discretionary		O	1	141	233	650	640	795	374	350	60	40	11	2
American Energy Independence Fund (gross)		BA	690	---	112	166	100	82	69	38	10	---	---	---
		O	1	141	233	650	640	795	374	350	60	40	11	2
Offsets against gross BA and outlays:														
Offsetting governmental, discretionary		BA/O	---	-20	-112	-166	-100	-82	-69	-38	-10	---	---	---
Total American Energy Independence Fund		BA	690	-20	---	---	---	---	---	---	---	---	---	---
		O	1	121	121	484	540	713	305	312	50	40	11	2
Isotope Production and Distribution Program Fund (019-20-4180):														
Spending authority from offsetting collections, discretionary	271	BA	288	540	510	510	510	510	510	510	510	510	510	510
Outlays, discretionary		O	249	549	535	523	520	520	522	510	510	510	510	510
Outlays, mandatory		O	57	---	---	---	---	---	---	---	---	---	---	---
Isotope Production and Distribution Program Fund (gross)		BA	288	540	510	510	510	510	510	510	510	510	510	510
		O	306	549	535	523	520	520	522	510	510	510	510	510
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-216	-334	-334	-334	-334	-334	-334	-334	-334	-334	-334	-334
Non-Federal sources, discretionary		BA/O	---	-176	-176	-176	-176	-176	-176	-176	-176	-176	-176	-176
Offsetting governmental, discretionary		BA/O	-72	-30	---	---	---	---	---	---	---	---	---	---
Total Isotope Production and Distribution Program Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	18	9	25	13	10	10	12	---	---	---	---	---
Summary - Energy Programs														
Federal Funds:														
Appropriation accounts included above		BA	17,131	24,847	-4,600	12,996	12,999	13,004	13,007	13,007	13,007	13,007	13,007	13,007
		O	21,660	26,928	29,103	26,586	24,460	21,193	19,013	16,165	13,671	13,522	13,403	13,283
Power Marketing Administration														
Federal Funds														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Energy - continued														
Operation and Maintenance, Southeastern Power Administration (019-50-0302):														
Spending authority from offsetting collections, discretionary	271	BA	80	91	91	91	91	91	91	91	91	91	91	91
Outlays, discretionary		O	81	96	91	91	91	91	91	91	91	91	91	91
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-80	-91	-91	-91	-91	-91	-91	-91	-91	-91	-91	-91
Total Operation and Maintenance, Southeastern Power Administration		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	1	5	---	---	---	---	---	---	---	---	---	---
Operation and Maintenance, Southwestern Power Administration (019-50-0303):														
Appropriations, discretionary	271	BA	11	10	10	10	10	10	10	10	10	10	10	10
Appropriations, mandatory		BA	1	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	114	202	202	202	202	202	202	202	202	202	202	202
Outlays, discretionary		O	102	169	152	192	212	212	212	212	212	212	212	212
Operation and Maintenance, Southwestern Power Administration (gross)		BA	126	212	212	212	212	212	212	212	212	212	212	212
		O	102	169	152	192	212	212	212	212	212	212	212	212
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-114	-202	-202	-202	-202	-202	-202	-202	-202	-202	-202	-202
Total Operation and Maintenance, Southwestern Power Administration		BA	12	10	10	10	10	10	10	10	10	10	10	10
		O	-12	-33	-50	-10	10	10	10	10	10	10	10	10
Construction, Rehabilitation, Operation and Maintenance, Western Area Power Administration (019-50-5068):														
Appropriations, discretionary	271	BA	100	63	63	63	63	63	63	63	63	63	63	63
Appropriations, mandatory		BA	1	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	1,339	1,622	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546
Outlays, discretionary		O	1,164	1,306	1,455	1,594	1,749	1,625	1,617	1,609	1,609	1,609	1,609	1,609
Construction, Rehabilitation, Operation and Maintenance, Western Area Power Administration (gross)		BA	1,440	1,685	1,609	1,609	1,609	1,609	1,609	1,609	1,609	1,609	1,609	1,609
		O	1,164	1,306	1,455	1,594	1,749	1,625	1,617	1,609	1,609	1,609	1,609	1,609
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-325	-367	-360	-360	-360	-360	-360	-360	-360	-360	-360	-360
Non-Federal sources, discretionary		BA/O	-1,059	-1,255	-1,186	-1,186	-1,186	-1,186	-1,186	-1,186	-1,186	-1,186	-1,186	-1,186

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Energy - continued														
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	45	---	---	---	---	---	---	---	---	---	---	---
Total Construction, Rehabilitation, Operation and Maintenance, Western Area Power Administration		BA	101	63	63	63	63	63	63	63	63	63	63	63
		O	-220	-316	-91	48	203	79	71	63	63	63	63	63
Falcon and Amistad Operating and Maintenance Fund (019-50-5178):														
Spending authority from offsetting collections, discretionary	271	BA	4	6	11	11	11	11	11	11	11	11	11	11
Outlays, discretionary		O	9	7	9	11	11	11	11	11	11	11	11	11
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-4	-6	-11	-11	-11	-11	-11	-11	-11	-11	-11	-11
Total Falcon and Amistad Operating and Maintenance Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	5	1	-2	---	---	---	---	---	---	---	---	---
Western Area Power Administration, Borrowing Authority, Recovery Act (019-50-4404):														
Spending authority from offsetting collections, discretionary	271	BA	---	8	8	8	8	8	8	8	8	8	8	8
Spending authority from offsetting collections, mandatory		BA	6	8	8	8	8	8	8	8	8	8	8	8
Outlays, discretionary		O	1	4	6	6	6	6	6	6	6	6	6	6
Outlays, mandatory		O	3	8	8	8	8	8	8	8	8	8	8	26
Western Area Power Administration, Borrowing Authority, Recovery Act (gross)		BA	6	16	16	16	16	16	16	16	16	16	16	16
		O	4	12	14	14	14	14	14	14	14	14	14	32
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	---	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Non-Federal sources, discretionary		BA/O	---	-7	-7	-7	-7	-7	-7	-7	-7	-7	-7	-7
Non-Federal sources, mandatory		BA/O	-6	-8	-8	-8	-8	-8	-8	-8	-8	-8	-8	-8
Total Western Area Power Administration, Borrowing Authority, Recovery Act		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-2	-4	-2	-2	-2	-2	-2	-2	-2	-2	-2	16
Colorado River Basins Power Marketing Fund, Western Area Power Administration (019-50-4452):														
Spending authority from offsetting collections, discretionary	271	BA	205	452	402	402	402	402	402	402	402	402	402	402

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Energy - continued														
Outlays, discretionary		O	218	408	437	406	402	402	402	402	402	402	402	402
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-8	-9	-9	-9	-9	-9	-9	-9	-9	-9	-9	-9
Non-Federal sources, discretionary		BA/O	-197	-443	-393	-393	-393	-393	-393	-393	-393	-393	-393	-393
Total Colorado River Basins Power Marketing Fund, Western Area Power Administration		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	13	-44	35	4	---	---	---	---	---	---	---	---
Bonneville Power Administration Fund (019-50-4045):														
Appropriations, mandatory	271	BA	121	---	---	---	---	---	---	---	---	---	---	---
Borrowing authority, mandatory		BA	1,365	1,449	1,933	1,829	1,575	1,489	1,502	1,521	1,541	1,562	1,584	1,604
Contract authority, mandatory		BA	1,142	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, mandatory		BA	2,275	3,888	4,195	3,898	4,168	4,193	4,392	4,448	4,512	4,568	4,633	4,701
Outlays, mandatory		O	5,042	5,119	5,840	5,827	5,749	5,373	5,435	5,502	5,578	5,649	5,728	5,769
Bonneville Power Administration Fund (gross)		BA	4,903	5,337	6,128	5,727	5,743	5,682	5,894	5,969	6,053	6,130	6,217	6,305
		O	5,042	5,119	5,840	5,827	5,749	5,373	5,435	5,502	5,578	5,649	5,728	5,769
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-77	-90	-90	-90	-90	-90	-90	-90	-90	-90	-90	-90
Interest on Treasury Securities, mandatory		BA/O	-33	-12	-12	-14	-13	-13	-12	-12	-12	-12	-12	-12
Non-Federal sources, mandatory		BA/O	-4,278	-4,545	-4,831	-4,731	-4,846	-4,883	-4,952	-5,015	-5,081	-5,150	-5,223	-5,299
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, mandatory		BA	26	---	---	---	---	---	---	---	---	---	---	---
Total Bonneville Power Administration Fund		BA	541	690	1,195	892	794	696	840	852	870	878	892	904
		O	654	472	907	992	800	387	381	385	395	397	403	368
Summary - Power Marketing Administration														
Federal Funds:														
Appropriation accounts included above		BA	654	763	1,268	965	867	769	913	925	943	951	965	977
		O	439	81	797	1,032	1,011	474	460	456	466	468	474	457
Departmental Administration														
Federal Funds														
Departmental Administration (019-60-0228):														
Appropriations, discretionary	276	BA	295	200	289	289	289	289	289	289	289	289	289	289

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Energy - continued														
Advance Appropriations, discretionary		BA	11	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	108	101	101	101	101	101	101	101	101	101	101	101
Spending authority from offsetting collections, mandatory		BA	11	5	5	5	5	5	5	5	5	5	5	5
Outlays, discretionary		O	377	373	431	391	390	390	390	390	390	390	390	390
Outlays, mandatory		O	12	4	6	5	5	5	5	5	5	5	5	5
Departmental Administration (gross)		BA	425	306	395	395	395	395	395	395	395	395	395	395
		O	389	377	437	396	395	395	395	395	395	395	395	395
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-58	-48	-48	-48	-48	-48	-48	-48	-48	-48	-48	-48
Non-Federal sources, discretionary		BA/O	-47	-53	-53	-53	-53	-53	-53	-53	-53	-53	-53	-53
Federal sources, mandatory		BA/O	-6	-5	-5	-5	-5	-5	-5	-5	-5	-5	-5	-5
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-3	---	---	---	---	---	---	---	---	---	---	---
Change in uncollected customer payments from Federal sources, mandatory		BA	-5	---	---	---	---	---	---	---	---	---	---	---
Total Departmental Administration		BA	306	200	289	289	289	289	289	289	289	289	289	289
		O	278	271	331	290	289	289	289	289	289	289	289	289
Office of the Inspector General (019-60-0236):														
Appropriations, discretionary	276	BA	86	90	77	77	77	77	77	77	77	77	77	77
Advance Appropriations, discretionary		BA	21	---	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	-36	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	3	2	2	2	2	2	2	2	2	2	2	2
Outlays, discretionary		O	95	101	105	79	79	79	79	79	79	79	79	79
Outlays, mandatory		O	6	2	2	2	2	2	2	2	---	---	---	---
Office of the Inspector General (gross)		BA	74	92	79	79	79	79	79	79	79	79	79	79
		O	101	103	107	81	81	81	81	81	79	79	79	79
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-3	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Energy - continued														
Refund, mandatory		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Office of the Inspector General		BA	71	90	77	77	77	77	77	77	77	77	77	77
		O	96	101	105	79	79	79	79	79	77	77	77	77
Working Capital Fund (019-60-4563):														
Spending authority from offsetting collections, discretionary	276	BA	251	299	328	328	328	328	328	328	328	328	328	328
Outlays, discretionary		O	264	404	345	328	328	328	328	328	328	328	328	328
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-251	-299	-328	-328	-328	-328	-328	-328	-328	-328	-328	-328
Total Working Capital Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	13	105	17	---	---	---	---	---	---	---	---	---
Summary - Departmental Administration														
Federal Funds:														
Appropriation accounts included above		BA	377	290	366	366	366	366	366	366	366	366	366	366
		O	387	477	453	369	368	368	368	368	366	366	366	366
Department of Energy by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	54,778	59,752	38,257	56,375	57,119	57,884	58,908	58,920	58,938	58,946	58,960	58,972
		O	55,345	62,950	68,341	68,290	67,592	64,990	63,692	61,353	59,044	58,957	58,861	58,727
Deductions for offsetting receipts:														
Offsetting governmental, discretionary	276	BA/O	-68	-9	-9	-9	-9	-9	-9	-9	-9	-9	-9	-9
Intrafund receipts, discretionary	271	BA/O	-285	---	-253	-253	-253	-253	-253	-253	-253	-253	-253	-253
Non-Federal sources, discretionary	271	BA/O	-16	-157	-355	-311	-306	-233	-229	-264	-314	---	---	---
Non-Federal sources, discretionary	274	BA/O	---	---	-100	---	---	---	---	---	---	---	---	---
Intrafund receipts, mandatory	809	BA/O	21	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory	271	BA/O	-493	-846	-688	-695	-702	-696	-690	-690	-689	-691	-687	-687
Non-Federal sources, mandatory	272	BA/O	-128	-225	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory	274	BA/O	---	---	---	-1,662	-1,353	-1,353	-1,353	---	---	---	---	---
Non-Federal sources, mandatory	809	BA/O	-90	-49	-49	-49	-35	-35	-35	-35	-35	-35	-35	-35
Intrafund receipts, net interest	908	BA/O	-1,993	-2,019	-2,101	-2,176	-2,275	-2,377	-2,482	-2,592	-2,706	-2,824	-2,947	-3,075
Non-Federal sources, net interest	908	BA/O	-1	-4	-4	-4	-4	-4	-4	-4	-4	-4	-4	-4
Total Federal Funds		BA	51,725	56,443	34,698	51,216	52,182	52,924	53,853	55,073	54,928	55,130	55,025	54,909
		O	52,292	59,641	64,782	63,131	62,655	60,030	58,637	57,506	55,034	55,141	54,926	54,664
Total Department of Energy														
Total Department of Energy		BA	51,725	56,443	34,698	51,216	52,182	52,924	53,853	55,073	54,928	55,130	55,025	54,909

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Energy - continued														
		O	52,292	59,641	64,782	63,131	62,655	60,030	58,637	57,506	55,034	55,141	54,926	54,664
Department of Health and Human Services														
Administration for a Healthy America														
Federal Funds														
Primary Care (009-40-0395):														
Appropriations, discretionary														
Legislative proposal, not subject to PAYGO, discretionary	551	BA	---	---	3,487	3,487	3,487	3,487	3,487	3,487	3,487	3,487	3,487	3,487
Appropriations, mandatory														
Legislative proposal, not subject to PAYGO, mandatory		BA	---	---	1,132	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary														
Legislative proposal, not subject to PAYGO, discretionary		BA	---	---	70	70	70	70	70	70	70	70	70	70
Outlays, discretionary														
Legislative proposal, not subject to PAYGO, discretionary		O	---	---	1,601	3,486	3,522	3,557	3,557	3,557	3,557	3,557	3,557	3,557
Outlays, mandatory														
Legislative proposal, not subject to PAYGO, mandatory		O	---	---	495	614	12	12	---	---	---	---	---	---
Primary Care (gross)		BA	---	---	4,689	3,557	3,557	3,557	3,557	3,557	3,557	3,557	3,557	3,557
		O	---	---	2,096	4,100	3,534	3,569	3,557	3,557	3,557	3,557	3,557	3,557
Offsets against gross BA and outlays:														
Federal sources, discretionary														
Legislative proposal, not subject to PAYGO, discretionary		BA/O	---	---	-70	-70	-70	-70	-70	-70	-70	-70	-70	-70
Total Primary Care		BA	---	---	4,619	3,487	3,487	3,487	3,487	3,487	3,487	3,487	3,487	3,487
		O	---	---	2,026	4,030	3,464	3,499	3,487	3,487	3,487	3,487	3,487	3,487
Policy, Research, and Oversight (009-40-0381):														
Appropriations, discretionary														
Legislative proposal, not subject to PAYGO, discretionary	551	BA	---	---	279	279	279	279	279	279	279	279	279	279
Spending authority from offsetting collections, discretionary														
Legislative proposal, not subject to PAYGO, discretionary		BA	---	---	37	37	37	37	37	37	37	37	37	37
Outlays, discretionary														
Legislative proposal, not subject to PAYGO, discretionary		O	---	---	110	280	308	314	316	316	316	316	316	316

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Health and Human Services - continued														
Policy, Research, and Oversight (gross)		BA	---	---	316	316	316	316	316	316	316	316	316	316
		O	---	---	110	280	308	314	316	316	316	316	316	316
Offsets against gross BA and outlays:														
Federal sources, discretionary														
Legislative proposal, not subject to PAYGO, discretionary		BA/O	---	---	-35	-35	-35	-35	-35	-35	-35	-35	-35	-35
Non-Federal sources, discretionary														
Legislative proposal, not subject to PAYGO, discretionary		BA/O	---	---	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
Total Policy, Research, and Oversight		BA	---	---	279	279	279	279	279	279	279	279	279	279
		O	---	---	73	243	271	277	279	279	279	279	279	279
Health Workforce (009-40-0382):														
Health care services (subfunction 551):														
Appropriations, mandatory														
Legislative proposal, not subject to PAYGO, mandatory	551	BA	---	---	74	---	---	---	---	---	---	---	---	---
Outlays, mandatory														
Legislative proposal, not subject to PAYGO, mandatory		O	---	---	5	51	13	3	2	---	---	---	---	---
Health research and training (subfunction 552):														
Appropriations, discretionary														
Legislative proposal, not subject to PAYGO, discretionary	552	BA	---	---	393	393	393	393	393	393	393	393	393	393
Appropriations, mandatory														
Legislative proposal, not subject to PAYGO, mandatory		BA	---	---	245	275	300	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary														
Legislative proposal, not subject to PAYGO, discretionary		BA	---	---	438	438	438	438	438	438	438	438	438	438
Spending authority from offsetting collections, mandatory														
Legislative proposal, not subject to PAYGO, mandatory		BA	---	---	46	46	46	46	46	47	47	46	46	46
Outlays, discretionary														
Legislative proposal, not subject to PAYGO, discretionary		O	---	---	362	713	791	823	831	831	831	831	831	831
Outlays, mandatory														
Legislative proposal, not subject to PAYGO, mandatory		O	---	---	191	261	306	158	104	77	47	46	46	46
Health research and training (gross)		BA	---	---	1,122	1,152	1,177	877	877	878	878	877	877	877
		O	---	---	553	974	1,097	981	935	908	878	877	877	877

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Health and Human Services - continued														
Offsets against gross BA and outlays:														
Federal sources, discretionary														
Legislative proposal, not subject to PAYGO, discretionary		BA/O	---	---	-438	-438	-438	-438	-438	-438	-438	-438	-438	-438
Non-Federal sources, mandatory														
Legislative proposal, not subject to PAYGO, mandatory		BA/O	---	---	-46	-46	-46	-46	-46	-46	-46	-46	-46	-46
Total Health research and training (subfunction 552)		BA	---	---	638	668	693	393	393	394	394	393	393	393
		O	---	---	69	490	613	497	451	424	394	393	393	393
Total Health Workforce		BA	---	---	712	668	693	393	393	394	394	393	393	393
		O	---	---	74	541	626	500	453	424	394	393	393	393
HIV/AIDS Programs (009-40-0383):														
Appropriations, discretionary														
Legislative proposal, not subject to PAYGO, discretionary	551	BA	---	---	2,725	2,725	2,725	2,725	2,725	2,725	2,725	2,725	2,725	2,725
Spending authority from offsetting collections, discretionary														
Legislative proposal, not subject to PAYGO, discretionary		BA	---	---	3	3	3	3	3	3	3	3	3	3
Outlays, discretionary														
Legislative proposal, not subject to PAYGO, discretionary		O	---	---	711	2,373	2,646	2,700	2,727	2,727	2,727	2,727	2,727	2,727
HIV/AIDS Programs (gross)		BA	---	---	2,728	2,728	2,728	2,728	2,728	2,728	2,728	2,728	2,728	2,728
		O	---	---	711	2,373	2,646	2,700	2,727	2,727	2,727	2,727	2,727	2,727
Offsets against gross BA and outlays:														
Federal sources, discretionary														
Legislative proposal, not subject to PAYGO, discretionary		BA/O	---	---	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3
Total HIV/AIDS Programs		BA	---	---	2,725	2,725	2,725	2,725	2,725	2,725	2,725	2,725	2,725	2,725
		O	---	---	708	2,370	2,643	2,697	2,724	2,724	2,724	2,724	2,724	2,724
Covered Countermeasure Process Fund (009-40-9918):														
Outlays, discretionary														
Legislative proposal, not subject to PAYGO, discretionary	551	O	---	---	14	14	12	---	---	---	---	---	---	---
Maternal and Child Health (009-40-0384):														
Appropriations, discretionary														
Legislative proposal, not subject to PAYGO, discretionary	551	BA	---	---	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108
Appropriations, mandatory														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Health and Human Services - continued														
Legislative proposal, not subject to PAYGO, mandatory		BA	---	---	1	---	---	---	---	---	---	---	---	---
Outlays, discretionary														
Legislative proposal, not subject to PAYGO, discretionary		O	---	---	288	964	1,075	1,097	1,108	1,108	1,108	1,108	1,108	1,108
Outlays, mandatory														
Legislative proposal, not subject to PAYGO, mandatory		O	---	---	---	1	---	---	---	---	---	---	---	---
Total Maternal and Child Health		BA	---	---	1,109	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108
		O	---	---	288	965	1,075	1,097	1,108	1,108	1,108	1,108	1,108	1,108
Mental and Behavioral Health (009-40-0385):														
Appropriations, discretionary														
Legislative proposal, not subject to PAYGO, discretionary	551	BA	---	---	6,667	6,667	6,667	6,667	6,667	6,667	6,667	6,667	6,667	6,667
Spending authority from offsetting collections, discretionary														
Legislative proposal, not subject to PAYGO, discretionary		BA	---	---	102	102	102	102	102	102	102	102	102	102
Outlays, discretionary														
Legislative proposal, not subject to PAYGO, discretionary		O	---	---	2,102	5,702	6,369	6,702	6,769	6,769	6,769	6,769	6,769	6,769
Mental and Behavioral Health (gross)		BA	---	---	6,769	6,769	6,769	6,769	6,769	6,769	6,769	6,769	6,769	6,769
		O	---	---	2,102	5,702	6,369	6,702	6,769	6,769	6,769	6,769	6,769	6,769
Offsets against gross BA and outlays:														
Federal sources, discretionary														
Legislative proposal, not subject to PAYGO, discretionary		BA/O	---	---	-102	-102	-102	-102	-102	-102	-102	-102	-102	-102
Total Mental and Behavioral Health		BA	---	---	6,667	6,667	6,667	6,667	6,667	6,667	6,667	6,667	6,667	6,667
		O	---	---	2,000	5,600	6,267	6,600	6,667	6,667	6,667	6,667	6,667	6,667
Maternal, Infant, and Early Childhood Home Visiting Programs (009-40-9917):														
Appropriations, mandatory														
Legislative proposal, not subject to PAYGO, mandatory	551	BA	---	---	754	---	---	---	---	---	---	---	---	---
Outlays, mandatory														
Legislative proposal, not subject to PAYGO, mandatory		O	---	---	30	188	407	106	23	---	---	---	---	---
Trust Funds														
Vaccine Injury Compensation Program Trust Fund (009-40-9916):														
Appropriations, discretionary														
Legislative proposal, not subject to PAYGO, discretionary	551	BA	---	---	50	50	50	50	50	50	50	50	50	50

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Health and Human Services - continued														
Appropriations, mandatory														
Legislative proposal, not subject to PAYGO, mandatory		BA	---	---	277	282	288	294	299	305	312	318	324	331
Outlays, discretionary														
Legislative proposal, not subject to PAYGO, discretionary		O	---	---	50	50	50	50	50	50	50	50	50	50
Outlays, mandatory														
Legislative proposal, not subject to PAYGO, mandatory		O	---	---	277	282	288	294	299	305	312	318	324	331
Total Vaccine Injury Compensation Program Trust Fund		BA	---	---	327	332	338	344	349	355	362	368	374	381
		O	---	---	327	332	338	344	349	355	362	368	374	381
Summary - Administration for a Healthy America														
Federal Funds:														
Appropriation accounts included above		BA	---	---	16,865	14,934	14,959	14,659	14,659	14,660	14,660	14,659	14,659	14,659
		O	---	---	5,213	13,951	14,765	14,776	14,741	14,689	14,659	14,658	14,658	14,658
Trust Funds:														
Appropriation accounts included above		BA	---	---	327	332	338	344	349	355	362	368	374	381
		O	---	---	327	332	338	344	349	355	362	368	374	381
Total Administration for a Healthy America		BA	---	---	17,192	15,266	15,297	15,003	15,008	15,015	15,022	15,027	15,033	15,040
		O	---	---	5,540	14,283	15,103	15,120	15,090	15,044	15,021	15,026	15,032	15,039
Food and Drug Administration														
Federal Funds														
Salaries and Expenses (009-10-9911):														
Appropriations, discretionary	554	BA	3,525	3,425	3,306	3,306	3,306	3,306	3,306	3,306	3,306	3,306	3,306	3,306
Appropriations, mandatory		BA	---	---	3	3	3	3	3	3	3	3	3	3
Spending authority from offsetting collections, discretionary		BA	3,438	3,630	3,839	3,839	3,839	3,839	3,839	3,839	3,839	3,839	3,839	3,839
Legislative proposal, not subject to PAYGO, discretionary		BA	---	---	71	71	71	71	71	71	71	71	71	71
Spending authority from offsetting collections, mandatory		BA	14	12	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	6,781	7,197	7,242	7,187	7,153	7,147	7,145	7,145	7,145	7,145	7,145	7,145
Legislative proposal, not subject to PAYGO, discretionary		O	---	---	71	71	71	71	71	71	71	71	71	71
Outlays, mandatory		O	66	69	3	3	3	3	3	3	3	3	3	3
Salaries and Expenses (gross)		BA	6,977	7,067	7,219	7,219	7,219	7,219	7,219	7,219	7,219	7,219	7,219	7,219
		O	6,847	7,266	7,316	7,261	7,227	7,221	7,219	7,219	7,219	7,219	7,219	7,219
Offsets against gross BA and outlays:														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Health and Human Services - continued														
Federal sources, discretionary		BA/O	-31	-5	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-3,626	-3,630	-3,839	-3,839	-3,839	-3,839	-3,839	-3,839	-3,839	-3,839	-3,839	-3,839
Legislative proposal, not subject to PAYGO, discretionary		BA/O	---	---	-71	-71	-71	-71	-71	-71	-71	-71	-71	-71
Federal sources, mandatory		BA/O	-1	-12	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	3	5	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	9	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Change in uncollected customer payments from Federal sources, mandatory		BA	-12	---	---	---	---	---	---	---	---	---	---	---
Total Salaries and Expenses		BA	3,319	3,425	3,309	3,309	3,309	3,309	3,309	3,309	3,309	3,309	3,309	3,309
		O	3,188	3,619	3,406	3,351	3,317	3,311	3,309	3,309	3,309	3,309	3,309	3,309
Payment to the FDA Innovation Account, CURES Act (009-10-0148):														
Appropriations, mandatory	554	BA	55	---	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	55	---	---	---	---	---	---	---	---	---	---	---
FDA Innovation, Cures Act (009-10-5629):														
Appropriations, discretionary	554	BA	50	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	65	50	---	---	---	---	---	---	---	---	---	---
Revolving Fund for Certification and Other Services (009-10-4309):														
Spending authority from offsetting collections, mandatory	554	BA	10	11	11	11	11	11	11	11	11	11	11	11
Outlays, mandatory		O	7	11	11	11	11	11	11	11	11	11	11	11
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-10	-11	-11	-11	-11	-11	-11	-11	-11	-11	-11	-11
Total Revolving Fund for Certification and Other Services		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-3	---	---	---	---	---	---	---	---	---	---	---
FDA Working Capital Fund (009-10-4613):														
Spending authority from offsetting collections, discretionary	554	BA	862	648	648	648	648	648	648	648	648	648	648	648
Outlays, discretionary		O	841	648	648	648	648	648	648	648	648	648	648	648
Offsets against gross BA and outlays:														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Health and Human Services - continued														
Federal sources, discretionary		BA/O	-862	-648	-648	-648	-648	-648	-648	-648	-648	-648	-648	-648
Total FDA Working Capital Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-21	---	---	---	---	---	---	---	---	---	---	---
Summary - Food and Drug Administration														
Federal Funds:														
Appropriation accounts included above		BA	3,424	3,425	3,309	3,309	3,309	3,309	3,309	3,309	3,309	3,309	3,309	3,309
		O	3,284	3,669	3,406	3,351	3,317	3,311	3,309	3,309	3,309	3,309	3,309	3,309
Health Resources and Services Administration														
Federal Funds														
Health Resources and Services (009-15-0350):														
Health care services (subfunction 551):														
Appropriations, discretionary	551	BA	6,722	7,649	---	---	---	---	---	---	---	---	---	---
Advance Appropriations, discretionary		BA	32	12	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	3,450	4,846	1,207	---	---	---	---	---	---	---	---	---
Legislative proposal, not subject to PAYGO, mandatory		BA	---	---	-1,207	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	53	52	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	7,931	8,929	5,089	747	164	61	---	---	---	---	---	---
Outlays, mandatory		O	4,864	4,410	3,704	854	90	22	2	---	---	---	---	---
Legislative proposal, not subject to PAYGO, mandatory		O	---	---	-500	-666	-25	-15	-2	---	---	---	---	---
Health care services (gross)		BA	10,257	12,559	---	---	---	---	---	---	---	---	---	---
		O	12,795	13,339	8,293	935	229	68	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-8	-14	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-61	-38	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-11	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	25	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	2	---	---	---	---	---	---	---	---	---	---	---
Refund, mandatory		BA	3	---	---	---	---	---	---	---	---	---	---	---
Total Health care services (subfunction 551)		BA	10,207	12,507	---	---	---	---	---	---	---	---	---	---
		O	12,726	13,287	8,293	935	229	68	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Health and Human Services - continued														
Health research and training (subfunction 552):														
Appropriations, discretionary	552	BA	1,275	1,284	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	131	225	245	275	300	---	---	---	---	---	---	---
Legislative proposal, not subject to PAYGO, mandatory		BA	---	---	-245	-275	-300	---	---	---	---	---	---	---
Spending authority from offsetting collections, mandatory		BA	26	46	46	46	46	46	46	47	47	46	46	46
Legislative proposal, not subject to PAYGO, mandatory		BA	---	---	-46	-46	-46	-46	-46	-47	-47	-46	-46	-46
Outlays, discretionary		O	1,345	1,671	754	188	63	13	---	---	---	---	---	---
Outlays, mandatory		O	294	443	287	288	329	158	104	77	47	46	46	46
Legislative proposal, not subject to PAYGO, mandatory		O	---	---	-191	-261	-306	-158	-104	-77	-47	-46	-46	-46
Health research and training (gross)		BA	1,432	1,555	---	---	---	---	---	---	---	---	---	---
		O	1,639	2,114	850	215	86	13	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-29	-46	-46	-46	-46	-46	-46	-46	-46	-46	-46	-46
Legislative proposal, not subject to PAYGO, mandatory		BA/O	---	---	46	46	46	46	46	46	46	46	46	46
Total Health research and training (subfunction 552)		BA	1,403	1,509	---	---	---	---	---	---	---	---	---	---
		O	1,610	2,068	850	215	86	13	---	---	---	---	---	---
Total Health Resources and Services		BA	11,610	14,016	---	---	---	---	---	---	---	---	---	---
		O	14,336	15,355	9,143	1,150	315	81	---	---	---	---	---	---
Vaccine Injury Compensation (009-15-0320):														
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory	551	BA/O	-4	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	4	---	---	---	---	---	---	---	---	---	---	---
Total Vaccine Injury Compensation		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-4	---	---	---	---	---	---	---	---	---	---	---
Covered Countermeasure Process Fund (009-15-0343):														
Appropriations, discretionary	551	BA	7	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	21	9	14	14	12	---	---	---	---	---	---	---
Legislative proposal, not subject to PAYGO, discretionary		O	---	---	-14	-14	-12	---	---	---	---	---	---	---
Total Covered Countermeasure Process Fund		BA	7	---	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Health and Human Services - continued														
		O	21	9	---	---	---	---	---	---	---	---	---	---
Maternal, Infant, and Early Childhood Home Visiting Programs (009-15-0321):														
Appropriations, mandatory	551	BA	566	613	754	---	---	---	---	---	---	---	---	---
Legislative proposal, not subject to PAYGO, mandatory		BA	---	---	-754	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	476	565	642	616	493	124	23	---	---	---	---	---
Legislative proposal, not subject to PAYGO, mandatory		O	---	---	-30	-188	-407	-106	-23	---	---	---	---	---
Total Maternal, Infant, and Early Childhood Home Visiting Programs		BA	566	613	---	---	---	---	---	---	---	---	---	---
		O	476	565	612	428	86	18	---	---	---	---	---	---
Trust Funds														
Vaccine Injury Compensation Program Trust Fund (009-15-8175):														
Appropriations, discretionary	551	BA	48	50	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	208	267	277	282	288	294	299	305	312	318	324	331
Legislative proposal, not subject to PAYGO, mandatory		BA	---	---	-277	-282	-288	-294	-299	-305	-312	-318	-324	-331
Outlays, discretionary		O	55	50	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	208	299	277	282	288	294	299	305	312	318	324	331
Legislative proposal, not subject to PAYGO, mandatory		O	---	---	-277	-282	-288	-294	-299	-305	-312	-318	-324	-331
Vaccine Injury Compensation Program Trust Fund (gross)		BA	256	317	---	---	---	---	---	---	---	---	---	---
		O	263	349	---	---	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-11	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	11	---	---	---	---	---	---	---	---	---	---	---
Total Vaccine Injury Compensation Program Trust Fund		BA	256	317	---	---	---	---	---	---	---	---	---	---
		O	252	349	---	---	---	---	---	---	---	---	---	---
Summary - Health Resources and Services Administration														
Federal Funds:														
Appropriation accounts included above		BA	12,183	14,629	---	---	---	---	---	---	---	---	---	---
		O	14,829	15,929	9,755	1,578	401	99	---	---	---	---	---	---
Trust Funds:														
Appropriation accounts included above		BA	256	317	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Health and Human Services - continued														
		O	252	349	---	---	---	---	---	---	---	---	---	---
Total Health Resources and Services Administration		BA	12,439	14,946	---	---	---	---	---	---	---	---	---	---
		O	15,081	16,278	9,755	1,578	401	99	---	---	---	---	---	---
Indian Health Service														
Federal Funds														
Indian Health Services (009-17-0390):														
Appropriations, discretionary	551	BA	303	332	675	675	675	675	675	675	675	675	675	675
Advance Appropriations, discretionary		BA	4,684	4,723	4,790	5,099	5,099	5,099	5,099	5,099	5,099	5,099	5,099	5,099
Appropriations, mandatory		BA	119	200	49	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	2,771	2,928	2,495	2,495	2,495	2,495	2,495	2,495	2,495	2,495	2,495	2,495
Outlays, discretionary		O	7,758	8,423	7,910	8,152	8,239	8,270	8,270	8,270	8,270	8,270	8,270	8,270
Outlays, mandatory		O	330	197	55	2	---	---	---	---	---	---	---	---
Indian Health Services (gross)		BA	7,877	8,183	8,009	8,269	8,269	8,269	8,269	8,269	8,269	8,269	8,269	8,269
		O	8,088	8,620	7,965	8,154	8,239	8,270	8,270	8,270	8,270	8,270	8,270	8,270
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-52	-323	-310	-310	-310	-310	-310	-310	-310	-310	-310	-310
Non-Federal sources, discretionary		BA/O	-2,809	-2,605	-2,185	-2,185	-2,185	-2,185	-2,185	-2,185	-2,185	-2,185	-2,185	-2,185
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	72	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	12	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	6	---	---	---	---	---	---	---	---	---	---	---
Total Indian Health Services		BA	5,106	5,255	5,514	5,774	5,774	5,774	5,774	5,774	5,774	5,774	5,774	5,774
		O	5,227	5,692	5,470	5,659	5,744	5,775	5,775	5,775	5,775	5,775	5,775	5,775
Contract Support Costs (009-17-0344):														
Appropriations, discretionary	551	BA	1,151	1,708	1,958	1,958	1,958	1,958	1,958	1,958	1,958	1,958	1,958	1,958
Outlays, discretionary		O	1,243	1,082	1,838	1,958	1,958	1,958	1,958	1,958	1,958	1,958	1,958	1,958
Payments for Tribal Leases (009-17-0200):														
Appropriations, discretionary	551	BA	543	413	929	929	929	929	929	929	929	929	929	929
Outlays, discretionary		O	542	415	929	929	929	929	929	929	929	929	929	929
Indian Health Facilities (009-17-0391):														
Appropriations, discretionary	551	BA	289	299	225	225	225	225	225	225	225	225	225	225
Advance Appropriations, discretionary		BA	1,207	1,207	517	538	538	538	538	538	538	538	538	538

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Health and Human Services - continued														
Appropriations, mandatory		BA	12	12	12	12	12	12	12	12	12	12	12	12
Spending authority from offsetting collections, discretionary		BA	120	74	74	74	74	74	74	74	74	74	74	74
Outlays, discretionary		O	1,412	2,057	1,397	975	833	838	838	838	838	838	838	838
Outlays, mandatory		O	39	98	96	12	12	12	12	12	12	12	12	12
Indian Health Facilities (gross)		BA	1,628	1,592	828	849	849	849	849	849	849	849	849	849
		O	1,451	2,155	1,493	987	845	850	850	850	850	850	850	850
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-120	-74	-74	-74	-74	-74	-74	-74	-74	-74	-74	-74
Total Indian Health Facilities		BA	1,508	1,518	754	775	775	775	775	775	775	775	775	775
		O	1,331	2,081	1,419	913	771	776	776	776	776	776	776	776
Summary - Indian Health Service														
Federal Funds:														
Appropriation accounts included above		BA	8,308	8,894	9,155	9,436	9,436	9,436	9,436	9,436	9,436	9,436	9,436	9,436
		O	8,343	9,270	9,656	9,459	9,402	9,438	9,438	9,438	9,438	9,438	9,438	9,438
Centers for Disease Control and Prevention														
Federal Funds														
CDC-wide Activities and Program Support (009-20-0943):														
Atomic energy defense activities (subfunction 053):														
Appropriations, mandatory	053	BA	50	51	51	51	51	51	51	53	55	55	55	55
Outlays, mandatory		O	52	40	51	51	51	51	51	53	55	55	55	55
Health care services (subfunction 551):														
Appropriations, discretionary	551	BA	7,510	7,274	4,205	4,205	4,205	4,205	4,205	4,205	4,205	4,205	4,205	4,205
Legislative proposal, not subject to PAYGO, discretionary		BA	---	---	957	957	957	957	957	957	957	957	957	957
Appropriations, mandatory		BA	1,025	1,238	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	265	408	408	408	408	408	408	408	408	408	408	408
Spending authority from offsetting collections, mandatory		BA	14	3	3	2	2	2	2	2	2	2	2	2
Outlays, discretionary		O	8,606	7,873	8,158	6,352	5,491	4,944	4,613	4,613	4,613	4,613	4,613	4,613
Legislative proposal, not subject to PAYGO, discretionary		O	---	---	287	718	861	957	957	957	957	957	957	957
Outlays, mandatory		O	1,868	1,182	1,065	622	275	59	3	2	2	2	2	2
Health care services (gross)		BA	8,814	8,923	5,573	5,572	5,572	5,572	5,572	5,572	5,572	5,572	5,572	5,572
		O	10,474	9,055	9,510	7,692	6,627	5,960	5,573	5,572	5,572	5,572	5,572	5,572

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Health and Human Services - continued														
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-294	-408	-408	-408	-408	-408	-408	-408	-408	-408	-408	-408
Non-Federal sources, discretionary		BA/O	-17	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory		BA/O	-14	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-36	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	82	---	---	---	---	---	---	---	---	---	---	---
Total Health care services (subfunction 551)		BA	8,535	8,512	5,162	5,161	5,161	5,161	5,161	5,161	5,161	5,161	5,161	5,161
		O	10,149	8,644	9,099	7,281	6,216	5,549	5,162	5,161	5,161	5,161	5,161	5,161
Health research and training (subfunction 552):														
Appropriations, discretionary	552	BA	363	367	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	1	1	1	1	1	1	1	1	1	1	1	1
Outlays, discretionary		O	354	356	157	26	8	4	---	---	---	---	---	---
Outlays, mandatory		O	3	1	1	1	1	1	1	1	1	1	1	1
Health research and training (gross)		BA	364	368	1	1	1	1	1	1	1	1	1	1
		O	357	357	158	27	9	5	1	1	1	1	1	1
Total CDC-wide Activities and Program Support		BA	8,949	8,931	5,214	5,213	5,213	5,213	5,213	5,215	5,217	5,217	5,217	5,217
		O	10,558	9,041	9,308	7,359	6,276	5,605	5,214	5,215	5,217	5,217	5,217	5,217
Buildings and Facilities (009-20-0960):														
Appropriations, discretionary	551	BA	40	40	40	40	40	40	40	40	40	40	40	40
Outlays, discretionary		O	30	60	41	40	40	40	40	40	40	40	40	40
Infectious Diseases Rapid Response Reserve Fund (009-20-0945):														
Appropriations, discretionary	551	BA	25	25	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	52	78	9	---	---	---	---	---	---	---	---	---
Agency for Toxic Substances and Disease Registry, Toxic Substances and Environmental Public Health (009-20-0944):														
Appropriations, discretionary	551	BA	82	80	78	78	78	78	78	78	78	78	78	78
Appropriations, mandatory		BA	19	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	1	4	15	15	15	15	15	15	15	15	15	15
Outlays, discretionary		O	88	102	91	93	94	93	93	93	93	93	93	93
Outlays, mandatory		O	3	---	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Health and Human Services - continued														
Agency for Toxic Substances and Disease Registry, Toxic Substances and Environmental Public Health (gross)		BA	102	84	93	93	93	93	93	93	93	93	93	93
		O	91	102	91	93	94	93	93	93	93	93	93	93
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-2	-4	-15	-15	-15	-15	-15	-15	-15	-15	-15	-15
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Agency for Toxic Substances and Disease Registry, Toxic Substances and Environmental Public Health		BA	101	80	78	78	78	78	78	78	78	78	78	78
		O	89	98	76	78	79	78	78	78	78	78	78	78
World Trade Center Health Program Fund (009-20-0946):														
Appropriations, mandatory	551	BA	562	649	664	646	646	646	646	646	646	646	646	646
Spending authority from offsetting collections, mandatory		BA	71	---	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	788	861	784	720	676	647	647	646	646	646	646	646
World Trade Center Health Program Fund (gross)		BA	633	649	664	646	646	646	646	646	646	646	646	646
		O	788	861	784	720	676	647	647	646	646	646	646	646
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-108	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	37	---	---	---	---	---	---	---	---	---	---	---
Total World Trade Center Health Program Fund		BA	562	649	664	646	646	646	646	646	646	646	646	646
		O	680	861	784	720	676	647	647	646	646	646	646	646
World Trade Center Health Program Fund for Certain WTC Responders at the Pentagon and Shanksville, Pennsylvania (009-20-0966):														
Outlays, mandatory	551	O	2	---	---	---	---	---	---	100	100	---	---	---
CDC Working Capital Fund (009-20-4553):														
Spending authority from offsetting collections, discretionary	551	BA	799	721	721	721	721	721	721	721	721	721	721	721
Outlays, discretionary		O	794	861	744	721	721	721	721	721	721	721	721	721
Offsets against gross BA and outlays:														

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Health and Human Services - continued														
Federal sources, discretionary		BA/O	-800	-721	-721	-721	-721	-721	-721	-721	-721	-721	-721	-721
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total CDC Working Capital Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-6	140	23	---	---	---	---	---	---	---	---	---
Summary - Centers for Disease Control and Prevention														
Federal Funds:														
Appropriation accounts included above		BA	9,677	9,725	5,996	5,977	5,977	5,977	5,977	5,979	5,981	5,981	5,981	5,981
		O	11,405	10,278	10,241	8,197	7,071	6,370	5,979	6,079	6,081	5,981	5,981	5,981
National Institutes of Health														
Federal Funds														
National Institutes of Health (009-25-9915):														
Appropriations, discretionary	552	BA	45,428	45,830	41,164	41,164	41,164	41,164	41,164	41,164	41,164	41,164	41,164	41,164
Appropriations, mandatory		BA	166	244	98	51	51	51	51	51	51	51	51	51
Spending authority from offsetting collections, discretionary		BA	5,166	5,543	3,945	3,945	3,945	3,945	3,945	3,945	3,945	3,945	3,945	3,945
Spending authority from offsetting collections, mandatory		BA	1,024	462	462	462	462	462	462	462	462	462	462	462
Outlays, discretionary		O	52,090	49,985	47,492	46,608	45,049	45,100	45,156	45,109	45,109	45,109	45,109	45,109
Outlays, mandatory		O	980	866	775	693	685	625	599	532	517	514	513	513
National Institutes of Health (gross)		BA	51,784	52,079	45,669	45,622	45,622	45,622	45,622	45,622	45,622	45,622	45,622	45,622
		O	53,070	50,851	48,267	47,301	45,734	45,725	45,755	45,641	45,626	45,623	45,622	45,622
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-5,226	-5,543	-3,945	-3,945	-3,945	-3,945	-3,945	-3,945	-3,945	-3,945	-3,945	-3,945
Non-Federal sources, discretionary		BA/O	-512	---	---	---	---	---	---	---	---	---	---	---
Federal sources, mandatory		BA/O	-8	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory		BA/O	-1,026	-462	-462	-462	-462	-462	-462	-462	-462	-462	-462	-462
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-358	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	906	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	24	---	---	---	---	---	---	---	---	---	---	---
Refund, mandatory		BA	10	---	---	---	---	---	---	---	---	---	---	---
Total National Institutes of Health		BA	45,594	46,074	41,262	41,215	41,215	41,215	41,215	41,215	41,215	41,215	41,215	41,215

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Health and Human Services - continued														
		O	46,298	44,846	43,860	42,894	41,327	41,318	41,348	41,234	41,219	41,216	41,215	41,215
Advanced Research Projects Agency for Health, NIH (009-25-0837):														
Appropriations, discretionary	552	BA	1,500	1,500	945	945	945	945	945	945	945	945	945	945
Outlays, discretionary		O	840	1,409	1,743	1,232	1,228	972	944	944	944	944	944	944
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-121	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-4	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	2	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	123	---	---	---	---	---	---	---	---	---	---	---
Total Advanced Research Projects Agency for Health, NIH		BA	1,500	1,500	945	945	945	945	945	945	945	945	945	945
		O	715	1,409	1,743	1,232	1,228	972	944	944	944	944	944	944
Payment to the NIH Innovation Account, CURES Act (009-25-0147):														
Appropriations, mandatory	552	BA	127	226	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	127	226	---	---	---	---	---	---	---	---	---	---
NIH Innovation, Cures Act (009-25-5628):														
Appropriations, discretionary	552	BA	36	31	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	203	68	44	17	2	1	1	---	---	---	---	---
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total NIH Innovation, Cures Act		BA	36	31	---	---	---	---	---	---	---	---	---	---
		O	202	68	44	17	2	1	1	---	---	---	---	---
Summary - National Institutes of Health														
Federal Funds:														
Appropriation accounts included above		BA	47,257	47,831	42,207	42,160	42,160	42,160	42,160	42,160	42,160	42,160	42,160	42,160
		O	47,342	46,549	45,647	44,143	42,557	42,291	42,293	42,178	42,163	42,160	42,159	42,159
Substance Abuse and Mental Health Services Administration														
Federal Funds														
Substance Abuse and Mental Health Services Administration (009-30-1362):														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Health and Human Services - continued														
Appropriations, discretionary	551	BA	7,229	7,294	---	---	---	---	---	---	---	---	---	---
Advance Appropriations, discretionary		BA	163	---	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	12	-429	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	194	195	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	7,497	8,727	6,728	1,605	374	75	2	---	---	---	---	---
Outlays, mandatory		O	946	13	8	1	---	---	---	---	---	---	---	---
Substance Abuse and Mental Health Services Administration (gross)		BA	7,598	7,060	---	---	---	---	---	---	---	---	---	---
		O	8,443	8,740	6,736	1,606	374	75	2	---	---	---	---	---
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-105	-193	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	---	-2	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-184	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	95	---	---	---	---	---	---	---	---	---	---	---
Total Substance Abuse and Mental Health Services Administration		BA	7,404	6,865	---	---	---	---	---	---	---	---	---	---
		O	8,338	8,545	6,736	1,606	374	75	2	---	---	---	---	---
Agency for Healthcare Research and Quality														
Federal Funds														
Healthcare Research and Quality (009-33-1700):														
Appropriations, discretionary	552	BA	369	345	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, mandatory		BA	7	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	382	264	229	71	36	14	---	---	---	---	---	---
Outlays, mandatory		O	7	---	---	---	---	---	---	---	---	---	---	---
Healthcare Research and Quality (gross)		BA	377	345	---	---	---	---	---	---	---	---	---	---
		O	389	264	229	71	36	14	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-17	-1	---	---	---	---	---	---	---	---	---	---
Federal sources, mandatory		BA/O	---	-1	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory		BA/O	-6	---	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Health and Human Services - continued														
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-1	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	17	1	---	---	---	---	---	---	---	---	---	---
Change in uncollected customer payments from Federal sources, mandatory		BA	-1	1	---	---	---	---	---	---	---	---	---	---
Total Healthcare Research and Quality		BA	369	345	---	---	---	---	---	---	---	---	---	---
		O	366	262	229	71	36	14	---	---	---	---	---	---
Centers for Medicare and Medicaid Services														
Federal Funds														
Grants to States for Medicaid (009-38-0512):														
Appropriations, discretionary	551	BA	---	---	-280	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	426,730	518,588	468,678	484,184	511,837	538,350	568,652	600,200	635,736	674,071	722,949	768,558
Legislative proposal, subject to PAYGO, mandatory		BA	---	---	---	575	230	200	190	170	160	140	130	110
Advance Appropriations, mandatory		BA	245,580	261,064	316,515	321,205	339,928	359,711	381,759	404,664	429,596	456,398	488,704	520,291
Spending authority from offsetting collections, mandatory		BA	1,861	1,423	1,537	1,682	1,868	2,066	2,277	2,509	2,794	3,090	3,394	3,690
Outlays, discretionary		O	5	10	-270	10	10	5	---	---	---	---	---	---
Outlays, mandatory		O	686,957	716,341	717,209	733,320	774,567	815,372	862,044	910,694	965,000	1,023,497	1,097,521	1,167,036
Legislative proposal, subject to PAYGO, mandatory		O	---	---	---	575	230	200	190	170	160	140	130	110
Grants to States for Medicaid (gross)		BA	674,171	781,075	786,450	807,646	853,863	900,327	952,878	1,007,543	1,068,286	1,133,699	1,215,177	1,292,649
		O	686,962	716,351	716,939	733,905	774,807	815,577	862,234	910,864	965,160	1,023,637	1,097,651	1,167,146
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-1,371	-1,423	-1,537	-1,682	-1,868	-2,066	-2,277	-2,509	-2,794	-3,090	-3,394	-3,690
Non-Federal sources, mandatory		BA/O	-17,452	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, mandatory		BA	-490	---	---	---	---	---	---	---	---	---	---	---
Refund, mandatory		BA	17,452	---	---	---	---	---	---	---	---	---	---	---
Total Grants to States for Medicaid		BA	672,310	779,652	784,913	805,964	851,995	898,261	950,601	1,005,034	1,065,492	1,130,609	1,211,783	1,288,959
		O	668,139	714,928	715,402	732,223	772,939	813,511	859,957	908,355	962,366	1,020,547	1,094,257	1,163,456
State Grants and Demonstrations (009-38-0516):														
Appropriations, mandatory	551	BA	527	745	626	148	118	116	118	124	131	134	137	140
Outlays, mandatory		O	695	677	583	505	444	325	296	128	132	131	132	136

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Health and Human Services - continued														
Payments to Health Care Trust Funds (009-38-0580):														
Appropriations, mandatory	571	BA	630,205	700,497	739,340	775,852	870,070	914,362	982,239	1,067,529	1,149,679	1,250,230	1,352,984	1,421,547
Outlays, mandatory		O	595,942	700,325	739,340	775,852	870,070	914,362	982,239	1,067,529	1,149,679	1,250,230	1,352,984	1,421,547
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-3,917	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, mandatory		BA	3,917	---	---	---	---	---	---	---	---	---	---	---
Total Payments to Health Care Trust Funds		BA	630,205	700,497	739,340	775,852	870,070	914,362	982,239	1,067,529	1,149,679	1,250,230	1,352,984	1,421,547
		O	592,025	700,325	739,340	775,852	870,070	914,362	982,239	1,067,529	1,149,679	1,250,230	1,352,984	1,421,547
Quality Improvement Organizations (009-38-0519):														
Spending authority from offsetting collections, mandatory	571	BA	1,930	533	553	565	1,174	1,201	533	553	565	1,174	1,201	533
Outlays, mandatory		O	791	1,519	553	565	1,174	1,201	533	553	565	1,174	1,201	533
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-789	-533	-553	-565	-1,174	-1,201	-533	-553	-565	-1,174	-1,201	-533
Non-Federal sources, mandatory		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, mandatory		BA	-1,712	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, mandatory		BA	572	---	---	---	---	---	---	---	---	---	---	---
Total Quality Improvement Organizations		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	1	986	---	---	---	---	---	---	---	---	---	---
Program Management (009-38-0511):														
Health care services (subfunction 551):														
Appropriations, mandatory	551	BA	248	792	60	56	74	56	55	10	11	4	4	4
Spending authority from offsetting collections, discretionary		BA	4,620	4,554	3,867	3,867	3,867	3,867	3,867	3,867	3,867	3,867	3,867	3,867
Spending authority from offsetting collections, mandatory		BA	2,442	2,682	2,619	2,602	2,602	2,602	2,602	2,678	2,681	2,613	2,613	2,613
Outlays, discretionary		O	4,128	4,555	4,080	3,952	3,867	3,867	3,867	3,867	3,867	3,867	3,867	3,867
Outlays, mandatory		O	3,011	3,385	3,124	2,894	2,670	2,663	2,662	2,691	2,695	2,622	2,620	2,620
Health care services (gross)		BA	7,310	8,028	6,546	6,525	6,543	6,525	6,524	6,555	6,559	6,484	6,484	6,484
		O	7,139	7,940	7,204	6,846	6,537	6,530	6,529	6,558	6,562	6,489	6,487	6,487

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Health and Human Services - continued														
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-4,328	-4,125	-3,700	-3,700	-3,700	-3,700	-3,700	-3,700	-3,700	-3,700	-3,700	-3,700
Non-Federal sources, discretionary		BA/O	-481	-429	-167	-167	-167	-167	-167	-167	-167	-167	-167	-167
Federal sources, mandatory		BA/O	-52	-74	-34	-19	-19	-19	-19	-19	-19	-19	-19	-19
Non-Federal sources, mandatory		BA/O	-2,383	-2,632	-2,594	-2,594	-2,594	-2,594	-2,594	-2,594	-2,594	-2,594	-2,594	-2,594
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-1,892	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	2,078	---	---	---	---	---	---	---	---	---	---	---
Change in uncollected customer payments from Federal sources, mandatory		BA	6	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, mandatory		BA	2	---	---	---	---	---	---	---	---	---	---	---
Total Health care services (subfunction 551)		BA	260	768	51	45	63	45	44	75	79	4	4	4
		O	-105	680	709	366	57	50	49	78	82	9	7	7
Children's Health Insurance Fund (009-38-0515):														
Appropriations, discretionary	551	BA	---	---	-350	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	22,236	33,072	36,040	37,211	38,309	25,300	15,300	15,300	15,300	15,300	15,300	15,300
Outlays, mandatory		O	23,466	34,954	35,825	36,907	38,100	30,230	15,300	15,300	15,300	15,300	15,300	15,300
Children's Health Insurance Fund (gross)		BA	22,236	33,072	35,690	37,211	38,309	25,300	15,300	15,300	15,300	15,300	15,300	15,300
		O	23,466	34,954	35,825	36,907	38,100	30,230	15,300	15,300	15,300	15,300	15,300	15,300
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-398	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, mandatory		BA	300	---	---	---	---	---	---	---	---	---	---	---
Refund, mandatory		BA	98	---	---	---	---	---	---	---	---	---	---	---
Total Children's Health Insurance Fund		BA	22,236	33,072	35,690	37,211	38,309	25,300	15,300	15,300	15,300	15,300	15,300	15,300
		O	23,068	34,954	35,825	36,907	38,100	30,230	15,300	15,300	15,300	15,300	15,300	15,300
Center for Medicare and Medicaid Innovation (009-38-0522):														
Appropriations, mandatory	551	BA	---	---	---	---	---	9,430	---	---	---	---	---	---
Outlays, mandatory		O	720	1,449	1,670	2,103	1,808	1,309	1,419	1,384	1,291	1,253	1,244	1,231
Medicare Health Information Technology Incentive Payments, Recovery Act (009-38-0508):														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Health and Human Services - continued														
Spending authority from offsetting collections, mandatory	551	BA	10	6	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	4	6	---	---	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-2	-6	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, mandatory		BA	-8	---	---	---	---	---	---	---	---	---	---	---
Total Medicare Health Information Technology Incentive Payments, Recovery Act		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	2	---	---	---	---	---	---	---	---	---	---	---
Rate Review Grants (009-38-0112):														
Outlays, mandatory	551	O	2	2	3	3	2	1	---	---	---	---	---	---
Early Retiree Reinsurance Program (009-38-0114):														
Outlays, mandatory	551	O	26	2	---	---	---	---	---	---	---	---	---	---
Cost-sharing Reductions (009-38-0126):														
Appropriations, mandatory	551	BA	---	16,445	16,613	15,918	16,505	17,383	19,122	20,777	22,389	23,455	24,634	25,762
Outlays, mandatory		O	---	16,445	16,613	15,918	16,505	17,383	19,122	20,777	22,389	23,455	24,634	25,762
Consumer Operated and Oriented Plan Program Contingency Fund (009-38-0524):														
Appropriations, mandatory	551	BA	7	1	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	7	1	---	---	---	---	---	---	---	---	---	---
Consumer Operated and Oriented Plan Program Account (009-38-0118):														
Appropriations, mandatory	551	BA	73	1	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	73	---	---	---	---	---	---	---	---	---	---	---
Child Enrollment Contingency Fund (009-38-5551):														
Appropriations, discretionary	551	BA	---	---	-21,169	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	5,101	4,622	17,680	5,578	5,804	3,158	3,158	3,158	3,158	3,158	3,158	3,158
Outlays, mandatory		O	54	---	---	---	---	---	---	---	---	---	---	---
Total Child Enrollment Contingency Fund		BA	5,101	4,622	-3,489	5,578	5,804	3,158	3,158	3,158	3,158	3,158	3,158	3,158
		O	54	---	---	---	---	---	---	---	---	---	---	---
Risk Adjustment Program Payments (009-38-5733):														
Appropriations, mandatory	551	BA	11,670	11,876	11,057	11,160	11,318	11,523	11,653	12,113	12,202	11,948	11,989	11,994

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Health and Human Services - continued														
Outlays, mandatory		O	11,225	11,155	11,544	11,070	11,233	11,410	11,585	12,049	12,151	11,906	11,966	11,991
Transitional Reinsurance Program (009-38-5735):														
Outlays, mandatory	551	O	---	233	---	---	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-2	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	2	---	---	---	---	---	---	---	---	---	---	---
Total Transitional Reinsurance Program		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-2	233	---	---	---	---	---	---	---	---	---	---
Trust Funds														
Federal Hospital Insurance Trust Fund (009-38-8005):														
Appropriations, discretionary	571	BA	2,985	2,901	2,833	2,833	2,833	2,833	2,833	2,833	2,833	2,833	2,833	2,833
Appropriations, mandatory		BA	441,141	476,240	518,946	583,440	582,226	646,823	689,285	733,629	812,373	845,330	855,972	944,506
Limitations(non-add), mandatory		*LIM*	*166*	*213*	*177*	*178*	*187*	*186*	*190*	*194*	*198*	*203*	*207*	*211*
Outlays, discretionary		O	3,153	2,411	2,447	2,939	3,041	2,818	2,833	2,833	2,833	2,833	2,833	2,833
Outlays, mandatory		O	441,685	476,224	518,969	583,440	582,226	646,823	689,285	733,629	812,371	845,331	855,972	944,506
Federal Hospital Insurance Trust Fund (gross)		BA	444,126	479,141	521,779	586,273	585,059	649,656	692,118	736,462	815,206	848,163	858,805	947,339
		O	444,838	478,635	521,416	586,379	585,267	649,641	692,118	736,462	815,204	848,164	858,805	947,339
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-6	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	6	---	---	---	---	---	---	---	---	---	---	---
Total Federal Hospital Insurance Trust Fund		BA	444,126	479,141	521,779	586,273	585,059	649,656	692,118	736,462	815,206	848,163	858,805	947,339
		O	444,832	478,635	521,416	586,379	585,267	649,641	692,118	736,462	815,204	848,164	858,805	947,339
Health Care Fraud and Abuse Control Account (009-38-8393):														
Appropriations, discretionary	571	BA	941	941	976	976	976	976	976	976	976	976	976	976
Appropriations, mandatory		BA	1,649	1,694	1,801	1,318	1,200	1,075	914	757	609	453	320	163
Outlays, discretionary		O	930	1,002	1,022	997	986	986	976	976	976	976	976	976
Outlays, mandatory		O	1,700	1,628	1,187	1,187	1,121	1,053	891	719	592	425	261	113
Total Health Care Fraud and Abuse Control Account		BA	2,590	2,635	2,777	2,294	2,176	2,051	1,890	1,733	1,585	1,429	1,296	1,139
		O	2,630	2,630	2,209	2,184	2,107	2,039	1,867	1,695	1,568	1,401	1,237	1,089

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Health and Human Services - continued														
Federal Supplementary Medical Insurance Trust Fund (009-38-8004):														
Appropriations, discretionary	571	BA	4,247	4,533	4,176	4,176	4,176	4,176	4,176	4,176	4,176	4,176	4,176	4,176
Appropriations, mandatory		BA	575,362	618,467	671,957	764,005	758,394	856,817	924,740	997,144	1,131,555	1,188,508	1,216,464	1,373,675
Limitations(non-add), mandatory		*LIM*	*60*	*285*	*222*	*214*	*214*	*214*	*214*	*214*	*214*	*214*	*214*	*214*
Outlays, discretionary		O	4,460	3,729	3,650	4,386	4,472	4,395	4,147	4,147	4,146	4,146	4,146	4,146
Outlays, mandatory		O	574,114	618,423	671,975	764,005	758,394	856,817	924,740	997,144	1,131,555	1,188,498	1,216,464	1,373,675
Federal Supplementary Medical Insurance Trust Fund (gross)		BA	579,609	623,000	676,133	768,181	762,570	860,993	928,916	1,001,320	1,135,731	1,192,684	1,220,640	1,377,851
		O	578,574	622,152	675,625	768,391	762,866	861,212	928,887	1,001,291	1,135,701	1,192,644	1,220,610	1,377,821
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-21	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	21	---	---	---	---	---	---	---	---	---	---	---
Total Federal Supplementary Medical Insurance Trust Fund		BA	579,609	623,000	676,133	768,181	762,570	860,993	928,916	1,001,320	1,135,731	1,192,684	1,220,640	1,377,851
		O	578,553	622,152	675,625	768,391	762,866	861,212	928,887	1,001,291	1,135,701	1,192,644	1,220,610	1,377,821
Medicare Prescription Drug Account, Federal Supplementary Insurance Trust Fund (009-38-8308):														
Appropriations, discretionary	571	BA	522	584	643	643	643	643	643	643	643	643	643	643
Appropriations, mandatory		BA	157,607	200,551	234,834	248,156	243,134	268,048	286,093	314,382	353,558	358,674	360,394	396,900
Spending authority from offsetting collections, mandatory		BA	17,471	---	---	---	---	---	---	---	---	---	---	---
Limitations(non-add), mandatory		*LIM*	*1*	*8*	*8*	*7*	*7*	*7*	*7*	*7*	*7*	*7*	*7*	*7*
Outlays, discretionary		O	518	542	607	638	630	626	631	641	641	641	641	641
Outlays, mandatory		O	162,565	200,551	234,834	248,156	243,134	268,048	286,093	314,382	353,558	358,674	360,394	396,900
Medicare Prescription Drug Account, Federal Supplementary Insurance Trust Fund (gross)		BA	175,600	201,135	235,477	248,799	243,777	268,691	286,736	315,025	354,201	359,317	361,037	397,543
		O	163,083	201,093	235,441	248,794	243,764	268,674	286,724	315,023	354,199	359,315	361,035	397,541
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	---	-17,471	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory		BA/O	-58	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, mandatory		BA	-17,471	17,471	---	---	---	---	---	---	---	---	---	---
Refund, mandatory		BA	58	---	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Health and Human Services - continued														
Total Medicare Prescription Drug Account, Federal Supplementary Insurance Trust Fund		BA	158,129	201,135	235,477	248,799	243,777	268,691	286,736	315,025	354,201	359,317	361,037	397,543
		O	163,025	183,622	235,441	248,794	243,764	268,674	286,724	315,023	354,199	359,315	361,035	397,541
Summary - Centers for Medicare and Medicaid Services														
Federal Funds:														
Appropriation accounts included above		BA	1,342,389	1,547,679	1,584,801	1,651,876	1,794,182	1,879,578	1,982,235	2,124,110	2,268,430	2,434,838	2,619,989	2,766,864
		O	1,295,930	1,481,837	1,521,689	1,574,947	1,711,158	1,788,581	1,889,967	2,025,600	2,163,390	2,322,831	2,500,524	2,639,430
Trust Funds:														
Appropriation accounts included above		BA	1,184,454	1,305,911	1,436,166	1,605,547	1,593,582	1,781,391	1,909,660	2,054,540	2,306,723	2,401,593	2,441,778	2,723,872
		O	1,189,040	1,287,039	1,434,691	1,605,748	1,594,004	1,781,566	1,909,596	2,054,471	2,306,672	2,401,524	2,441,687	2,723,790
Interfunds:														
Deductions for offsetting receipts:														
Interfund transactions, mandatory	571	BA/O	-592,035	-700,325	-739,337	-775,853	-870,072	-914,365	-982,241	-1,067,532	-1,149,683	-1,250,232	-1,352,987	-1,421,549
Total Interfunds		BA/O	-592,035	-700,325	-739,337	-775,853	-870,072	-914,365	-982,241	-1,067,532	-1,149,683	-1,250,232	-1,352,987	-1,421,549
Total Centers for Medicare and Medicaid Services		BA	1,934,808	2,153,265	2,281,630	2,481,570	2,517,692	2,746,604	2,909,654	3,111,118	3,425,470	3,586,199	3,708,780	4,069,187
		O	1,892,935	2,068,551	2,217,043	2,404,842	2,435,090	2,655,782	2,817,322	3,012,539	3,320,379	3,474,123	3,589,224	3,941,671
Administration for Children and Families														
Federal Funds														
Temporary Assistance for Needy Families (009-70-1552):														
Appropriations, mandatory	609	BA	16,738	16,738	16,738	16,738	16,738	16,738	16,738	16,738	16,739	16,739	16,739	16,739
Outlays, mandatory		O	17,714	16,198	16,317	18,511	16,874	16,867	16,720	16,724	16,721	16,729	16,728	16,731
Contingency Fund (009-70-1522):														
Appropriations, mandatory	609	BA	608	608	608	608	608	608	608	608	608	608	608	608
Outlays, mandatory		O	560	608	656	608	608	608	608	608	608	608	608	608
Aging and Disability Services Programs (009-70-1560):														
Appropriations, discretionary	506	BA	---	---	2,399	2,399	2,399	2,399	2,399	2,399	2,399	2,399	2,399	2,399
Spending authority from offsetting collections, discretionary		BA	---	---	90	90	90	90	90	90	90	90	90	90
Outlays, discretionary		O	---	---	982	2,116	2,384	2,434	2,464	2,489	2,489	2,489	2,489	2,489
Aging and Disability Services Programs (gross)		BA	---	---	2,489	2,489	2,489	2,489	2,489	2,489	2,489	2,489	2,489	2,489
		O	---	---	982	2,116	2,384	2,434	2,464	2,489	2,489	2,489	2,489	2,489
Additional offsets against gross BA only:														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Health and Human Services - continued														
Change in uncollected customer payments from Federal sources, discretionary		BA	---	---	-90	-90	-90	-90	-90	-90	-90	-90	-90	-90
Total Aging and Disability Services Programs		BA	---	---	2,399	2,399	2,399	2,399	2,399	2,399	2,399	2,399	2,399	2,399
		O	---	---	982	2,116	2,384	2,434	2,464	2,489	2,489	2,489	2,489	2,489
Payments to States for Child Support Enforcement and Family Support Programs (009-70-1501):														
Appropriations, mandatory	609	BA	4,043	4,146	2,791	3,838	3,868	4,004	4,144	4,189	4,338	4,393	4,550	4,611
Advance Appropriations, mandatory		BA	1,400	1,600	1,800	1,700	1,800	1,800	1,800	1,900	1,900	2,000	2,000	2,100
Outlays, mandatory		O	4,968	5,174	5,363	5,527	5,654	5,770	5,896	6,042	6,190	6,345	6,500	6,617
Total Payments to States for Child Support Enforcement and Family Support Programs		BA	5,443	5,746	4,591	5,538	5,668	5,804	5,944	6,089	6,238	6,393	6,550	6,711
		O	4,968	5,174	5,363	5,527	5,654	5,770	5,896	6,042	6,190	6,345	6,500	6,617
Low Income Home Energy Assistance (009-70-1502):														
Appropriations, discretionary	609	BA	4,025	4,045	---	---	---	---	---	---	---	---	---	---
Advance Appropriations, discretionary		BA	100	100	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	4,378	4,339	1,330	223	65	24	---	---	---	---	---	---
Outlays, mandatory		O	5	---	---	---	---	---	---	---	---	---	---	---
Low Income Home Energy Assistance (gross)		BA	4,125	4,145	---	---	---	---	---	---	---	---	---	---
		O	4,383	4,339	1,330	223	65	24	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-6	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	5	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Low Income Home Energy Assistance		BA	4,125	4,145	---	---	---	---	---	---	---	---	---	---
		O	4,377	4,339	1,330	223	65	24	---	---	---	---	---	---
Refugee and Entrant Assistance (009-70-1503):														
Appropriations, discretionary	609	BA	6,392	5,164	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577
Appropriations, mandatory		BA	300	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	7	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	5,862	5,749	4,445	4,086	4,111	4,102	3,762	3,593	3,577	3,577	3,577	3,577
Outlays, mandatory		O	---	70	77	77	44	31	19	9	3	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Health and Human Services - continued														
Refugee and Entrant Assistance (gross)		BA	6,699	5,164	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577
		O	5,862	5,819	4,522	4,163	4,155	4,133	3,781	3,602	3,580	3,577	3,577	3,577
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-2	---	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-2	---	---	---	---	---	---	---	---	---	---	---
Federal sources, mandatory		BA/O	-2	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory		BA/O	-35	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-5	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	2	---	---	---	---	---	---	---	---	---	---	---
Change in uncollected customer payments from Federal sources, mandatory		BA	2	---	---	---	---	---	---	---	---	---	---	---
Refund, mandatory		BA	35	---	---	---	---	---	---	---	---	---	---	---
Total Refugee and Entrant Assistance		BA	6,692	5,164	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577
		O	5,821	5,819	4,522	4,163	4,155	4,133	3,781	3,602	3,580	3,577	3,577	3,577
Promoting Safe and Stable Families (009-70-1512):														
Appropriations, discretionary	506	BA	73	63	63	63	63	63	63	63	63	63	63	63
Appropriations, mandatory		BA	475	546	434	396	396	396	396	408	420	420	420	420
Outlays, discretionary		O	73	65	62	61	62	62	63	63	63	63	63	63
Outlays, mandatory		O	610	541	530	486	432	407	398	408	420	420	420	420
Total Promoting Safe and Stable Families		BA	548	609	497	459	459	459	459	471	483	483	483	483
		O	683	606	592	547	494	469	461	471	483	483	483	483
Child Care Entitlement to States (009-70-1550):														
Appropriations, mandatory	609	BA	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550
Outlays, mandatory		O	4,038	3,540	3,609	3,585	3,590	3,555	3,550	3,550	3,550	3,550	3,550	3,550
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-5	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, mandatory		BA	5	---	---	---	---	---	---	---	---	---	---	---
Total Child Care Entitlement to States		BA	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550
		O	4,033	3,540	3,609	3,585	3,590	3,555	3,550	3,550	3,550	3,550	3,550	3,550

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Health and Human Services - continued														
Payments to States for the Child Care and Development Block Grant (009-70-1515):														
Appropriations, discretionary	609	BA	9,245	8,831	8,831	8,831	8,831	8,831	8,831	8,831	8,831	8,831	8,831	8,831
Outlays, discretionary		O	10,375	9,420	8,110	8,162	8,825	8,852	8,831	8,831	8,831	8,831	8,831	8,831
Outlays, mandatory		O	403	446	---	---	---	---	---	---	---	---	---	---
Total Payments to States for the Child Care and Development Block Grant		BA	9,245	8,831	8,831	8,831	8,831	8,831	8,831	8,831	8,831	8,831	8,831	8,831
		O	10,778	9,866	8,110	8,162	8,825	8,852	8,831	8,831	8,831	8,831	8,831	8,831
Social Services Block Grant (009-70-1534):														
Appropriations, mandatory	506	BA	1,603	1,603	1,603	1,603	1,603	1,603	1,603	1,652	1,700	1,700	1,700	1,700
Outlays, mandatory		O	1,552	1,554	1,589	1,577	1,595	1,593	1,603	1,637	1,682	1,696	1,698	1,700
Children and Families Services Programs (009-70-1536):														
Appropriations, discretionary	506	BA	14,789	14,923	13,754	13,754	13,754	13,754	13,754	13,754	13,754	13,754	13,754	13,754
Spending authority from offsetting collections, discretionary		BA	2	20	20	20	20	20	20	20	20	20	20	20
Spending authority from offsetting collections, mandatory		BA	9	6	6	2	2	2	2	2	2	2	2	2
Outlays, discretionary		O	14,928	15,080	14,761	14,233	13,963	13,833	13,775	13,775	13,775	13,774	13,774	13,774
Outlays, mandatory		O	259	149	6	2	2	2	2	2	2	2	2	2
Children and Families Services Programs (gross)		BA	14,800	14,949	13,780	13,776	13,776	13,776	13,776	13,776	13,776	13,776	13,776	13,776
		O	15,187	15,229	14,767	14,235	13,965	13,835	13,777	13,777	13,777	13,776	13,776	13,776
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1	-20	-20	-20	-20	-20	-20	-20	-20	-20	-20	-20
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Federal sources, mandatory		BA/O	-11	-6	-6	-2	-2	-2	-2	-2	-2	-2	-2	-2
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-2	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	2	---	---	---	---	---	---	---	---	---	---	---
Change in uncollected customer payments from Federal sources, mandatory		BA	-6	-1	-1	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, mandatory		BA	8	1	1	1	1	1	1	1	---	---	---	---
Total Children and Families Services Programs		BA	14,789	14,923	13,754	13,755	13,755	13,755	13,755	13,755	13,754	13,754	13,754	13,754
		O	15,174	15,203	14,741	14,213	13,943	13,813	13,755	13,755	13,755	13,754	13,754	13,754
Children's Research and Technical Assistance (009-70-1553):														

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Health and Human Services - continued														
Appropriations, mandatory	609	BA	35	35	35	35	35	35	35	36	37	37	37	37
Spending authority from offsetting collections, mandatory		BA	32	44	41	40	40	40	40	40	41	40	40	40
Outlays, mandatory		O	60	68	75	77	77	77	77	78	80	79	79	79
Children's Research and Technical Assistance (gross)		BA	67	79	76	75	75	75	75	76	78	77	77	77
		O	60	68	75	77	77	77	77	78	80	79	79	79
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-9	-12	-12	-12	-12	-12	-12	-12	-12	-12	-12	-12
Non-Federal sources, mandatory		BA/O	-23	-32	-29	-29	-29	-29	-29	-29	-29	-29	-29	-29
Total Children's Research and Technical Assistance		BA	35	35	35	34	34	34	34	35	37	36	36	36
		O	28	24	34	36	36	36	36	37	39	38	38	38
Payments for Foster Care and Permanency (009-70-1545):														
Appropriations, mandatory	609	BA	6,831	6,845	6,618	6,819	7,042	7,418	7,736	7,864	8,081	8,091	8,496	8,730
Advance Appropriations, mandatory		BA	3,400	3,600	3,800	4,000	4,200	4,200	4,200	4,500	4,500	4,600	4,800	4,800
Outlays, mandatory		O	10,019	10,572	9,497	9,889	10,248	10,479	10,770	11,153	11,355	11,639	11,997	12,223
Payments for Foster Care and Permanency (gross)		BA	10,231	10,445	10,418	10,819	11,242	11,618	11,936	12,364	12,581	12,691	13,296	13,530
		O	10,019	10,572	9,497	9,889	10,248	10,479	10,770	11,153	11,355	11,639	11,997	12,223
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-32	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only: Offsetting collections credited to expired accounts, mandatory		BA	32	---	---	---	---	---	---	---	---	---	---	---
Total Payments for Foster Care and Permanency		BA	10,231	10,445	10,418	10,819	11,242	11,618	11,936	12,364	12,581	12,691	13,296	13,530
		O	9,987	10,572	9,497	9,889	10,248	10,479	10,770	11,153	11,355	11,639	11,997	12,223
Summary - Administration for Children and Families														
Federal Funds:														
Appropriation accounts included above		BA	73,607	72,397	66,601	67,911	68,464	68,976	69,434	70,069	70,497	70,761	71,523	71,918
		O	75,675	73,503	67,342	69,157	68,471	68,633	68,475	68,899	69,283	69,739	70,253	70,601
Administration for Community Living														
Federal Funds														
Aging and Disability Services Programs (009-75-0142):														
Appropriations, discretionary	506	BA	2,434	2,452	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Health and Human Services - continued														
Appropriations, mandatory		BA	28	28	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	91	90	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, mandatory		BA	29	12	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	2,692	2,522	1,535	147	58	29	---	---	---	---	---	---
Outlays, mandatory		O	379	446	177	11	5	4	2	---	---	---	---	---
Aging and Disability Services Programs (gross)		BA	2,582	2,582	---	---	---	---	---	---	---	---	---	---
		O	3,071	2,968	1,712	158	63	33	2	---	---	---	---	---
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-56	-90	---	---	---	---	---	---	---	---	---	---
Federal sources, mandatory		BA/O	---	-12	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-40	-90	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	5	90	---	---	---	---	---	---	---	---	---	---
Change in uncollected customer payments from Federal sources, mandatory		BA	-29	-12	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, mandatory		BA	---	12	---	---	---	---	---	---	---	---	---	---
Total Aging and Disability Services Programs		BA	2,462	2,480	---	---	---	---	---	---	---	---	---	---
		O	3,015	2,866	1,712	158	63	33	2	---	---	---	---	---
Administration for Strategic Preparedness and Response														
Federal Funds														
Research, Development, and Procurement (009-76-1000):														
Appropriations, discretionary	551	BA	3,135	3,208	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337
Outlays, discretionary		O	1,531	2,751	2,767	3,297	3,339	3,349	3,345	3,340	3,337	3,337	3,337	3,337
Operations, Preparedness, and Emergency Response (009-76-1001):														
Appropriations, discretionary	551	BA	500	485	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	39	39	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	470	477	351	79	35	20	8	---	---	---	---	---
Operations, Preparedness, and Emergency Response (gross)		BA	539	524	---	---	---	---	---	---	---	---	---	---
		O	470	477	351	79	35	20	8	---	---	---	---	---

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Health and Human Services - continued														
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-31	-39	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-3	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-30	-30	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	23	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	2	30	---	---	---	---	---	---	---	---	---	---
Total Operations, Preparedness, and Emergency Response		BA	500	485	---	---	---	---	---	---	---	---	---	---
		O	436	438	351	79	35	20	8	---	---	---	---	---
Summary - Administration for Strategic Preparedness and Response														
Federal Funds:														
Appropriation accounts included above		BA	3,635	3,693	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337
		O	1,967	3,189	3,118	3,376	3,374	3,369	3,353	3,340	3,337	3,337	3,337	3,337
Departmental Management														
Federal Funds														
General Departmental Management (009-90-9912):														
Appropriations, discretionary	551	BA	646	625	208	208	208	208	208	208	208	208	208	208
Spending authority from offsetting collections, discretionary		BA	379	546	153	153	153	153	153	153	153	153	153	153
Spending authority from offsetting collections, mandatory		BA	9	12	---	11	11	11	11	11	11	11	11	11
Outlays, discretionary		O	978	1,058	647	446	383	370	361	361	361	361	361	361
Outlays, mandatory		O	19	114	---	11	11	11	11	11	11	11	11	11
General Departmental Management (gross)		BA	1,034	1,183	361	372	372	372	372	372	372	372	372	372
		O	997	1,172	647	457	394	381	372	372	372	372	372	372
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-369	-546	-153	-153	-153	-153	-153	-153	-153	-153	-153	-153
Non-Federal sources, discretionary		BA/O	-2	---	---	---	---	---	---	---	---	---	---	---
Federal sources, mandatory		BA/O	-12	-12	-11	-11	-11	-11	-11	-11	-11	-11	-11	-11
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-121	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	112	---	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Health and Human Services - continued														
Refund, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Change in uncollected customer payments from Federal sources, mandatory		BA	3	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, mandatory		BA	---	---	11	---	---	---	---	---	---	---	---	---
Total General Departmental Management		BA	646	625	208	208	208	208	208	208	208	208	208	208
		O	614	614	483	293	230	217	208	208	208	208	208	208
Office for Civil Rights (009-90-0135):														
Appropriations, discretionary	751	BA	40	40	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, mandatory		BA	25	24	10	10	10	10	10	10	10	10	10	10
Legislative proposal, not subject to PAYGO, mandatory		BA	---	---	-10	-10	-10	-10	-10	-10	-10	-10	-10	-10
Outlays, discretionary		O	41	40	8	1	---	---	---	---	---	---	---	---
Outlays, mandatory		O	16	5	26	13	13	10	10	10	10	10	10	10
Legislative proposal, not subject to PAYGO, mandatory		O	---	---	-10	-10	-10	-10	-10	-10	-10	-10	-10	-10
Office for Civil Rights (gross)		BA	65	64	---	---	---	---	---	---	---	---	---	---
		O	57	45	24	4	3	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-3	-3	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory		BA/O	-11	-10	-10	-10	-10	-10	-10	-10	-10	-10	-10	-10
Legislative proposal, not subject to PAYGO, mandatory		BA/O	---	---	10	10	10	10	10	10	10	10	10	10
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, mandatory		BA	-11	-11	---	---	---	---	---	---	---	---	---	---
Total Office for Civil Rights		BA	40	40	---	---	---	---	---	---	---	---	---	---
		O	43	32	24	4	3	---	---	---	---	---	---	---
Office of the Chief Information Officer (009-90-0161):														
Appropriations, discretionary	551	BA	---	---	126	126	126	126	126	126	126	126	126	126
Outlays, discretionary		O	---	---	---	13	25	38	50	63	76	88	101	113
Office of the National Coordinator for Health Information Technology (009-90-0130):														
Appropriations, discretionary	551	BA	---	33	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	79	79	59	59	59	59	59	59	59	59	59	59
Outlays, discretionary		O	91	87	96	52	54	55	56	60	59	59	59	59

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Health and Human Services - continued														
Office of the National Coordinator for Health Information Technology (gross)		BA	79	112	59	59	59	59	59	59	59	59	59	59
		O	91	87	96	52	54	55	56	60	59	59	59	59
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-107	-79	-59	-59	-59	-59	-59	-59	-59	-59	-59	-59
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-32	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	60	---	---	---	---	---	---	---	---	---	---	---
Total Office of the National Coordinator for Health Information Technology		BA	---	33	---	---	---	---	---	---	---	---	---	---
		O	-16	8	37	-7	-5	-4	-3	1	---	---	---	---
Medicare Hearings and Appeals (009-90-0139):														
Spending authority from offsetting collections, discretionary	551	BA	200	157	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	186	185	---	---	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-174	-157	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-39	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	13	---	---	---	---	---	---	---	---	---	---	---
Total Medicare Hearings and Appeals		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	12	28	---	---	---	---	---	---	---	---	---	---
Public Health and Social Services Emergency Fund (009-90-0140):														
Appropriations, mandatory	551	BA	---	-66	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	4,863	6,335	4,446	3,347	205	26	15	15	---	---	---	---
Outlays, mandatory		O	3,458	2,844	2,103	1,742	1,410	---	---	---	---	---	---	---
Public Health and Social Services Emergency Fund (gross)		BA	---	-66	---	---	---	---	---	---	---	---	---	---
		O	8,321	9,179	6,549	5,089	1,615	26	15	15	---	---	---	---
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-48	---	---	---	---	---	---	---	---	---	---	---

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Health and Human Services - continued														
Non-Federal sources, discretionary		BA/O	-99	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory		BA/O	-6	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	58	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	89	---	---	---	---	---	---	---	---	---	---	---
Refund, mandatory		BA	6	---	---	---	---	---	---	---	---	---	---	---
Total Public Health and Social Services Emergency Fund		BA	---	-66	---	---	---	---	---	---	---	---	---	---
		O	8,168	9,179	6,549	5,089	1,615	26	15	15	---	---	---	---
Assistant Secretary for Consumer Product Safety (009-90-0104):														
Appropriations, discretionary														
Legislative proposal, not subject to PAYGO, discretionary	554	BA	---	---	135	135	135	135	135	135	135	135	135	135
Outlays, discretionary														
Legislative proposal, not subject to PAYGO, discretionary		O	---	---	90	126	134	135	135	135	135	135	135	135
Office of Strategy (009-90-0153):														
Appropriations, discretionary														
Legislative proposal, not subject to PAYGO, discretionary	552	BA	---	---	240	240	240	240	240	240	240	240	240	240
Spending authority from offsetting collections, discretionary														
Legislative proposal, not subject to PAYGO, discretionary		BA	---	---	218	218	218	218	218	218	218	218	218	218
Outlays, discretionary														
Legislative proposal, not subject to PAYGO, discretionary		O	---	---	218	242	266	290	314	338	362	386	410	434
Office of Strategy (gross)		BA	---	---	458	458	458	458	458	458	458	458	458	458
		O	---	---	218	242	266	290	314	338	362	386	410	434
Offsets against gross BA and outlays:														
Federal sources, discretionary														
Legislative proposal, not subject to PAYGO, discretionary		BA/O	---	---	-218	-218	-218	-218	-218	-218	-218	-218	-218	-218
Total Office of Strategy		BA	---	---	240	240	240	240	240	240	240	240	240	240
		O	---	---	---	24	48	72	96	120	144	168	192	216
Assistant Secretary for Civil Rights and Appeals (009-90-0160):														
Health care services (subfunction 551):														
Appropriations, discretionary														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Health and Human Services - continued														
Legislative proposal, not subject to PAYGO, discretionary	551	BA	---	---	57	57	57	57	57	57	57	57	57	57
Spending authority from offsetting collections, discretionary														
Legislative proposal, not subject to PAYGO, discretionary		BA	---	---	185	185	185	185	185	185	185	185	185	185
Outlays, discretionary														
Legislative proposal, not subject to PAYGO, discretionary		O	---	---	242	242	242	242	242	242	242	242	242	242
Health care services (gross)		BA	---	---	242	242	242	242	242	242	242	242	242	242
		O	---	---	242	242	242	242	242	242	242	242	242	242
Offsets against gross BA and outlays:														
Federal sources, discretionary														
Legislative proposal, not subject to PAYGO, discretionary		BA/O	---	---	-185	-185	-185	-185	-185	-185	-185	-185	-185	-185
Total Health care services (subfunction 551)		BA	---	---	57	57	57	57	57	57	57	57	57	57
		O	---	---	57	57	57	57	57	57	57	57	57	57
Federal law enforcement activities (subfunction 751):														
Spending authority from offsetting collections, mandatory														
Legislative proposal, not subject to PAYGO, mandatory	751	BA	---	---	10	10	10	10	10	10	10	10	10	10
Outlays, mandatory														
Legislative proposal, not subject to PAYGO, mandatory		O	---	---	10	10	10	10	10	10	10	10	10	10
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory														
Legislative proposal, not subject to PAYGO, mandatory		BA/O	---	---	-10	-10	-10	-10	-10	-10	-10	-10	-10	-10
Total Federal law enforcement activities (subfunction 751)		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	---	---	---	---	---	---	---	---	---	---	---	---
Total Assistant Secretary for Civil Rights and Appeals		BA	---	---	57	57	57	57	57	57	57	57	57	57
		O	---	---	57	57	57	57	57	57	57	57	57	57
Defense Production Act Medical Supplies Enhancement (009-90-0150):														
Outlays, mandatory	551	O	759	255	235	90	42	---	---	---	---	---	---	---
Transfers from the Patient-Centered Outcomes Research Trust Fund (009-90-0145):														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Health and Human Services - continued														
Spending authority from offsetting collections, mandatory	552	BA	172	179	186	181	190	---	---	---	---	---	---	---
Outlays, mandatory		O	70	251	186	181	190	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-172	-179	-186	-181	-190	---	---	---	---	---	---	---
Total Transfers from the Patient-Centered Outcomes Research Trust Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-102	72	---	---	---	---	---	---	---	---	---	---
Nonrecurring Expenses Fund (009-90-0125):														
Appropriations, discretionary	551	BA	-1,471	-1,826	-1,176	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	1,207	150	174	586	1,225	---	---	---	---	---	---	---
No Surprises Implementation Fund (009-90-0127):														
Appropriations, mandatory	551	BA	---	42	---	---	---	---	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		BA	---	---	48	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	89	60	32	6	3	1	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		O	---	---	48	---	---	---	---	---	---	---	---	---
Total No Surprises Implementation Fund		BA	---	42	48	---	---	---	---	---	---	---	---	---
		O	89	60	80	6	3	1	---	---	---	---	---	---
Prevention and Public Health Fund (009-90-0116):														
Appropriations, discretionary	551	BA	---	---	-1,438	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	---	---	1,438	1,627	1,627	1,886	1,886	1,944	2,000	2,000	2,000	2,000
Legislative proposal, subject to PAYGO, mandatory		BA	---	---	---	-1,627	-1,627	-1,886	-1,886	-1,944	-2,000	-2,000	-2,000	-2,000
Outlays, discretionary		O	---	---	-158	-1,280	---	---	---	---	---	---	---	---
Outlays, mandatory		O	---	---	158	1,459	1,627	1,655	1,886	1,893	1,950	2,000	2,000	2,000
Legislative proposal, subject to PAYGO, mandatory		O	---	---	---	-179	-1,627	-1,655	-1,886	-1,893	-1,950	-2,000	-2,000	-2,000
Total Prevention and Public Health Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	---	---	---	---	---	---	---	---	---	---	---	---
Section 241 Evaluation Transactions Account (009-90-3902):														
Spending authority from offsetting collections, discretionary	552	BA	679	679	434	434	434	434	434	434	434	434	434	434
Outlays, discretionary		O	652	1,779	534	434	434	434	434	434	434	434	434	434
Offsets against gross BA and outlays:														

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Health and Human Services - continued														
Federal sources, discretionary		BA/O	-652	-679	-434	-434	-434	-434	-434	-434	-434	-434	-434	-434
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-554	-679	-434	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	527	679	434	---	---	---	---	---	---	---	---	---
Total Section 241 Evaluation Transactions Account		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	---	1,100	100	---	---	---	---	---	---	---	---	---
Summary - Departmental Management														
Federal Funds:														
Appropriation accounts included above		BA	-785	-1,152	-362	766	766	766	766	766	766	766	766	766
		O	10,774	11,498	7,829	6,281	3,377	542	558	599	620	656	693	729
Program Support Center														
Federal Funds														
Retirement Pay and Medical Benefits for Commissioned Officers (009-91-0379):														
Appropriations, mandatory	551	BA	889	907	967	1,039	1,115	1,198	1,286	1,381	1,484	1,594	1,712	1,839
Outlays, mandatory		O	878	862	964	1,035	1,111	1,194	1,282	1,376	1,479	1,588	1,706	1,833
HHS Accrual Contribution to the Uniformed Services Retiree Health Care Fund (009-91-0170):														
Appropriations, discretionary	551	BA	38	42	48	51	54	57	60	64	68	72	77	81
Outlays, discretionary		O	38	42	48	51	54	57	60	64	68	72	77	81
Debt Collection Fund (009-91-5745):														
Spending authority from offsetting collections, discretionary	551	BA	14	10	10	10	10	10	10	10	10	10	10	10
Outlays, discretionary		O	9	5	6	6	7	8	9	9	9	10	11	11
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-11	-10	-10	-10	-10	-10	-10	-10	-10	-10	-10	-10
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-3	---	---	---	---	---	---	---	---	---	---	---
Total Debt Collection Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-2	-5	-4	-4	-3	-2	-1	-1	-1	---	1	1
HHS Service and Supply Fund (009-91-9941):														
Spending authority from offsetting collections, discretionary	551	BA	1,213	1,464	1,992	1,992	1,992	1,992	1,992	1,992	1,992	1,992	1,992	1,992

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Health and Human Services - continued														
Outlays, discretionary		O	1,101	1,496	1,717	1,857	1,939	1,992	1,992	1,992	1,992	1,992	1,992	1,992
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1,213	-1,464	-1,992	-1,992	-1,992	-1,992	-1,992	-1,992	-1,992	-1,992	-1,992	-1,992
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total HHS Service and Supply Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-113	32	-275	-135	-53	---	---	---	---	---	---	---
Trust Funds														
Miscellaneous Trust Funds (009-91-9971):														
Appropriations, mandatory	551	BA	59	80	80	72	72	72	72	72	68	68	68	68
Outlays, mandatory		O	71	80	80	83	76	75	74	73	70	70	69	68
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-3	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	3	---	---	---	---	---	---	---	---	---	---	---
Total Miscellaneous Trust Funds		BA	59	80	80	72	72	72	72	72	68	68	68	68
		O	68	80	80	83	76	75	74	73	70	70	69	68
Summary - Program Support Center														
Federal Funds:														
Appropriation accounts included above		BA	927	949	1,015	1,090	1,169	1,255	1,346	1,445	1,552	1,666	1,789	1,920
		O	801	931	733	947	1,109	1,249	1,341	1,439	1,546	1,660	1,784	1,915
Trust Funds:														
Appropriation accounts included above		BA	59	80	80	72	72	72	72	72	68	68	68	68
		O	68	80	80	83	76	75	74	73	70	70	69	68
Total Program Support Center		BA	986	1,029	1,095	1,162	1,241	1,327	1,418	1,517	1,620	1,734	1,857	1,988
		O	869	1,011	813	1,030	1,185	1,324	1,415	1,512	1,616	1,730	1,853	1,983
Office of the Inspector General														
Federal Funds														
Office of Inspector General (009-92-0128):														
Appropriations, discretionary	551	BA	98	94	85	85	85	85	85	85	85	85	85	85
Advance Appropriations, discretionary		BA	---	4	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Health and Human Services - continued														
Appropriations, mandatory		BA	---	21	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	126	117	121	125	129	133	138	142	147	148	157	162
Spending authority from offsetting collections, mandatory		BA	258	250	257	263	269	275	281	287	294	300	306	313
Outlays, discretionary		O	216	232	205	209	212	216	222	225	231	232	240	245
Outlays, mandatory		O	271	295	260	266	273	279	281	286	293	299	305	312
Office of Inspector General (gross)		BA	482	486	463	473	483	493	504	514	526	533	548	560
		O	487	527	465	475	485	495	503	511	524	531	545	557
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-136	-117	-121	-125	-129	-133	-138	-142	-147	-148	-157	-162
Federal sources, mandatory		BA/O	-261	-250	-257	-263	-269	-275	-281	-287	-293	-300	-306	-313
Non-Federal sources, mandatory		BA/O	-9	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	12	---	---	---	---	---	---	---	---	---	---	---
Change in uncollected customer payments from Federal sources, mandatory		BA	12	---	---	---	---	---	---	---	---	---	---	---
Total Office of Inspector General		BA	101	119	85	85	85	85	85	85	86	85	85	85
		O	81	160	87	87	87	87	84	82	84	83	82	82
Department of Health and Human Services by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	1,510,958	1,717,879	1,733,009	1,800,881	1,943,844	2,029,538	2,132,744	2,275,356	2,420,214	2,586,998	2,773,034	2,920,435
		O	1,482,150	1,668,486	1,693,393	1,737,309	1,865,562	1,938,868	2,039,542	2,175,652	2,313,910	2,473,852	2,652,218	2,791,639
Deductions for offsetting receipts:														
Intrafund receipts, mandatory	552	BA/O	-127	-226	-42	-1	---	---	-42	-1	---	---	-42	-1
Intrafund receipts, mandatory	554	BA/O	-55	---	---	---	---	---	---	---	---	---	---	---
Intrafund receipts, mandatory	809	BA/O	13	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory	551	BA/O	-13	-37	-12	-12	-12	-12	-12	-12	-12	-12	-12	-12
Non-Federal sources, mandatory	552	BA/O	-48	-51	-52	-53	-53	-53	-53	-53	-53	-53	-53	-53
Non-Federal sources, mandatory	554	BA/O	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3
Non-Federal sources, mandatory	609	BA/O	-392	-384	-376	-369	-362	-364	-347	-340	-333	-327	-320	-314
Non-Federal sources, mandatory	809	BA/O	-384	---	---	---	---	---	---	---	---	---	---	---
Intrafund receipts, net interest	908	BA/O	-887	-152	-166	-166	-165	-98	-98	-98	-98	-98	-98	-98
Non-Federal sources, net interest	908	BA/O	-929	-929	-929	-929	-929	-929	-929	-929	-929	-929	-929	-929

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Health and Human Services - continued														
Total Federal Funds		BA	1,508,133	1,716,097	1,731,429	1,799,348	1,942,320	2,028,079	2,131,260	2,273,920	2,418,786	2,585,576	2,771,577	2,919,025
		O	1,479,325	1,666,704	1,691,813	1,735,776	1,864,038	1,937,409	2,038,058	2,174,216	2,312,482	2,472,430	2,650,761	2,790,229
Trust Funds:														
Appropriation accounts included above		BA	1,184,769	1,306,308	1,436,573	1,605,951	1,593,992	1,781,807	1,910,081	2,054,967	2,307,153	2,402,029	2,442,220	2,724,321
		O	1,189,360	1,287,468	1,435,098	1,606,163	1,594,418	1,781,985	1,910,019	2,054,899	2,307,104	2,401,962	2,442,130	2,724,239
Deductions for offsetting receipts:														
Non-Federal sources, mandatory	551	BA/O	-15	-4	-4	-4	-4	-4	-4	-4	-4	-4	-4	-4
Non-Federal sources, mandatory	552	BA/O	-42	-75	-75	-75	-75	-75	-75	-75	-75	-75	-75	-75
Non-Federal sources, mandatory	571	BA/O	-192,314	-217,783	-233,890	-255,281	-277,762	-308,189	-336,056	-359,514	-386,896	-420,863	-452,698	-483,300
Non-Federal sources, net interest	908	BA/O	-1	-5	-5	-5	-5	-5	-5	-5	-5	-5	-5	-5
Total Trust Funds		BA	992,397	1,088,441	1,202,599	1,350,586	1,316,146	1,473,534	1,573,941	1,695,369	1,920,173	1,981,082	1,989,438	2,240,937
		O	996,988	1,069,601	1,201,124	1,350,798	1,316,572	1,473,712	1,573,879	1,695,301	1,920,124	1,981,015	1,989,348	2,240,855
Interfunds:														
Deductions for offsetting receipts:														
Interfund transactions, mandatory	571	BA/O	-592,035	-700,325	-739,337	-775,853	-870,072	-914,365	-982,241	-1,067,532	-1,149,683	-1,250,232	-1,352,987	-1,421,549
Total Interfunds		BA/O	-592,035	-700,325	-739,337	-775,853	-870,072	-914,365	-982,241	-1,067,532	-1,149,683	-1,250,232	-1,352,987	-1,421,549
Department of Health and Human Services by Type of Account														
Total appropriation accounts		BA	2,695,727	3,024,187	3,169,582	3,406,832	3,537,836	3,811,345	4,042,825	4,330,323	4,727,367	4,989,027	5,215,254	5,644,756
		O	2,671,510	2,955,954	3,128,491	3,343,472	3,459,980	3,720,853	3,949,561	4,230,551	4,621,014	4,875,814	5,094,348	5,515,878
Total offsetting receipts accounts		BA/O	-787,232	-919,974	-974,891	-1,032,751	-1,149,442	-1,224,097	-1,319,865	-1,428,566	-1,538,091	-1,672,601	-1,807,226	-1,906,343
Total Department of Health and Human Services														
Total Department of Health and Human Services		BA	1,908,495	2,104,213	2,194,691	2,374,081	2,388,394	2,587,248	2,722,960	2,901,757	3,189,276	3,316,426	3,408,028	3,738,413
		O	1,884,278	2,035,980	2,153,600	2,310,721	2,310,538	2,496,756	2,629,696	2,801,985	3,082,923	3,203,213	3,287,122	3,609,535
Department of Homeland Security														
Office of the Secretary and Executive Management														
Federal Funds														
Operations and Support (024-10-0100):														
Appropriations, discretionary	751	BA	361	364	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Appropriations, mandatory		BA	1,932	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	416	30	495	495	495	495	495	495	495	495	495	495

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Homeland Security - continued														
Spending authority from offsetting collections, mandatory		BA	54	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	556	312	2,072	2,783	2,993	2,993	2,993	2,993	2,993	2,993	2,993	2,993
Outlays, mandatory		O	54	1,165	543	302	37	---	---	---	---	---	---	---
Operations and Support (gross)		BA	2,763	394	2,995	2,995	2,995	2,995	2,995	2,995	2,995	2,995	2,995	2,995
		O	610	1,477	2,615	3,085	3,030	2,993	2,993	2,993	2,993	2,993	2,993	2,993
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-354	-4	-495	-495	-495	-495	-495	-495	-495	-495	-495	-495
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Federal sources, mandatory		BA/O	-54	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-70	-26	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	9	---	---	---	---	---	---	---	---	---	---	---
Total Operations and Support		BA	2,293	364	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
		O	201	1,473	2,120	2,590	2,535	2,498	2,498	2,498	2,498	2,498	2,498	2,498
Procurement, Construction, and Improvements (024-10-1913):														
Appropriations, discretionary	751	BA	8	8	146	146	146	146	146	146	146	146	146	146
Appropriations, mandatory		BA	123	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	12	8	36	78	121	137	146	146	146	146	146	146
Outlays, mandatory		O	---	15	7	---	---	---	---	---	---	---	---	---
Total Procurement, Construction, and Improvements		BA	131	8	146	146	146	146	146	146	146	146	146	146
		O	12	23	43	78	121	137	146	146	146	146	146	146
DHS Border Support (024-10-1917):														
Appropriations, mandatory	751	BA	10,000	---	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	15	---	---	3,500	4,500	1,500	---	---	---	---	---	---
Summary - Office of the Secretary and Executive Management														
Federal Funds:														
Appropriation accounts included above		BA	12,424	372	2,646	2,646	2,646	2,646	2,646	2,646	2,646	2,646	2,646	2,646
		O	228	1,496	2,163	6,168	7,156	4,135	2,644	2,644	2,644	2,644	2,644	2,644
Management Directorate														
Federal Funds														
Operations and Support (024-15-0112):														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Homeland Security - continued														
Appropriations, discretionary	751	BA	1,721	1,722	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	32	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	306	391	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	1,980	2,188	885	200	---	---	---	---	---	---	---	---
Outlays, mandatory		O	13	10	---	---	---	---	---	---	---	---	---	---
Operations and Support (gross)		BA	2,059	2,113	---	---	---	---	---	---	---	---	---	---
		O	1,993	2,198	885	200	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-252	-4	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-2	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-218	-387	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	166	---	---	---	---	---	---	---	---	---	---	---
Total Operations and Support		BA	1,753	1,722	---	---	---	---	---	---	---	---	---	---
		O	1,739	2,194	885	200	---	---	---	---	---	---	---	---
Procurement, Construction, and Improvements (024-15-0406):														
Appropriations, discretionary	751	BA	260	260	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	214	168	254	254	98	53	---	---	---	---	---	---
Outlays, mandatory		O	---	3	51	199	256	---	---	---	---	---	---	---
Procurement, Construction, and Improvements (gross)		BA	260	260	---	---	---	---	---	---	---	---	---	---
		O	214	171	305	453	354	53	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Procurement, Construction, and Improvements		BA	260	260	---	---	---	---	---	---	---	---	---	---
		O	213	171	305	453	354	53	---	---	---	---	---	---
Federal Protective Service (024-15-0542):														
Spending authority from offsetting collections, discretionary	804	BA	2,178	2,101	2,101	2,101	2,101	2,101	2,101	2,101	2,101	2,101	2,101	2,101

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Homeland Security - continued														
Outlays, discretionary		O	2,017	1,766	2,201	2,187	2,101	2,101	2,101	2,101	2,101	2,101	2,101	2,101
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-2,109	-2,069	-2,069	-2,069	-2,069	-2,069	-2,069	-2,069	-2,069	-2,069	-2,069	-2,069
Non-Federal sources, discretionary		BA/O	-26	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-69	-32	-32	-36	-37	-38	-39	-40	-41	-41	-41	-41
Refund, discretionary		BA	26	2	2	4	7	8	9	10	11	11	11	11
Total Federal Protective Service		BA	---	---	---	-2	---	---	---	---	---	---	---	---
		O	-118	-305	130	116	30	30	30	30	30	30	30	30
Office of Biometric Identity Management (024-15-0521):														
Outlays, discretionary	751	O	1	1	1	---	---	---	---	---	---	---	---	---
Department of Homeland Security Nonrecurring Expenses Fund (024-15-1914):														
Appropriations, discretionary	751	BA	-133	-2	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	18	20	15	---	---	---	---	---	---	---	---	---
Summary - Management Directorate														
Federal Funds:														
Appropriation accounts included above		BA	1,880	1,980	---	-2	---	---	---	---	---	---	---	---
		O	1,853	2,081	1,336	769	384	83	30	30	30	30	30	30
Analysis and Operations														
Federal Funds														
Operations and Support (024-18-0115):														
Appropriations, discretionary	751	BA	344	344	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	18	41	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	348	280	182	77	---	---	---	---	---	---	---	---
Operations and Support (gross)		BA	362	385	---	---	---	---	---	---	---	---	---	---
		O	348	280	182	77	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-26	-41	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-15	---	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code		2025	Estimate										
		Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Homeland Security - continued													
Offsetting collections credited to expired accounts, discretionary	BA	24	---	---	---	---	---	---	---	---	---	---	---
Total Operations and Support	BA	344	344	---	---	---	---	---	---	---	---	---	---
	O	321	239	182	77	---	---	---	---	---	---	---	---
Office of the Inspector General													
Federal Funds													
Operations and Support (024-20-0200):													
Appropriations, discretionary	BA	225	220	198	198	198	198	198	198	198	198	198	198
Advance Appropriations, discretionary	BA	3	3	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary	BA	15	19	19	19	19	19	19	19	19	19	19	19
Outlays, discretionary	O	251	245	226	220	220	219	218	218	218	218	218	218
Operations and Support (gross)	BA	243	242	217	217	217	217	217	217	217	217	217	217
	O	251	245	226	220	220	219	218	218	218	218	218	218
Offsets against gross BA and outlays:													
Federal sources, discretionary	BA/O	-14	-19	-19	-19	-19	-19	-19	-19	-19	-19	-19	-19
Additional offsets against gross BA only:													
Change in uncollected customer payments from Federal sources, discretionary	BA	-1	---	---	---	---	---	---	---	---	---	---	---
Total Operations and Support	BA	228	223	198	198	198	198	198	198	198	198	198	198
	O	237	226	207	201	201	200	199	199	199	199	199	199
U.S. Customs and Border Protection													
Federal Funds													
Operations and Support (024-58-0530):													
Appropriations, discretionary	BA	17,906	18,168	17,853	17,853	17,853	17,853	17,853	17,853	17,853	17,853	17,853	17,853
Appropriations, mandatory	BA	10,037	2,705	2,912	3,413	3,608	3,776	3,945	2,437	2,410	2,412	2,463	1,496
Spending authority from offsetting collections, discretionary	BA	2,700	3,466	3,466	3,317	3,317	3,317	3,317	3,317	3,317	3,317	3,317	3,317
Spending authority from offsetting collections, mandatory	BA	8	5	5	4	4	4	4	4	4	4	4	4
Outlays, discretionary	O	20,348	19,641	21,309	21,170	21,170	21,170	21,170	21,170	21,170	21,170	21,170	21,170
Outlays, mandatory	O	2,159	3,340	4,145	4,233	3,872	3,762	3,936	2,722	2,403	2,405	2,455	1,744
Operations and Support (gross)	BA	30,651	24,344	24,236	24,587	24,782	24,950	25,119	23,611	23,584	23,586	23,637	22,670
	O	22,507	22,981	25,454	25,403	25,042	24,932	25,106	23,892	23,573	23,575	23,625	22,914
Offsets against gross BA and outlays:													
Federal sources, discretionary	BA/O	-2,543	-2,910	-2,910	-3,169	-3,166	-3,163	-3,160	-3,157	-3,153	-3,150	-3,147	-3,143
Non-Federal sources, discretionary	BA/O	-153	-187	-145	-148	-151	-154	-157	-160	-164	-167	-170	-174

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Homeland Security - continued														
Federal sources, mandatory		BA/O	-2	-4	-4	-4	-4	-4	-4	-4	-5	-5	-5	-5
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-155	-502	-518	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	145	127	101	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	6	6	6	---	---	---	---	---	---	---	---	---
Change in uncollected customer payments from Federal sources, mandatory		BA	-4	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, mandatory		BA	2	4	4	---	---	---	---	---	---	---	---	---
Total Operations and Support		BA	27,947	20,878	20,770	21,266	21,461	21,629	21,798	20,290	20,262	20,264	20,315	19,348
		O	19,809	19,880	22,395	22,082	21,721	21,611	21,785	20,571	20,251	20,253	20,303	19,592
Border Security Fencing, Infrastructure, and Technology (024-58-0533):														
Outlays, discretionary	751	O	3	13	6	---	---	---	---	---	---	---	---	---
Automation Modernization, Customs and Border Protection (024-58-0531):														
Outlays, discretionary	751	O	---	1	---	---	---	---	---	---	---	---	---	---
Procurement, Construction, and Improvements (024-58-0532):														
Appropriations, discretionary	751	BA	850	850	599	599	599	599	599	599	599	599	599	599
Appropriations, mandatory		BA	56,720	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	-27	150	150	150	150	150	150	150	150	150	150	150
Outlays, discretionary		O	937	1,314	1,063	1,048	799	774	749	749	749	749	749	749
Outlays, mandatory		O	---	9,519	3,801	11,576	10,962	10,961	273	273	273	273	---	---
Procurement, Construction, and Improvements (gross)		BA	57,543	1,000	749	749	749	749	749	749	749	749	749	749
		O	937	10,833	4,864	12,624	11,761	11,735	1,022	1,022	1,022	1,022	749	749
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-75	-15	-15	-15	-15	-15	-15	-15	-15	-15	-15	-15
Non-Federal sources, discretionary		BA/O	-3	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	102	-135	-135	-135	-135	-135	-135	-135	-135	-135	-135	-135
Refund, discretionary		BA	3	---	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Homeland Security - continued														
Total Procurement, Construction, and Improvements		BA	57,570	850	599	599	599	599	599	599	599	599	599	599
		O	859	10,818	4,849	12,609	11,746	11,720	1,007	1,007	1,007	1,007	734	734
Air and Marine Interdiction, Operations, Maintenance, and Procurement (024-58-0544):														
Outlays, discretionary	751	O	---	5	1	---	---	---	---	---	---	---	---	---
Refunds, Transfers, and Expenses of Operation, Puerto Rico (024-58-5687):														
Appropriations, mandatory	806	BA	727	755	755	755	756	756	757	779	778	758	758	758
Outlays, mandatory		O	288	306	405	481	543	619	695	778	777	757	757	757
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-40	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	40	---	---	---	---	---	---	---	---	---	---	---
Total Refunds, Transfers, and Expenses of Operation, Puerto Rico		BA	727	755	755	755	756	756	757	779	778	758	758	758
		O	248	306	405	481	543	619	695	778	777	757	757	757
International Registered Traveler (024-58-5543):														
Appropriations, discretionary	751	BA	380	433	444	444	444	444	444	444	444	444	444	444
Outlays, discretionary		O	262	282	349	396	437	442	444	444	444	444	444	444
Electronic System for Travel Authorization (024-58-5595):														
Appropriations, mandatory	751	BA	52	141	158	169	178	185	194	207	216	219	229	238
Outlays, mandatory		O	39	62	95	146	172	180	190	204	212	215	224	234
Electronic Visa Update System (024-58-5703):														
Appropriations, mandatory	751	BA	---	18	20	21	22	23	23	24	26	26	28	29
Outlays, mandatory		O	---	18	20	21	22	23	23	24	26	26	28	29
APEC Business Travel Card (024-58-5569):														
Appropriations, mandatory	751	BA	2	2	2	2	2	2	2	2	2	2	2	2
Outlays, mandatory		O	2	3	2	2	2	2	2	2	2	2	2	2
9-11 Response and Biometric Exit Account (024-58-5702):														
Appropriations, mandatory	751	BA	13	13	14	1	---	---	---	---	---	---	---	---
Outlays, mandatory		O	16	8	4	9	8	6	1	---	---	---	---	---
Enhanced Inspectional Services (024-58-4363):														
Spending authority from offsetting collections, discretionary	751	BA	55	52	58	59	60	62	63	64	65	67	68	69

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Homeland Security - continued														
Outlays, discretionary		O	51	38	56	59	59	62	62	64	65	66	68	68
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-55	-52	-58	-59	-60	-62	-63	-64	-67	-68	-69	-69
Total Enhanced Inspectional Services		BA	---	---	---	---	---	---	---	---	-2	-1	-1	---
		O	-4	-14	-2	---	-1	---	-1	---	-2	-2	-1	-1
Trust Funds														
U.S. Customs Refunds, Transfers and Expenses, Unclaimed and Abandoned Goods (024-58-8789):														
Appropriations, mandatory	751	BA	1	1	1	1	1	1	1	1	1	1	1	1
Outlays, mandatory		O	1	2	1	1	1	1	1	1	1	1	1	1
Summary - U.S. Customs and Border Protection														
Federal Funds:														
Appropriation accounts included above		BA	86,691	23,090	22,762	23,257	23,462	23,638	23,817	22,345	22,325	22,311	22,374	21,418
		O	21,234	31,382	28,124	35,746	34,650	34,603	24,146	23,030	22,717	22,702	22,491	21,791
Trust Funds:														
Appropriation accounts included above		BA	1	1	1	1	1	1	1	1	1	1	1	1
		O	1	2	1	1	1	1	1	1	1	1	1	1
Total U.S. Customs and Border Protection		BA	86,692	23,091	22,763	23,258	23,463	23,639	23,818	22,346	22,326	22,312	22,375	21,419
		O	21,235	31,384	28,125	35,747	34,651	34,604	24,147	23,031	22,718	22,703	22,492	21,792
U.S. Immigration and Customs Enforcement														
Federal Funds														
Operations and Support (024-55-0540):														
Appropriations, discretionary	751	BA	10,376	9,987	10,042	10,042	10,042	10,042	10,042	10,042	10,042	10,042	10,042	10,042
Appropriations, mandatory		BA	74,545	359	413	465	480	492	502	530	540	534	534	534
Spending authority from offsetting collections, discretionary		BA	163	227	220	220	220	220	220	220	220	220	220	220
Spending authority from offsetting collections, mandatory		BA	97	98	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	10,303	9,220	10,236	10,244	10,262	10,262	10,262	10,262	10,262	10,262	10,262	10,262
Outlays, mandatory		O	534	427	34,580	18,251	2,699	1,969	498	526	535	531	533	534
Operations and Support (gross)		BA	85,181	10,671	10,675	10,727	10,742	10,754	10,764	10,792	10,802	10,796	10,796	10,796
		O	10,837	9,647	44,816	28,495	12,961	12,231	10,760	10,788	10,797	10,793	10,795	10,796
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-118	-227	-220	-220	-220	-220	-220	-220	-220	-220	-220	-220
Non-Federal sources, discretionary		BA/O	-11	---	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Homeland Security - continued														
Federal sources, mandatory		BA/O	-59	-35	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-71	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	35	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	2	---	---	---	---	---	---	---	---	---	---	---
Change in uncollected customer payments from Federal sources, mandatory		BA	-63	-63	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, mandatory		BA	25	---	---	---	---	---	---	---	---	---	---	---
Total Operations and Support		BA	84,921	10,346	10,455	10,507	10,522	10,534	10,544	10,572	10,582	10,576	10,576	10,576
		O	10,649	9,385	44,596	28,275	12,741	12,011	10,540	10,568	10,577	10,573	10,575	10,576
Procurement, Construction, and Improvements (024-55-0545):														
Appropriations, discretionary	751	BA	56	56	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	737	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	12	5	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	57	124	14	6	---	---	---	---	---	---	---	---
Outlays, mandatory		O	---	---	337	151	36	---	---	---	---	---	---	---
Procurement, Construction, and Improvements (gross)		BA	805	61	---	---	---	---	---	---	---	---	---	---
		O	57	124	351	157	36	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-5	-5	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-7	---	---	---	---	---	---	---	---	---	---	---
Total Procurement, Construction, and Improvements		BA	793	56	---	---	---	---	---	---	---	---	---	---
		O	52	119	351	157	36	---	---	---	---	---	---	---
Summary - U.S. Immigration and Customs Enforcement														
Federal Funds:														
Appropriation accounts included above		BA	85,714	10,402	10,455	10,507	10,522	10,534	10,544	10,572	10,582	10,576	10,576	10,576
		O	10,701	9,504	44,947	28,432	12,777	12,011	10,540	10,568	10,577	10,573	10,575	10,576
Transportation Security Administration														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Homeland Security - continued														
Federal Funds														
Operations and Support (024-45-0550):														
Ground transportation (subfunction 401):														
Appropriations, discretionary	401	BA	100	173	85	85	85	85	85	85	85	85	85	85
Spending authority from offsetting collections, discretionary		BA	86	89	89	89	89	89	89	89	89	89	89	89
Outlays, discretionary		O	182	265	185	181	180	178	178	173	173	173	173	173
Ground transportation (gross)		BA	186	262	174	174	174	174	174	174	174	174	174	174
		O	182	265	185	181	180	178	178	173	173	173	173	173
Offsets against gross BA and outlays:														
Offsetting governmental, discretionary		BA/O	-86	-89	-89	-89	-89	-89	-89	-89	-89	-89	-89	-89
Total Ground transportation (subfunction 401)		BA	100	173	85	85	85	85	85	85	85	85	85	85
		O	96	176	96	92	91	89	89	84	84	84	84	84
Air transportation (subfunction 402):														
Appropriations, discretionary	402	BA	7,770	7,469	7,430	7,430	7,430	7,430	7,430	7,430	7,430	7,430	7,430	7,430
Legislative proposal, not subject to PAYGO, discretionary		BA	---	---	-1,680	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	3,059	3,434	3,434	3,434	3,434	3,434	3,434	3,434	3,434	3,434	3,434	3,434
Legislative proposal, not subject to PAYGO, discretionary		BA	---	---	1,680	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, mandatory		BA	4	5	5	6	6	6	6	6	6	6	6	6
Outlays, discretionary		O	10,787	11,104	10,874	10,888	10,883	10,882	10,882	10,864	10,864	10,864	10,864	10,864
Legislative proposal, not subject to PAYGO, discretionary		O	---	---	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	4	6	5	5	6	6	6	6	6	6	6	6
Air transportation (gross)		BA	10,833	10,908	10,869	10,870	10,870	10,870	10,870	10,870	10,870	10,870	10,870	10,870
		O	10,791	11,110	10,879	10,893	10,889	10,888	10,888	10,870	10,870	10,870	10,870	10,870
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-26	-9	-9	-9	-9	-9	-9	-9	-9	-9	-9	-9
Non-Federal sources, discretionary		BA/O	-216	-7	-7	-7	-7	-7	-7	-7	-7	-7	-7	-7
Offsetting governmental, discretionary		BA/O	-2,825	-3,418	-3,418	-3,418	-3,418	-3,418	-3,418	-3,418	-3,418	-3,418	-3,418	-3,418
Legislative proposal, not subject to PAYGO, discretionary		BA/O	---	---	-1,680	---	---	---	---	---	---	---	---	---
Offsetting governmental, mandatory		BA/O	-4	-5	-5	-6	-6	-6	-6	-6	-6	-6	-6	-6
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-16	-9	-9	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Homeland Security - continued														
Offsetting collections credited to expired accounts, discretionary		BA	24	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	---	9	9	---	---	---	---	---	---	---	---	---
Total Air transportation (subfunction 402)		BA	7,770	7,469	5,750	7,430	7,430	7,430	7,430	7,430	7,430	7,430	7,430	7,430
		O	7,720	7,671	5,760	7,453	7,449	7,448	7,448	7,430	7,430	7,430	7,430	7,430
Total Operations and Support		BA	7,870	7,642	5,835	7,515	7,515	7,515	7,515	7,515	7,515	7,515	7,515	7,515
		O	7,816	7,847	5,856	7,545	7,540	7,537	7,537	7,514	7,514	7,514	7,514	7,514
Intelligence and Vetting (024-45-0557):														
Air transportation (subfunction 402):														
Outlays, discretionary	402	O	2	2	---	---	---	---	---	---	---	---	---	---
Procurement, Construction, and Improvements (024-45-0410):														
Air transportation (subfunction 402):														
Appropriations, discretionary	402	BA	41	41	287	287	287	287	287	287	287	287	287	287
Appropriations, mandatory		BA	250	250	250	250	250	250	250	257	257	250	250	250
Spending authority from offsetting collections, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	101	45	126	213	274	287	287	287	287	287	287	287
Outlays, mandatory		O	340	251	345	319	294	269	250	264	261	257	252	250
Air transportation (gross)		BA	292	291	537	537	537	537	537	544	544	537	537	537
		O	441	296	471	532	568	556	537	551	548	544	539	537
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Air transportation (subfunction 402)		BA	291	291	537	537	537	537	537	544	544	537	537	537
		O	439	296	471	532	568	556	537	551	548	544	539	537
Research and Development (024-45-0802):														
Air transportation (subfunction 402):														
Appropriations, discretionary	402	BA	16	15	23	23	23	23	23	23	23	23	23	23
Outlays, discretionary		O	18	25	17	23	23	23	23	23	23	23	23	23
Summary - Transportation Security Administration														
Federal Funds:														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Homeland Security - continued														
Appropriation accounts included above		BA	8,177	7,948	6,395	8,075	8,075	8,075	8,075	8,082	8,082	8,075	8,075	8,075
		O	8,275	8,170	6,344	8,100	8,131	8,116	8,097	8,088	8,085	8,081	8,076	8,074
United States Coast Guard														
Federal Funds														
Operations and Support (024-60-0610):														
Defense-related activities (subfunction 054):														
Appropriations, discretionary	054	BA	530	530	530	541	551	562	574	574	574	574	574	574
Outlays, discretionary		O	490	530	530	536	545	556	567	574	574	574	574	574
Pollution control and abatement (subfunction 304):														
Appropriations, discretionary	304	BA	24	24	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	19	11	6	4	2	---	---	---	---	---	---	---
Water transportation (subfunction 403):														
Appropriations, discretionary	403	BA	9,946	9,836	11,971	11,971	11,971	11,971	11,971	11,971	11,971	11,971	11,971	11,971
Appropriations, mandatory		BA	2,282	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	400	305	310	310	310	310	310	310	310	310	310	310
Outlays, discretionary		O	10,381	10,960	11,636	12,250	12,258	12,281	12,281	12,281	12,281	12,281	12,281	12,281
Outlays, mandatory		O	18	526	974	581	116	56	3	1	---	---	---	---
Water transportation (gross)		BA	12,628	10,141	12,281	12,281	12,281	12,281	12,281	12,281	12,281	12,281	12,281	12,281
		O	10,399	11,486	12,610	12,831	12,374	12,337	12,284	12,282	12,281	12,281	12,281	12,281
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-318	-280	-285	-285	-285	-285	-285	-285	-285	-285	-285	-285
Non-Federal sources, discretionary		BA/O	-59	-25	-25	-25	-25	-25	-25	-25	-25	-25	-25	-25
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-225	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	202	---	---	---	---	---	---	---	---	---	---	---
Total Water transportation (subfunction 403)		BA	12,228	9,836	11,971	11,971	11,971	11,971	11,971	11,971	11,971	11,971	11,971	11,971
		O	10,022	11,181	12,300	12,521	12,064	12,027	11,974	11,972	11,971	11,971	11,971	11,971
Total Operations and Support		BA	12,782	10,390	12,501	12,512	12,522	12,533	12,545	12,545	12,545	12,545	12,545	12,545
		O	10,531	11,722	12,836	13,061	12,611	12,583	12,541	12,546	12,545	12,545	12,545	12,545
Procurement, Construction, and Improvements (024-60-0613):														
Appropriations, discretionary	403	BA	1,604	1,394	1,182	1,182	1,182	1,182	1,182	1,182	1,182	1,182	1,182	1,182

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Homeland Security - continued														
Appropriations, mandatory		BA	22,319	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	71	148	148	148	148	148	148	148	148	148	148	148
Outlays, discretionary		O	1,828	1,735	1,615	2,435	1,816	1,596	1,477	1,332	1,330	1,330	1,330	1,330
Outlays, mandatory		O	---	2,029	4,930	5,696	4,838	2,647	1,330	637	151	60	---	---
Procurement, Construction, and Improvements (gross)		BA	23,994	1,542	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330
		O	1,828	3,764	6,545	8,131	6,654	4,243	2,807	1,969	1,481	1,390	1,330	1,330
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-47	-20	-20	-20	-20	-20	-20	-20	-20	-20	-20	-20
Non-Federal sources, discretionary		BA/O	-86	-128	-128	-128	-128	-128	-128	-128	-128	-128	-128	-128
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-40	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	78	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	24	---	---	---	---	---	---	---	---	---	---	---
Total Procurement, Construction, and Improvements		BA	23,923	1,394	1,182	1,182	1,182	1,182	1,182	1,182	1,182	1,182	1,182	1,182
		O	1,695	3,616	6,397	7,983	6,506	4,095	2,659	1,821	1,333	1,242	1,182	1,182
Research and Development (024-60-0615):														
Appropriations, discretionary	403	BA	7	7	6	6	6	6	6	6	6	6	6	6
Spending authority from offsetting collections, discretionary		BA	1	3	3	3	3	3	3	3	3	3	3	3
Outlays, discretionary		O	8	13	9	9	9	9	9	9	9	9	9	9
Research and Development (gross)		BA	8	10	9	9	9	9	9	9	9	9	9	9
		O	8	13	9	9	9	9	9	9	9	9	9	9
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-2	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Research and Development		BA	7	7	6	6	6	6	6	6	6	6	6	6
		O	6	10	6	6	6	6	6	6	6	6	6	6
Medicare-Eligible Retiree Health Fund Contribution, Homeland Security (024-60-0616):														
Appropriations, discretionary	403	BA	290	345	410	448	489	532	579	631	688	748	816	892
Outlays, discretionary		O	290	345	410	448	489	532	579	631	688	748	816	892

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Homeland Security - continued														
Retired Pay (024-60-0602):														
Appropriations, mandatory	403	BA	1,147	1,147	1,213	1,486	1,802	2,306	3,153	4,554	7,023	11,386	19,124	32,863
Outlays, mandatory		O	1,015	1,148	1,198	1,459	1,771	2,256	3,067	4,414	6,775	10,949	18,348	31,489
Coast Guard Housing Fund (024-60-5710):														
Appropriations, discretionary	403	BA	8	4	4	4	4	4	4	4	4	4	4	4
Outlays, discretionary		O	9	22	5	4	4	4	4	4	4	4	4	4
Supply Fund (024-60-4535):														
Spending authority from offsetting collections, discretionary	403	BA	42	91	91	91	91	91	91	91	91	91	91	91
Outlays, discretionary		O	76	118	91	91	91	91	91	91	91	91	91	91
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-49	-91	-91	-91	-91	-91	-91	-91	-91	-91	-91	-91
Non-Federal sources, discretionary		BA/O	-10	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	17	---	---	---	---	---	---	---	---	---	---	---
Total Supply Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	17	27	---	---	---	---	---	---	---	---	---	---
Yard Fund (024-60-4743):														
Spending authority from offsetting collections, discretionary	403	BA	162	220	220	220	220	220	220	220	220	220	220	220
Outlays, discretionary		O	137	273	220	220	220	220	220	220	220	220	220	220
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-140	-220	-220	-220	-220	-220	-220	-220	-220	-220	-220	-220
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-22	---	---	---	---	---	---	---	---	---	---	---
Total Yard Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-3	53	---	---	---	---	---	---	---	---	---	---
Trust Funds														
Boat Safety (024-60-8149):														
Appropriations, mandatory	403	BA	139	148	148	128	130	132	133	137	137	133	133	4
Outlays, mandatory		O	127	141	146	145	139	134	137	142	142	135	133	78
Trust Fund Share of Expenses (024-60-8314):														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Homeland Security - continued														
Appropriations, discretionary	304	BA	45	45	45	45	45	45	45	45	45	45	45	45
Outlays, discretionary		O	45	45	45	45	45	45	45	45	45	45	45	45
General Gift Fund (024-60-8533):														
Appropriations, mandatory	403	BA	3	3	3	3	3	3	3	3	3	3	3	3
Outlays, mandatory		O	4	6	3	3	3	3	3	3	3	3	3	3
Maritime Oil Spill Programs (024-60-8349):														
Appropriations, mandatory	304	BA	60	101	101	101	101	101	101	101	104	101	101	101
Outlays, mandatory		O	89	145	101	101	101	101	101	101	104	101	101	101
Summary - United States Coast Guard														
Federal Funds:														
Appropriation accounts included above		BA	38,157	13,287	15,316	15,638	16,005	16,563	17,469	18,922	21,448	25,871	33,677	47,492
		O	13,560	16,943	20,852	22,961	21,387	19,476	18,856	19,422	21,351	25,494	32,901	46,118
Trust Funds:														
Appropriation accounts included above		BA	247	297	297	277	279	281	282	286	289	282	282	153
		O	265	337	295	294	288	283	286	291	294	284	282	227
Total United States Coast Guard		BA	38,404	13,584	15,613	15,915	16,284	16,844	17,751	19,208	21,737	26,153	33,959	47,645
		O	13,825	17,280	21,147	23,255	21,675	19,759	19,142	19,713	21,645	25,778	33,183	46,345
United States Secret Service														
Federal Funds														
Operations and Support (024-40-0400):														
Appropriations, discretionary	751	BA	3,239	3,008	3,371	3,371	3,371	3,371	3,371	3,371	3,371	3,371	3,371	3,371
Appropriations, mandatory		BA	358	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	50	22	27	27	27	27	27	27	27	27	27	27
Outlays, discretionary		O	3,356	3,099	3,352	3,398	3,398	3,398	3,398	3,398	3,398	3,398	3,398	3,398
Outlays, mandatory		O	1	175	150	25	---	---	---	---	---	---	---	---
Operations and Support (gross)		BA	3,647	3,030	3,398	3,398	3,398	3,398	3,398	3,398	3,398	3,398	3,398	3,398
		O	3,357	3,274	3,502	3,423	3,398	3,398	3,398	3,398	3,398	3,398	3,398	3,398
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-57	-22	-27	-27	-27	-27	-27	-27	-27	-27	-27	-27
Non-Federal sources, discretionary		BA/O	-93	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-34	---	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Homeland Security - continued														
Offsetting collections credited to expired accounts, discretionary		BA	134	---	---	---	---	---	---	---	---	---	---	---
Total Operations and Support		BA	3,597	3,008	3,371	3,371	3,371	3,371	3,371	3,371	3,371	3,371	3,371	3,371
		O	3,207	3,252	3,475	3,396	3,371	3,371	3,371	3,371	3,371	3,371	3,371	3,371
Contribution for Annuity Benefits, United States Secret Service (024-40-0405):														
Appropriations, mandatory	751	BA	293	268	268	268	268	268	268	268	268	268	268	268
Outlays, mandatory		O	287	268	268	268	268	268	268	268	268	268	268	268
Procurement, Construction, and Improvements (024-40-0401):														
Appropriations, discretionary	751	BA	76	76	77	77	77	77	77	77	77	77	77	77
Appropriations, mandatory		BA	812	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	66	26	77	77	77	77	77	77	77	77	77	77
Outlays, mandatory		O	30	53	55	150	276	195	32	---	---	---	---	---
Procurement, Construction, and Improvements (gross)		BA	888	76	77	77	77	77	77	77	77	77	77	77
		O	96	79	132	227	353	272	109	77	77	77	77	77
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-19	-4	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	6	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	13	4	---	---	---	---	---	---	---	---	---	---
Total Procurement, Construction, and Improvements		BA	888	76	77	77	77	77	77	77	77	77	77	77
		O	77	75	132	227	353	272	109	77	77	77	77	77
Research and Development (024-40-0804):														
Appropriations, discretionary	751	BA	4	4	4	4	4	4	4	4	4	4	4	4
Spending authority from offsetting collections, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	3	10	4	4	4	4	4	4	4	4	4	4
Research and Development (gross)		BA	5	4	4	4	4	4	4	4	4	4	4	4
		O	3	10	4	4	4	4	4	4	4	4	4	4
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	---	-1	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Homeland Security - continued														
Change in uncollected customer payments from Federal sources, discretionary		BA	-1	1	---	---	---	---	---	---	---	---	---	---
Total Research and Development		BA	4	4	4	4	4	4	4	4	4	4	4	4
		O	3	9	4	4	4	4	4	4	4	4	4	4
Summary - United States Secret Service														
Federal Funds:														
Appropriation accounts included above		BA	4,782	3,356	3,720	3,720	3,720	3,720	3,720	3,720	3,720	3,720	3,720	3,720
		O	3,574	3,604	3,879	3,895	3,996	3,915	3,752	3,720	3,720	3,720	3,720	3,720
Cybersecurity and Infrastructure Security Agency *Federal Funds*														
Operations and Support (024-65-0566):														
Defense-related activities (subfunction 054):														
Appropriations, discretionary	054	BA	1,996	2,124	1,538	1,569	1,600	1,632	1,665	1,665	1,665	1,665	1,665	1,665
Outlays, discretionary		O	2,200	2,048	1,843	1,587	1,593	1,618	1,645	1,662	1,664	1,664	1,665	1,665
Outlays, mandatory		O	3	---	---	---	---	---	---	---	---	---	---	---
Defense-related activities (gross)		BA	1,996	2,124	1,538	1,569	1,600	1,632	1,665	1,665	1,665	1,665	1,665	1,665
		O	2,203	2,048	1,843	1,587	1,593	1,618	1,645	1,662	1,664	1,664	1,665	1,665
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-3	-3	---	---	---	---	---	---	---	---	---	---
Total Defense-related activities (subfunction 054)		BA	1,993	2,121	1,538	1,569	1,600	1,632	1,665	1,665	1,665	1,665	1,665	1,665
		O	2,200	2,045	1,843	1,587	1,593	1,618	1,645	1,662	1,664	1,664	1,665	1,665
Disaster relief and insurance (subfunction 453):														
Advance Appropriations, discretionary	453	BA	2	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	2	2	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	---	1	1	1	---	---	---	---	---	---	---	---
Disaster relief and insurance (gross)		BA	4	2	---	---	---	---	---	---	---	---	---	---
		O	---	1	1	1	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-4	-4	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	5	5	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Homeland Security - continued														
Total Disaster relief and insurance (subfunction 453)		BA	5	3	---	---	---	---	---	---	---	---	---	---
		O	-4	-3	1	1	---	---	---	---	---	---	---	---
Federal law enforcement activities (subfunction 751):														
Appropriations, discretionary	751	BA	259	259	484	484	484	484	484	484	484	484	484	484
Outlays, discretionary		O	---	243	365	471	480	481	484	484	484	484	484	484
Total Operations and Support		BA	2,257	2,383	2,022	2,053	2,084	2,116	2,149	2,149	2,149	2,149	2,149	2,149
		O	2,196	2,285	2,209	2,059	2,073	2,099	2,129	2,146	2,148	2,148	2,149	2,149
Procurement, Construction, and Improvements (024-65-0412):														
Defense-related activities (subfunction 054):														
Appropriations, discretionary	054	BA	465	489	420	428	437	446	455	455	455	455	455	455
Outlays, discretionary		O	516	607	515	420	420	436	449	453	454	455	455	455
Outlays, mandatory		O	3	---	---	---	---	---	---	---	---	---	---	---
Defense-related activities (gross)		BA	465	489	420	428	437	446	455	455	455	455	455	455
		O	519	607	515	420	420	436	449	453	454	455	455	455
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-3	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, discretionary		BA	3	---	---	---	---	---	---	---	---	---	---	---
Total Defense-related activities (subfunction 054)		BA	465	489	420	428	437	446	455	455	455	455	455	455
		O	516	607	515	420	420	436	449	453	454	455	455	455
Research and Development (024-65-0805):														
Defense-related activities (subfunction 054):														
Appropriations, discretionary	054	BA	1	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	5	2	---	---	---	---	---	---	---	---	---	---
Federal law enforcement activities (subfunction 751):														
Appropriations, discretionary	751	BA	---	---	44	44	44	44	44	44	44	44	44	44
Outlays, discretionary		O	---	---	4	26	41	44	44	44	44	44	44	44
Total Research and Development		BA	1	---	44	44	44	44	44	44	44	44	44	44
		O	5	2	4	26	41	44	44	44	44	44	44	44
Cybersecurity Response and Recovery Fund (024-65-1911):														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Homeland Security - continued														
Advance Appropriations, discretionary	054	BA	20	20	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	---	4	4	4	4	4	---	---	---	---	---	---
Summary - Cybersecurity and Infrastructure Security Agency														
Federal Funds:														
Appropriation accounts included above		BA	2,743	2,892	2,486	2,525	2,565	2,606	2,648	2,648	2,648	2,648	2,648	2,648
		O	2,717	2,898	2,732	2,509	2,538	2,583	2,622	2,643	2,646	2,647	2,648	2,648
Federal Emergency Management Agency														
Federal Funds														
Federal Assistance (024-70-0413):														
Defense-related activities (subfunction 054):														
Appropriations, discretionary	054	BA	40	40	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	6	14	42	46	28	38	2	---	---	---	---	---
Disaster relief and insurance (subfunction 453):														
Appropriations, discretionary	453	BA	3,581	3,729	2,592	2,592	2,592	2,592	2,592	2,592	2,592	2,592	2,592	2,592
Advance Appropriations, discretionary		BA	192	100	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	2,875	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	3,473	3,942	4,243	4,226	3,158	3,052	2,598	2,592	2,592	2,592	2,592	2,592
Outlays, mandatory		O	70	956	841	533	533	74	73	---	---	---	---	---
Disaster relief and insurance (gross)		BA	6,648	3,829	2,592	2,592	2,592	2,592	2,592	2,592	2,592	2,592	2,592	2,592
		O	3,543	4,898	5,084	4,759	3,691	3,126	2,671	2,592	2,592	2,592	2,592	2,592
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory		BA/O	-2	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Refund, mandatory		BA	2	---	---	---	---	---	---	---	---	---	---	---
Total Disaster relief and insurance (subfunction 453)		BA	6,648	3,829	2,592	2,592	2,592	2,592	2,592	2,592	2,592	2,592	2,592	2,592
		O	3,540	4,898	5,084	4,759	3,691	3,126	2,671	2,592	2,592	2,592	2,592	2,592
Food and nutrition assistance (subfunction 605):														
Appropriations, discretionary	605	BA	117	117	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	28	42	81	69	64	67	65	---	---	---	---	---
Outlays, mandatory		O	---	38	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Homeland Security - continued														
Food and nutrition assistance (gross)		BA	117	117	---	---	---	---	---	---	---	---	---	---
		O	28	80	81	69	64	67	65	---	---	---	---	---
Total Federal Assistance		BA	6,805	3,986	2,592	2,592	2,592	2,592	2,592	2,592	2,592	2,592	2,592	2,592
		O	3,574	4,992	5,207	4,874	3,783	3,231	2,738	2,592	2,592	2,592	2,592	2,592
State Border Security Reinforcement Fund (024-70-0722):														
Appropriations, mandatory	751	BA	10,000	---	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	---	2,502	2,504	2,498	2,496	---	---	---	---	---	---	---
Operations and Support (024-70-0700):														
Defense-related activities (subfunction 054):														
Appropriations, discretionary	054	BA	97	98	165	168	172	175	179	179	179	179	179	179
Outlays, discretionary		O	90	93	113	157	169	173	177	179	179	179	179	179
Disaster relief and insurance (subfunction 453):														
Appropriations, discretionary	453	BA	1,393	1,386	1,229	1,229	1,229	1,229	1,229	1,229	1,229	1,229	1,229	1,229
Advance Appropriations, discretionary		BA	6	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	2	2	2	2	2	2	2	2	2	2	2	2
Outlays, discretionary		O	1,403	1,499	1,341	1,235	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231
Disaster relief and insurance (gross)		BA	1,401	1,388	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231
		O	1,403	1,499	1,341	1,235	1,231	1,231	1,231	1,231	1,231	1,231	1,231	1,231
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-3	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-1	-1	-1	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	2	---	---	---	---	---	---	---	---	---	---	---
Total Disaster relief and insurance (subfunction 453)		BA	1,399	1,386	1,229	1,230	1,230	1,230	1,230	1,230	1,230	1,230	1,230	1,230
		O	1,400	1,498	1,340	1,234	1,230	1,230	1,230	1,230	1,230	1,230	1,230	1,230
Total Operations and Support		BA	1,496	1,484	1,394	1,398	1,402	1,405	1,409	1,409	1,409	1,409	1,409	1,409
		O	1,490	1,591	1,453	1,391	1,399	1,403	1,407	1,409	1,409	1,409	1,409	1,409
Radiological Emergency Preparedness Program (024-70-0715):														
Spending authority from offsetting collections, discretionary	453	BA	40	38	30	30	30	30	30	30	30	30	30	30

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Homeland Security - continued														
Outlays, discretionary		O	33	35	34	35	30	30	30	30	30	30	30	30
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
Non-Federal sources, discretionary		BA/O	-36	-36	-28	-28	-28	-28	-28	-28	-28	-28	-28	-28
Total Radiological Emergency Preparedness Program		BA	2	---	---	---	---	---	---	---	---	---	---	---
		O	-5	-3	4	5	---	---	---	---	---	---	---	---
Disaster Relief Fund (024-70-0702):														
Appropriations, discretionary	453	BA	51,498	22,510	28,379	17,011	17,011	17,011	17,011	17,011	17,011	17,011	17,011	17,011
Advance Appropriations, discretionary		BA	199	199	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	28	1	1	1	1	1	1	1	1	1	1	1
Outlays, discretionary		O	38,961	36,278	32,222	25,716	30,674	27,373	19,716	17,256	17,052	17,012	17,012	17,012
Outlays, mandatory		O	9,620	100	96	---	---	---	---	---	---	---	---	---
Disaster Relief Fund (gross)		BA	51,725	22,710	28,380	17,012	17,012	17,012	17,012	17,012	17,012	17,012	17,012	17,012
		O	48,581	36,378	32,318	25,716	30,674	27,373	19,716	17,256	17,052	17,012	17,012	17,012
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-2	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Non-Federal sources, discretionary		BA/O	-335	-1	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only: Change in uncollected customer payments from Federal sources, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	308	1	---	---	---	---	---	---	---	---	---	---
Total Disaster Relief Fund		BA	51,697	22,709	28,379	17,011	17,011	17,011	17,011	17,011	17,011	17,011	17,011	17,011
		O	48,244	36,376	32,317	25,715	30,673	27,372	19,715	17,255	17,051	17,011	17,011	17,011
Hermit's Peak/Calf Canyon Fire Assistance Account (024-70-1912):														
Appropriations, discretionary	453	BA	1,499	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	1,773	1,662	323	---	---	---	---	---	---	---	---	---
Flood Hazard Mapping and Risk Analysis Program (024-70-0500):														
Outlays, discretionary	453	O	1	2	---	---	---	---	---	---	---	---	---	---
National Pre-disaster Mitigation Fund (024-70-0716):														
Outlays, discretionary	453	O	5	3	---	---	---	---	---	---	---	---	---	---
Disaster Assistance Direct Loan Program Account (024-70-0703):														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Homeland Security - continued														
Appropriations, mandatory	453	BA	7	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	56	91	21	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	7	---	---	---	---	---	---	---	---	---	---	---
Total Disaster Assistance Direct Loan Program Account		BA	7	---	---	---	---	---	---	---	---	---	---	---
		O	63	91	21	---	---	---	---	---	---	---	---	---
Procurement, Construction, and Improvements (024-70-0414):														
Defense-related activities (subfunction 054):														
Appropriations, discretionary	054	BA	68	47	152	155	158	161	165	165	165	165	165	165
Outlays, discretionary		O	44	75	60	125	153	158	160	164	165	165	165	165
Disaster relief and insurance (subfunction 453):														
Appropriations, discretionary	453	BA	32	53	6	6	6	6	6	6	6	6	6	6
Outlays, discretionary		O	67	89	38	16	7	6	6	6	6	6	6	6
Total Procurement, Construction, and Improvements		BA	100	100	158	161	164	167	171	171	171	171	171	171
		O	111	164	98	141	160	164	166	170	171	171	171	171
National Flood Insurance Reserve Fund (024-70-5701):														
Appropriations, mandatory	453	BA	745	1,148	1,138	1,169	1,201	1,230	1,258	1,284	1,308	1,331	1,353	1,374
Outlays, mandatory		O	3,792	1,461	1,170	1,131	1,167	1,204	1,237	1,255	1,282	1,307	1,330	1,351
National Flood Insurance Fund (024-70-4236):														
Advance Appropriations, discretionary	453	BA	698	698	---	---	---	---	---	---	---	---	---	---
Borrowing authority, mandatory		BA	2,500	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	212	207	200	198	198	198	198	198	198	198	198	198
Spending authority from offsetting collections, mandatory		BA	4,228	4,330	4,582	4,844	5,059	5,229	5,387	5,589	5,720	5,790	5,913	6,020
Outlays, discretionary		O	194	407	552	558	698	609	597	530	529	455	198	198
Outlays, mandatory		O	7,767	4,068	4,897	5,023	5,229	5,363	5,484	5,655	5,760	5,809	5,923	6,034
National Flood Insurance Fund (gross)		BA	7,638	5,235	4,782	5,042	5,257	5,427	5,585	5,787	5,918	5,988	6,111	6,218
		O	7,961	4,475	5,449	5,581	5,927	5,972	6,081	6,185	6,289	6,264	6,121	6,232
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-212	-207	-200	-198	-198	-198	-198	-198	-198	-198	-198	-198
Non-Federal sources, mandatory		BA/O	-4,190	-4,330	-4,617	-4,844	-5,059	-5,229	-5,387	-5,532	-5,666	-5,790	-5,913	-6,020
Total National Flood Insurance Fund		BA	3,236	698	-35	---	---	---	---	57	54	---	---	---
		O	3,559	-62	632	539	670	545	496	455	425	276	10	14

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Homeland Security - continued														
Summary - Federal Emergency Management Agency														
Federal Funds:														
Appropriation accounts included above		BA	75,587	30,125	33,626	22,331	22,370	22,405	22,441	22,524	22,545	22,514	22,536	22,557
		O	62,607	48,779	43,729	36,294	40,348	33,919	25,759	23,136	22,930	22,766	22,523	22,548
Citizenship and Immigration Services														
Federal Funds														
Operations and Support (024-30-0300):														
Appropriations, discretionary	751	BA	264	271	113	113	113	113	113	113	113	113	113	113
Outlays, discretionary		O	271	221	184	113	113	113	113	113	113	113	113	113
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-3	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	3	---	---	---	---	---	---	---	---	---	---	---
Total Operations and Support		BA	264	271	113	113	113	113	113	113	113	113	113	113
		O	268	221	184	113	113	113	113	113	113	113	113	113
Federal Assistance (024-30-0408):														
Appropriations, discretionary	751	BA	10	10	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	8	23	7	3	---	---	---	---	---	---	---	---
Immigration Examinations Fee (024-30-5088):														
Appropriations, discretionary	751	BA	---	---	-10	-10	-10	-10	-10	-10	-10	-10	-10	-10
Appropriations, mandatory		BA	7,421	6,433	6,739	6,761	6,761	6,761	6,761	6,957	6,950	6,761	6,761	6,761
Spending authority from offsetting collections, mandatory		BA	147	219	219	219	219	219	219	219	219	219	219	219
Outlays, discretionary		O	---	---	-10	-10	-10	-10	-10	-10	-10	-10	-10	-10
Outlays, mandatory		O	5,805	6,637	6,752	6,986	6,973	6,980	6,980	7,176	7,287	7,152	7,037	6,980
Immigration Examinations Fee (gross)		BA	7,568	6,652	6,948	6,970	6,970	6,970	6,970	7,166	7,159	6,970	6,970	6,970
		O	5,805	6,637	6,742	6,976	6,963	6,970	6,970	7,166	7,277	7,142	7,027	6,970
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-107	-219	-219	-219	-219	-219	-219	-219	-219	-219	-219	-219
Non-Federal sources, mandatory		BA/O	-31	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, mandatory		BA	-26	-40	-40	---	---	---	---	---	---	---	---	---
Refund, mandatory		BA	17	39	39	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Homeland Security - continued														
Total Immigration Examinations Fee		BA	7,421	6,432	6,728	6,751	6,751	6,751	6,751	6,947	6,940	6,751	6,751	6,751
		O	5,667	6,418	6,523	6,757	6,744	6,751	6,751	6,947	7,058	6,923	6,808	6,751
H-1B Nonimmigrant Petitioner Account (024-30-5106):														
Appropriations, mandatory	751	BA	21	19	19	19	19	19	19	19	20	19	19	19
Outlays, mandatory		O	21	20	20	20	20	20	20	20	21	20	20	20
H-1B and L Fraud Prevention and Detection Account (024-30-5389):														
Appropriations, mandatory	751	BA	50	44	43	43	43	44	45	47	46	45	45	45
Outlays, mandatory		O	53	53	43	43	43	43	45	47	46	45	45	45
EB-5 Integrity Fund, Citizenship and Immigration Service (024-30-5705):														
Appropriations, mandatory	751	BA	16	14	14	14	14	14	14	14	14	14	14	14
Outlays, mandatory		O	1	5	12	15	15	15	15	15	14	14	14	14
Summary - Citizenship and Immigration Services														
Federal Funds:														
Appropriation accounts included above		BA	7,782	6,790	6,917	6,940	6,940	6,941	6,942	7,140	7,133	6,942	6,942	6,942
		O	6,018	6,740	6,789	6,951	6,935	6,942	6,944	7,142	7,252	7,115	7,000	6,943
Federal Law Enforcement Training Centers														
Federal Funds														
Operations and Support (024-49-0509):														
Appropriations, discretionary	751	BA	356	357	399	399	399	399	399	399	399	399	399	399
Appropriations, mandatory		BA	285	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	126	212	212	212	212	212	212	212	212	212	212	212
Outlays, discretionary		O	498	517	605	611	611	611	611	611	611	611	611	611
Outlays, mandatory		O	7	165	91	11	---	---	---	---	---	---	---	---
Operations and Support (gross)		BA	767	569	611	611	611	611	611	611	611	611	611	611
		O	505	682	696	622	611	611	611	611	611	611	611	611
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-152	-210	-210	-210	-210	-210	-210	-210	-210	-210	-210	-210
Non-Federal sources, discretionary		BA/O	-4	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-21	-50	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	51	50	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Homeland Security - continued														
Total Operations and Support		BA	641	357	399	399	399	399	399	399	399	399	399	399
		O	349	470	484	410	399	399	399	399	399	399	399	399
Procurement, Construction, and Improvements (024-49-0510):														
Appropriations, discretionary	751	BA	34	20	19	19	19	19	19	19	19	19	19	19
Appropriations, mandatory		BA	465	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	-36	20	19	19	19	19	19	19	19	19	19	19
Outlays, discretionary		O	22	44	38	38	38	38	38	38	38	38	38	38
Outlays, mandatory		O	2	82	189	183	---	---	---	---	---	---	---	---
Procurement, Construction, and Improvements (gross)		BA	463	40	38	38	38	38	38	38	38	38	38	38
		O	24	126	227	221	38	38	38	38	38	38	38	38
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	---	-32	-32	-32	-32	-32	-32	-32	-32	-32	-32	-32
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	36	8	10	12	13	13	13	13	13	13	13	13
Offsetting collections credited to expired accounts, discretionary		BA	---	4	3	---	---	---	---	---	---	---	---	---
Total Procurement, Construction, and Improvements		BA	499	20	19	18	19	19	19	19	19	19	19	19
		O	24	94	195	189	6	6	6	6	6	6	6	6
Summary - Federal Law Enforcement Training Centers														
Federal Funds:														
Appropriation accounts included above		BA	1,140	377	418	417	418	418	418	418	418	418	418	418
		O	373	564	679	599	405	405	405	405	405	405	405	405
Science and Technology														
Federal Funds														
Operations and Support (024-80-0800):														
Appropriations, discretionary	751	BA	370	370	372	372	372	372	372	372	372	372	372	372
Spending authority from offsetting collections, discretionary		BA	67	34	34	34	34	34	34	34	34	34	34	34
Outlays, discretionary		O	426	404	427	404	406	406	406	406	406	406	406	406
Operations and Support (gross)		BA	437	404	406	406	406	406	406	406	406	406	406	406
		O	426	404	427	404	406	406	406	406	406	406	406	406
Offsets against gross BA and outlays:														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Homeland Security - continued														
Federal sources, discretionary		BA/O	-74	-33	-33	-33	-33	-33	-33	-33	-33	-33	-33	-33
Non-Federal sources, discretionary		BA/O	-1	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-34	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	42	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	---	1	1	---	---	---	---	---	---	---	---	---
Total Operations and Support		BA	370	370	372	371	371	371	371	371	371	371	371	371
		O	351	369	392	369	371	371	371	371	371	371	371	371
Procurement, Construction, and Improvements (024-80-0415):														
Appropriations, discretionary	751	BA	58	61	40	40	40	40	40	40	40	40	40	40
Spending authority from offsetting collections, discretionary		BA	12	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	30	60	54	46	42	40	40	40	40	40	40	40
Procurement, Construction, and Improvements (gross)		BA	70	61	40	40	40	40	40	40	40	40	40	40
		O	30	60	54	46	42	40	40	40	40	40	40	40
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-9	-3	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-2	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-3	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	2	---	---	---	---	---	---	---	---	---	---	---
Interfund transactions, discretionary		BA	---	3	---	---	---	---	---	---	---	---	---	---
Total Procurement, Construction, and Improvements		BA	58	61	40	40	40	40	40	40	40	40	40	40
		O	19	57	54	46	42	40	40	40	40	40	40	40
Research and Development (024-80-0803):														
Appropriations, discretionary	751	BA	311	311	341	341	341	341	341	341	341	341	341	341
Spending authority from offsetting collections, discretionary		BA	1	17	20	20	20	20	20	20	20	20	20	20
Outlays, discretionary		O	397	326	441	387	369	358	361	361	361	361	361	361
Research and Development (gross)		BA	312	328	361	361	361	361	361	361	361	361	361	361
		O	397	326	441	387	369	358	361	361	361	361	361	361

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Homeland Security - continued														
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-4	-17	-20	-20	-20	-20	-20	-20	-20	-20	-20	-20
Non-Federal sources, discretionary		BA/O	-3	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	6	---	---	---	---	---	---	---	---	---	---	---
Total Research and Development		BA	311	311	341	341	341	341	341	341	341	341	341	341
		O	390	309	421	367	349	338	341	341	341	341	341	341
Summary - Science and Technology														
Federal Funds:														
Appropriation accounts included above		BA	739	742	753	752	752	752	752	752	752	752	752	752
		O	760	735	867	782	762	749	752	752	752	752	752	752
Countering Weapons of Mass Destruction Office														
Federal Funds														
Operations and Support (024-85-0861):														
Appropriations, discretionary	751	BA	162	163	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	147	153	83	17	3	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-3	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	3	---	---	---	---	---	---	---	---	---	---	---
Total Operations and Support		BA	162	163	---	---	---	---	---	---	---	---	---	---
		O	143	153	83	17	3	---	---	---	---	---	---	---
Research and Development (024-85-0860):														
Appropriations, discretionary	751	BA	59	61	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	49	48	30	24	3	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Homeland Security - continued														
Total Research and Development		BA	59	61	---	---	---	---	---	---	---	---	---	---
		O	48	48	30	24	3	---	---	---	---	---	---	---
Procurement, Construction, and Improvements (024-85-0862):														
Appropriations, discretionary	751	BA	42	42	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	52	72	25	---	---	---	---	---	---	---	---	---
Federal Assistance (024-85-0411):														
Defense-related activities (subfunction 054):														
Spending authority from offsetting collections, discretionary	054	BA	1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Defense-related activities (subfunction 054)		BA	2	---	---	---	---	---	---	---	---	---	---	---
Federal law enforcement activities (subfunction 751):														
Appropriations, discretionary	751	BA	143	142	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	146	200	74	14	3	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-3	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-2	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	3	---	---	---	---	---	---	---	---	---	---	---
Total Federal law enforcement activities (subfunction 751)		BA	141	142	---	---	---	---	---	---	---	---	---	---
		O	141	200	74	14	3	---	---	---	---	---	---	---
Total Federal Assistance		BA	143	142	---	---	---	---	---	---	---	---	---	---
		O	141	200	74	14	3	---	---	---	---	---	---	---
Summary - Countering Weapons of Mass Destruction Office														
Federal Funds:														
Appropriation accounts included above		BA	406	408	---	---	---	---	---	---	---	---	---	---
		O	384	473	212	55	9	---	---	---	---	---	---	---
Department of Homeland Security by Fund Group														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Homeland Security - continued														
Federal Funds:														
Appropriation accounts included above		BA	326,794	102,336	105,692	97,004	97,673	98,496	99,670	99,967	102,497	106,671	114,562	127,442
		O	132,842	133,834	163,042	153,539	139,679	127,137	104,746	101,779	103,308	107,128	113,964	126,448
Deductions for offsetting receipts:														
Offsetting governmental, discretionary	751	BA/O	-380	-433	-444	-464	-477	-486	-496	-506	-516	-526	-537	-548
Non-Federal sources, discretionary	403	BA/O	-8	-4	-4	-4	-4	-4	-4	-4	-4	-4	-4	-4
Non-Federal sources, discretionary	751	BA/O	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Offsetting governmental, mandatory	402	BA/O	-1,850	-1,890	-1,930	-250	-250	-250	-250	-250	-250	-250	-250	-250
Offsetting governmental, mandatory	403	BA/O	-48	-54	-55	-56	-56	-57	-58	-60	-60	-61	-63	-64
Offsetting governmental, mandatory	751	BA/O	-14,173	-14,209	-15,093	-15,592	-16,020	-16,427	-16,860	-11,206	-9,228	-9,262	-9,296	-9,331
Legislative proposal, subject to PAYGO, mandatory	402	BA/O	---	---	1,680	---	---	---	---	---	---	---	---	---
Intrafund receipts, mandatory	809	BA/O	-124	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory	453	BA/O	-1,034	-1,109	-1,111	-1,142	-1,173	-1,201	-1,228	-1,253	-1,277	-1,299	-1,320	-1,339
Non-Federal sources, mandatory	751	BA/O	-28	-25	-25	-33	-34	-35	-35	-36	-37	-37	-38	-39
Non-Federal sources, mandatory	809	BA/O	-289	---	---	---	---	---	---	---	---	---	---	---
Intrafund receipts, net interest	908	BA/O	289	-71	-27	-27	-28	-29	-30	-31	-31	-32	-33	-35
Non-Federal sources, net interest	908	BA/O	-138	-22	-22	-22	-22	-22	-22	-22	-22	-22	-22	-22
Total Federal Funds		BA	309,010	84,518	88,660	79,413	79,608	79,984	80,686	86,598	91,071	95,177	102,998	115,809
		O	115,058	116,016	146,010	135,948	121,614	108,625	85,762	88,410	91,882	95,634	102,400	114,815
Trust Funds:														
Appropriation accounts included above		BA	248	298	298	278	280	282	283	287	290	283	283	154
		O	266	339	296	295	289	284	287	292	295	285	283	228
Deductions for offsetting receipts:														
Non-Federal sources, mandatory	304	BA/O	-12	-8	-8	-8	-8	-8	-8	-8	-8	-8	-8	-8
Non-Federal sources, mandatory	403	BA/O	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3
Total Trust Funds		BA	233	287	287	267	269	271	272	276	279	272	272	143
		O	251	328	285	284	278	273	276	281	284	274	272	217
Interfunds:														
Deductions for offsetting receipts:														
Interfund transactions, mandatory	751	BA/O	---	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3
Total Interfunds		BA/O	---	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3
Department of Homeland Security by Type of Account														
Total appropriation accounts		BA	327,042	102,634	105,990	97,282	97,953	98,778	99,953	100,254	102,787	106,954	114,845	127,596
		O	133,108	134,173	163,338	153,834	139,968	127,421	105,033	102,071	103,603	107,413	114,247	126,676

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Homeland Security - continued														
Total offsetting receipts accounts		BA/O	-17,799	-17,832	-17,046	-17,605	-18,079	-18,526	-18,998	-13,383	-11,440	-11,508	-11,578	-11,647
Total Department of Homeland Security														
Total Department of Homeland Security		BA	309,243	84,802	88,944	79,677	79,874	80,252	80,955	86,871	91,347	95,446	103,267	115,949
		O	115,309	116,341	146,292	136,229	121,889	108,895	86,035	88,688	92,163	95,905	102,669	115,029
Department of Housing and Urban Development														
Public and Indian Housing Programs														
Federal Funds														
Tenant Based Rental Assistance (025-03-0302):														
Appropriations, discretionary	604	BA	32,071	34,476	34,878	34,878	34,878	34,878	34,878	34,878	34,878	34,878	34,878	34,878
Advance Appropriations, discretionary		BA	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Outlays, discretionary		O	37,198	38,795	39,153	38,925	38,954	38,878	38,878	38,878	38,878	38,878	38,878	38,878
Outlays, mandatory		O	1,136	1,022	288	---	---	---	---	---	---	---	---	---
Tenant Based Rental Assistance (gross)		BA	36,071	38,476	38,878	38,878	38,878	38,878	38,878	38,878	38,878	38,878	38,878	38,878
		O	38,334	39,817	39,441	38,925	38,954	38,878	38,878	38,878	38,878	38,878	38,878	38,878
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-13	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, discretionary		BA	13	---	---	---	---	---	---	---	---	---	---	---
Refund, mandatory		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Tenant Based Rental Assistance		BA	36,071	38,476	38,878	38,878	38,878	38,878	38,878	38,878	38,878	38,878	38,878	38,878
		O	38,320	39,817	39,441	38,925	38,954	38,878	38,878	38,878	38,878	38,878	38,878	38,878
Housing Certificate Fund (025-03-0319):														
Outlays, discretionary	604	O	---	10	---	---	---	---	---	---	---	---	---	---
Public Housing Capital Fund (025-03-0304):														
Appropriations, discretionary	604	BA	---	-1	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	---	-4	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	291	148	76	49	---	---	---	---	---	---	---	---
Public Housing Capital Fund (gross)		BA	---	-5	---	---	---	---	---	---	---	---	---	---
		O	291	148	76	49	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Housing and Urban Development - continued														
Additional offsets against gross BA only: Offsetting collections credited to expired accounts, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Public Housing Capital Fund		BA	---	-5	---	---	---	---	---	---	---	---	---	---
		O	290	148	76	49	---	---	---	---	---	---	---	---
Public Housing Operating Fund (025-03-0163):														
Appropriations, discretionary	604	BA	---	-3	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	40	---	---	---	---	---	---	---	---	---	---	---
Public Housing Fund (025-03-0481):														
Appropriations, discretionary	604	BA	8,762	8,259	8,562	8,562	8,562	8,562	8,562	8,562	8,562	8,562	8,562	8,562
Outlays, discretionary		O	8,912	7,440	8,959	8,547	8,599	8,565	8,572	8,604	8,636	8,562	8,562	8,562
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-7	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only: Offsetting collections credited to expired accounts, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	6	---	---	---	---	---	---	---	---	---	---	---
Total Public Housing Fund		BA	8,762	8,259	8,562	8,562	8,562	8,562	8,562	8,562	8,562	8,562	8,562	8,562
		O	8,905	7,440	8,959	8,547	8,599	8,565	8,572	8,604	8,636	8,562	8,562	8,562
Assisted Housing Inspections and Risk Assessments (025-03-0484):														
Appropriations, discretionary	604	BA	50	28	25	25	25	25	25	25	25	25	25	25
Outlays, discretionary		O	13	41	43	45	30	25	25	25	25	25	25	25
Choice Neighborhoods Initiative (025-03-0349):														
Appropriations, discretionary	604	BA	75	25	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	180	215	222	200	188	149	132	71	4	---	---	---
Revitalization of Severely Distressed Public Housing (HOPE VI) (025-03-0218):														
Outlays, discretionary	604	O	2	2	1	1	1	---	---	---	---	---	---	---
Self-Sufficiency Programs (025-03-0350):														
Appropriations, discretionary	604	BA	196	206	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	176	209	231	121	38	17	8	3	2	---	---	---
Native American Programs (025-03-0313):														
Appropriations, discretionary	604	BA	1,344	1,354	887	887	887	887	887	887	887	887	887	887
Appropriations, mandatory		BA	1	1	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	1,286	1,288	1,295	1,143	1,277	918	897	906	896	901	887	887

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Housing and Urban Development - continued														
Outlays, mandatory		O	113	184	---	---	---	---	---	---	---	---	---	---
Native American Programs (gross)		BA	1,345	1,355	887	887	887	887	887	887	887	887	887	887
		O	1,399	1,472	1,295	1,143	1,277	918	897	906	896	901	887	887
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-22	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory		BA/O	-2	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	21	---	---	---	---	---	---	---	---	---	---	---
Refund, mandatory		BA	2	---	---	---	---	---	---	---	---	---	---	---
Total Native American Programs		BA	1,345	1,355	887	887	887	887	887	887	887	887	887	887
		O	1,375	1,472	1,295	1,143	1,277	918	897	906	896	901	887	887
Native Hawaiian Housing Block Grant (025-03-0235):														
Appropriations, discretionary	604	BA	22	22	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	50	20	15	1	3	3	3	3	3	2	2	---
Indian Housing Loan Guarantee Fund Program Account (025-03-0223):														
Appropriations, discretionary	371	BA	2	1	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	2	8	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	3	3	3	2	1	---	---	---	---	---	---	---
Outlays, mandatory		O	2	8	---	---	---	---	---	---	---	---	---	---
Total Indian Housing Loan Guarantee Fund Program Account		BA	4	9	---	---	---	---	---	---	---	---	---	---
		O	5	11	3	2	1	---	---	---	---	---	---	---
Summary - Public and Indian Housing Programs														
Federal Funds:														
Appropriation accounts included above		BA	46,525	48,372	48,352	48,352	48,352	48,352	48,352	48,352	48,352	48,352	48,352	48,352
		O	49,356	49,385	50,286	49,034	49,091	48,555	48,515	48,490	48,444	48,368	48,354	48,352
Community Planning and Development														
Federal Funds														
Community Development Fund (025-06-0162):														
Appropriations, discretionary	451	BA	15,447	6,994	-100	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	10,067	12,705	14,639	13,638	11,029	7,596	5,223	2,804	460	---	---	---
Offsets against gross BA and outlays:														

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Housing and Urban Development - continued														
Non-Federal sources, discretionary		BA/O	-214	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	18	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	196	---	---	---	---	---	---	---	---	---	---	---
Total Community Development Fund		BA	15,447	6,994	-100	---	---	---	---	---	---	---	---	---
		O	9,853	12,705	14,639	13,638	11,029	7,596	5,223	2,804	460	---	---	---
Home Investment Partnership Program (025-06-0205):														
Appropriations, discretionary	604	BA	1,250	1,250	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	1,276	1,470	1,341	1,503	1,540	743	315	173	106	---	---	---
Outlays, mandatory		O	603	500	750	1,000	1,250	480	---	---	---	---	---	---
Home Investment Partnership Program (gross)		BA	1,250	1,250	---	---	---	---	---	---	---	---	---	---
		O	1,879	1,970	2,091	2,503	2,790	1,223	315	173	106	---	---	---
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-5	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory		BA/O	-3	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	4	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Refund, mandatory		BA	3	---	---	---	---	---	---	---	---	---	---	---
Total Home Investment Partnership Program		BA	1,250	1,250	---	---	---	---	---	---	---	---	---	---
		O	1,871	1,970	2,091	2,503	2,790	1,223	315	173	106	---	---	---
Preservation and Reinvestment Initiative for Community Enhancement (025-06-0483):														
Appropriations, discretionary	604	BA	10	-10	-10	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	1	18	77	58	35	16	1	---	---	---	---	---
Homeless Assistance Grants (025-06-0192):														
Appropriations, discretionary	604	BA	4,051	4,417	4,024	4,024	4,024	4,024	4,024	4,024	4,024	4,024	4,024	4,024
Outlays, discretionary		O	3,412	4,046	4,649	3,331	3,747	3,909	3,919	4,039	4,024	4,024	4,024	4,024
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-14	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	5	---	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Housing and Urban Development - continued														
Refund, discretionary		BA	9	---	---	---	---	---	---	---	---	---	---	---
Total Homeless Assistance Grants		BA	4,051	4,417	4,024	4,024	4,024	4,024	4,024	4,024	4,024	4,024	4,024	4,024
		O	3,398	4,046	4,649	3,331	3,747	3,909	3,919	4,039	4,024	4,024	4,024	4,024
Housing Opportunities for Persons with AIDS (025-06-0308):														
Appropriations, discretionary	604	BA	505	529	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	462	503	481	320	171	57	70	18	---	---	---	---
Self-help and Assisted Homeownership Opportunity Program (025-06-0176):														
Appropriations, discretionary	604	BA	60	65	16	16	16	16	16	16	16	16	16	16
Outlays, discretionary		O	47	69	70	62	61	37	24	20	17	17	17	17
Neighborhood Stabilization Program (025-06-0344):														
Outlays, mandatory	451	O	8	26	26	15	14	12	12	---	---	---	---	---
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Neighborhood Stabilization Program		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	7	26	26	15	14	12	12	---	---	---	---	---
Trust Funds														
Housing Trust Fund (025-06-8560):														
Appropriations, mandatory	604	BA	215	196	263	292	305	306	317	333	341	340	349	358
Outlays, mandatory		O	600	461	316	272	274	229	261	284	299	312	323	331
Summary - Community Planning and Development														
Federal Funds:														
Appropriation accounts included above		BA	21,323	13,245	3,930	4,040	4,040	4,040	4,040	4,040	4,040	4,040	4,040	4,040
		O	15,639	19,337	22,033	19,927	17,847	12,850	9,564	7,054	4,607	4,041	4,041	4,041
Trust Funds:														
Appropriation accounts included above		BA	215	196	263	292	305	306	317	333	341	340	349	358
		O	600	461	316	272	274	229	261	284	299	312	323	331
Total Community Planning and Development		BA	21,538	13,441	4,193	4,332	4,345	4,346	4,357	4,373	4,381	4,380	4,389	4,398
		O	16,239	19,798	22,349	20,199	18,121	13,079	9,825	7,338	4,906	4,353	4,364	4,372
Housing Programs														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Housing and Urban Development - continued														
Federal Funds														
Project-based Rental Assistance (025-09-0303):														
Appropriations, discretionary	604	BA	16,532	18,202	17,294	17,298	17,298	17,298	17,298	17,298	17,298	17,298	17,298	17,298
Advance Appropriations, discretionary		BA	400	400	400	400	400	400	400	400	400	400	400	400
Outlays, discretionary		O	17,155	18,528	17,970	17,698	17,698	17,698	17,698	17,698	17,698	17,698	17,698	17,698
Project-based Rental Assistance (gross)		BA	16,932	18,602	17,694	17,698	17,698	17,698	17,698	17,698	17,698	17,698	17,698	17,698
		O	17,155	18,528	17,970	17,698	17,698	17,698	17,698	17,698	17,698	17,698	17,698	17,698
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-4	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, discretionary		BA	4	---	---	---	---	---	---	---	---	---	---	---
Total Project-based Rental Assistance		BA	16,932	18,602	17,694	17,698	17,698	17,698	17,698	17,698	17,698	17,698	17,698	17,698
		O	17,151	18,528	17,970	17,698	17,698	17,698	17,698	17,698	17,698	17,698	17,698	17,698
Housing for the Elderly (025-09-0320):														
Appropriations, discretionary	604	BA	908	995	929	929	929	929	929	929	929	929	929	929
Spending authority from offsetting collections, discretionary		BA	2	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	966	1,007	1,222	1,024	974	967	925	938	929	929	929	929
Housing for the Elderly (gross)		BA	910	995	929	929	929	929	929	929	929	929	929	929
		O	966	1,007	1,222	1,024	974	967	925	938	929	929	929	929
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-2	---	---	---	---	---	---	---	---	---	---	---
Total Housing for the Elderly		BA	908	995	929	929	929	929	929	929	929	929	929	929
		O	964	1,007	1,222	1,024	974	967	925	938	929	929	929	929
Housing for Persons with Disabilities (025-09-0237):														
Appropriations, discretionary	604	BA	257	287	266	266	266	266	266	266	266	266	266	266
Spending authority from offsetting collections, discretionary		BA	4	4	4	4	4	4	4	4	4	4	4	4
Outlays, discretionary		O	273	313	398	384	370	333	309	294	279	265	271	270
Housing for Persons with Disabilities (gross)		BA	261	291	270	270	270	270	270	270	270	270	270	270
		O	273	313	398	384	370	333	309	294	279	265	271	270
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-4	-4	-4	-4	-4	-4	-4	-4	-4	-4	-4	-4

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Housing and Urban Development - continued														
Total Housing for Persons with Disabilities		BA	257	287	266	266	266	266	266	266	266	266	266	266
		O	269	309	394	380	366	329	305	290	275	261	267	266
Other Assisted Housing Programs (025-09-0206):														
Housing assistance (subfunction 604):														
Outlays, discretionary	604	O	21	31	7	---	---	---	---	---	---	---	---	---
Green and Resilient Retrofit Program for Multifamily Housing (025-09-0482):														
Appropriations, mandatory	604	BA	-139	-283	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	16	30	100	300	69	---	---	---	---	---	---	---
Housing Counseling Assistance (025-09-0156):														
Appropriations, discretionary	604	BA	58	58	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	76	66	57	16	8	5	---	---	---	---	---	---
FHA-Mutual Mortgage Insurance Program Account (025-09-0183):														
Appropriations, discretionary	371	BA	150	160	160	160	160	160	160	160	160	160	160	160
Outlays, discretionary		O	145	157	160	162	165	168	162	160	160	160	160	160
Outlays, mandatory		O	1,498	3,602	---	---	---	---	---	---	---	---	---	---
FHA-Mutual Mortgage Insurance Program Account (gross)		BA	150	160	160	160	160	160	160	160	160	160	160	160
		O	1,643	3,759	160	162	165	168	162	160	160	160	160	160
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total FHA-Mutual Mortgage Insurance Program Account		BA	150	160	160	160	160	160	160	160	160	160	160	160
		O	1,642	3,759	160	162	165	168	162	160	160	160	160	160
FHA-Mutual Mortgage Insurance Capital Reserve Account (025-09-0236):														
Spending authority from offsetting collections, mandatory	371	BA	31,847	18,907	15,836	16,288	16,021	16,434	16,642	16,767	17,024	17,228	17,432	17,663
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-5,993	-8,053	-9,399	-9,587	-9,779	-9,974	-10,174	-10,377	-10,585	-10,796	-11,012	-11,233
Federal sources, mandatory		BA/O	-18,063	-5,267	---	---	---	---	---	---	---	---	---	---
Interest on Treasury Securities, mandatory		BA/O	-8,080	-5,587	-6,437	-6,701	-6,242	-6,460	-6,468	-6,390	-6,439	-6,432	-6,420	-6,430
Additional offsets against gross BA only:														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Housing and Urban Development - continued														
Change in uncollected customer payments from Federal sources, mandatory		BA	289	---	---	---	---	---	---	---	---	---	---	---
Total FHA-Mutual Mortgage Insurance Capital Reserve Account		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-32,136	-18,907	-15,836	-16,288	-16,021	-16,434	-16,642	-16,767	-17,024	-17,228	-17,432	-17,663
Home Ownership Preservation Equity Fund Program Account (025-09-0343):														
Appropriations, mandatory	371	BA	---	7	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	---	7	---	---	---	---	---	---	---	---	---	---
FHA-General and Special Risk Program Account (025-09-0200):														
Appropriations, mandatory	371	BA	394	1,255	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	394	1,255	---	---	---	---	---	---	---	---	---	---
Rental Housing Assistance Fund (025-09-4041):														
Appropriations, discretionary	604	BA	---	---	-15	---	---	---	---	---	---	---	---	---
Flexible Subsidy Fund (025-09-4044):														
Appropriations, discretionary	604	BA	---	2	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	15	20	20	20	20	20	20	20	20	20	20	20
Outlays, discretionary		O	---	---	---	2	---	---	---	---	---	---	---	---
Flexible Subsidy Fund (gross)		BA	15	22	20	20	20	20	20	20	20	20	20	20
		O	---	---	---	2	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-15	-20	-20	-20	-20	-20	-20	-20	-20	-20	-20	-20
Total Flexible Subsidy Fund		BA	---	2	---	---	---	---	---	---	---	---	---	---
		O	-15	-20	-20	-18	-20	-20	-20	-20	-20	-20	-20	-20
FHA-Mutual Mortgage and Cooperative Housing Insurance Funds Liquidating Account (025-09-4070):														
Spending authority from offsetting collections, mandatory	371	BA	1	5	5	5	5	5	5	5	5	5	5	5
Outlays, mandatory		O	1	3	3	22	22	22	22	22	22	22	5	4
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-2	-5	-5	-5	-5	-5	-5	-5	-5	-5	-5	-4
Additional offsets against gross BA only:														
Refund, mandatory		BA	1	---	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Housing and Urban Development - continued														
Total FHA-Mutual Mortgage and Cooperative Housing Insurance Funds Liquidating Account		BA	---	---	---	---	---	---	---	---	---	---	---	1
		O	-1	-2	-2	17	17	17	17	17	17	17	---	---
FHA-General and Special Risk Insurance Funds Liquidating Account (025-09-4072):														
Appropriations, mandatory	371	BA	12	12	12	12	12	12	12	12	12	12	12	12
Spending authority from offsetting collections, mandatory		BA	73	6	8	72	72	72	72	72	72	72	72	72
Outlays, mandatory		O	26	23	15	12	7	4	4	4	4	6	6	6
FHA-General and Special Risk Insurance Funds Liquidating Account (gross)		BA	85	18	20	84	84	84	84	84	84	84	84	84
		O	26	23	15	12	7	4	4	4	4	6	6	6
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-73	-70	-72	-7	-5	-2	-2	-2	-2	-2	-2	-2
Total FHA-General and Special Risk Insurance Funds Liquidating Account		BA	12	-52	-52	77	79	82	82	82	82	82	82	82
		O	-47	-47	-57	5	2	2	2	2	2	4	4	4
Housing for the Elderly or Handicapped Fund Liquidating Account (025-09-4115):														
Spending authority from offsetting collections, mandatory	371	BA	61	4	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	1	5	---	---	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-61	-69	-65	-52	-46	-40	-35	-31	-27	-23	-20	-20
Total Housing for the Elderly or Handicapped Fund Liquidating Account		BA	---	-65	-65	-52	-46	-40	-35	-31	-27	-23	-20	-20
		O	-60	-64	-65	-52	-46	-40	-35	-31	-27	-23	-20	-20
Trust Funds														
Manufactured Housing Fees Trust Fund (025-09-8119):														
Appropriations, discretionary	376	BA	14	9	14	14	14	14	14	14	14	14	14	14
Outlays, discretionary		O	13	13	14	15	15	14	14	14	14	14	14	14
Summary - Housing Programs														
Federal Funds:														
Appropriation accounts included above		BA	18,572	20,966	18,917	19,078	19,086	19,095	19,100	19,104	19,108	19,112	19,115	19,116
		O	-11,726	5,952	3,930	3,244	3,212	2,692	2,412	2,287	2,010	1,798	1,586	1,354
Trust Funds:														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Housing and Urban Development - continued														
Appropriation accounts included above		BA	14	9	14	14	14	14	14	14	14	14	14	14
		O	13	13	14	15	15	14	14	14	14	14	14	14
Total Housing Programs		BA	18,586	20,975	18,931	19,092	19,100	19,109	19,114	19,118	19,122	19,126	19,129	19,130
		O	-11,713	5,965	3,944	3,259	3,227	2,706	2,426	2,301	2,024	1,812	1,600	1,368
Government National Mortgage Association														
Federal Funds														
Guarantees of Mortgage-backed Securities Capital Reserve Account (025-12-0238):														
Spending authority from offsetting collections, mandatory	371	BA	4,337	2,902	2,759	2,794	2,821	2,857	2,889	2,925	2,955	2,987	3,019	3,066
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1,511	-1,370	-1,351	-1,351	-1,351	-1,351	-1,351	-1,351	-1,351	-1,351	-1,351	-1,351
Federal sources, mandatory		BA/O	-1,706	-500	-500	-500	-500	-500	-500	-500	-500	-500	-500	-500
Interest on Treasury Securities, mandatory		BA/O	-1,120	-1,032	-908	-943	-970	-1,006	-1,038	-1,073	-1,104	-1,136	-1,168	-1,215
Total Guarantees of Mortgage-backed Securities Capital Reserve Account		BA	---	---	---	---	---	---	---	1	---	---	---	---
		O	-4,337	-2,902	-2,759	-2,794	-2,821	-2,857	-2,889	-2,924	-2,955	-2,987	-3,019	-3,066
Guarantees of Mortgage-backed Securities Loan Guarantee Program Account (025-12-0186):														
Spending authority from offsetting collections, discretionary	371	BA	57	59	56	56	56	56	56	56	56	56	56	56
Outlays, discretionary		O	61	54	60	56	56	56	56	56	56	56	56	56
Outlays, mandatory		O	443	2,674	589	---	---	---	---	---	---	---	---	---
Guarantees of Mortgage-backed Securities Loan Guarantee Program Account (gross)		BA	57	59	56	56	56	56	56	56	56	56	56	56
		O	504	2,728	649	56	56	56	56	56	56	56	56	56
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-193	-219	-260	-260	-260	-260	-260	-260	-260	-260	-260	-260
Total Guarantees of Mortgage-backed Securities Loan Guarantee Program Account		BA	-136	-160	-204	-204	-204	-204	-204	-204	-204	-204	-204	-204
		O	311	2,509	389	-204	-204	-204	-204	-204	-204	-204	-204	-204
Guarantees of Mortgage-backed Securities Liquidating Account (025-12-4238):														
Spending authority from offsetting collections, mandatory	371	BA	6	6	6	6	6	6	6	6	6	6	6	6
Outlays, mandatory		O	---	1	1	2	2	2	2	2	2	3	3	4
Offsets against gross BA and outlays:														

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Housing and Urban Development - continued														
Interest on Treasury Securities, mandatory		BA/O	-6	-6	-6	-6	-6	-6	-6	-6	-6	-6	-6	-6
Total Guarantees of Mortgage-backed Securities Liquidating Account		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-6	-5	-5	-4	-4	-4	-4	-4	-4	-3	-3	-2
Summary - Government National Mortgage Association														
Federal Funds:														
Appropriation accounts included above		BA	-136	-160	-204	-204	-204	-204	-204	-203	-204	-204	-204	-204
		O	-4,032	-398	-2,375	-3,002	-3,029	-3,065	-3,097	-3,132	-3,163	-3,194	-3,226	-3,272
Policy Development and Research														
Federal Funds														
Research and Technology (025-28-0108):														
Appropriations, discretionary	451	BA	139	123	43	63	63	63	63	63	63	63	63	63
Outlays, discretionary		O	120	131	115	74	94	85	89	88	87	63	63	63
Fair Housing and Equal Opportunity														
Federal Funds														
Fair Housing Activities (025-29-0144):														
Appropriations, discretionary	751	BA	86	86	26	26	26	26	26	26	26	26	26	26
Outlays, discretionary		O	77	89	89	65	43	27	26	26	26	26	26	26
Outlays, mandatory		O	1	---	---	---	---	---	---	---	---	---	---	---
Fair Housing Activities (gross)		BA	86	86	26	26	26	26	26	26	26	26	26	26
		O	78	89	89	65	43	27	26	26	26	26	26	26
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Fair Housing Activities		BA	86	86	26	26	26	26	26	26	26	26	26	26
		O	77	89	89	65	43	27	26	26	26	26	26	26
Office of Lead Hazard Control and Healthy Homes														
Federal Funds														
Lead Hazard Reduction (025-32-0174):														
Appropriations, discretionary	451	BA	296	296	110	110	110	110	110	110	110	110	110	110
Outlays, discretionary		O	215	312	348	337	346	280	228	163	109	91	91	91
Management and Administration														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Housing and Urban Development - continued														
Federal Funds														
Executive Offices (025-35-0332):														
Appropriations, discretionary	604	BA	19	18	19	19	19	19	19	19	19	19	19	19
Outlays, discretionary		O	19	19	20	20	19	19	19	19	19	19	19	19
Administrative Support Offices (025-35-0335):														
Housing assistance (subfunction 604):														
Appropriations, discretionary	604	BA	686	595	625	625	625	625	625	625	625	625	625	625
Appropriations, mandatory		BA	-33	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	700	716	625	605	600	600	600	600	600	600	600	600
Outlays, mandatory		O	4	---	---	---	---	---	---	---	---	---	---	---
Housing assistance (gross)		BA	653	595	625	625	625	625	625	625	625	625	625	625
		O	704	716	625	605	600	600	600	600	600	600	600	600
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-4	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	4	---	---	---	---	---	---	---	---	---	---	---
Total Housing assistance (subfunction 604)		BA	653	595	625	625	625	625	625	625	625	625	625	625
		O	699	716	625	605	600	600	600	600	600	600	600	600
Program Offices (025-35-0479):														
Appropriations, discretionary	451	BA	235	170	165	165	165	165	165	165	165	165	165	165
Outlays, discretionary		O	222	159	147	154	166	172	172	169	165	165	165	165
Outlays, mandatory		O	18	6	6	6	5	---	---	---	---	---	---	---
Program Offices (gross)		BA	235	170	165	165	165	165	165	165	165	165	165	165
		O	240	165	153	160	171	172	172	169	165	165	165	165
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory		BA/O	-2	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	3	---	---	---	---	---	---	---	---	---	---	---
Total Program Offices		BA	235	170	165	165	165	165	165	165	165	165	165	165
		O	237	165	153	160	171	172	172	169	165	165	165	165

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Housing and Urban Development - continued														
Appropriations, discretionary	604	BA	777	613	586	586	586	586	586	586	586	586	586	586
Outlays, discretionary		O	786	502	489	525	559	588	586	586	586	586	586	586
Outlays, mandatory		O	5	4	---	---	---	---	---	---	---	---	---	---
Program Offices (gross)		BA	777	613	586	586	586	586	586	586	586	586	586	586
		O	791	506	489	525	559	588	586	586	586	586	586	586
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-2	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, discretionary		BA	3	---	---	---	---	---	---	---	---	---	---	---
Total Program Offices		BA	777	613	586	586	586	586	586	586	586	586	586	586
		O	788	506	489	525	559	588	586	586	586	586	586	586
Appropriations, discretionary	751	BA	98	60	63	63	63	63	63	63	63	63	63	63
Outlays, discretionary		O	104	60	56	59	62	63	63	63	63	63	63	63
Community Planning and Development (025-35-0338):														
Outlays, discretionary	451	O	3	4	6	6	2	---	---	---	---	---	---	---
Salaries and Expenses (025-35-0143):														
Housing assistance (subfunction 604):														
Appropriations, discretionary	604	BA	---	-2	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	4	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	1	---	---	---	---	---	---	---	---	---	---	---
Housing assistance (gross)		BA	4	-2	---	---	---	---	---	---	---	---	---	---
		O	1	---	---	---	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	---	-4	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-4	4	---	---	---	---	---	---	---	---	---	---
Total Housing assistance (subfunction 604)		BA	---	-2	---	---	---	---	---	---	---	---	---	---
		O	1	-4	---	---	---	---	---	---	---	---	---	---
Office of Inspector General (025-35-0189):														
Appropriations, discretionary	451	BA	160	145	138	138	138	138	138	138	138	138	138	138

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Housing and Urban Development - continued														
Spending authority from offsetting collections, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	157	139	142	139	139	139	139	139	139	139	138	138
Office of Inspector General (gross)		BA	161	145	138	138	138	138	138	138	138	138	138	138
		O	157	139	142	139	139	139	139	139	139	139	138	138
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Total Office of Inspector General		BA	160	145	138	138	138	138	138	138	138	138	138	138
		O	156	139	142	139	139	139	139	139	139	139	138	138
Information Technology Fund (025-35-4586):														
Appropriations, discretionary	451	BA	385	345	361	361	361	361	361	361	361	361	361	361
Outlays, discretionary		O	400	378	308	359	386	346	353	360	361	361	361	361
Outlays, mandatory		O	12	4	4	1	---	---	---	---	---	---	---	---
Information Technology Fund (gross)		BA	385	345	361	361	361	361	361	361	361	361	361	361
		O	412	382	312	360	386	346	353	360	361	361	361	361
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-3	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only: Offsetting collections credited to expired accounts, discretionary		BA	3	---	---	---	---	---	---	---	---	---	---	---
Total Information Technology Fund		BA	385	345	361	361	361	361	361	361	361	361	361	361
		O	409	382	312	360	386	346	353	360	361	361	361	361
Working Capital Fund (025-35-4598):														
Spending authority from offsetting collections, discretionary	604	BA	56	65	40	40	40	40	40	40	40	40	40	40
Outlays, discretionary		O	66	65	53	40	40	40	40	40	40	40	40	40
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-70	-65	-40	-40	-40	-40	-40	-40	-40	-40	-40	-40
Additional offsets against gross BA only: Change in uncollected customer payments from Federal sources, discretionary		BA	14	---	---	---	---	---	---	---	---	---	---	---
Total Working Capital Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-4	---	13	---	---	---	---	---	---	---	---	---
Summary - Management and Administration														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Housing and Urban Development - continued														
Federal Funds:														
Appropriation accounts included above		BA	2,327	1,944	1,957	1,957	1,957	1,957	1,957	1,957	1,957	1,957	1,957	1,957
		O	2,412	1,987	1,816	1,874	1,938	1,927	1,932	1,936	1,933	1,933	1,932	1,932
Department of Housing and Urban Development by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	89,132	84,872	73,131	73,422	73,430	73,439	73,444	73,449	73,452	73,456	73,459	73,460
		O	52,061	76,795	76,242	71,553	69,542	63,351	59,669	56,912	54,053	53,126	52,867	52,587
Deductions for offsetting receipts:														
Non-Federal sources, discretionary	371	BA/O	-339	-299	-513	-513	-513	-513	-513	-513	-513	-513	-513	-513
Intrafund receipts, mandatory	809	BA/O	-5	-5	-5	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory	371	BA/O	-1,549	-719	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory	604	BA/O	-4	-1	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory	809	BA/O	-13	-2	-2	---	---	---	---	---	---	---	---	---
Total Federal Funds		BA	87,222	83,846	72,611	72,909	72,917	72,926	72,931	72,936	72,939	72,943	72,946	72,947
		O	50,151	75,769	75,722	71,040	69,029	62,838	59,156	56,399	53,540	52,613	52,354	52,074
Trust Funds:														
Appropriation accounts included above		BA	229	205	277	306	319	320	331	347	355	354	363	372
		O	613	474	330	287	289	243	275	298	313	326	337	345
Deductions for offsetting receipts:														
Offsetting governmental, discretionary	376	BA/O	-17	-17	-18	-18	-18	-18	-18	-18	-18	-18	-18	-18
Non-Federal sources, mandatory	604	BA/O	-216	-195	-267	-294	-305	-306	-318	-324	-332	-340	-349	-358
Total Trust Funds		BA	-4	-7	-8	-6	-4	-4	-5	5	5	-4	-4	-4
		O	380	262	45	-25	-34	-81	-61	-44	-37	-32	-30	-31
Department of Housing and Urban Development by Type of Account														
Total appropriation accounts		BA	89,361	85,077	73,408	73,728	73,749	73,759	73,775	73,796	73,807	73,810	73,822	73,832
		O	52,674	77,269	76,572	71,840	69,831	63,594	59,944	57,210	54,366	53,452	53,204	52,932
Total offsetting receipts accounts		BA/O	-2,143	-1,238	-805	-825	-836	-837	-849	-855	-863	-871	-880	-889
Total Department of Housing and Urban Development														
Total Department of Housing and Urban Development		BA	87,218	83,839	72,603	72,903	72,913	72,922	72,926	72,941	72,944	72,939	72,942	72,943
		O	50,531	76,031	75,767	71,015	68,995	62,757	59,095	56,355	53,503	52,581	52,324	52,043
Department of the Interior														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Interior														
Bureau of Land Management														
Federal Funds														
Management of Lands and Resources (010-04-1109):														
Appropriations, discretionary	302	BA	1,353	1,260	831	831	831	831	831	831	831	831	831	831
Spending authority from offsetting collections, discretionary		BA	65	75	72	72	72	72	72	72	72	72	72	72
Spending authority from offsetting collections, mandatory		BA	23	22	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	1,422	1,369	1,480	903	903	903	903	903	903	903	903	903
Outlays, mandatory		O	97	22	---	---	---	---	---	---	---	---	---	---
Management of Lands and Resources (gross)		BA	1,441	1,357	903	903	903	903	903	903	903	903	903	903
		O	1,519	1,391	1,480	903	903	903	903	903	903	903	903	903
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-27	-32	-32	-32	-32	-32	-32	-32	-32	-32	-32	-32
Non-Federal sources, discretionary		BA/O	-44	-43	-40	-40	-40	-40	-40	-40	-40	-40	-40	-40
Federal sources, mandatory		BA/O	-1	-22	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	6	---	---	---	---	---	---	---	---	---	---	---
Change in uncollected customer payments from Federal sources, mandatory		BA	-22	---	---	---	---	---	---	---	---	---	---	---
Total Management of Lands and Resources		BA	1,353	1,260	831	831	831	831	831	831	831	831	831	831
		O	1,447	1,294	1,408	831	831	831	831	831	831	831	831	831
Oregon and California Grant Lands (010-04-1116):														
Appropriations, discretionary	302	BA	116	116	66	66	66	66	66	66	66	66	66	66
Outlays, discretionary		O	122	93	77	117	66	66	66	66	66	66	66	66
LWCF Land Acquisition (010-04-5033):														
Appropriations, mandatory	302	BA	74	66	59	65	66	66	66	68	65	63	63	63
Outlays, discretionary		O	3	3	3	5	5	5	5	5	---	---	---	---
Outlays, mandatory		O	51	13	19	38	64	63	66	68	67	65	64	63
Total LWCF Land Acquisition		BA	74	66	59	65	66	66	66	68	65	63	63	63
		O	54	16	22	43	69	68	71	73	67	65	64	63
Range Improvements (010-04-5132):														
Appropriations, mandatory	302	BA	9	9	9	9	9	9	9	7	5	5	5	5
Outlays, mandatory		O	8	10	10	10	10	10	10	9	7	6	5	5

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Interior - continued														
Service Charges, Deposits, and Forfeitures (010-04-5017):														
Appropriations, discretionary	302	BA	47	35	41	41	41	41	41	41	41	41	41	41
Outlays, discretionary		O	48	32	29	31	39	41	41	41	41	41	41	41
Permanent Operating Funds (010-04-9926):														
Appropriations, mandatory	302	BA	332	241	234	202	194	190	189	194	198	191	82	50
Outlays, mandatory		O	180	293	270	222	231	239	246	258	238	214	177	141
Miscellaneous Permanent Payment Accounts (010-04-9921):														
Conservation and land management (subfunction 302):														
Appropriations, mandatory	302	BA	30	41	45	44	45	45	45	48	46	45	45	45
Outlays, mandatory		O	33	43	44	44	44	44	44	47	45	44	44	44
Helium Fund (010-04-4053):														
Spending authority from offsetting collections, mandatory	306	BA	52	57	24	24	25	25	25	25	25	25	25	25
Outlays, mandatory		O	6	13	8	10	18	23	28	27	24	24	24	24
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-52	-57	-24	-24	-25	-25	-25	-25	-25	-25	-25	-25
Total Helium Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-46	-44	-16	-14	-7	-2	3	2	-1	-1	-1	-1
Working Capital Fund (010-04-4525):														
Spending authority from offsetting collections, discretionary	302	BA	369	275	275	275	275	275	275	275	275	275	275	275
Outlays, discretionary		O	338	236	242	265	278	284	284	284	284	284	284	292
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-377	-275	-275	-275	-275	-275	-275	-275	-275	-275	-275	-275
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	8	---	---	---	---	---	---	---	---	---	---	---
Total Working Capital Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-39	-39	-33	-10	3	9	9	9	9	9	9	17
Trust Funds														
Miscellaneous Trust Funds (010-04-9971):														
Appropriations, mandatory	302	BA	45	32	32	32	32	32	32	32	32	32	32	32
Outlays, mandatory		O	23	31	27	32	32	32	32	32	32	32	32	32

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Interior - continued														
Summary - Bureau of Land Management														
Federal Funds:														
Appropriation accounts included above		BA	1,961	1,768	1,285	1,258	1,252	1,248	1,247	1,255	1,252	1,242	1,133	1,101
		O	1,807	1,698	1,811	1,274	1,286	1,306	1,321	1,336	1,303	1,275	1,236	1,207
Trust Funds:														
Appropriation accounts included above		BA	45	32	32	32	32	32	32	32	32	32	32	32
		O	23	31	27	32	32	32	32	32	32	32	32	32
Total Bureau of Land Management		BA	2,006	1,800	1,317	1,290	1,284	1,280	1,279	1,287	1,284	1,274	1,165	1,133
		O	1,830	1,729	1,838	1,306	1,318	1,338	1,353	1,368	1,335	1,307	1,268	1,239
Marine Minerals Administration														
Federal Funds														
Offshore Safety and Environmental Enforcement (010-05-1700):														
Appropriations, discretionary	302	BA	152	122	59	59	59	59	59	59	59	59	59	59
Legislative proposal, not subject to PAYGO, discretionary		BA	---	---	-59	-59	-59	-59	-59	-59	-59	-59	-59	-59
Spending authority from offsetting collections, discretionary		BA	95	75	72	72	72	72	72	72	72	72	72	72
Legislative proposal, not subject to PAYGO, discretionary		BA	---	---	-72	-72	-72	-72	-72	-72	-72	-72	-72	-72
Outlays, discretionary		O	301	251	166	132	130	130	130	130	130	130	130	130
Legislative proposal, not subject to PAYGO, discretionary		O	---	---	-92	-129	-132	-132	-132	-132	-132	-132	-132	-132
Offshore Safety and Environmental Enforcement (gross)		BA	247	197	---	---	---	---	---	---	---	---	---	---
		O	301	251	74	3	-2	-2	-2	-2	-2	-2	-2	-2
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-66	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-53	-75	-72	-72	-72	-72	-72	-72	-72	-72	-72	-72
Legislative proposal, not subject to PAYGO, discretionary		BA/O	---	---	72	72	72	72	72	72	72	72	72	72
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	22	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	2	---	---	---	---	---	---	---	---	---	---	---
Total Offshore Safety and Environmental Enforcement		BA	152	122	---	---	---	---	---	---	---	---	---	---
		O	182	176	74	3	-2	-2	-2	-2	-2	-2	-2	-2

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Interior - continued														
Ocean Energy Management (010-05-1917):														
Appropriations, discretionary	302	BA	161	119	92	92	92	92	92	92	92	92	92	92
Legislative proposal, not subject to PAYGO, discretionary		BA	---	---	59	59	59	59	59	59	59	59	59	59
Spending authority from offsetting collections, discretionary		BA	59	76	67	70	73	72	77	76	73	67	71	66
Legislative proposal, not subject to PAYGO, discretionary		BA	---	---	72	72	72	72	72	72	72	72	72	72
Outlays, discretionary		O	227	184	197	170	165	164	165	166	166	164	162	162
Legislative proposal, not subject to PAYGO, discretionary		O	---	---	91	127	131	133	131	131	131	131	131	131
Outlays, mandatory		O	8	12	---	---	---	---	---	---	---	---	---	---
Ocean Energy Management (gross)		BA	220	195	290	293	296	295	300	299	296	290	294	289
		O	235	196	288	297	296	297	296	297	297	295	293	293
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-3	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
Legislative proposal, not subject to PAYGO, discretionary		BA/O	---	---	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
Non-Federal sources, discretionary		BA/O	-50	-73	-64	-66	-69	-68	-73	-72	-69	-64	-68	-63
Legislative proposal, not subject to PAYGO, discretionary		BA/O	---	---	-70	-70	-70	-70	-70	-70	-70	-70	-70	-70
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-6	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Total Ocean Energy Management		BA	161	119	151	152	152	152	152	152	152	151	151	151
		O	182	121	150	157	153	155	149	151	154	157	151	156
Summary - Marine Minerals Administration														
Federal Funds:														
Appropriation accounts included above		BA	313	241	151	152	152	152	152	152	152	151	151	151
		O	364	297	224	160	151	153	147	149	152	155	149	154
Bureau of Ocean Energy Management														
Federal Funds														
Decommissioning Activities (010-05-5614):														
Appropriations, mandatory	302	BA	30	13	3	1	1	1	1	1	1	1	1	1
Outlays, mandatory		O	2	12	2	1	2	2	2	2	2	2	1	1
Bureau of Safety and Environmental Enforcement														
Trust Funds														
Oil Spill Research (010-05-8370):														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Interior - continued														
Appropriations, discretionary	302	BA	15	15	9	9	9	9	9	9	9	9	9	9
Outlays, discretionary		O	14	20	11	9	8	8	8	8	8	8	8	8
Office of Surface Mining Reclamation and Enforcement														
Federal Funds														
Regulation and Technology (010-08-1801):														
Appropriations, discretionary	302	BA	116	118	117	117	117	117	117	117	117	117	117	117
Spending authority from offsetting collections, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	111	117	115	116	117	117	117	117	117	117	117	117
Regulation and Technology (gross)		BA	117	118	117	117	117	117	117	117	117	117	117	117
		O	111	117	115	116	117	117	117	117	117	117	117	117
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Total Regulation and Technology		BA	116	118	117	117	117	117	117	117	117	117	117	117
		O	110	117	115	116	117	117	117	117	117	117	117	117
Payments to States in Lieu of Coal Fee Receipts (010-08-1803):														
General purpose fiscal assistance (subfunction 806):														
Appropriations, mandatory	806	BA	24	23	20	16	14	14	13	13	14	14	14	14
Outlays, mandatory		O	47	70	59	43	39	24	19	16	15	15	15	14
Supplemental Payments to UMWA Plans (010-08-1804):														
Appropriations, mandatory	551	BA	5	6	5	5	4	4	4	4	3	173	232	247
Outlays, mandatory		O	5	6	5	5	4	4	4	4	3	173	232	247
Appropriations, mandatory	601	BA	719	719	724	724	728	731	731	732	733	570	511	497
Outlays, mandatory		O	719	719	724	724	728	731	731	732	733	570	511	497
Abandoned Mine Reclamation Fund (010-08-5015):														
Conservation and land management (subfunction 302):														
Appropriations, discretionary	302	BA	163	-333	169	169	169	169	169	169	169	169	169	169
Appropriations, mandatory		BA	89	87	82	75	73	72	69	72	74	71	74	74
Outlays, discretionary		O	714	260	842	953	939	919	919	919	919	919	169	169
Outlays, mandatory		O	76	92	88	84	80	77	73	73	74	74	73	73
Total Conservation and land management		BA	252	-246	251	244	242	241	238	241	243	240	243	243
		O	790	352	930	1,037	1,019	996	992	992	993	993	242	242

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Interior - continued														
Health care services (subfunction 551):														
Appropriations, mandatory	551	BA	401	383	444	441	438	432	426	419	417	241	175	153
Outlays, mandatory		O	401	383	444	441	438	432	426	419	417	241	175	153
Total Abandoned Mine Reclamation Fund		BA	653	137	695	685	680	673	664	660	660	481	418	396
		O	1,191	735	1,374	1,478	1,457	1,428	1,418	1,411	1,410	1,234	417	395
Summary - Office of Surface Mining Reclamation and Enforcement														
Federal Funds:														
Appropriation accounts included above		BA	1,517	1,003	1,561	1,547	1,543	1,539	1,529	1,526	1,527	1,355	1,292	1,271
		O	2,072	1,647	2,277	2,366	2,345	2,304	2,289	2,280	2,278	2,109	1,292	1,270
Bureau of Reclamation														
Federal Funds														
Water and Related Resources (010-10-0680):														
Appropriations, discretionary	301	BA	1,679	1,431	976	976	976	976	976	976	976	976	976	976
Advance Appropriations, discretionary		BA	956	840	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	1,001	2	2	2	2	2	2	2	2	2	2	2
Spending authority from offsetting collections, discretionary		BA	578	459	360	360	360	360	360	360	360	360	360	360
Outlays, discretionary		O	2,333	3,842	2,394	1,336	1,616	1,616	1,621	1,621	1,621	1,621	1,636	1,678
Outlays, mandatory		O	1,136	2,672	696	136	136	136	136	137	112	118	50	2
Water and Related Resources (gross)		BA	4,214	2,732	1,338	1,338	1,338	1,338	1,338	1,338	1,338	1,338	1,338	1,338
		O	3,469	6,514	3,090	1,472	1,752	1,752	1,757	1,758	1,733	1,739	1,686	1,680
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-242	-193	-150	-150	-150	-150	-150	-150	-150	-150	-150	-150
Non-Federal sources, discretionary		BA/O	-211	-266	-210	-210	-210	-210	-210	-210	-210	-210	-210	-210
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-125	---	---	---	---	---	---	---	---	---	---	---
Total Water and Related Resources		BA	3,636	2,273	978	978	978	978	978	978	978	978	978	978
		O	3,016	6,055	2,730	1,112	1,392	1,392	1,397	1,398	1,373	1,379	1,326	1,320
California Bay-Delta Restoration (010-10-0687):														
Appropriations, discretionary	301	BA	33	32	32	32	32	32	32	32	32	32	32	32
Outlays, discretionary		O	28	32	32	32	39	39	39	39	39	39	39	38
Taos Settlement Fund (010-10-2638):														
Outlays, mandatory	301	O	---	13	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Interior - continued														
Bureau of Reclamation Loan Liquidating Account (010-10-0667):														
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory	301	BA/O	-1	-1	-1	---	---	---	---	---	---	---	---	---
Total Bureau of Reclamation Loan Liquidating Account		BA	-1	-1	-1	---	---	---	---	---	---	---	---	---
		O	-1	-1	-1	---	---	---	---	---	---	---	---	---
Aging Infrastructure Account (010-10-5624):														
Appropriations, discretionary	301	BA	47	---	---	---	---	---	---	---	---	---	---	---
Advance Appropriations, discretionary		BA	704	820	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	---	---	4	19	33	47	61	61	61	61	61	61
Outlays, discretionary		O	382	1,418	328	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	---	---	2	13	26	41	54	62	63	62	61	61
Total Aging Infrastructure Account		BA	751	820	4	19	33	47	61	61	61	61	61	61
		O	382	1,418	330	13	26	41	54	62	63	62	61	61
Reclamation Water Settlements Fund (010-10-5593):														
Appropriations, mandatory	301	BA	146	148	148	148	148	28	28	28	28	28	28	28
Outlays, mandatory		O	101	262	103	148	148	148	137	148	148	148	76	28
Blackfeet Water Settlement Implementation Fund (010-10-5668):														
Outlays, discretionary	301	O	1	2	---	---	---	---	---	---	---	---	---	---
Policy and Administration (010-10-5065):														
Appropriations, discretionary	301	BA	67	64	64	64	64	64	64	64	64	64	64	64
Outlays, discretionary		O	61	77	64	64	64	64	64	64	64	64	64	64
Central Valley Project Restoration Fund (010-10-5173):														
Appropriations, discretionary	301	BA	64	65	67	67	67	67	67	67	67	67	67	67
Outlays, discretionary		O	36	65	65	67	72	77	77	82	82	82	86	86
Colorado River Dam Fund, Boulder Canyon Project (010-10-5656):														
Appropriations, mandatory	301	BA	99	107	111	115	120	126	132	139	145	158	163	148
Outlays, mandatory		O	106	88	109	113	117	122	128	135	142	152	160	154
San Gabriel Basin Restoration Fund (010-10-5483):														
Appropriations, discretionary	301	BA	---	3	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	---	2	1	---	---	---	---	---	---	---	---	---
San Joaquin Restoration Fund (010-10-5537):														
Appropriations, mandatory	301	BA	11	14	14	14	14	14	14	14	14	14	14	14

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Interior - continued														
Outlays, mandatory		O	1	97	14	14	14	14	14	14	14	14	14	14
Lower Colorado River Basin Development Fund (010-10-4079):														
Appropriations, discretionary	301	BA	8	8	113	113	113	113	113	113	113	113	113	113
Spending authority from offsetting collections, mandatory		BA	98	99	103	103	103	103	103	104	104	103	103	103
Outlays, discretionary		O	9	6	71	113	113	113	113	113	113	113	113	113
Outlays, mandatory		O	96	114	185	152	163	125	110	107	106	104	104	103
Lower Colorado River Basin Development Fund (gross)		BA	106	107	216	216	216	216	216	217	217	216	216	216
		O	105	120	256	265	276	238	223	220	219	217	217	216
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-12	-12	-12	-12	-12	-12	-12	-12	-12	-12	-12	-12
Interest on Treasury Securities, mandatory		BA/O	-22	-27	-27	-27	-27	-27	-27	-27	-27	-27	-27	-27
Non-Federal sources, mandatory		BA/O	-64	-61	-64	-64	-64	-64	-64	-64	-64	-64	-64	-64
Total Lower Colorado River Basin Development Fund		BA	8	7	113	113	113	113	113	114	114	113	113	113
		O	7	20	153	162	173	135	120	117	116	114	114	113
Upper Colorado River Basin Fund (010-10-4081):														
Appropriations, discretionary	301	BA	51	24	23	23	23	23	23	23	23	23	23	23
Spending authority from offsetting collections, mandatory		BA	93	101	104	104	104	104	104	104	104	104	104	104
Outlays, discretionary		O	28	39	24	23	29	34	34	34	34	34	35	35
Outlays, mandatory		O	81	142	99	102	102	102	102	102	102	102	102	102
Upper Colorado River Basin Fund (gross)		BA	144	125	127	127	127	127	127	127	127	127	127	127
		O	109	181	123	125	131	136	136	136	136	136	137	137
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-79	-79	-79	-79	-79	-79	-79	-79	-79	-79	-79	-79
Non-Federal sources, mandatory		BA/O	-20	-22	-25	-25	-25	-25	-25	-25	-25	-25	-25	-25
Total Upper Colorado River Basin Fund		BA	45	24	23	23	23	23	23	23	23	23	23	23
		O	10	80	19	21	27	32	32	32	32	32	33	33
Working Capital Fund (010-10-4524):														
Spending authority from offsetting collections, discretionary	301	BA	727	713	738	738	738	738	738	738	738	738	738	738
Outlays, discretionary		O	778	701	735	738	795	738	738	738	738	738	738	738
Offsets against gross BA and outlays:														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Interior - continued														
Federal sources, discretionary		BA/O	-768	-711	-736	-736	-736	-736	-736	-736	-736	-736	-736	-736
Non-Federal sources, discretionary		BA/O	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
Additional offsets against gross BA only: Change in uncollected customer payments from Federal sources, discretionary		BA	43	---	---	---	---	---	---	---	---	---	---	---
Total Working Capital Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	8	-12	-3	---	57	---	---	---	---	---	---	---
Trust Funds														
Reclamation Trust Funds (010-10-8070):														
Appropriations, mandatory	301	BA	---	1	1	1	1	1	1	1	1	1	1	1
Outlays, mandatory		O	---	1	1	1	1	1	1	1	1	1	1	1
Summary - Bureau of Reclamation														
Federal Funds:														
Appropriation accounts included above		BA	4,859	3,556	1,553	1,573	1,592	1,492	1,512	1,520	1,526	1,538	1,543	1,528
		O	3,756	8,198	3,616	1,746	2,129	2,064	2,062	2,091	2,073	2,086	1,973	1,911
Trust Funds:														
Appropriation accounts included above		BA	---	1	1	1	1	1	1	1	1	1	1	1
		O	---	1	1	1	1	1	1	1	1	1	1	1
Total Bureau of Reclamation		BA	4,859	3,557	1,554	1,574	1,593	1,493	1,513	1,521	1,527	1,539	1,544	1,529
		O	3,756	8,199	3,617	1,747	2,130	2,065	2,063	2,092	2,074	2,087	1,974	1,912
Central Utah Project														
Federal Funds														
Central Utah Project Completion Account (010-11-0787):														
Appropriations, discretionary	301	BA	18	19	13	13	13	13	13	13	13	13	13	13
Outlays, discretionary		O	17	17	14	13	13	13	13	13	13	13	13	13
Utah Reclamation Mitigation and Conservation Account (010-11-5174):														
Appropriations, discretionary	301	BA	5	4	4	4	4	4	4	4	4	4	4	4
Appropriations, mandatory		BA	2	4	2	2	2	2	2	3	2	2	2	2
Outlays, discretionary		O	8	8	6	4	4	4	4	4	4	4	4	4
Outlays, mandatory		O	4	5	4	4	3	3	3	3	2	2	2	2
Total Utah Reclamation Mitigation and Conservation Account		BA	7	8	6	6	6	6	6	7	6	6	6	6
		O	12	13	10	8	7	7	7	7	6	6	6	6
Summary - Central Utah Project														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Interior - continued														
Federal Funds:														
Appropriation accounts included above		BA	25	27	19	19	19	19	19	20	19	19	19	19
		O	29	30	24	21	20	20	20	20	19	19	19	19
United States Geological Survey														
Federal Funds														
Surveys, Investigations, and Research (010-12-0804):														
Appropriations, discretionary	306	BA	1,453	1,420	893	893	893	893	893	893	893	893	893	893
Advance Appropriations, discretionary		BA	69	64	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	608	630	500	500	500	500	500	500	500	500	500	500
Spending authority from offsetting collections, mandatory		BA	5	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	2,254	1,929	1,475	1,653	1,464	1,461	1,393	1,393	1,393	1,393	1,393	1,393
Outlays, mandatory		O	16	12	6	---	---	---	---	---	---	---	---	---
Surveys, Investigations, and Research (gross)		BA	2,135	2,114	1,393	1,393	1,393	1,393	1,393	1,393	1,393	1,393	1,393	1,393
		O	2,270	1,941	1,481	1,653	1,464	1,461	1,393	1,393	1,393	1,393	1,393	1,393
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-344	-334	-265	-265	-265	-265	-265	-265	-265	-265	-265	-265
Non-Federal sources, discretionary		BA/O	-303	-296	-235	-235	-235	-235	-235	-235	-235	-235	-235	-235
Federal sources, mandatory		BA/O	-5	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	5	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	34	---	---	---	---	---	---	---	---	---	---	---
Total Surveys, Investigations, and Research		BA	1,522	1,484	893	893	893	893	893	893	893	893	893	893
		O	1,618	1,311	981	1,153	964	961	893	893	893	893	893	893
Working Capital Fund (010-12-4556):														
Spending authority from offsetting collections, discretionary	306	BA	96	92	92	92	92	92	92	92	92	92	92	92
Outlays, discretionary		O	101	91	92	92	92	92	92	92	92	92	92	92
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-95	-92	-92	-92	-92	-92	-92	-92	-92	-92	-92	-92
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Total Working Capital Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	5	-1	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Interior - continued														
Trust Funds														
Contributed Funds (010-12-8562):														
Appropriations, mandatory	306	BA	---	1	1	1	1	1	1	1	1	1	1	1
Outlays, mandatory		O	4	1	1	1	1	1	1	1	1	1	1	1
Summary - United States Geological Survey														
Federal Funds:														
Appropriation accounts included above		BA	1,522	1,484	893	893	893	893	893	893	893	893	893	893
		O	1,623	1,310	981	1,153	964	961	893	893	893	893	893	893
Trust Funds:														
Appropriation accounts included above		BA	---	1	1	1	1	1	1	1	1	1	1	1
		O	4	1	1	1	1	1	1	1	1	1	1	1
Total United States Geological Survey		BA	1,522	1,485	894	894	894	894	894	894	894	894	894	894
		O	1,627	1,311	982	1,154	965	962	894	894	894	894	894	894
United States Fish and Wildlife Service														
Federal Funds														
Resource Management (010-18-1611):														
Appropriations, discretionary	302	BA	1,476	1,452	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304
Advance Appropriations, discretionary		BA	98	91	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	-7	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	340	269	325	325	325	325	325	325	325	325	325	325
Spending authority from offsetting collections, mandatory		BA	8	8	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	1,997	1,964	2,035	1,980	1,755	1,642	1,627	1,597	1,597	1,597	1,597	1,597
Outlays, mandatory		O	126	35	5	---	---	---	---	---	---	---	---	---
Resource Management (gross)		BA	1,915	1,820	1,629	1,629	1,629	1,629	1,629	1,629	1,629	1,629	1,629	1,629
		O	2,123	1,999	2,040	1,980	1,755	1,642	1,627	1,597	1,597	1,597	1,597	1,597
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-308	-200	-253	-253	-253	-253	-253	-253	-253	-253	-253	-253
Non-Federal sources, discretionary		BA/O	-85	-69	-72	-72	-72	-72	-72	-72	-72	-72	-72	-72
Federal sources, mandatory		BA/O	-2	-2	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	53	---	---	---	---	---	---	---	---	---	---	---
Change in uncollected customer payments from Federal sources, mandatory		BA	-6	-6	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Interior - continued														
Total Resource Management		BA	1,567	1,543	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304	1,304
		O	1,728	1,728	1,715	1,655	1,430	1,317	1,302	1,272	1,272	1,272	1,272	1,272
Construction (010-18-1612):														
Appropriations, discretionary	302	BA	519	15	14	14	14	14	14	14	14	14	14	14
Spending authority from offsetting collections, discretionary		BA	---	1	1	1	1	1	1	1	1	1	1	1
Outlays, discretionary		O	95	114	106	85	68	72	84	84	49	49	49	49
Construction (gross)		BA	519	16	15	15	15	15	15	15	15	15	15	15
		O	95	114	106	85	68	72	84	84	49	49	49	49
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	---	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Total Construction		BA	519	15	14	14	14	14	14	14	14	14	14	14
		O	95	113	105	84	67	71	83	83	48	48	48	48
Multinational Species Conservation Fund (010-18-1652):														
Appropriations, discretionary	302	BA	21	21	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, mandatory		BA	---	1	1	1	1	1	1	1	1	1	1	1
Outlays, discretionary		O	10	14	18	3	3	4	4	3	---	---	---	---
Outlays, mandatory		O	---	1	1	1	1	1	1	1	1	1	1	1
Multinational Species Conservation Fund (gross)		BA	21	22	1	1	1	1	1	1	1	1	1	1
		O	10	15	19	4	4	5	5	4	1	1	1	1
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	---	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Total Multinational Species Conservation Fund		BA	21	21	---	---	---	---	---	---	---	---	---	---
		O	10	14	18	3	3	4	4	3	---	---	---	---
Neotropical Migratory Bird Conservation (010-18-1696):														
Appropriations, discretionary	302	BA	5	5	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	5	5	5	---	---	---	---	---	---	---	---	---
State Wildlife Grants (010-18-5474):														
Appropriations, discretionary	302	BA	72	74	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	80	92	62	38	17	1	---	---	---	---	---	---
LWCF Land Acquisition (010-18-5020):														
Appropriations, mandatory	302	BA	119	109	120	109	109	109	109	109	112	109	109	109

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Interior - continued														
Spending authority from offsetting collections, discretionary		BA	---	1	1	1	1	1	1	1	1	1	1	1
Outlays, discretionary		O	10	32	1	1	1	1	1	1	1	1	1	1
Outlays, mandatory		O	51	110	121	114	110	109	109	112	113	111	109	109
LWCF Land Acquisition (gross)		BA	119	110	121	110	110	110	110	110	113	110	110	110
		O	61	142	122	115	111	110	110	113	114	112	110	110
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	---	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Total LWCF Land Acquisition		BA	119	109	120	109	109	109	109	109	112	109	109	109
		O	61	141	121	114	110	109	109	112	113	111	109	109
Migratory Bird Conservation Account (010-18-5137):														
Appropriations, mandatory	303	BA	91	85	85	85	85	85	85	87	88	85	85	85
Outlays, mandatory		O	86	60	88	88	88	89	89	91	92	89	89	89
North American Wetlands Conservation Fund (010-18-5241):														
Appropriations, discretionary	302	BA	49	49	10	10	10	10	10	10	10	10	10	10
Outlays, discretionary		O	45	52	49	29	22	14	10	10	10	10	10	10
Outlays, mandatory		O	1	---	---	---	---	---	---	---	---	---	---	---
Total North American Wetlands Conservation Fund		BA	49	49	10	10	10	10	10	10	10	10	10	10
		O	46	52	49	29	22	14	10	10	10	10	10	10
Cooperative Endangered Species Conservation Fund (010-18-5143):														
Appropriations, discretionary	302	BA	23	22	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	130	128	133	134	137	139	141	144	148	148	151	154
Outlays, discretionary		O	30	43	20	17	8	---	---	---	---	---	---	---
Outlays, mandatory		O	106	131	133	134	137	139	141	144	148	149	152	154
Total Cooperative Endangered Species Conservation Fund		BA	153	150	133	134	137	139	141	144	148	148	151	154
		O	136	174	153	151	145	139	141	144	148	149	152	154
National Wildlife Refuge Fund (010-18-5091):														
Appropriations, discretionary	806	BA	13	13	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	9	8	8	8	8	8	8	8	8	8	8	8
Outlays, discretionary		O	13	13	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	7	8	8	8	9	9	9	9	9	9	8	8
Total National Wildlife Refuge Fund		BA	22	21	8	8	8	8	8	8	8	8	8	8
		O	20	21	8	8	9	9	9	9	9	9	8	8

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Interior - continued														
Recreation Enhancement Fee Program, FWS (010-18-5252):														
Appropriations, mandatory	303	BA	8	7	7	7	7	7	7	7	7	7	7	7
Outlays, mandatory		O	7	9	9	9	9	9	9	9	9	9	9	9
Federal Aid in Wildlife Restoration (010-18-5029):														
Appropriations, mandatory	303	BA	1,032	964	1,020	1,042	1,067	1,090	1,146	1,139	1,197	1,190	1,216	1,243
Outlays, mandatory		O	1,066	1,036	1,034	1,038	1,062	1,070	1,120	1,135	1,179	1,186	1,196	1,214
Coastal Impact Assistance (010-18-5579):														
Outlays, mandatory	306	O	---	1	1	1	1	---	---	---	---	---	---	---
Miscellaneous Permanent Appropriations (010-18-9927):														
Appropriations, mandatory	302	BA	5	4	4	4	4	4	4	4	4	4	4	4
Outlays, mandatory		O	5	5	4	4	4	4	4	4	4	4	4	4
Trust Funds														
Sport Fish Restoration (010-18-8151):														
Appropriations, mandatory	303	BA	515	548	553	562	578	591	607	642	656	656	673	690
Outlays, mandatory		O	491	493	505	610	605	602	612	642	668	669	672	673
Contributed Funds (010-18-8216):														
Appropriations, mandatory	302	BA	4	5	5	5	5	5	5	5	5	5	5	5
Outlays, mandatory		O	4	5	5	5	5	5	5	5	5	5	5	5
Summary - United States Fish and Wildlife Service														
Federal Funds:														
Appropriation accounts included above		BA	3,663	3,047	2,705	2,717	2,745	2,770	2,828	2,826	2,892	2,879	2,908	2,938
		O	3,345	3,451	3,372	3,222	2,967	2,836	2,880	2,872	2,884	2,887	2,897	2,917
Trust Funds:														
Appropriation accounts included above		BA	519	553	558	567	583	596	612	647	661	661	678	695
		O	495	498	510	615	610	607	617	647	673	674	677	678
Total United States Fish and Wildlife Service		BA	4,182	3,600	3,263	3,284	3,328	3,366	3,440	3,473	3,553	3,540	3,586	3,633
		O	3,840	3,949	3,882	3,837	3,577	3,443	3,497	3,519	3,557	3,561	3,574	3,595
National Park Service														
Federal Funds														
Operation of the National Park System (010-24-1036):														
Appropriations, discretionary	303	BA	2,892	2,900	2,143	2,143	2,143	2,143	2,143	2,143	2,143	2,143	2,143	2,143
Appropriations, mandatory		BA	150	---	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Interior - continued														
Spending authority from offsetting collections, discretionary		BA	72	72	72	72	72	72	72	72	72	72	72	72
Outlays, discretionary		O	3,018	2,911	2,298	2,323	2,224	2,220	2,220	2,220	2,218	2,215	2,215	2,215
Outlays, mandatory		O	88	120	113	25	20	13	---	---	---	---	---	---
Operation of the National Park System (gross)		BA	3,114	2,972	2,215	2,215	2,215	2,215	2,215	2,215	2,215	2,215	2,215	2,215
		O	3,106	3,031	2,411	2,348	2,244	2,233	2,220	2,220	2,218	2,215	2,215	2,215
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-19	-19	-19	-19	-19	-19	-19	-19	-19	-19	-19	-19
Non-Federal sources, discretionary		BA/O	-48	-40	-40	-40	-40	-40	-40	-40	-40	-40	-40	-40
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-13	-13	-13	-13	-13	-13	-13	-13	-13	-13	-13	-13
Offsetting collections credited to expired accounts, discretionary		BA	8	---	---	---	---	---	---	---	---	---	---	---
Total Operation of the National Park System		BA	3,042	2,900	2,143	2,143	2,143	2,143	2,143	2,143	2,143	2,143	2,143	2,143
		O	3,039	2,972	2,352	2,289	2,185	2,174	2,161	2,161	2,159	2,156	2,156	2,156
Presidential Capital Stewardship Program (010-24-1052):														
Appropriations, mandatory														
Legislative proposal, subject to PAYGO, mandatory	303	BA	---	---	10,000	---	---	---	---	---	---	---	---	---
Outlays, mandatory														
Legislative proposal, subject to PAYGO, mandatory		O	---	---	1,000	3,500	4,000	1,500	---	---	---	---	---	---
Centennial Challenge (010-24-2645):														
Appropriations, discretionary	303	BA	12	5	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, mandatory		BA	9	9	9	9	9	9	9	9	9	9	9	9
Outlays, discretionary		O	11	11	11	14	14	4	---	---	---	---	---	---
Outlays, mandatory		O	1	4	8	19	21	18	16	9	9	9	9	9
Centennial Challenge (gross)		BA	21	14	9	9	9	9	9	9	9	9	9	9
		O	12	15	19	33	35	22	16	9	9	9	9	9
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-9	-9	-9	-8	-8	-8	-8	-8	-8	-8	-8	-8
Total Centennial Challenge		BA	12	5	---	1	1	1	1	1	1	1	1	1
		O	3	6	10	25	27	14	8	1	1	1	1	1
National Recreation and Preservation (010-24-1042):														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Interior - continued														
Appropriations, discretionary	303	BA	90	92	6	6	6	6	6	6	6	6	6	6
Spending authority from offsetting collections, discretionary		BA	4	4	4	4	4	4	4	4	4	4	4	4
Outlays, discretionary		O	103	109	56	27	14	11	11	11	10	10	10	10
National Recreation and Preservation (gross)		BA	94	96	10	10	10	10	10	10	10	10	10	10
		O	103	109	56	27	14	11	11	11	10	10	10	10
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-4	-4	-4	-4	-4	-4	-4	-4	-4	-4	-4	-4
Total National Recreation and Preservation		BA	90	92	6	6	6	6	6	6	6	6	6	6
		O	99	105	52	23	10	7	7	7	6	6	6	6
Construction (and Major Maintenance) (010-24-1039):														
Appropriations, discretionary	303	BA	2,435	88	49	49	49	49	49	49	49	49	49	49
Spending authority from offsetting collections, discretionary		BA	123	123	123	123	123	123	123	123	123	123	123	123
Outlays, discretionary		O	504	688	784	1,211	1,292	683	588	332	172	172	172	172
Outlays, mandatory		O	---	6	---	---	---	---	---	---	---	---	---	---
Construction (and Major Maintenance) (gross)		BA	2,558	211	172	172	172	172	172	172	172	172	172	172
		O	504	694	784	1,211	1,292	683	588	332	172	172	172	172
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-102	-102	-102	-102	-102	-102	-102	-102	-102	-102	-102	-102
Non-Federal sources, discretionary		BA/O	-50	-50	-50	-50	-50	-50	-50	-50	-50	-50	-50	-50
Additional offsets against gross BA only: Change in uncollected customer payments from Federal sources, discretionary		BA	29	29	29	---	---	---	---	---	---	---	---	---
Total Construction (and Major Maintenance)		BA	2,435	88	49	20	20	20	20	20	20	20	20	20
		O	352	542	632	1,059	1,140	531	436	180	20	20	20	20
LWCF Land Acquisition and State Assistance (010-24-5035):														
Appropriations, mandatory	303	BA	547	584	597	534	533	533	533	548	552	540	540	540
Outlays, discretionary		O	80	90	69	40	26	---	---	---	---	---	---	---
Outlays, mandatory		O	337	357	561	745	781	748	713	680	609	537	541	543
Total LWCF Land Acquisition and State Assistance		BA	547	584	597	534	533	533	533	548	552	540	540	540
		O	417	447	630	785	807	748	713	680	609	537	541	543

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Interior - continued														
Recreation Fee Permanent Appropriations (010-24-9928):														
Appropriations, mandatory	303	BA	386	596	666	666	666	666	666	667	667	666	666	666
Spending authority from offsetting collections, mandatory		BA	10	10	10	10	10	10	10	10	10	10	10	10
Outlays, mandatory		O	423	411	417	598	706	699	676	676	676	677	676	677
Recreation Fee Permanent Appropriations (gross)		BA	396	606	676	676	676	676	676	677	677	676	676	676
		O	423	411	417	598	706	699	676	676	676	677	676	677
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-10	-10	-10	-10	-10	-10	-10	-10	-10	-10	-10	-10
Total Recreation Fee Permanent Appropriations		BA	386	596	666	666	666	666	666	667	667	666	666	666
		O	413	401	407	588	696	689	666	666	666	667	666	667
Historic Preservation Fund (010-24-5140):														
Appropriations, discretionary	303	BA	219	181	11	11	11	11	11	11	11	11	11	11
Outlays, discretionary		O	192	199	189	149	118	78	27	11	11	11	11	11
Other Permanent Appropriations (010-24-9924):														
Appropriations, mandatory	303	BA	305	297	303	310	317	323	328	336	341	346	351	357
Outlays, mandatory		O	185	212	301	375	382	399	404	391	394	405	400	454
Visitor Experience Improvements Fund (010-24-4488):														
Appropriations, mandatory	303	BA	1	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, mandatory		BA	---	2	3	3	4	4	4	4	4	4	4	4
Outlays, mandatory		O	---	5	2	9	9	4	4	4	4	4	4	4
Visitor Experience Improvements Fund (gross)		BA	1	2	3	3	4	4	4	4	4	4	4	4
		O	---	5	2	9	9	4	4	4	4	4	4	4
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	---	-2	-3	-3	-4	-4	-4	-4	-4	-4	-4	-4
Total Visitor Experience Improvements Fund		BA	1	---	---	---	---	---	---	---	---	---	---	---
		O	---	3	-1	6	5	---	---	---	---	---	---	---
Trust Funds														
Miscellaneous Trust Funds (010-24-9972):														
Appropriations, mandatory	303	BA	72	293	192	91	91	91	91	91	91	91	91	91
Outlays, mandatory		O	86	197	220	209	136	104	102	97	97	94	91	91

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Interior - continued														
Summary - National Park Service														
Federal Funds:														
Appropriation accounts included above		BA	7,037	4,743	13,775	3,691	3,697	3,703	3,708	3,732	3,741	3,733	3,738	3,744
		O	4,700	4,887	5,572	8,799	9,370	6,140	4,422	4,097	3,866	3,803	3,801	3,858
Trust Funds:														
Appropriation accounts included above		BA	72	293	192	91	91	91	91	91	91	91	91	91
		O	86	197	220	209	136	104	102	97	97	94	91	91
Total National Park Service		BA	7,109	5,036	13,967	3,782	3,788	3,794	3,799	3,823	3,832	3,824	3,829	3,835
		O	4,786	5,084	5,792	9,008	9,506	6,244	4,524	4,194	3,963	3,897	3,892	3,949
Bureau of Indian Affairs														
Federal Funds														
Operation of Indian Programs (010-76-2100):														
Conservation and land management (subfunction 302):														
Appropriations, discretionary	302	BA	302	384	200	200	200	200	200	200	200	200	200	200
Spending authority from offsetting collections, discretionary		BA	5	5	5	5	5	5	5	5	5	5	5	5
Outlays, discretionary		O	304	348	262	219	215	211	205	205	205	205	205	205
Conservation and land management (gross)		BA	307	389	205	205	205	205	205	205	205	205	205	205
		O	304	348	262	219	215	211	205	205	205	205	205	205
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-6	-5	-5	-5	-5	-5	-5	-5	-5	-5	-5	-5
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	4	---	---	---	---	---	---	---	---	---	---	---
Total Conservation and land management (subfunction 302)		BA	304	384	200	200	200	200	200	200	200	200	200	200
		O	297	343	257	214	210	206	200	200	200	200	200	200
Area and regional development (subfunction 452):														
Appropriations, discretionary	452	BA	1,633	1,483	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073
Advance Appropriations, discretionary		BA	43	43	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	27	31	31	31	31	31	31	31	31	31	31	31
Spending authority from offsetting collections, mandatory		BA	1	1	1	1	1	1	1	1	1	1	1	1
Outlays, discretionary		O	1,765	1,484	1,248	1,167	1,135	1,123	1,104	1,104	1,104	1,104	1,104	1,104

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Interior - continued														
Outlays, mandatory		O	209	3	3	3	3	3	3	3	3	3	3	3
Area and regional development (gross)		BA	1,704	1,558	1,105	1,105	1,105	1,105	1,105	1,105	1,105	1,105	1,105	1,105
		O	1,974	1,487	1,251	1,170	1,138	1,126	1,107	1,107	1,107	1,107	1,107	1,107
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-32	-31	-31	-31	-31	-31	-31	-31	-31	-31	-31	-31
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Federal sources, mandatory		BA/O	-1	---	---	-2	-2	-2	-2	-2	-2	-2	-2	-2
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, mandatory		BA	---	-1	-1	---	---	-1	-1	-1	-1	-1	-1	-1
Total Area and regional development (subfunction 452)		BA	1,670	1,526	1,073	1,072	1,072	1,071	1,071	1,071	1,071	1,071	1,071	1,071
		O	1,940	1,456	1,220	1,137	1,105	1,093	1,074	1,074	1,074	1,074	1,074	1,074
Elementary, secondary, and vocational education (subfunction 501):														
Appropriations, discretionary	501	BA	43	66	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	10	12	12	12	12	12	12	12	12	12	12	12
Outlays, discretionary		O	68	55	35	13	12	12	12	12	12	12	12	12
Elementary, secondary, and vocational education (gross)		BA	53	78	12	12	12	12	12	12	12	12	12	12
		O	68	55	35	13	12	12	12	12	12	12	12	12
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	---	-12	-12	-12	-12	-12	-12	-12	-12	-12	-12	-12
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-5	---	---	---	---	---	---	---	---	---	---	---
Total Elementary, secondary, and vocational education (subfunction 501)		BA	47	66	---	---	---	---	---	---	---	---	---	---
		O	67	43	23	1	---	---	---	---	---	---	---	---
Total Operation of Indian Programs		BA	2,021	1,976	1,273	1,272	1,272	1,271	1,271	1,271	1,271	1,271	1,271	1,271
		O	2,304	1,842	1,500	1,352	1,315	1,299	1,274	1,274	1,274	1,274	1,274	1,274
Contract Support Costs (010-76-2240):														
Area and regional development (subfunction 452):														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Interior - continued														
Appropriations, discretionary	452	BA	288	205	216	216	216	216	216	216	216	216	216	216
Outlays, discretionary		O	342	117	216	223	226	219	216	216	216	216	216	216
Payments for Tribal Leases (010-76-0200):														
Appropriations, discretionary	452	BA	134	138	148	148	148	148	148	148	148	148	148	148
Outlays, discretionary		O	173	69	135	147	149	149	149	149	148	148	148	148
Construction (010-76-2301):														
Appropriations, discretionary	452	BA	134	136	88	88	88	88	88	88	88	88	88	88
Advance Appropriations, discretionary		BA	50	50	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	---	8	8	8	8	8	8	8	8	8	8	8
Spending authority from offsetting collections, mandatory		BA	45	14	11	1	1	1	1	1	1	1	1	1
Outlays, discretionary		O	172	89	73	81	81	96	89	96	104	107	103	99
Outlays, mandatory		O	---	21	21	7	4	1	1	1	1	1	1	1
Construction (gross)		BA	229	208	107	97	97	97	97	97	97	97	97	97
		O	172	110	94	88	85	97	90	97	105	108	104	100
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1	-8	-8	-8	-8	-8	-8	-8	-8	-8	-8	-8
Federal sources, mandatory		BA/O	---	-14	-11	-1	-1	-1	-1	-1	-1	-1	-1	-1
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Change in uncollected customer payments from Federal sources, mandatory		BA	-45	---	---	---	---	---	---	---	---	---	---	---
Total Construction		BA	184	186	88	88	88	88	88	88	88	88	88	88
		O	171	88	75	79	76	88	81	88	96	99	95	91
White Earth Settlement Fund (010-76-2204):														
Appropriations, mandatory	452	BA	---	2	2	2	2	2	2	2	2	2	2	2
Outlays, mandatory		O	---	2	2	2	2	2	2	2	2	2	2	2
Indian Land and Water Claim Settlements and Miscellaneous Payments to Indians (010-76-2303):														
Appropriations, discretionary	452	BA	1	1	59	59	59	59	59	59	59	59	59	59
Outlays, discretionary		O	17	3	33	48	60	60	60	60	60	60	60	60
Indian Land Consolidation (010-76-2103):														
Appropriations, discretionary	452	BA	4	4	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Interior - continued														
Spending authority from offsetting collections, discretionary		BA	---	5	5	5	5	5	5	5	5	5	5	5
Outlays, discretionary		O	7	8	6	5	5	5	5	5	5	5	5	5
Indian Land Consolidation (gross)		BA	4	9	5	5	5	5	5	5	5	5	5	5
		O	7	8	6	5	5	5	5	5	5	5	5	5
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	---	-5	-5	-5	-5	-5	-5	-5	-5	-5	-5	-5
Total Indian Land Consolidation		BA	4	4	---	---	---	---	---	---	---	---	---	---
		O	7	3	1	---	---	---	---	---	---	---	---	---
Indian Guaranteed Loan Program Account (010-76-2628):														
Appropriations, discretionary	452	BA	13	13	1	1	1	1	1	1	1	1	1	1
Appropriations, mandatory		BA	3	3	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	6	12	2	3	2	2	2	2	2	1	1	1
Outlays, mandatory		O	3	3	---	---	---	---	---	---	---	---	---	---
Total Indian Guaranteed Loan Program Account		BA	16	16	1	1	1	1	1	1	1	1	1	1
		O	9	15	2	3	2	2	2	2	2	1	1	1
Operation and Maintenance of Quarters (010-76-5051):														
Appropriations, mandatory	452	BA	4	4	4	5	5	5	5	5	5	5	5	4
Outlays, mandatory		O	4	4	4	5	5	5	5	5	5	5	5	4
Miscellaneous Permanent Appropriations (010-76-9925):														
Appropriations, mandatory	452	BA	142	148	149	101	101	101	101	101	105	105	105	105
Outlays, mandatory		O	134	134	150	134	106	101	101	101	104	105	105	105
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-5	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	5	---	---	---	---	---	---	---	---	---	---	---
Total Miscellaneous Permanent Appropriations		BA	142	148	149	101	101	101	101	101	105	105	105	105
		O	129	134	150	134	106	101	101	101	104	105	105	105
Selis-Qlispe Ksanka Settlement Trust Fund (010-76-5740):														
Appropriations, mandatory	452	BA	112	90	90	90	90	90	---	---	---	---	---	---
Outlays, mandatory		O	112	90	90	90	90	90	---	---	---	---	---	---
Trust Funds														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Interior - continued														
Gifts and Donations (010-76-8367):														
Appropriations, mandatory	452	BA	7	1	1	1	1	1	1	1	1	1	1	1
Outlays, mandatory		O	1	2	---	---	---	---	---	---	---	---	---	---
Summary - Bureau of Indian Affairs														
Federal Funds:														
Appropriation accounts included above		BA	2,906	2,770	2,030	1,982	1,982	1,981	1,891	1,891	1,895	1,895	1,895	1,894
		O	3,268	2,367	2,208	2,083	2,031	2,015	1,890	1,897	1,907	1,910	1,906	1,901
Trust Funds:														
Appropriation accounts included above		BA	7	1	1	1	1	1	1	1	1	1	1	1
		O	1	2	---	---	---	---	---	---	---	---	---	---
Total Bureau of Indian Affairs		BA	2,913	2,771	2,031	1,983	1,983	1,982	1,892	1,892	1,896	1,896	1,896	1,895
		O	3,269	2,369	2,208	2,083	2,031	2,015	1,890	1,897	1,907	1,910	1,906	1,901
Bureau of Indian Education														
Federal Funds														
Operation of Indian Education Programs (010-77-2106):														
Appropriations, discretionary	501	BA	1,070	1,132	894	894	894	894	894	894	894	894	894	894
Spending authority from offsetting collections, discretionary		BA	308	206	206	218	218	218	223	225	225	230	227	227
Outlays, discretionary		O	1,408	910	1,256	1,196	1,124	1,112	1,117	1,119	1,119	1,124	1,121	1,121
Outlays, mandatory		O	43	36	35	35	---	---	---	---	---	---	---	---
Operation of Indian Education Programs (gross)		BA	1,378	1,338	1,100	1,112	1,112	1,112	1,117	1,119	1,119	1,124	1,121	1,121
		O	1,451	946	1,291	1,231	1,124	1,112	1,117	1,119	1,119	1,124	1,121	1,121
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-200	-106	-106	-106	-106	-106	-106	-106	-106	-106	-106	-106
Non-Federal sources, discretionary		BA/O	-16	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-97	-100	-100	-111	-112	-116	-117	-120	-123	-123	-123	-123
Offsetting collections credited to expired accounts, discretionary		BA	5	2	2	1	4	6	2	3	5	1	4	4
Total Operation of Indian Education Programs		BA	1,070	1,132	894	894	896	894	894	894	893	894	894	894
		O	1,235	838	1,183	1,123	1,016	1,004	1,009	1,011	1,011	1,016	1,013	1,013
Education Construction (010-77-2105):														
Appropriations, discretionary	452	BA	388	235	35	35	35	35	35	35	35	35	35	35
Outlays, discretionary		O	210	276	157	90	49	45	45	47	48	43	38	35

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Interior - continued														
Operation and Maintenance of Quarters, Bureau of Indian Education (010-77-5621):														
Appropriations, mandatory	452	BA	3	3	3	3	3	3	3	3	3	3	3	3
Outlays, mandatory		O	1	4	2	3	3	3	3	3	3	3	3	3
Trust Funds														
Gifts and Donations (010-77-8361):														
Appropriations, mandatory	501	BA	3	1	1	1	1	1	1	1	1	1	1	1
Outlays, mandatory		O	3	1	1	1	1	1	1	1	1	1	1	1
Summary - Bureau of Indian Education														
Federal Funds:														
Appropriation accounts included above		BA	1,461	1,370	932	932	934	932	932	932	931	932	932	932
		O	1,446	1,118	1,342	1,216	1,068	1,052	1,057	1,061	1,062	1,062	1,054	1,051
Trust Funds:														
Appropriation accounts included above		BA	3	1	1	1	1	1	1	1	1	1	1	1
		O	3	1	1	1	1	1	1	1	1	1	1	1
Total Bureau of Indian Education		BA	1,464	1,371	933	933	935	933	933	933	932	933	933	933
		O	1,449	1,119	1,343	1,217	1,069	1,053	1,058	1,062	1,063	1,063	1,055	1,052
Departmental Offices														
Federal Funds														
Salaries and Expenses (010-84-0102):														
Appropriations, discretionary	306	BA	144	131	128	128	128	128	128	128	128	128	128	128
Advance Appropriations, discretionary		BA	141	141	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	19	19	19	2	1	1	1	1	1	1	1	1
Spending authority from offsetting collections, discretionary		BA	36	36	36	36	36	36	36	36	36	36	36	36
Outlays, discretionary		O	312	348	356	189	174	167	164	164	164	164	164	164
Outlays, mandatory		O	27	24	23	7	4	2	1	1	1	1	1	1
Salaries and Expenses (gross)		BA	340	327	183	166	165	165	165	165	165	165	165	165
		O	339	372	379	196	178	169	165	165	165	165	165	165
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-45	-45	-45	-45	-45	-45	-45	-45	-45	-45	-45	-45
Federal sources, mandatory		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	9	9	9	9	9	9	9	9	9	9	9	9

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Interior - continued														
Change in uncollected customer payments from Federal sources, mandatory		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Salaries and Expenses		BA	304	291	147	130	129	129	129	129	129	129	129	129
		O	293	327	334	151	133	124	120	120	120	120	120	120
Mineral Leasing and Associated Payments (010-84-5003):														
General purpose fiscal assistance (subfunction 806):														
Appropriations, mandatory	806	BA	3,633	3,820	3,939	4,136	4,315	4,438	4,522	4,780	4,870	4,867	4,982	5,035
Outlays, mandatory		O	3,633	3,820	3,939	4,136	4,315	4,438	4,522	4,780	4,870	4,867	4,982	5,035
National Petroleum Reserve, Alaska (010-84-5045):														
Appropriations, mandatory	806	BA	17	45	31	34	111	195	287	330	337	472	434	397
Outlays, mandatory		O	17	45	31	34	111	195	287	330	337	472	434	397
Payment to Alaska, Arctic National Wildlife Refuge (010-84-5488):														
Appropriations, mandatory	806	BA	---	16	5	6	6	7	7	7	7	10	10	38
Outlays, mandatory		O	---	16	5	6	6	7	7	7	7	10	10	38
Leases of Lands Acquired for Flood Control, Navigation, and Allied Purposes (010-84-5248):														
Appropriations, mandatory	302	BA	62	44	46	48	50	52	52	55	58	60	61	62
Outlays, mandatory		O	62	44	46	48	50	52	52	55	58	60	61	62
National Forests Fund, Payment to States (010-84-5243):														
Appropriations, mandatory	302	BA	5	6	6	6	7	7	7	7	7	8	8	8
Outlays, mandatory		O	5	6	6	6	7	7	7	7	7	8	8	8
Geothermal Lease Revenues, Payment to Counties (010-84-5574):														
Appropriations, mandatory	806	BA	8	8	8	7	8	8	8	11	10	10	11	11
Outlays, mandatory		O	8	8	8	7	8	8	8	11	10	10	11	11
States Share from Certain Gulf of America Leases (010-84-5535):														
Appropriations, mandatory	302	BA	354	461	460	460	460	460	460	474	488	488	375	375
Outlays, mandatory		O	354	461	460	460	460	460	460	474	488	488	375	375
Summary - Departmental Offices														
Federal Funds:														
Appropriation accounts included above		BA	4,383	4,691	4,642	4,827	5,086	5,296	5,472	5,793	5,906	6,044	6,010	6,055
		O	4,372	4,727	4,829	4,848	5,090	5,291	5,463	5,784	5,897	6,035	6,001	6,046
Insular Affairs														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Interior - continued														
Federal Funds														
Compact of Free Association (010-85-0415):														
Appropriations, discretionary	808	BA	3	1	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	776	479	382	245	247	239	240	243	245	247	248	1
Spending authority from offsetting collections, discretionary		BA	20	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	6	1	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	766	445	414	305	293	268	250	247	244	246	247	88
Compact of Free Association (gross)		BA	799	480	382	245	247	239	240	243	245	247	248	1
		O	772	446	414	305	293	268	250	247	244	246	247	88
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-20	---	---	---	---	---	---	---	---	---	---	---
Total Compact of Free Association		BA	779	480	382	245	247	239	240	243	245	247	248	1
		O	752	446	414	305	293	268	250	247	244	246	247	88
Payments to the United States Territories, Fiscal Assistance (010-85-0418):														
Appropriations, mandatory	806	BA	305	306	372	309	311	312	314	315	317	318	320	322
Outlays, mandatory		O	305	306	372	309	311	312	314	315	317	318	320	322
Assistance to Territories (010-85-0412):														
Appropriations, discretionary	808	BA	92	89	75	75	75	75	75	75	75	75	75	75
Appropriations, mandatory		BA	28	28	28	28	28	28	28	28	28	28	28	28
Outlays, discretionary		O	85	115	101	95	78	76	76	76	76	76	76	76
Outlays, mandatory		O	25	31	30	35	28	28	28	28	28	28	28	28
Assistance to Territories (gross)		BA	120	117	103	103	103	103	103	103	103	103	103	103
		O	110	146	131	130	106	104	104	104	104	104	104	104
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Assistance to Territories		BA	120	117	103	103	103	103	103	103	103	103	103	103
		O	109	146	131	130	106	104	104	104	104	104	104	104
Summary - Insular Affairs														
Federal Funds:														
Appropriation accounts included above		BA	1,204	903	857	657	661	654	657	661	665	668	671	426
		O	1,166	898	917	744	710	684	668	666	665	668	671	514

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Interior - continued														
Office of the Solicitor														
Federal Funds														
Salaries and Expenses (010-86-0107):														
Appropriations, discretionary	306	BA	98	84	60	60	60	60	60	60	60	60	60	60
Spending authority from offsetting collections, discretionary		BA	25	24	24	24	24	24	24	24	24	24	24	24
Outlays, discretionary		O	130	116	85	84	84	84	84	84	84	84	84	84
Salaries and Expenses (gross)		BA	123	108	84	84	84	84	84	84	84	84	84	84
		O	130	116	85	84	84	84	84	84	84	84	84	84
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-23	-24	-24	-24	-24	-24	-24	-24	-24	-24	-24	-24
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-3	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Salaries and Expenses		BA	98	84	60	60	60	60	60	60	60	60	60	60
		O	107	92	61	60	60	60	60	60	60	60	60	60
Office of Inspector General														
Federal Funds														
Salaries and Expenses (010-88-0104):														
Appropriations, discretionary	306	BA	75	---	49	49	49	49	49	49	49	49	49	49
Advance Appropriations, discretionary		BA	2	2	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	2	2	2	2	2	2	2	2	2	2	2	2
Outlays, discretionary		O	77	14	50	62	63	63	63	63	60	60	54	51
Outlays, mandatory		O	2	2	2	1	---	---	---	---	---	---	---	---
Salaries and Expenses (gross)		BA	79	4	51	51	51	51	51	51	51	51	51	51
		O	79	16	52	63	63	63	63	63	60	60	54	51
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
Total Salaries and Expenses		BA	77	2	49	49	49	49	49	49	49	49	49	49
		O	77	14	50	61	61	61	61	61	58	58	52	49
Bureau of Trust Funds Administration														
Federal Funds														
Federal Trust Programs (010-78-0120):														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Interior - continued														
Appropriations, discretionary	808	BA	100	100	90	90	90	90	90	90	90	90	90	90
Spending authority from offsetting collections, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	105	101	88	91	90	90	90	90	90	90	90	90
Federal Trust Programs (gross)		BA	101	100	90	90	90	90	90	90	90	90	90	90
		O	105	101	88	91	90	90	90	90	90	90	90	90
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Total Federal Trust Programs		BA	100	100	90	90	90	90	90	90	90	90	90	90
		O	104	101	88	91	90	90	90	90	90	90	90	90
Tribal Special Fund (010-78-5265):														
Appropriations, mandatory	452	BA	13	3	3	3	4	4	4	4	4	4	5	5
Outlays, mandatory		O	3	3	3	3	4	4	4	4	4	4	5	5
Trust Funds														
Tribal Trust Fund (010-78-8030):														
Appropriations, mandatory	452	BA	266	269	278	288	297	308	318	329	340	350	363	349
Outlays, mandatory		O	165	269	278	288	297	308	318	329	340	350	363	350
Summary - Bureau of Trust Funds Administration														
Total Bureau of Trust Funds Administration		BA	379	372	371	381	391	402	412	423	434	444	458	444
		O	272	373	369	382	391	402	412	423	434	444	458	445
National Indian Gaming Commission														
Federal Funds														
Salaries and Expenses (010-92-0118):														
Spending authority from offsetting collections, discretionary	806	BA	2	3	3	3	3	3	3	3	3	3	3	3
Outlays, discretionary		O	2	3	3	3	3	3	3	3	3	3	3	3
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-2	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3
Total Salaries and Expenses		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	---	---	---	---	---	---	---	---	---	---	---	---
National Indian Gaming Commission, Gaming Activity Fees (010-92-5141):														
Appropriations, mandatory	806	BA	33	32	30	31	32	31	32	34	35	35	36	37
Outlays, mandatory		O	31	29	30	30	31	30	31	33	34	34	35	36

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Interior - continued														
Summary - National Indian Gaming Commission														
Federal Funds:														
Appropriation accounts included above		BA	33	32	30	31	32	31	32	34	35	35	36	37
		O	31	29	30	30	31	30	31	33	34	34	35	36
Department-Wide Programs														
Federal Funds														
Office of Natural Resources Revenue (010-95-1113):														
Appropriations, discretionary	306	BA	168	160	134	134	134	134	134	134	134	134	134	134
Spending authority from offsetting collections, discretionary		BA	1	1	1	1	1	1	1	1	1	1	1	1
Outlays, discretionary		O	164	149	148	138	136	136	135	135	135	135	135	135
Office of Natural Resources Revenue (gross)		BA	169	161	135	135	135	135	135	135	135	135	135	135
		O	164	149	148	138	136	136	135	135	135	135	135	135
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Total Office of Natural Resources Revenue		BA	168	160	134	134	134	134	134	134	134	134	134	134
		O	163	148	147	137	135	135	134	134	134	134	134	134
Payments in Lieu of Taxes (010-95-1114):														
Appropriations, discretionary	806	BA	---	---	635	635	635	635	635	635	635	635	635	635
Appropriations, mandatory		BA	645	635	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	---	---	635	635	635	635	635	635	635	635	635	635
Outlays, mandatory		O	645	635	---	---	---	---	---	---	---	---	---	---
Total Payments in Lieu of Taxes		BA	645	635	635	635	635	635	635	635	635	635	635	635
		O	645	635	635	635	635	635	635	635	635	635	635	635
Central Hazardous Materials Fund (010-95-1121):														
Appropriations, discretionary	304	BA	10	9	6	6	6	6	6	6	6	6	6	6
Spending authority from offsetting collections, discretionary		BA	40	16	18	18	18	18	18	18	18	18	18	18
Outlays, discretionary		O	16	12	27	22	24	24	24	24	24	24	24	24
Central Hazardous Materials Fund (gross)		BA	50	25	24	24	24	24	24	24	24	24	24	24
		O	16	12	27	22	24	24	24	24	24	24	24	24
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-34	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-6	-16	-18	-18	-18	-18	-18	-18	-18	-18	-18	-18

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Interior - continued														
Total Central Hazardous Materials Fund		BA	10	9	6	6	6	6	6	6	6	6	6	6
		O	-24	-4	9	4	6	6	6	6	6	6	6	6
Natural Resource Damage Assessment Fund (010-95-1618):														
Appropriations, discretionary	302	BA	8	7	5	5	5	5	5	5	5	5	5	5
Appropriations, mandatory		BA	656	644	644	644	644	641	41	269	267	265	264	263
Outlays, discretionary		O	9	8	6	6	6	6	6	6	6	6	6	6
Outlays, mandatory		O	100	331	326	465	535	598	558	517	526	514	494	337
Total Natural Resource Damage Assessment Fund		BA	664	651	649	649	649	646	46	274	272	270	269	268
		O	109	339	332	471	541	604	564	523	532	520	500	343
Energy Community Revitalization Program (010-95-2641):														
Appropriations, discretionary	302	BA	5	-280	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	206	277	279	424	400	380	360	340	200	50	10	---
Great Salt Lake Watershed Recovery Program (010-95-0132):														
Appropriations, discretionary	302	BA	---	---	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Outlays, discretionary		O	---	---	400	800	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
National Parks and Public Land Legacy Restoration Fund (010-95-5715):														
Appropriations, mandatory	302	BA	1,931	342	188	140	111	83	56	29	2	1	1	1
Legislative proposal, subject to PAYGO, mandatory		BA	---	---	1,576	1,688	1,719	1,737	1,741	102	56	23	5	---
Outlays, mandatory		O	852	943	728	1,041	1,088	1,061	987	939	64	39	20	7
Legislative proposal, subject to PAYGO, mandatory		O	---	---	228	478	884	1,385	1,669	1,466	1,237	834	335	68
National Parks and Public Land Legacy Restoration Fund (gross)		BA	1,931	342	1,764	1,828	1,830	1,820	1,797	131	58	24	6	1
		O	852	943	956	1,519	1,972	2,446	2,656	2,405	1,301	873	355	75
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-4	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	4	---	---	---	---	---	---	---	---	---	---	---
Total National Parks and Public Land Legacy Restoration Fund		BA	1,931	342	1,764	1,828	1,830	1,820	1,797	131	58	24	6	1
		O	848	943	956	1,519	1,972	2,446	2,656	2,405	1,301	873	355	75
Working Capital Fund (010-95-4523):														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Interior - continued														
Appropriations, discretionary	306	BA	108	91	76	76	76	76	76	76	76	76	76	76
Appropriations, mandatory		BA	5	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	1,597	1,957	1,948	1,948	1,948	1,948	1,948	1,948	1,948	1,948	1,948	1,948
Outlays, discretionary		O	1,671	2,255	2,083	2,017	2,030	2,026	2,026	2,025	2,025	2,025	2,025	2,025
Outlays, mandatory		O	3	6	3	3	3	3	2	2	2	1	---	---
Working Capital Fund (gross)		BA	1,710	2,048	2,024	2,024	2,024	2,024	2,024	2,024	2,024	2,024	2,024	2,024
		O	1,674	2,261	2,086	2,020	2,033	2,029	2,028	2,027	2,027	2,026	2,025	2,025
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1,467	-1,946	-1,937	-1,937	-1,937	-1,937	-1,937	-1,937	-1,937	-1,937	-1,937	-1,937
Non-Federal sources, discretionary		BA/O	-12	-11	-11	-11	-11	-11	-11	-11	-11	-11	-11	-11
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-119	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Working Capital Fund		BA	113	91	76	76	76	76	76	76	76	76	76	76
		O	195	304	138	72	85	81	80	79	79	78	77	77
Interior Franchise Fund (010-95-4529):														
Spending authority from offsetting collections, discretionary	306	BA	1,566	2,809	3,351	3,351	3,351	3,351	3,351	3,351	3,351	3,351	3,351	3,351
Outlays, discretionary		O	2,386	2,679	3,351	3,301	3,399	3,402	3,377	3,352	3,352	3,352	3,352	3,352
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1,354	-2,809	-3,351	-3,351	-3,351	-3,351	-3,351	-3,351	-3,351	-3,351	-3,351	-3,351
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-212	---	---	---	---	---	---	---	---	---	---	---
Total Interior Franchise Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	1,032	-130	---	-50	48	51	26	1	1	1	1	1
Summary - Department-Wide Programs														
Federal Funds:														
Appropriation accounts included above		BA	3,536	1,608	4,264	4,328	4,330	4,317	3,694	2,256	2,181	2,145	2,126	2,120
		O	3,174	2,512	2,896	4,012	4,822	5,338	5,461	5,123	3,888	3,297	2,718	2,271
U.S. Wildland Fire Service														
Federal Funds														
Wildland Fire Service Operations (010-28-1125):														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Interior - continued														
Appropriations, discretionary	302	BA	1,153	1,022	1,160	1,160	1,160	1,160	1,160	1,160	1,160	1,160	1,160	1,160
Legislative proposal, not subject to PAYGO, discretionary		BA	---	---	2,802	2,802	2,802	2,802	2,802	2,802	2,802	2,802	2,802	2,802
Advance Appropriations, discretionary		BA	262	387	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	97	79	79	79	79	79	79	79	79	79	79	79
Outlays, discretionary		O	2,094	2,106	1,404	1,377	1,331	1,290	1,262	1,239	1,239	1,239	1,239	1,239
Legislative proposal, not subject to PAYGO, discretionary		O	---	---	2,522	2,690	2,774	2,802	2,802	2,802	2,802	2,802	2,802	2,802
Wildland Fire Service Operations (gross)		BA	1,512	1,488	4,041	4,041	4,041	4,041	4,041	4,041	4,041	4,041	4,041	4,041
		O	2,094	2,106	3,926	4,067	4,105	4,092	4,064	4,041	4,041	4,041	4,041	4,041
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-37	-16	-16	-16	-16	-16	-16	-16	-16	-16	-16	-16
Non-Federal sources, discretionary		BA/O	-54	-60	-60	-60	-60	-60	-60	-60	-60	-60	-60	-60
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-6	-3	-3	-3	-4	-4	-4	-4	-4	-4	-4	-4
Total Wildland Fire Service Operations		BA	1,415	1,409	3,962	3,962	3,961	3,961	3,961	3,961	3,961	3,961	3,961	3,961
		O	2,003	2,030	3,850	3,991	4,029	4,016	3,988	3,965	3,965	3,965	3,965	3,965
Wildfire Suppression Operations Reserve Fund (010-28-0130):														
Appropriations, discretionary	302	BA	360	370	380	380	380	380	380	380	380	380	380	380
Legislative proposal, not subject to PAYGO, discretionary		BA	---	---	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570	2,570
Total Wildfire Suppression Operations Reserve Fund		BA	360	370	2,950	2,950	2,950	2,950	2,950	2,950	2,950	2,950	2,950	2,950
Summary - U.S. Wildland Fire Service														
Federal Funds:														
Appropriation accounts included above		BA	1,775	1,779	6,912	6,912	6,911	6,911	6,911	6,911	6,911	6,911	6,911	6,911
		O	2,003	2,030	3,850	3,991	4,029	4,016	3,988	3,965	3,965	3,965	3,965	3,965
Department of the Interior by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	36,513	29,224	41,814	31,722	32,033	32,142	31,681	30,606	30,730	30,644	30,463	30,225
		O	33,449	35,421	34,153	35,881	37,230	34,427	32,809	32,484	31,100	30,412	28,818	28,218
Deductions for offsetting receipts:														
Non-Federal sources, discretionary	301	BA/O	-64	-65	-67	-61	-62	-62	-63	-65	-66	-67	-68	-70
Non-Federal sources, discretionary	302	BA/O	-134	-87	-96	-96	-96	-96	-96	-96	-96	-96	-96	-96

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Interior - continued														
Non-Federal sources, discretionary	303	BA/O	-1	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
Intrafund receipts, mandatory	302	BA/O	-90	-88	-93	-94	-97	-99	-101	-104	-106	-108	-111	-114
Intrafund receipts, mandatory	809	BA/O	-63	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Non-Federal sources, mandatory	301	BA/O	-367	-305	-313	-331	-350	-368	-388	-395	-401	-414	-419	-404
Non-Federal sources, mandatory	302	BA/O	-8,359	-8,801	-9,031	-9,447	-9,981	-10,409	-10,775	-10,735	-10,911	-11,174	-11,353	-11,409
Non-Federal sources, mandatory	303	BA/O	-694	-898	-978	-986	-992	-999	-1,004	-1,012	-1,008	-1,014	-1,020	-1,027
Non-Federal sources, mandatory	306	BA/O	-2	-4	-4	-4	-4	-4	-4	-4	-4	-4	-4	-4
Non-Federal sources, mandatory	452	BA/O	-178	-161	-153	-153	-155	-156	-156	-156	-157	-157	-157	-157
Non-Federal sources, mandatory	806	BA/O	-8	-9	-7	-7	-8	-8	-9	-9	-10	-10	-11	-11
Non-Federal sources, mandatory	809	BA/O	-63	-68	-68	-67	-66	-66	-65	-63	-61	-59	-57	-55
Offsetting governmental, net interest	908	BA/O	-13	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
Intrafund receipts, net interest	908	BA/O	-1,325	-1,018	-902	-806	-754	-699	-651	-601	-552	-533	-514	-496
Legislative proposal, not subject to PAYGO, net interest	908	BA/O	---	---	-56	-74	-106	-123	-127	-101	-54	-21	-4	-1
Non-Federal sources, net interest	908	BA/O	-73	-62	-62	-62	-62	-62	-62	-62	-62	-62	-62	-62
Total Federal Funds		BA	25,079	17,653	29,979	19,529	19,295	18,986	18,175	17,198	17,237	16,920	16,582	16,314
		O	22,015	23,850	22,318	23,688	24,492	21,271	19,303	19,076	17,607	16,688	14,937	14,307
Trust Funds:														
Appropriation accounts included above		BA	927	1,166	1,073	991	1,016	1,040	1,066	1,112	1,137	1,147	1,177	1,180
		O	791	1,020	1,049	1,156	1,086	1,062	1,080	1,116	1,153	1,161	1,174	1,162
Deductions for offsetting receipts:														
Non-Federal sources, mandatory	301	BA/O	---	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Non-Federal sources, mandatory	302	BA/O	-49	-37	-37	-37	-37	-37	-37	-37	-37	-37	-37	-37
Non-Federal sources, mandatory	303	BA/O	-65	-288	-188	-88	-88	-88	-88	-88	-88	-88	-88	-88
Non-Federal sources, mandatory	306	BA/O	---	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Non-Federal sources, mandatory	452	BA/O	-220	-223	-231	-239	-246	-255	-264	-273	-282	-291	-300	-310
Non-Federal sources, mandatory	501	BA/O	-3	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Non-Federal sources, net interest	908	BA/O	-26	-27	-28	-29	-30	-31	-33	-34	-35	-36	-37	-38
Total Trust Funds		BA	564	588	586	595	612	626	641	677	692	692	712	704
		O	428	442	562	760	682	648	655	681	708	706	709	686
Department of the Interior by Type of Account														
Total appropriation accounts		BA	37,440	30,390	42,887	32,713	33,049	33,182	32,747	31,718	31,867	31,791	31,640	31,405
		O	34,240	36,441	35,202	37,037	38,316	35,489	33,889	33,600	32,253	31,573	29,992	29,380
Total offsetting receipts accounts		BA/O	-11,797	-12,149	-12,322	-12,589	-13,142	-13,570	-13,931	-13,843	-13,938	-14,179	-14,346	-14,387
Total Department of the Interior														
Total Department of the Interior		BA	25,643	18,241	30,565	20,124	19,907	19,612	18,816	17,875	17,929	17,612	17,294	17,018

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Interior - continued														
		O	22,443	24,292	22,880	24,448	25,174	21,919	19,958	19,757	18,315	17,394	15,646	14,993
Department of Justice														
Justice Operations, Management, and Accountability														
Federal Funds														
Salaries and Expenses (011-03-0129):														
Federal law enforcement activities (subfunction 751):														
Appropriations, discretionary	751	BA	156	140	190	190	190	190	190	190	190	190	190	190
Appropriations, mandatory		BA	56	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	26	37	35	35	35	35	35	35	35	35	35	35
Spending authority from offsetting collections, mandatory		BA	1	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	191	223	220	225	225	225	225	225	225	225	225	225
Federal law enforcement activities (gross)		BA	239	177	225	225	225	225	225	225	225	225	225	225
		O	191	223	220	225	225	225	225	225	225	225	225	225
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-29	-37	-35	-35	-35	-35	-35	-35	-35	-35	-35	-35
Non-Federal sources, discretionary		BA/O	-2	---	---	---	---	---	---	---	---	---	---	---
Federal sources, mandatory		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-9	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	14	---	---	---	---	---	---	---	---	---	---	---
Total Federal law enforcement activities (subfunction 751)		BA	212	140	190	190	190	190	190	190	190	190	190	190
		O	159	186	185	190	190	190	190	190	190	190	190	190
Justice Information Sharing Technology (011-03-0134):														
Appropriations, discretionary	751	BA	41	38	149	149	149	149	149	149	149	149	149	149
Appropriations, mandatory		BA	10	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	35	20	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	94	97	140	149	149	149	149	149	149	149	149	149
Outlays, mandatory		O	2	10	---	---	---	---	---	---	---	---	---	---
Justice Information Sharing Technology (gross)		BA	86	58	149	149	149	149	149	149	149	149	149	149

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Justice - continued														
		O	96	107	140	149	149	149	149	149	149	149	149	149
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-15	-20	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-20	---	---	---	---	---	---	---	---	---	---	---
Total Justice Information Sharing Technology		BA	51	38	149	149	149	149	149	149	149	149	149	149
		O	81	87	140	149	149	149	149	149	149	149	149	149
Section 100054 Activities, Working Families Tax Cut Act (011-03-0140):														
Spending authority from offsetting collections, mandatory	751	BA	---	243	221	263	---	---	---	---	---	---	---	---
Outlays, mandatory		O	---	743	887	1,096	999	167	100	65	---	---	---	---
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	---	-243	-221	-263	---	---	---	---	---	---	---	---
Total Section 100054 Activities, Working Families Tax Cut Act		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	---	500	666	833	999	167	100	65	---	---	---	---
Executive Office for Immigration Review (011-03-0339):														
Appropriations, discretionary	751	BA	844	800	899	899	899	899	899	899	899	899	899	899
Appropriations, mandatory		BA	1,200	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	3	1	1	1	1	1	1	1	1	1	1	1
Spending authority from offsetting collections, mandatory		BA	---	13	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	904	899	889	900	900	900	900	900	900	900	900	900
Outlays, mandatory		O	---	13	---	---	---	---	---	---	---	---	---	---
Executive Office for Immigration Review (gross)		BA	2,047	814	900	900	900	900	900	900	900	900	900	900
		O	904	912	889	900	900	900	900	900	900	900	900	900
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-7	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-3	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	2	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Justice - continued														
Offsetting collections credited to expired accounts, discretionary		BA	5	---	---	---	---	---	---	---	---	---	---	---
Change in uncollected customer payments from Federal sources, mandatory		BA	---	-13	---	---	---	---	---	---	---	---	---	---
Total Executive Office for Immigration Review		BA	2,044	800	899	899	899	899	899	899	899	899	899	899
		O	894	912	889	900	900	900	900	900	900	900	900	900
Office of Inspector General (011-03-0328):														
Appropriations, discretionary	751	BA	149	149	108	108	108	108	108	108	108	108	108	108
Spending authority from offsetting collections, discretionary		BA	17	16	16	16	16	16	16	16	16	16	16	16
Outlays, discretionary		O	170	167	132	126	126	126	127	127	127	124	124	124
Office of Inspector General (gross)		BA	166	165	124	124	124	124	124	124	124	124	124	124
		O	170	167	132	126	126	126	127	127	127	124	124	124
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-13	-16	-16	-16	-16	-16	-16	-16	-16	-16	-16	-16
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-10	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	6	---	---	---	---	---	---	---	---	---	---	---
Total Office of Inspector General		BA	149	149	108	108	108	108	108	108	108	108	108	108
		O	157	151	116	110	110	110	111	111	111	108	108	108
Working Capital Fund (011-03-4526):														
Spending authority from offsetting collections, discretionary	751	BA	1,831	1,953	2,231	2,231	2,231	2,231	2,231	2,231	2,231	2,231	2,231	2,231
Spending authority from offsetting collections, mandatory		BA	15	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	2,160	2,390	2,414	2,231	2,231	2,231	2,231	2,231	2,231	2,231	2,231	2,231
Working Capital Fund (gross)		BA	1,846	1,953	2,231	2,231	2,231	2,231	2,231	2,231	2,231	2,231	2,231	2,231
		O	2,160	2,390	2,414	2,231	2,231	2,231	2,231	2,231	2,231	2,231	2,231	2,231
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1,904	-2,031	-2,031	-2,031	-2,031	-2,031	-2,031	-2,031	-2,031	-2,031	-2,031	-2,031
Non-Federal sources, discretionary		BA/O	-198	-198	-198	-198	-198	-198	-198	-198	-198	-198	-198	-198
Federal sources, mandatory		BA/O	-15	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Justice - continued														
Change in uncollected customer payments from Federal sources, discretionary		BA	-31	53	-48	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	2	13	12	---	---	---	---	---	---	---	---	---
Total Working Capital Fund		BA	-300	-210	-34	2	2	2	2	2	2	2	2	2
		O	43	161	185	2	2	2	2	2	2	2	2	2
Summary - Justice Operations, Management, and Accountability														
Federal Funds:														
Appropriation accounts included above		BA	2,156	917	1,312	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348
		O	1,334	1,997	2,181	2,184	2,350	1,518	1,452	1,417	1,352	1,349	1,349	1,349
United States Parole Commission														
Federal Funds														
Salaries and Expenses (011-04-1061):														
Appropriations, discretionary	751	BA	14	13	13	13	13	13	13	13	13	13	13	13
Outlays, discretionary		O	11	13	13	13	13	13	13	13	13	13	13	13
Legal Activities and U.S. Marshals														
Federal Funds														
Salaries and Expenses, General Legal Activities (011-05-0128):														
Federal litigative and judicial activities (subfunction 752):														
Appropriations, discretionary	752	BA	1,185	900	1,115	1,115	1,115	1,115	1,115	1,115	1,115	1,115	1,115	1,115
Appropriations, mandatory		BA	235	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	395	357	357	357	357	357	357	357	357	357	357	357
Spending authority from offsetting collections, mandatory		BA	45	43	43	36	36	36	36	36	36	36	36	36
Outlays, discretionary		O	1,477	1,448	1,449	1,468	1,472	1,472	1,472	1,472	1,472	1,472	1,472	1,472
Outlays, mandatory		O	34	43	43	37	36	36	36	36	36	36	36	36
Federal litigative and judicial activities (gross)		BA	1,860	1,300	1,515	1,508	1,508	1,508	1,508	1,508	1,508	1,508	1,508	1,508
		O	1,511	1,491	1,492	1,505	1,508	1,508	1,508	1,508	1,508	1,508	1,508	1,508
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-379	-357	-357	-357	-357	-357	-357	-357	-357	-357	-357	-357
Non-Federal sources, discretionary		BA/O	-9	---	---	---	---	---	---	---	---	---	---	---
Federal sources, mandatory		BA/O	-95	-43	-43	-36	-36	-36	-36	-36	-36	-36	-36	-36
Non-Federal sources, mandatory		BA/O	-3	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Justice - continued														
Change in uncollected customer payments from Federal sources, discretionary		BA	-42	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	35	---	---	---	---	---	---	---	---	---	---	---
Change in uncollected customer payments from Federal sources, mandatory		BA	50	---	---	---	---	---	---	---	---	---	---	---
Refund, mandatory		BA	3	---	---	---	---	---	---	---	---	---	---	---
Total Federal litigative and judicial activities (subfunction 752)		BA	1,420	900	1,115	1,115	1,115	1,115	1,115	1,115	1,115	1,115	1,115	1,115
		O	1,025	1,091	1,092	1,112	1,115	1,115	1,115	1,115	1,115	1,115	1,115	1,115
Salaries and Expenses, Antitrust Division (011-05-0319):														
Spending authority from offsetting collections, discretionary	752	BA	233	312	348	288	288	288	288	288	288	288	288	288
Outlays, discretionary		O	261	308	299	294	300	300	288	288	288	288	288	288
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	---	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Non-Federal sources, discretionary		BA/O	-282	-311	-286	-286	-286	-286	-286	-286	-286	-286	-286	-286
Total Salaries and Expenses, Antitrust Division		BA	-49	---	61	1	1	1	1	1	1	1	1	1
		O	-21	-4	12	7	13	13	1	1	1	1	1	1
Salaries and Expenses, United States Attorneys (011-05-0322):														
Appropriations, discretionary	752	BA	2,612	2,621	2,870	2,870	2,870	2,870	2,870	2,870	2,870	2,870	2,870	2,870
Appropriations, mandatory		BA	531	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	103	25	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, mandatory		BA	32	35	25	43	43	43	43	43	43	43	43	43
Outlays, discretionary		O	2,680	2,305	2,837	2,863	2,870	2,870	2,870	2,870	2,870	2,870	2,870	2,870
Outlays, mandatory		O	35	492	25	43	43	43	43	43	43	43	43	43
Salaries and Expenses, United States Attorneys (gross)		BA	3,278	2,681	2,895	2,913	2,913	2,913	2,913	2,913	2,913	2,913	2,913	2,913
		O	2,715	2,797	2,862	2,906	2,913	2,913	2,913	2,913	2,913	2,913	2,913	2,913
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-100	-25	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-2	---	---	---	---	---	---	---	---	---	---	---
Federal sources, mandatory		BA/O	-91	-35	-25	-43	-43	-43	-43	-43	-43	-43	-43	-43
Additional offsets against gross BA only:														

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Justice - continued														
Change in uncollected customer payments from Federal sources, discretionary		BA	-16	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	15	---	---	---	---	---	---	---	---	---	---	---
Change in uncollected customer payments from Federal sources, mandatory		BA	49	---	---	---	---	---	---	---	---	---	---	---
Refund, mandatory		BA	10	---	---	---	---	---	---	---	---	---	---	---
Total Salaries and Expenses, United States Attorneys		BA	3,143	2,621	2,870	2,870	2,870	2,870	2,870	2,870	2,870	2,870	2,870	2,870
		O	2,522	2,737	2,837	2,863	2,870	2,870	2,870	2,870	2,870	2,870	2,870	2,870
Salaries and Expenses, Foreign Claims Settlement Commission (011-05-0100):														
Appropriations, discretionary	153	BA	3	3	3	3	3	3	3	3	3	3	3	3
Outlays, discretionary		O	2	3	3	3	3	3	3	3	3	3	3	3
Salaries and Expenses, United States Marshals Service (011-05-0324):														
Appropriations, discretionary	752	BA	1,752	1,732	2,180	2,180	2,180	2,180	2,180	2,180	2,180	2,180	2,180	2,180
Appropriations, mandatory		BA	275	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	32	86	86	86	86	86	86	86	86	86	86	86
Outlays, discretionary		O	1,800	1,913	2,221	2,266	2,266	2,266	2,266	2,266	2,266	2,266	2,266	2,266
Outlays, mandatory		O	6	---	---	---	---	---	---	---	---	---	---	---
Salaries and Expenses, United States Marshals Service (gross)		BA	2,059	1,818	2,266	2,266	2,266	2,266	2,266	2,266	2,266	2,266	2,266	2,266
		O	1,806	1,913	2,221	2,266	2,266	2,266	2,266	2,266	2,266	2,266	2,266	2,266
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-21	-79	-79	-79	-79	-79	-79	-79	-79	-79	-79	-79
Non-Federal sources, discretionary		BA/O	-6	-7	-7	-7	-7	-7	-7	-7	-7	-7	-7	-7
Offsetting governmental, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-10	-7	-7	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	3	7	7	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	3	---	---	---	---	---	---	---	---	---	---	---
Total Salaries and Expenses, United States Marshals Service		BA	2,027	1,732	2,180	2,180	2,180	2,180	2,180	2,180	2,180	2,180	2,180	2,180
		O	1,778	1,827	2,135	2,180	2,180	2,180	2,180	2,180	2,180	2,180	2,180	2,180
Construction (011-05-0133):														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Justice - continued														
Appropriations, discretionary	751	BA	15	8	15	15	15	15	15	15	15	15	15	15
Outlays, discretionary		O	15	48	12	12	15	15	15	15	15	15	15	15
Federal Prisoner Detention (011-05-1020):														
Appropriations, discretionary	752	BA	2,214	2,236	2,996	2,996	2,996	2,996	2,996	2,996	2,996	2,996	2,996	2,996
Spending authority from offsetting collections, discretionary		BA	1	1	1	1	1	1	1	1	1	1	1	1
Outlays, discretionary		O	2,174	2,229	2,883	2,997	2,997	2,997	2,997	2,997	2,997	2,997	2,997	2,997
Federal Prisoner Detention (gross)		BA	2,215	2,237	2,997	2,997	2,997	2,997	2,997	2,997	2,997	2,997	2,997	2,997
		O	2,174	2,229	2,883	2,997	2,997	2,997	2,997	2,997	2,997	2,997	2,997	2,997
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Total Federal Prisoner Detention		BA	2,214	2,236	2,996	2,996	2,996	2,996	2,996	2,996	2,996	2,996	2,996	2,996
		O	2,173	2,228	2,882	2,996	2,996	2,996	2,996	2,996	2,996	2,996	2,996	2,996
Fees and Expenses of Witnesses (011-05-0311):														
Appropriations, mandatory	752	BA	255	302	302	302	302	302	302	311	320	320	320	320
Outlays, mandatory		O	311	327	342	342	342	342	342	311	320	320	320	320
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Fees and Expenses of Witnesses		BA	255	302	302	302	302	302	302	311	320	320	320	320
		O	310	327	342	342	342	342	342	311	320	320	320	320
Salaries and Expenses, Community Relations Service (011-05-0500):														
Appropriations, discretionary	752	BA	24	20	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	20	1	---	---	---	---	---	---	---	---	---	---
Independent Counsel (011-05-0327):														
Appropriations, mandatory	752	BA	6	---	---	4	4	4	4	4	4	4	4	---
Outlays, mandatory		O	7	4	---	3	4	4	4	4	4	4	4	1
Victims Compensation Fund (011-05-0139):														
Appropriations, mandatory	754	BA	2,042	2,667	2,554	2,776	2,832	2,889	2,946	2,978	3,010	3,040	3,070	3,099
Outlays, mandatory		O	2,025	2,645	2,531	2,769	2,824	2,881	2,939	2,971	3,003	3,033	3,063	3,093
United States Victims of State Sponsored Terrorism Fund (011-05-5608):														
Appropriations, mandatory	754	BA	347	250	250	95	90	85	80	75	71	70	70	70

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Justice - continued														
Outlays, mandatory		O	1,765	2,392	5	5	5	5	5	5	6	5	5	5
United States Trustee System Fund (011-05-5073):														
Appropriations, discretionary	752	BA	245	205	198	198	198	198	198	198	198	198	198	198
Appropriations, mandatory		BA	19	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	250	211	200	198	198	198	198	198	198	198	198	198
Total United States Trustee System Fund		BA	264	205	198	198	198	198	198	198	198	198	198	198
		O	250	211	200	198	198	198	198	198	198	198	198	198
Assets Forfeiture Fund (011-05-5042):														
Appropriations, discretionary	752	BA	21	21	21	21	21	21	21	21	21	21	21	21
Appropriations, mandatory		BA	2,025	2,502	1,466	1,074	1,055	1,055	1,055	1,085	1,085	1,055	1,055	1,055
Spending authority from offsetting collections, mandatory		BA	31	20	20	20	20	20	20	20	20	20	20	20
Outlays, discretionary		O	19	20	20	21	21	21	21	21	21	21	21	21
Outlays, mandatory		O	1,707	2,363	1,934	1,634	1,243	1,157	1,153	1,183	1,195	1,171	1,159	1,153
Assets Forfeiture Fund (gross)		BA	2,077	2,543	1,507	1,115	1,096	1,096	1,096	1,126	1,126	1,096	1,096	1,096
		O	1,726	2,383	1,954	1,655	1,264	1,178	1,174	1,204	1,216	1,192	1,180	1,174
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-16	-20	-20	-20	-20	-20	-20	-20	-20	-20	-20	-20
Non-Federal sources, mandatory		BA/O	-9	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, mandatory		BA	-15	---	---	---	---	---	---	---	---	---	---	---
Refund, mandatory		BA	9	---	---	---	---	---	---	---	---	---	---	---
Total Assets Forfeiture Fund		BA	2,046	2,523	1,487	1,095	1,076	1,076	1,076	1,106	1,106	1,076	1,076	1,076
		O	1,701	2,363	1,934	1,635	1,244	1,158	1,154	1,184	1,196	1,172	1,160	1,154
Justice Prisoner and Alien Transportation System Fund, U.S. Marshals (011-05-4575):														
Spending authority from offsetting collections, discretionary	752	BA	66	84	77	77	77	77	77	77	77	77	77	77
Outlays, discretionary		O	53	71	72	81	77	77	77	77	77	77	77	77
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-62	-84	-77	-77	-77	-77	-77	-77	-77	-77	-77	-77
Non-Federal sources, discretionary		BA/O	-4	---	---	---	---	---	---	---	---	---	---	---
Total Justice Prisoner and Alien Transportation System Fund, U.S. Marshals		BA	---	---	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Justice - continued														
		O	-13	-13	-5	4	---	---	---	---	---	---	---	---
Summary - Legal Activities and U.S. Marshals														
Federal Funds:														
Appropriation accounts included above		BA	13,757	13,467	14,031	13,650	13,682	13,734	13,786	13,852	13,889	13,888	13,918	13,943
		O	13,559	15,860	13,980	14,129	13,809	13,780	13,822	13,853	13,907	13,912	13,930	13,951
National Security Division														
Federal Funds														
Salaries and Expenses (011-08-1300):														
Appropriations, discretionary	751	BA	132	117	123	123	123	123	123	123	123	123	123	123
Appropriations, mandatory		BA	5	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	1	1	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	136	128	136	123	123	123	123	123	123	123	123	123
Salaries and Expenses (gross)		BA	138	118	123	123	123	123	123	123	123	123	123	123
		O	136	128	136	123	123	123	123	123	123	123	123	123
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-2	-1	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-1	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	3	---	---	---	---	---	---	---	---	---	---	---
Total Salaries and Expenses		BA	137	117	123	123	123	123	123	123	123	123	123	123
		O	133	127	136	123	123	123	123	123	123	123	123	123
Radiation Exposure Compensation														
Federal Funds														
Payment to Radiation Exposure Compensation Trust Fund (011-06-0333):														
Appropriations, mandatory	054	BA	360	2,177	1,885	1,875	2,550	750	---	---	---	---	---	---
Outlays, mandatory		O	360	2,177	1,885	1,875	2,550	750	---	---	---	---	---	---
Trust Funds														
Radiation Exposure Compensation Trust Fund (011-06-8116):														
Appropriations, mandatory	054	BA	360	2,177	1,885	1,875	2,550	750	---	---	---	---	---	---
Outlays, mandatory		O	25	2,568	1,885	1,875	2,550	750	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Justice - continued														
Summary - Radiation Exposure Compensation														
Federal Funds:														
Appropriation accounts included above		BA	360	2,177	1,885	1,875	2,550	750	---	---	---	---	---	---
		O	360	2,177	1,885	1,875	2,550	750	---	---	---	---	---	---
Trust Funds:														
Appropriation accounts included above		BA	360	2,177	1,885	1,875	2,550	750	---	---	---	---	---	---
		O	25	2,568	1,885	1,875	2,550	750	---	---	---	---	---	---
Interfunds:														
Deductions for offsetting receipts:														
Interfund transactions, mandatory	054	BA/O	-360	-2,177	-1,885	-1,875	-2,550	-750	---	---	---	---	---	---
Total Interfunds		BA/O	-360	-2,177	-1,885	-1,875	-2,550	-750	---	---	---	---	---	---
Total Radiation Exposure Compensation		BA	360	2,177	1,885	1,875	2,550	750	---	---	---	---	---	---
		O	25	2,568	1,885	1,875	2,550	750	---	---	---	---	---	---
Interagency Law Enforcement														
Federal Funds														
Organized Crime and Drug Enforcement Task Forces (011-07-0323):														
Appropriations, discretionary	751	BA	547	300	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	-1	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	533	340	75	---	---	---	---	---	---	---	---	---
Organized Crime and Drug Enforcement Task Forces (gross)		BA	546	300	---	---	---	---	---	---	---	---	---	---
		O	533	340	75	---	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Organized Crime and Drug Enforcement Task Forces		BA	547	300	---	---	---	---	---	---	---	---	---	---
		O	532	340	75	---	---	---	---	---	---	---	---	---
Federal Bureau of Investigation														
Federal Funds														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Justice - continued														
Salaries and Expenses (011-10-0200):														
Defense-related activities (subfunction 054):														
Appropriations, discretionary	054	BA	6,337	6,306	7,429	7,578	7,729	7,884	8,041	8,041	8,041	8,041	8,041	8,041
Outlays, discretionary		O	7,025	6,419	7,256	7,742	7,699	7,853	8,010	8,033	8,041	8,041	8,041	8,041
Federal law enforcement activities (subfunction 751):														
Appropriations, discretionary	751	BA	4,325	4,303	5,071	5,071	5,071	5,071	5,071	5,071	5,071	5,071	5,071	5,071
Appropriations, mandatory		BA	418	16	13	13	13	13	13	13	13	13	13	13
Spending authority from offsetting collections, discretionary		BA	1,066	977	896	896	896	896	896	896	896	896	896	896
Spending authority from offsetting collections, mandatory		BA	174	160	145	174	174	174	174	174	174	174	174	174
Outlays, discretionary		O	4,796	5,057	5,707	6,012	5,967	5,967	5,967	5,967	5,967	5,967	5,967	5,967
Outlays, mandatory		O	183	389	159	187	187	187	187	187	187	187	187	187
Federal law enforcement activities (gross)		BA	5,983	5,456	6,125	6,154	6,154	6,154	6,154	6,154	6,154	6,154	6,154	6,154
		O	4,979	5,446	5,866	6,199	6,154	6,154	6,154	6,154	6,154	6,154	6,154	6,154
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-846	-776	-716	-716	-716	-716	-716	-716	-716	-716	-716	-716
Non-Federal sources, discretionary		BA/O	-236	-216	-198	-180	-180	-180	-180	-180	-180	-180	-180	-180
Federal sources, mandatory		BA/O	-160	-147	-134	-174	-174	-174	-174	-174	-174	-174	-174	-174
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-152	-139	-128	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	168	154	146	---	---	---	---	---	---	---	---	---
Change in uncollected customer payments from Federal sources, mandatory		BA	-14	-13	-11	---	---	---	---	---	---	---	---	---
Total Federal law enforcement activities (subfunction 751)		BA	4,743	4,319	5,084	5,084	5,084	5,084	5,084	5,084	5,084	5,084	5,084	5,084
		O	3,737	4,307	4,818	5,129	5,084	5,084	5,084	5,084	5,084	5,084	5,084	5,084
Total Salaries and Expenses		BA	11,080	10,625	12,513	12,662	12,813	12,968	13,125	13,125	13,125	13,125	13,125	13,125
		O	10,762	10,726	12,074	12,871	12,783	12,937	13,094	13,117	13,125	13,125	13,125	13,125
Construction (011-10-0203):														
Appropriations, discretionary	751	BA	30	15	30	30	30	30	30	30	30	30	30	30
Outlays, discretionary		O	411	406	379	190	24	30	30	30	30	30	30	30
Summary - Federal Bureau of Investigation														

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Justice - continued														
Federal Funds:														
Appropriation accounts included above		BA	11,110	10,640	12,543	12,692	12,843	12,998	13,155	13,155	13,155	13,155	13,155	13,155
		O	11,173	11,132	12,453	13,061	12,807	12,967	13,124	13,147	13,155	13,155	13,155	13,155
Drug Enforcement Administration														
Federal Funds														
Salaries and Expenses (011-12-1100):														
Appropriations, discretionary	751	BA	2,582	2,580	2,942	2,942	2,942	2,942	2,942	2,942	2,942	2,942	2,942	2,942
Appropriations, mandatory		BA	403	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	42	666	611	611	611	611	611	611	611	611	611	611
Outlays, discretionary		O	2,630	3,194	3,429	3,523	3,563	3,563	3,563	3,563	3,563	3,563	3,563	3,563
Outlays, mandatory		O	24	18	---	---	---	---	---	---	---	---	---	---
Salaries and Expenses (gross)		BA	3,027	3,246	3,553	3,553	3,553	3,553	3,553	3,553	3,553	3,553	3,553	3,553
		O	2,654	3,212	3,429	3,523	3,563	3,563	3,563	3,563	3,563	3,563	3,563	3,563
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-12	-602	-612	-612	-612	-612	-612	-612	-612	-612	-612	-612
Non-Federal sources, discretionary		BA/O	-33	-10	-8	-8	-8	-8	-8	-8	-8	-8	-8	-8
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-25	-139	-139	-139	-139	-139	-139	-139	-139	-139	-139	-139
Offsetting collections credited to expired accounts, discretionary		BA	19	70	70	70	70	70	70	70	70	70	70	70
Refund, discretionary		BA	9	15	78	79	79	79	79	79	79	79	79	79
Total Salaries and Expenses		BA	2,985	2,580	2,942	2,943	2,943	2,943	2,943	2,943	2,943	2,943	2,943	2,943
		O	2,609	2,600	2,809	2,903	2,943	2,943	2,943	2,943	2,943	2,943	2,943	2,943
Construction (011-12-1101):														
Outlays, discretionary	751	O	1	44	---	---	---	---	---	---	---	---	---	---
Diversion Control Fee Account (011-12-5131):														
Appropriations, mandatory	751	BA	631	636	659	673	683	695	708	740	752	744	756	768
Spending authority from offsetting collections, mandatory		BA	---	1	1	1	1	1	1	1	1	1	1	1
Outlays, mandatory		O	622	640	650	666	679	690	704	732	747	745	754	764
Diversion Control Fee Account (gross)		BA	631	637	660	674	684	696	709	741	753	745	757	769
		O	622	640	650	666	679	690	704	732	747	745	754	764
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-3	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Justice - continued														
Additional offsets against gross BA only:														
Refund, mandatory		BA	3	---	---	---	---	---	---	---	---	---	---	---
Total Diversion Control Fee Account		BA	631	636	659	673	683	695	708	740	752	744	756	768
		O	619	639	649	665	678	689	703	731	746	744	753	763
Summary - Drug Enforcement Administration														
Federal Funds:														
Appropriation accounts included above		BA	3,616	3,216	3,601	3,616	3,626	3,638	3,651	3,683	3,695	3,687	3,699	3,711
		O	3,229	3,283	3,458	3,568	3,621	3,632	3,646	3,674	3,689	3,687	3,696	3,706
Bureau of Alcohol, Tobacco, Firearms and Explosives														
Federal Funds														
Salaries and Expenses (011-14-0700):														
Appropriations, discretionary	751	BA	1,625	1,585	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652
Appropriations, mandatory		BA	162	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	63	145	145	145	145	145	145	145	145	145	145	145
Outlays, discretionary		O	1,730	1,760	1,789	1,795	1,796	1,797	1,797	1,797	1,797	1,797	1,797	1,797
Outlays, mandatory		O	35	21	26	26	9	5	---	---	---	---	---	---
Salaries and Expenses (gross)		BA	1,850	1,730	1,797	1,797	1,797	1,797	1,797	1,797	1,797	1,797	1,797	1,797
		O	1,765	1,781	1,815	1,821	1,805	1,802	1,797	1,797	1,797	1,797	1,797	1,797
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-48	-145	-145	-145	-145	-145	-145	-145	-145	-145	-145	-145
Non-Federal sources, discretionary		BA/O	-2	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-30	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	17	---	---	---	---	---	---	---	---	---	---	---
Total Salaries and Expenses		BA	1,787	1,585	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652
		O	1,715	1,636	1,670	1,676	1,660	1,657	1,652	1,652	1,652	1,652	1,652	1,652
Construction (011-14-0720):														
Outlays, discretionary	751	O	22	29	---	---	---	---	---	---	---	---	---	---
Summary - Bureau of Alcohol, Tobacco, Firearms and Explosives														
Federal Funds:														
Appropriation accounts included above		BA	1,787	1,585	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Justice - continued														
		O	1,737	1,665	1,670	1,676	1,660	1,657	1,652	1,652	1,652	1,652	1,652	1,652
Federal Prison System														
Federal Funds														
Salaries and Expenses (011-20-1060):														
Appropriations, discretionary	753	BA	8,385	8,092	10,317	10,317	10,317	10,317	10,317	10,317	10,317	10,317	10,317	10,317
Appropriations, mandatory		BA	3,000	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	59	15	15	15	15	15	15	15	15	15	15	15
Outlays, discretionary		O	8,623	7,983	9,842	10,081	10,125	10,125	10,125	10,125	10,125	10,125	10,125	10,125
Outlays, mandatory		O	148	538	642	788	865	19	---	---	---	---	---	---
Salaries and Expenses (gross)		BA	11,444	8,107	10,332	10,332	10,332	10,332	10,332	10,332	10,332	10,332	10,332	10,332
		O	8,771	8,521	10,484	10,869	10,990	10,144	10,125	10,125	10,125	10,125	10,125	10,125
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-40	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-84	-15	-15	-15	-15	-15	-15	-15	-15	-15	-15	-15
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-14	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	79	---	---	---	---	---	---	---	---	---	---	---
Total Salaries and Expenses		BA	11,385	8,092	10,317	10,317	10,317	10,317	10,317	10,317	10,317	10,317	10,317	10,317
		O	8,647	8,506	10,469	10,854	10,975	10,129	10,110	10,110	10,110	10,110	10,110	10,110
Buildings and Facilities (011-20-1003):														
Appropriations, discretionary	753	BA	245	280	-221	179	179	179	179	179	179	179	179	179
Appropriations, mandatory		BA	2,000	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	434	229	241	331	188	92	252	252	252	252	179	179
Outlays, mandatory		O	---	200	486	890	100	25	15	10	5	5	---	---
Total Buildings and Facilities		BA	2,245	280	-221	179	179	179	179	179	179	179	179	179
		O	434	429	727	1,221	288	117	267	262	257	257	179	179
Federal Prison Industries, Incorporated (011-20-4500):														
Spending authority from offsetting collections, discretionary	753	BA	3	3	3	3	3	3	3	3	3	3	3	3
Spending authority from offsetting collections, mandatory		BA	546	747	821	821	821	821	821	821	821	821	821	821
Outlays, discretionary		O	---	3	3	3	3	3	3	3	3	3	3	3
Outlays, mandatory		O	566	947	821	821	821	821	821	821	821	821	821	821

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Justice - continued														
Federal Prison Industries, Incorporated (gross)		BA	549	750	824	824	824	824	824	824	824	824	824	824
		O	566	950	824	824	824	824	824	824	824	824	824	824
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-541	-747	-821	-821	-821	-821	-821	-821	-821	-821	-821	-821
Interest on Treasury Securities, mandatory		BA/O	-15	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, mandatory		BA	7	---	---	---	---	---	---	---	---	---	---	---
Total Federal Prison Industries, Incorporated		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	10	200	---	---	---	---	---	---	---	---	---	---
Trust Funds														
Commissary Funds, Federal Prisons (Trust Revolving Fund) (011-20-8408):														
Spending authority from offsetting collections, mandatory	753	BA	384	441	441	441	441	441	441	444	445	441	441	441
Outlays, mandatory		O	428	496	441	441	441	441	441	444	445	441	441	441
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-31	---	---	---	---	---	---	---	---	---	---	---
Interest on Treasury Securities, mandatory		BA/O	-4	-6	-6	-6	-6	-6	-6	-6	-6	-6	-6	-6
Non-Federal sources, mandatory		BA/O	-351	-435	-435	-435	-435	-435	-435	-435	-435	-435	-435	-435
Additional offsets against gross BA only:														
Refund, mandatory		BA	2	---	---	---	---	---	---	---	---	---	---	---
Total Commissary Funds, Federal Prisons (Trust Revolving Fund)		BA	---	---	---	---	---	---	---	3	4	---	---	---
		O	42	55	---	---	---	---	---	3	4	---	---	---
Summary - Federal Prison System														
Federal Funds:														
Appropriation accounts included above		BA	13,630	8,372	10,096	10,496	10,496	10,496	10,496	10,496	10,496	10,496	10,496	10,496
		O	9,091	9,135	11,196	12,075	11,263	10,246	10,377	10,372	10,367	10,367	10,289	10,289
Trust Funds:														
Appropriation accounts included above		BA	---	---	---	---	---	---	---	3	4	---	---	---
		O	42	55	---	---	---	---	---	3	4	---	---	---
Total Federal Prison System		BA	13,630	8,372	10,096	10,496	10,496	10,496	10,496	10,499	10,500	10,496	10,496	10,496
		O	9,133	9,190	11,196	12,075	11,263	10,246	10,377	10,375	10,371	10,367	10,289	10,289

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Justice - continued														
State, Local, and Tribal Justice Assistance														
Federal Funds														
Research, Evaluation, and Statistics (011-21-0401):														
Appropriations, discretionary	754	BA	163	153	148	149	149	149	149	149	149	149	149	149
Spending authority from offsetting collections, discretionary		BA	306	290	318	318	318	318	318	318	318	318	318	318
Outlays, discretionary		O	488	644	476	470	468	467	467	467	467	467	467	467
Research, Evaluation, and Statistics (gross)		BA	469	443	466	467	467	467	467	467	467	467	467	467
		O	488	644	476	470	468	467	467	467	467	467	467	467
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-436	-255	-318	-318	-318	-318	-318	-318	-318	-318	-318	-318
Non-Federal sources, discretionary		BA/O	-3	-65	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	130	---	---	-35	-35	-35	-35	-35	-35	-35	-35	-35
Refund, discretionary		BA	3	30	---	35	35	35	35	35	35	35	35	35
Total Research, Evaluation, and Statistics		BA	163	153	148	149	149	149	149	149	149	149	149	149
		O	49	324	158	152	150	149	149	149	149	149	149	149
State and Local Law Enforcement Assistance (011-21-0404):														
Appropriations, discretionary	754	BA	1,745	2,139	1,479	1,577	1,577	1,577	1,577	1,577	1,577	1,577	1,577	1,577
Advance Appropriations, discretionary		BA	280	280	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	100	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	2	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	2,337	2,558	2,838	2,514	1,862	1,577	1,577	1,577	1,577	1,577	1,577	1,577
State and Local Law Enforcement Assistance (gross)		BA	2,127	2,419	1,479	1,577	1,577	1,577	1,577	1,577	1,577	1,577	1,577	1,577
		O	2,337	2,558	2,838	2,514	1,862	1,577	1,577	1,577	1,577	1,577	1,577	1,577
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-2	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Justice - continued														
Total State and Local Law Enforcement Assistance		BA	2,125	2,419	1,479	1,577	1,577	1,577	1,577	1,577	1,577	1,577	1,577	1,577
		O	2,334	2,558	2,838	2,514	1,862	1,577	1,577	1,577	1,577	1,577	1,577	1,577
High Intensity Drug Trafficking Areas Program (011-21-1103):														
Appropriations, discretionary	754	BA	---	---	196	196	196	196	196	196	196	196	196	196
Outlays, discretionary		O	---	---	49	167	186	196	196	196	196	196	196	196
Community Oriented Policing Services (011-21-0406):														
Appropriations, discretionary	754	BA	343	731	244	259	259	259	259	259	259	259	259	259
Advance Appropriations, discretionary		BA	20	20	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	606	656	620	659	635	295	259	259	259	259	259	259
Community Oriented Policing Services (gross)		BA	363	751	244	259	259	259	259	259	259	259	259	259
		O	606	656	620	659	635	295	259	259	259	259	259	259
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-2	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	2	---	---	---	---	---	---	---	---	---	---	---
Total Community Oriented Policing Services		BA	363	751	244	259	259	259	259	259	259	259	259	259
		O	604	656	620	659	635	295	259	259	259	259	259	259
Violence against Women Prevention and Prosecution Programs (011-21-0409):														
Appropriations, discretionary	754	BA	675	680	517	537	537	537	537	537	537	537	537	537
Spending authority from offsetting collections, discretionary		BA	1	3	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	600	732	745	724	598	562	537	537	537	537	537	537
Violence against Women Prevention and Prosecution Programs (gross)		BA	676	683	517	537	537	537	537	537	537	537	537	537
		O	600	732	745	724	598	562	537	537	537	537	537	537
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-2	-3	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Violence against Women Prevention and Prosecution Programs		BA	675	680	517	537	537	537	537	537	537	537	537	537
		O	598	729	745	724	598	562	537	537	537	537	537	537

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Justice - continued														
Juvenile Justice Programs (011-21-0405):														
Appropriations, discretionary	754	BA	349	342	291	302	302	302	302	302	302	302	302	302
Appropriations, mandatory		BA	10	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	5	6	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	383	354	346	329	305	302	302	302	302	302	302	302
Juvenile Justice Programs (gross)		BA	364	348	291	302	302	302	302	302	302	302	302	302
		O	383	354	346	329	305	302	302	302	302	302	302	302
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	---	-6	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-5	---	---	---	---	---	---	---	---	---	---	---
Total Juvenile Justice Programs		BA	359	342	291	302	302	302	302	302	302	302	302	302
		O	383	348	346	329	305	302	302	302	302	302	302	302
Public Safety Officer Benefits (011-21-0403):														
Appropriations, discretionary	754	BA	35	35	35	35	35	35	35	35	35	35	35	35
Appropriations, mandatory		BA	192	201	203	202	202	202	202	202	203	203	203	203
Outlays, discretionary		O	40	35	35	35	35	35	35	35	35	35	35	35
Outlays, mandatory		O	158	211	266	232	207	202	202	202	203	203	203	203
Total Public Safety Officer Benefits		BA	227	236	238	237	237	237	237	237	238	238	238	238
		O	198	246	301	267	242	237	237	237	238	238	238	238
Bridging Immigration-Related Deficits Experienced Nationwide Fund (011-21-0410):														
Appropriations, mandatory	754	BA	3,500	---	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	---	245	945	1,295	700	315	---	---	---	---	---	---
Crime Victims Fund (011-21-5041):														
Appropriations, discretionary	754	BA	---	---	-3,347	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	1,753	1,840	5,237	2,184	2,000	2,000	2,000	2,058	2,056	2,000	2,000	2,000
Spending authority from offsetting collections, discretionary		BA	3	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	3	---	-1,339	-837	-669	-503	---	---	---	---	---	---
Outlays, mandatory		O	1,946	2,126	3,505	3,460	3,367	2,550	2,028	2,058	2,090	2,054	2,028	2,008
Crime Victims Fund (gross)		BA	1,756	1,840	1,890	2,184	2,000	2,000	2,000	2,058	2,056	2,000	2,000	2,000
		O	1,949	2,126	2,166	2,623	2,698	2,047	2,028	2,058	2,090	2,054	2,028	2,008

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Justice - continued														
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-3	---	---	---	---	---	---	---	---	---	---	---
Total Crime Victims Fund		BA	1,753	1,840	1,890	2,184	2,000	2,000	2,000	2,058	2,056	2,000	2,000	2,000
		O	1,946	2,126	2,166	2,623	2,698	2,047	2,028	2,058	2,090	2,054	2,028	2,008
Domestic Trafficking Victims' Fund (011-21-5606):														
Appropriations, mandatory	754	BA	2	2	2	2	2	2	2	2	2	2	2	2
Outlays, mandatory		O	7	6	8	3	4	4	4	4	4	4	4	4
Summary - State, Local, and Tribal Justice Assistance														
Federal Funds:														
Appropriation accounts included above		BA	9,167	6,423	5,005	5,443	5,259	5,259	5,259	5,317	5,316	5,260	5,260	5,260
		O	6,119	7,238	8,176	8,733	7,380	5,684	5,289	5,319	5,352	5,316	5,290	5,270
Department of Justice by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	56,281	47,227	50,261	50,908	51,592	50,011	49,483	49,639	49,687	49,622	49,664	49,701
		O	47,278	52,967	55,223	57,437	55,576	50,370	49,498	49,570	49,610	49,574	49,497	49,508
Deductions for offsetting receipts:														
Offsetting governmental, discretionary	752	BA/O	-263	-281	-283	-294	-294	-294	-197	-105	-105	-105	-105	-105
Offsetting governmental, mandatory	751	BA/O	-633	-638	-660	-672	-691	-713	-725	-743	-761	-779	-797	-815
Intrafund receipts, mandatory	809	BA/O	133	-104	-104	-104	-104	-104	-104	-104	-104	-104	-104	-104
Non-Federal sources, mandatory	809	BA/O	-752	-525	-525	-525	-525	-525	-525	-525	-525	-525	-525	-525
Intrafund receipts, net interest	908	BA/O	-526	-348	-307	-308	-310	-311	-314	-315	-314	-314	-314	-314
Non-Federal sources, net interest	908	BA/O	---	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Total Federal Funds		BA	54,240	45,330	48,381	49,004	49,667	48,063	47,617	47,846	47,877	47,794	47,818	47,837
		O	45,237	51,070	53,343	55,533	53,651	48,422	47,632	47,777	47,800	47,746	47,651	47,644
Trust Funds:														
Appropriation accounts included above		BA	360	2,177	1,885	1,875	2,550	750	---	3	4	---	---	---
		O	67	2,623	1,885	1,875	2,550	750	---	3	4	---	---	---
Interfunds:														
Deductions for offsetting receipts:														
Interfund transactions, mandatory	054	BA/O	-360	-2,177	-1,885	-1,875	-2,550	-750	---	---	---	---	---	---
Total Interfunds		BA/O	-360	-2,177	-1,885	-1,875	-2,550	-750	---	---	---	---	---	---
Department of Justice by Type of Account														
Total appropriation accounts		BA	56,641	49,404	52,146	52,783	54,142	50,761	49,483	49,642	49,691	49,622	49,664	49,701

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Justice - continued														
		O	47,345	55,590	57,108	59,312	58,126	51,120	49,498	49,573	49,614	49,574	49,497	49,508
Total offsetting receipts accounts		BA/O	-2,401	-4,074	-3,765	-3,779	-4,475	-2,698	-1,866	-1,793	-1,810	-1,828	-1,846	-1,864
Total Department of Justice														
Total Department of Justice		BA	54,240	45,330	48,381	49,004	49,667	48,063	47,617	47,849	47,881	47,794	47,818	47,837
		O	44,944	51,516	53,343	55,533	53,651	48,422	47,632	47,780	47,804	47,746	47,651	47,644
Department of Labor														
Employment and Training Administration														
Federal Funds														
Training and Employment Services (012-05-0174):														
Appropriations, discretionary	504	BA	2,124	2,210	1,653	1,653	1,653	1,653	1,653	1,653	1,653	1,653	1,653	1,653
Legislative proposal, not subject to PAYGO, discretionary		BA	---	---	659	659	659	659	659	659	659	659	659	659
Advance Appropriations, discretionary		BA	1,692	1,772	1,772	1,772	1,772	1,772	1,772	1,772	1,772	1,772	1,772	1,772
Legislative proposal, not subject to PAYGO, discretionary		BA	---	---	---	791	791	791	791	791	791	791	791	791
Appropriations, mandatory		BA	3	-17	188	188	188	188	188	194	193	188	188	188
Spending authority from offsetting collections, discretionary		BA	2,221	768	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	3,888	6,158	5,214	4,355	3,794	3,488	3,435	3,425	3,425	3,425	3,425	3,425
Legislative proposal, not subject to PAYGO, discretionary		O	---	---	33	1,015	1,378	1,450	1,450	1,450	1,450	1,450	1,450	1,450
Outlays, mandatory		O	85	11	192	191	188	188	188	188	191	192	191	189
Training and Employment Services (gross)		BA	6,040	4,733	4,272	5,063	5,063	5,063	5,063	5,069	5,068	5,063	5,063	5,063
		O	3,973	6,169	5,439	5,561	5,360	5,126	5,073	5,063	5,066	5,067	5,066	5,064
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-2,171	-768	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-2	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-50	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	2	---	---	---	---	---	---	---	---	---	---	---
Total Training and Employment Services		BA	3,819	3,965	4,272	5,063	5,063	5,063	5,063	5,069	5,068	5,063	5,063	5,063
		O	1,800	5,401	5,439	5,561	5,360	5,126	5,073	5,063	5,066	5,067	5,066	5,064
Job Corps (012-05-0181):														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Labor - continued														
Appropriations, discretionary	504	BA	1,760	1,760	176	176	176	176	176	176	176	176	176	176
Spending authority from offsetting collections, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	1,853	1,355	1,265	364	216	176	176	176	176	176	176	176
Job Corps (gross)		BA	1,761	1,760	176	176	176	176	176	176	176	176	176	176
		O	1,853	1,355	1,265	364	216	176	176	176	176	176	176	176
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Job Corps		BA	1,760	1,760	176	176	176	176	176	176	176	176	176	176
		O	1,851	1,355	1,265	364	216	176	176	176	176	176	176	176
Community Service Employment for Older Americans (012-05-0175):														
Appropriations, discretionary	504	BA	401	395	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	339	198	316	4	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-2	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	2	---	---	---	---	---	---	---	---	---	---	---
Total Community Service Employment for Older Americans		BA	401	395	---	---	---	---	---	---	---	---	---	---
		O	337	198	316	4	---	---	---	---	---	---	---	---
Federal Unemployment Benefits and Allowances (012-05-0326):														
Training and employment (subfunction 504):														
Appropriations, mandatory	504	BA	26	35	19	20	20	20	20	20	21	21	21	21
Outlays, mandatory		O	34	54	27	20	20	20	20	20	21	21	21	21
Unemployment compensation (subfunction 603):														
Appropriations, mandatory	603	BA	6	13	8	6	6	6	6	6	6	6	6	6
Outlays, mandatory		O	2	17	8	6	6	6	6	6	6	6	6	6
Total Federal Unemployment Benefits and Allowances		BA	32	48	27	26	26	26	26	26	27	27	27	27
		O	36	71	35	26	26	26	26	26	27	27	27	27

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Labor - continued														
State Unemployment Insurance and Employment Service Operations (012-05-0179):														
Training and employment (subfunction 504):														
Appropriations, discretionary	504	BA	84	74	53	53	53	53	53	53	53	53	53	53
Appropriations, mandatory		BA	21	19	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	758	759	2	2	2	2	2	2	2	2	2	2
Outlays, discretionary		O	871	979	702	107	55	55	55	55	55	55	55	55
Outlays, mandatory		O	20	22	10	4	---	---	---	---	---	---	---	---
Training and employment (gross)		BA	863	852	55	55	55	55	55	55	55	55	55	55
		O	891	1,001	712	111	55	55	55	55	55	55	55	55
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-758	-759	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
Non-Federal sources, mandatory		BA/O	-6	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-380	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	272	---	---	---	---	---	---	---	---	---	---	---
Change in uncollected customer payments from Federal sources, mandatory		BA	420	---	---	---	---	---	---	---	---	---	---	---
Refund, mandatory		BA	6	---	---	---	---	---	---	---	---	---	---	---
Total Training and employment (subfunction 504)		BA	417	93	53	53	53	53	53	53	53	53	53	53
		O	127	242	710	109	53	53	53	53	53	53	53	53
Unemployment compensation (subfunction 603):														
Spending authority from offsetting collections, discretionary	603	BA	3,303	3,295	3,370	3,370	3,370	3,370	3,370	3,370	3,370	3,370	3,370	3,370
Spending authority from offsetting collections, mandatory		BA	-300	146	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	3,209	3,489	3,304	3,362	3,370	3,370	3,370	3,370	3,370	3,370	3,370	3,370
Outlays, mandatory		O	305	264	184	144	70	9	---	---	---	---	---	---
Unemployment compensation (gross)		BA	3,003	3,441	3,370	3,370	3,370	3,370	3,370	3,370	3,370	3,370	3,370	3,370
		O	3,514	3,753	3,488	3,506	3,440	3,379	3,370	3,370	3,370	3,370	3,370	3,370
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-3,200	-3,295	-3,370	-3,370	-3,370	-3,370	-3,370	-3,370	-3,370	-3,370	-3,370	-3,370
Federal sources, mandatory		BA/O	-120	-146	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Labor - continued														
Total Unemployment compensation (subfunction 603)		BA	-317	---	---	---	---	---	---	---	---	---	---	---
		O	194	312	118	136	70	9	---	---	---	---	---	---
Total State Unemployment Insurance and Employment Service Operations		BA	100	93	53	53	53	53	53	53	53	53	53	53
		O	321	554	828	245	123	62	53	53	53	53	53	53
Payments to the Unemployment Trust Fund (012-05-0178):														
Appropriations, mandatory	603	BA	95	155	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	95	155	---	---	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-239	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory		BA/O	-4,475	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	4,714	---	---	---	---	---	---	---	---	---	---	---
Total Payments to the Unemployment Trust Fund		BA	95	155	---	---	---	---	---	---	---	---	---	---
		O	-4,619	155	---	---	---	---	---	---	---	---	---	---
Federal Additional Unemployment Compensation Program, Recovery (012-05-1800):														
Appropriations, mandatory	603	BA	35	47	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	32	810	648	502	257	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-100	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	100	---	---	---	---	---	---	---	---	---	---	---
Total Federal Additional Unemployment Compensation Program, Recovery		BA	35	47	---	---	---	---	---	---	---	---	---	---
		O	-68	810	648	502	257	---	---	---	---	---	---	---
Program Administration (012-05-0172):														
Appropriations, discretionary	504	BA	119	105	113	113	113	113	113	113	113	113	113	113
Advance Appropriations, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	73	75	72	72	72	72	72	72	72	72	72	72
Outlays, discretionary		O	206	182	184	185	185	185	185	185	185	185	185	185
Outlays, mandatory		O	1	---	---	---	---	---	---	---	---	---	---	---
Program Administration (gross)		BA	193	180	185	185	185	185	185	185	185	185	185	185

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Labor - continued														
		O	207	182	184	185	185	185	185	185	185	185	185	185
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-76	-75	-72	-72	-72	-72	-72	-72	-72	-72	-72	-72
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	3	---	---	---	---	---	---	---	---	---	---	---
Total Program Administration		BA	120	105	113	113	113	113	113	113	113	113	113	113
		O	131	107	112	113	113	113	113	113	113	113	113	113
Trust Funds														
Unemployment Trust Fund (012-05-8042):														
Training and employment (subfunction 504):														
Appropriations, discretionary	504	BA	1,154	1,148	478	478	478	478	478	478	478	478	478	478
Outlays, discretionary		O	1,154	1,148	478	478	478	478	478	478	478	478	478	478
Unemployment compensation (subfunction 603):														
Appropriations, discretionary	603	BA	3,172	3,251	3,326	3,335	3,344	3,353	3,363	3,372	3,382	3,392	3,403	3,413
Appropriations, mandatory		BA	41,980	42,315	40,583	37,111	41,493	44,538	47,416	48,675	50,222	52,237	53,458	55,726
Outlays, discretionary		O	3,331	3,264	3,319	3,335	3,344	3,353	3,363	3,372	3,382	3,392	3,403	3,413
Outlays, mandatory		O	43,216	49,128	43,076	38,030	41,493	44,538	47,416	48,675	50,222	52,237	53,458	55,726
Total Unemployment compensation		BA	45,152	45,566	43,909	40,446	44,837	47,891	50,779	52,047	53,604	55,629	56,861	59,139
		O	46,547	52,392	46,395	41,365	44,837	47,891	50,779	52,047	53,604	55,629	56,861	59,139
Total Unemployment Trust Fund		BA	46,306	46,714	44,387	40,924	45,315	48,369	51,257	52,525	54,082	56,107	57,339	59,617
		O	47,701	53,540	46,873	41,843	45,315	48,369	51,257	52,525	54,082	56,107	57,339	59,617
Summary - Employment and Training Administration														
Federal Funds:														
Appropriation accounts included above		BA	6,362	6,568	4,641	5,431	5,431	5,431	5,431	5,437	5,437	5,432	5,432	5,432
		O	-211	8,651	8,643	6,815	6,095	5,503	5,441	5,431	5,435	5,436	5,435	5,433
Trust Funds:														
Appropriation accounts included above		BA	46,306	46,714	44,387	40,924	45,315	48,369	51,257	52,525	54,082	56,107	57,339	59,617
		O	47,701	53,540	46,873	41,843	45,315	48,369	51,257	52,525	54,082	56,107	57,339	59,617
Interfunds:														
Deductions for offsetting receipts:														
Interfund transactions, mandatory	603	BA/O	-95	-155	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Labor - continued														
Total Interfunds		BA/O	-95	-155	---	---	---	---	---	---	---	---	---	---
Total Employment and Training Administration		BA	52,573	53,127	49,028	46,355	50,746	53,800	56,688	57,962	59,519	61,539	62,771	65,049
		O	47,395	62,036	55,516	48,658	51,410	53,872	56,698	57,956	59,517	61,543	62,774	65,050
Veterans' Employment and Training Service														
Federal Funds														
Veterans Employment and Training (012-06-0164):														
Appropriations, discretionary	702	BA	66	66	66	66	66	66	66	66	66	66	66	66
Spending authority from offsetting collections, discretionary		BA	270	270	270	270	270	270	270	270	270	270	270	270
Outlays, discretionary		O	321	320	336	337	336	336	336	336	336	336	336	336
Veterans Employment and Training (gross)		BA	336	336	336	336	336	336	336	336	336	336	336	336
		O	321	320	336	337	336	336	336	336	336	336	336	336
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-270	-270	-270	-270	-270	-270	-270	-270	-270	-270	-270	-270
Total Veterans Employment and Training		BA	66	66	66	66	66	66	66	66	66	66	66	66
		O	51	50	66	67	66	66	66	66	66	66	66	66
Employee Benefits Security Administration														
Federal Funds														
Salaries and Expenses (012-11-1700):														
Appropriations, discretionary	601	BA	191	191	181	181	181	181	181	181	181	181	181	181
Spending authority from offsetting collections, discretionary		BA	6	8	8	8	8	8	8	8	8	8	8	8
Outlays, discretionary		O	199	199	190	189	189	189	189	189	189	189	189	189
Salaries and Expenses (gross)		BA	197	199	189	189	189	189	189	189	189	189	189	189
		O	199	199	190	189	189	189	189	189	189	189	189	189
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-6	-8	-8	-8	-8	-8	-8	-8	-8	-8	-8	-8
Total Salaries and Expenses		BA	191	191	181	181	181	181	181	181	181	181	181	181
		O	193	191	182	181	181	181	181	181	181	181	181	181
Pension Benefit Guaranty Corporation														
Federal Funds														
Pension Benefit Guaranty Corporation Fund (012-12-4204):														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Labor - continued														
Appropriations, mandatory		BA	6,176	5,258	62	32	32	32	---	---	---	---	---	---
Spending authority from offsetting collections, mandatory		BA	17,202	11,343	13,900	14,175	14,622	15,087	15,551	16,068	16,556	16,984	17,463	17,767
Outlays, mandatory		O	13,285	13,317	7,567	7,566	7,598	7,636	7,638	7,675	7,716	7,754	7,805	7,609
Pension Benefit Guaranty Corporation Fund (gross)		BA	23,378	16,601	13,962	14,207	14,654	15,119	15,551	16,068	16,556	16,984	17,463	17,767
		O	13,285	13,317	7,567	7,566	7,598	7,636	7,638	7,675	7,716	7,754	7,805	7,609
Offsets against gross BA and outlays:														
Interest on Treasury Securities, mandatory		BA/O	-2,501	-3,769	-4,088	-4,417	-4,766	-5,136	-5,527	-5,942	-6,379	-6,837	-7,315	-7,818
Non-Federal sources, mandatory		BA/O	-14,701	-7,574	-9,812	-9,759	-9,857	-9,951	-10,025	-10,121	-10,172	-10,147	-10,148	-9,949
Total Pension Benefit Guaranty Corporation Fund		BA	6,176	5,258	62	31	31	32	-1	5	5	---	---	---
		O	-3,917	1,974	-6,333	-6,610	-7,025	-7,451	-7,914	-8,388	-8,835	-9,230	-9,658	-10,158
Office of Workers' Compensation Programs														
Federal Funds														
Salaries and Expenses (012-15-0163):														
Appropriations, discretionary	505	BA	121	121	108	108	108	108	108	108	108	108	108	108
Spending authority from offsetting collections, discretionary		BA	51	50	49	49	49	49	49	49	49	49	49	49
Outlays, discretionary		O	171	159	158	158	157	157	157	157	157	157	157	157
Salaries and Expenses (gross)		BA	172	171	157	157	157	157	157	157	157	157	157	157
		O	171	159	158	158	157	157	157	157	157	157	157	157
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-49	-50	-49	-49	-49	-49	-49	-49	-49	-49	-49	-49
Offsetting governmental, discretionary		BA/O	-2	---	---	---	---	---	---	---	---	---	---	---
Total Salaries and Expenses		BA	121	121	108	108	108	108	108	108	108	108	108	108
		O	120	109	109	109	108	108	108	108	108	108	108	108
Special Benefits (012-15-1521):														
General retirement and disability insurance (excluding social se (subfunction 601):														
Appropriations, mandatory	601	BA	2	2	5	5	5	5	5	5	5	5	5	5
Outlays, mandatory		O	2	2	5	5	5	5	5	5	5	5	5	5
Additional offsets against gross BA only:														
Refund, mandatory		BA	2	---	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Labor - continued														
Total General retirement and disability insurance (excluding social se (subfunction 601)		BA	4	2	5	5	5	5	5	5	5	5	5	5
		O	2	2	5	5	5	5	5	5	5	5	5	5
Federal employee retirement and disability (subfunction 602):														
Appropriations, mandatory	602	BA	725	1,296	1,506	1,486	1,657	1,805	1,947	1,942	1,817	1,790	1,772	1,741
Spending authority from offsetting collections, mandatory		BA	2,951	3,141	3,194	3,315	3,390	3,443	3,495	3,554	3,622	3,695	3,773	3,853
Outlays, mandatory		O	3,963	4,585	4,730	4,831	5,077	5,278	5,457	5,496	5,439	5,485	5,545	5,594
Federal employee retirement and disability (gross)		BA	3,676	4,437	4,700	4,801	5,047	5,248	5,442	5,496	5,439	5,485	5,545	5,594
		O	3,963	4,585	4,730	4,831	5,077	5,278	5,457	5,496	5,439	5,485	5,545	5,594
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-2,952	-3,141	-3,194	-3,315	-3,390	-3,443	-3,495	-3,554	-3,622	-3,695	-3,773	-3,853
Non-Federal sources, mandatory		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Total Federal employee retirement and disability (subfunction 602)		BA	723	1,296	1,506	1,486	1,657	1,805	1,947	1,942	1,817	1,790	1,772	1,741
		O	1,010	1,444	1,536	1,516	1,687	1,835	1,962	1,942	1,817	1,790	1,772	1,741
Total Special Benefits		BA	727	1,298	1,511	1,491	1,662	1,810	1,952	1,947	1,822	1,795	1,777	1,746
		O	1,012	1,446	1,541	1,521	1,692	1,840	1,967	1,947	1,822	1,795	1,777	1,746
Energy Employees Occupational Illness Compensation Fund (012-15-1523):														
Appropriations, mandatory	053	BA	3,105	3,398	3,756	4,071	4,317	4,529	4,734	4,929	5,090	5,249	5,390	5,510
Spending authority from offsetting collections, mandatory		BA	22	11	11	12	12	12	12	12	12	12	12	12
Outlays, mandatory		O	3,106	3,429	3,780	4,088	4,334	4,545	4,750	4,945	5,106	5,265	5,406	5,524
Energy Employees Occupational Illness Compensation Fund (gross)		BA	3,127	3,409	3,767	4,083	4,329	4,541	4,746	4,941	5,102	5,261	5,402	5,522
		O	3,106	3,429	3,780	4,088	4,334	4,545	4,750	4,945	5,106	5,265	5,406	5,524
Offsets against gross BA and outlays:														
Interest on Treasury Securities, mandatory		BA/O	-22	-11	-11	-12	-12	-12	-12	-12	-12	-12	-12	-12
Total Energy Employees Occupational Illness Compensation Fund		BA	3,105	3,398	3,756	4,071	4,317	4,529	4,734	4,929	5,090	5,249	5,390	5,510
		O	3,084	3,418	3,769	4,076	4,322	4,533	4,738	4,933	5,094	5,253	5,394	5,512
Administrative Expenses, Energy Employees Occupational Illness Compensation Fund (012-15-1524):														
Appropriations, mandatory	053	BA	138	133	131	137	141	145	150	161	173	179	184	190
Outlays, mandatory		O	142	157	131	137	141	145	150	161	173	179	184	190

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Labor - continued														
Special Benefits for Disabled Coal Miners (012-15-0169):														
Appropriations, mandatory	601	BA	24	25	22	21	20	19	18	17	16	15	14	13
Advance Appropriations, mandatory		BA	7	6	6	5	5	5	4	4	4	3	3	3
Outlays, mandatory		O	34	32	29	27	26	25	23	22	21	19	17	16
Total Special Benefits for Disabled Coal Miners		BA	31	31	28	26	25	24	22	21	20	18	17	16
		O	34	32	29	27	26	25	23	22	21	19	17	16
Panama Canal Commission Compensation Fund (012-15-5155):														
Appropriations, mandatory	602	BA	1	1	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	3	3	---	---	---	---	---	---	---	---	---	---
Trust Funds														
Black Lung Disability Trust Fund (012-15-8144):														
Appropriations, mandatory	601	BA	200	207	177	523	552	584	616	652	689	724	760	797
Borrowing authority, mandatory		BA	243	274	314	357	402	449	488	522	552	587	629	674
Outlays, mandatory		O	481	491	491	880	954	1,033	1,104	1,174	1,241	1,311	1,389	1,471
Total Black Lung Disability Trust Fund		BA	443	481	491	880	954	1,033	1,104	1,174	1,241	1,311	1,389	1,471
		O	481	491	491	880	954	1,033	1,104	1,174	1,241	1,311	1,389	1,471
Special Workers' Compensation Expenses (012-15-9971):														
Appropriations, discretionary	601	BA	2	2	2	2	2	2	2	2	2	2	2	2
Appropriations, mandatory		BA	89	92	92	92	93	92	92	92	92	92	92	92
Outlays, discretionary		O	2	2	2	2	2	2	2	2	2	2	2	2
Outlays, mandatory		O	93	93	92	92	93	92	92	92	92	92	92	92
Total Special Workers' Compensation Expenses		BA	91	94	94	94	95	94	94	94	94	94	94	94
		O	95	95	94	94	95	94	94	94	94	94	94	94
Summary - Office of Workers' Compensation Programs														
Federal Funds:														
Appropriation accounts included above		BA	4,123	4,982	5,534	5,833	6,253	6,616	6,966	7,166	7,213	7,349	7,476	7,570
		O	4,395	5,165	5,579	5,870	6,289	6,651	6,986	7,171	7,218	7,354	7,480	7,572
Trust Funds:														
Appropriation accounts included above		BA	534	575	585	974	1,049	1,127	1,198	1,268	1,335	1,405	1,483	1,565
		O	576	586	585	974	1,049	1,127	1,198	1,268	1,335	1,405	1,483	1,565
Total Office of Workers' Compensation Programs		BA	4,657	5,557	6,119	6,807	7,302	7,743	8,164	8,434	8,548	8,754	8,959	9,135

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Labor - continued														
		O	4,971	5,751	6,164	6,844	7,338	7,778	8,184	8,439	8,553	8,759	8,963	9,137
Wage and Hour Division														
Federal Funds														
Salaries and Expenses (012-16-0143):														
Appropriations, discretionary	505	BA	260	260	235	235	235	235	235	235	235	235	235	235
Spending authority from offsetting collections, discretionary		BA	3	3	3	3	3	3	3	3	3	3	3	3
Outlays, discretionary		O	263	247	239	238	238	238	238	238	238	238	238	238
Salaries and Expenses (gross)		BA	263	263	238	238	238	238	238	238	238	238	238	238
		O	263	247	239	238	238	238	238	238	238	238	238	238
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3
Total Salaries and Expenses		BA	260	260	235	235	235	235	235	235	235	235	235	235
		O	260	244	236	235	235	235	235	235	235	235	235	235
H-1 B and L Fraud Prevention and Detection (012-16-5393):														
Appropriations, mandatory	505	BA	49	44	43	45	46	46	46	48	47	46	46	46
Outlays, mandatory		O	55	46	43	45	46	46	46	48	47	46	46	46
Summary - Wage and Hour Division														
Federal Funds:														
Appropriation accounts included above		BA	309	304	278	280	281	281	281	283	282	281	281	281
		O	315	290	279	280	281	281	281	283	282	281	281	281
Office of Federal Contract Compliance Programs														
Federal Funds														
Salaries and Expenses (012-22-0148):														
Appropriations, discretionary	505	BA	111	101	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	109	50	---	56	---	---	---	---	---	---	---	---
Office of Labor Management Standards														
Federal Funds														
Salaries and Expenses (012-23-0150):														
Appropriations, discretionary		BA	49	49	50	50	50	50	50	50	50	50	50	50
Outlays, discretionary		O	48	44	50	50	50	50	50	50	50	50	50	50
Occupational Safety and Health Administration														
Federal Funds														
Salaries and Expenses (012-18-0400):														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Labor - continued														
Appropriations, discretionary	554	BA	639	629	582	582	582	582	582	582	582	582	582	582
Spending authority from offsetting collections, discretionary		BA	3	4	3	3	3	3	3	3	3	3	3	3
Outlays, discretionary		O	631	629	592	586	585	585	585	585	585	585	585	585
Salaries and Expenses (gross)		BA	642	633	585	585	585	585	585	585	585	585	585	585
		O	631	629	592	586	585	585	585	585	585	585	585	585
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-3	-4	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3
Total Salaries and Expenses		BA	639	629	582	582	582	582	582	582	582	582	582	582
		O	628	625	589	583	582	582	582	582	582	582	582	582
Mine Safety and Health Administration														
Federal Funds														
Salaries and Expenses (012-19-1200):														
Appropriations, discretionary		BA	388	388	348	348	348	348	348	348	348	348	348	348
Spending authority from offsetting collections, discretionary		BA	2	3	3	3	3	3	3	3	3	3	3	3
Outlays, discretionary		O	387	382	355	352	351	351	351	351	351	351	351	351
Salaries and Expenses (gross)		BA	390	391	351	351	351	351	351	351	351	351	351	351
		O	387	382	355	352	351	351	351	351	351	351	351	351
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-2	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3
Total Salaries and Expenses		BA	388	388	348	348	348	348	348	348	348	348	348	348
		O	385	379	352	349	348	348	348	348	348	348	348	348
Bureau of Labor Statistics														
Federal Funds														
Salaries and Expenses (012-20-0200):														
Appropriations, discretionary	505	BA	636	641	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	103	106	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	795	759	89	---	---	---	---	---	---	---	---	---
Salaries and Expenses (gross)		BA	739	747	---	---	---	---	---	---	---	---	---	---
		O	795	759	89	---	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-103	-106	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-1	-1	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Labor - continued														
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	1	1	---	---	---	---	---	---	---	---	---	---
Total Salaries and Expenses		BA	636	641	---	---	---	---	---	---	---	---	---	---
		O	691	652	89	---	---	---	---	---	---	---	---	---
Office of Disability Employment Policy														
Federal Funds														
Salaries and Expenses (012-26-0166):														
Appropriations, discretionary	505	BA	43	43	34	34	34	34	34	34	34	34	34	34
Outlays, discretionary		O	52	38	40	36	35	35	34	34	34	34	34	34
Office of Inspector General														
Federal Funds														
Office of Inspector General (012-27-0106):														
Appropriations, discretionary	505	BA	91	91	81	81	81	81	81	81	81	81	81	81
Spending authority from offsetting collections, discretionary		BA	6	6	6	6	6	6	6	6	6	6	6	6
Outlays, discretionary		O	96	89	89	87	87	87	87	87	87	87	87	87
Outlays, mandatory		O	---	2	---	1	---	---	---	---	---	---	---	---
Office of Inspector General (gross)		BA	97	97	87	87	87	87	87	87	87	87	87	87
		O	96	91	89	88	87	87	87	87	87	87	87	87
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-6	-6	-6	-6	-6	-6	-6	-6	-6	-6	-6	-6
Total Office of Inspector General		BA	91	91	81	81	81	81	81	81	81	81	81	81
		O	90	85	83	82	81	81	81	81	81	81	81	81
Departmental Management														
Federal Funds														
Salaries and Expenses (012-25-0165):														
Appropriations, discretionary	505	BA	388	363	329	329	329	329	329	329	329	329	329	329
Advance Appropriations, discretionary		BA	4	---	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	---	---	19	19	19	19	19	19	20	19	19	19
Spending authority from offsetting collections, discretionary		BA	60	54	143	143	143	143	143	143	143	143	143	143
Outlays, discretionary		O	477	446	500	479	475	473	472	472	472	472	472	472
Outlays, mandatory		O	---	---	19	19	19	19	19	19	20	19	19	19
Salaries and Expenses (gross)		BA	452	417	491	491	491	491	491	491	492	491	491	491
		O	477	446	519	498	494	492	491	491	492	491	491	491

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Labor - continued														
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-55	-54	-143	-143	-143	-143	-143	-143	-143	-143	-143	-143
Total Salaries and Expenses		BA	397	363	348	348	348	348	348	348	349	348	348	348
		O	422	392	376	355	351	349	348	348	349	348	348	348
IT Modernization (012-25-0162):														
Appropriations, discretionary	505	BA	29	7	18	18	18	18	18	18	18	18	18	18
Outlays, discretionary		O	16	16	16	16	18	18	18	18	18	18	18	18
Working Capital Fund (012-25-4601):														
Spending authority from offsetting collections, discretionary	505	BA	721	651	599	599	599	599	599	599	599	599	599	599
Outlays, discretionary		O	699	666	614	611	602	599	599	599	599	599	599	599
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-666	-649	-597	-597	-597	-597	-597	-597	-597	-597	-597	-597
Non-Federal sources, discretionary		BA/O	-1	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-55	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Working Capital Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	32	15	15	12	3	---	---	---	---	---	---	---
Summary - Departmental Management														
Federal Funds:														
Appropriation accounts included above		BA	426	370	366	366	366	366	366	366	367	366	366	366
		O	470	423	407	383	372	367	366	366	367	366	366	366
Department of Labor by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	19,610	19,681	12,223	13,283	13,704	14,068	14,385	14,599	14,646	14,770	14,897	14,991
		O	3,299	18,617	10,026	8,142	7,355	6,694	6,502	6,205	5,809	5,549	5,246	4,836
Deductions for offsetting receipts:														
Intrafund receipts, mandatory	809	BA/O	-4	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory	809	BA/O	-21	-21	-21	-21	-22	-22	-22	-22	-23	-23	-23	-23
Intrafund receipts, net interest	908	BA/O	-1	-1	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, net interest	908	BA/O	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Total Federal Funds		BA	19,583	19,658	12,201	13,261	13,681	14,045	14,362	14,576	14,622	14,746	14,873	14,967

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Labor - continued														
		O	3,272	18,594	10,004	8,120	7,332	6,671	6,479	6,182	5,785	5,525	5,222	4,812
Trust Funds:														
Appropriation accounts included above		BA	46,840	47,289	44,972	41,898	46,364	49,496	52,455	53,793	55,417	57,512	58,822	61,182
		O	48,277	54,126	47,458	42,817	46,364	49,496	52,455	53,793	55,417	57,512	58,822	61,182
Deductions for offsetting receipts:														
Non-Federal sources, net interest	908	BA/O	-772	-680	-672	-628	-562	-483	-387	-242	-96	-27	-6	-6
Total Trust Funds		BA	46,068	46,609	44,300	41,270	45,802	49,013	52,068	53,551	55,321	57,485	58,816	61,176
		O	47,505	53,446	46,786	42,189	45,802	49,013	52,068	53,551	55,321	57,485	58,816	61,176
Interfunds:														
Deductions for offsetting receipts:														
Interfund transactions, mandatory	603	BA/O	-391	-461	-293	-302	-314	-326	-338	-349	-360	-372	-383	-395
Total Interfunds		BA/O	-391	-461	-293	-302	-314	-326	-338	-349	-360	-372	-383	-395
Department of Labor by Type of Account														
Total appropriation accounts		BA	66,450	66,970	57,195	55,181	60,068	63,564	66,840	68,392	70,063	72,282	73,719	76,173
		O	51,576	72,743	57,484	50,959	53,719	56,190	58,957	59,998	61,226	63,061	64,068	66,018
Total offsetting receipts accounts		BA/O	-1,190	-1,164	-987	-952	-899	-832	-748	-614	-480	-423	-413	-425
Total Department of Labor														
Total Department of Labor		BA	65,260	65,806	56,208	54,229	59,169	62,732	66,092	67,778	69,583	71,859	73,306	75,748
		O	50,386	71,579	56,497	50,007	52,820	55,358	58,209	59,384	60,746	62,638	63,655	65,593
Department of State														
Administration of Foreign Affairs														
Federal Funds														
Diplomatic Programs (014-05-0113):														
Appropriations, discretionary	153	BA	9,413	9,358	9,368	9,368	9,368	9,368	9,368	9,368	9,368	9,368	9,368	9,368
Appropriations, mandatory		BA	16	16	16	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	1,234	1,234	1,234	1,234	1,234	1,234	1,234	1,234	1,234	1,234	1,234	1,234
Outlays, discretionary		O	11,204	10,192	10,471	10,538	10,576	10,603	10,603	10,603	10,603	10,603	10,603	10,603
Outlays, mandatory		O	10	16	16	5	2	---	---	---	---	---	---	---
Diplomatic Programs (gross)		BA	10,663	10,608	10,618	10,602	10,602	10,602	10,602	10,602	10,602	10,602	10,602	10,602
		O	11,214	10,208	10,487	10,543	10,578	10,603	10,603	10,603	10,603	10,603	10,603	10,603
Offsets against gross BA and outlays:														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of State - continued														
Federal sources, discretionary		BA/O	-1,173	-1,173	-1,173	-1,173	-1,173	-1,173	-1,173	-1,173	-1,173	-1,173	-1,173	-1,173
Non-Federal sources, discretionary		BA/O	-113	-113	-113	-113	-113	-113	-113	-113	-113	-113	-113	-113
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-6	-6	-6	-6	-6	-6	-6	-6	-6	-6	-6	-6
Offsetting collections credited to expired accounts, discretionary		BA	50	50	50	50	50	50	50	50	50	50	50	50
Refund, discretionary		BA	8	8	8	8	8	8	8	8	8	8	8	8
Total Diplomatic Programs		BA	9,429	9,374	9,384	9,368	9,368	9,368	9,368	9,368	9,368	9,368	9,368	9,368
		O	9,928	8,922	9,201	9,257	9,292	9,317	9,317	9,317	9,317	9,317	9,317	9,317
Capital Investment Fund (014-05-0120):														
Appropriations, discretionary	153	BA	389	400	414	414	414	414	414	414	414	414	414	414
Outlays, discretionary		O	379	395	407	413	414	414	414	414	414	414	414	414
Outlays, mandatory		O	11	---	---	---	---	---	---	---	---	---	---	---
Total Capital Investment Fund		BA	389	400	414	414	414	414	414	414	414	414	414	414
		O	390	395	407	413	414	414	414	414	414	414	414	414
Office of Inspector General (014-05-0529):														
Appropriations, discretionary	153	BA	132	136	127	127	127	127	127	127	127	127	127	127
Appropriations, mandatory		BA	---	1	1	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	137	164	128	127	127	127	127	127	127	127	127	127
Outlays, mandatory		O	---	1	1	---	---	---	---	---	---	---	---	---
Total Office of Inspector General		BA	132	137	128	127	127	127	127	127	127	127	127	127
		O	137	165	129	127	127	127	127	127	127	127	127	127
Educational and Cultural Exchange Programs (014-05-0209):														
Appropriations, discretionary	154	BA	741	642	216	216	216	216	216	216	216	216	216	216
Spending authority from offsetting collections, discretionary		BA	23	23	23	23	23	23	23	23	23	23	23	23
Outlays, discretionary		O	844	764	732	239	239	239	239	239	239	239	239	239
Educational and Cultural Exchange Programs (gross)		BA	764	665	239	239	239	239	239	239	239	239	239	239
		O	844	764	732	239	239	239	239	239	239	239	239	239
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-12	-12	-12	-12	-12	-12	-12	-12	-12	-12	-12	-12
Non-Federal sources, discretionary		BA/O	-11	-11	-11	-11	-11	-11	-11	-11	-11	-11	-11	-11
Additional offsets against gross BA only:														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of State - continued														
Change in uncollected customer payments from Federal sources, discretionary		BA	-2	-2	-2	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	1	1	1	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	1	1	1	---	---	---	---	---	---	---	---	---
Total Educational and Cultural Exchange Programs		BA	741	642	216	216	216	216	216	216	216	216	216	216
		O	821	741	709	216	216	216	216	216	216	216	216	216
International Communications Activities (014-05-1165):														
Appropriations, discretionary	154	BA	---	---	238	238	238	238	238	238	238	238	238	238
Outlays, discretionary		O	---	---	190	238	238	238	238	238	238	238	238	238
Embassy Security, Construction, and Maintenance (014-05-0535):														
Appropriations, discretionary	153	BA	1,734	2,013	1,969	1,969	1,969	1,969	1,969	1,969	1,969	1,969	1,969	1,969
Spending authority from offsetting collections, discretionary		BA	1,447	1,410	1,478	1,478	1,478	1,478	1,478	1,478	1,478	1,478	1,478	1,478
Outlays, discretionary		O	3,350	3,598	4,020	3,919	3,982	3,703	3,727	3,569	3,572	3,572	3,572	3,447
Embassy Security, Construction, and Maintenance (gross)		BA	3,181	3,423	3,447	3,447	3,447	3,447	3,447	3,447	3,447	3,447	3,447	3,447
		O	3,350	3,598	4,020	3,919	3,982	3,703	3,727	3,569	3,572	3,572	3,572	3,447
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1,393	-1,356	-1,424	-1,424	-1,424	-1,424	-1,424	-1,424	-1,424	-1,424	-1,424	-1,424
Non-Federal sources, discretionary		BA/O	-96	-96	-96	-96	-96	-96	-96	-96	-96	-96	-96	-96
Additional offsets against gross BA only:														
Refund, discretionary		BA	42	42	42	42	42	42	42	42	42	42	42	42
Total Embassy Security, Construction, and Maintenance		BA	1,734	2,013	1,969	1,969	1,969	1,969	1,969	1,969	1,969	1,969	1,969	1,969
		O	1,861	2,146	2,500	2,399	2,462	2,183	2,207	2,049	2,052	2,052	2,052	1,927
Representation Expenses (014-05-0545):														
Appropriations, discretionary	153	BA	7	10	7	7	7	7	7	7	7	7	7	7
Spending authority from offsetting collections, discretionary		BA	1	1	1	1	1	1	1	1	1	1	1	1
Outlays, discretionary		O	7	12	9	8	8	8	8	8	8	8	8	8
Representation Expenses (gross)		BA	8	11	8	8	8	8	8	8	8	8	8	8
		O	7	12	9	8	8	8	8	8	8	8	8	8
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of State - continued														
Total Representation Expenses		BA	7	10	7	7	7	7	7	7	7	7	7	7
		O	6	11	8	7	7	7	7	7	7	7	7	7
Protection of Foreign Missions and Officials (014-05-0520):														
Appropriations, discretionary	153	BA	31	31	31	31	31	31	31	31	31	31	31	31
Outlays, discretionary		O	23	36	31	31	31	31	31	31	31	31	31	31
Emergencies in the Diplomatic and Consular Service (014-05-0522):														
Appropriations, discretionary	153	BA	8	8	9	9	9	9	9	9	9	9	9	9
Outlays, discretionary		O	113	87	43	44	9	9	9	9	9	9	9	9
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-28	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-5	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, discretionary		BA	33	---	---	---	---	---	---	---	---	---	---	---
Total Emergencies in the Diplomatic and Consular Service		BA	8	8	9	9	9	9	9	9	9	9	9	9
		O	80	87	43	44	9	9	9	9	9	9	9	9
Payment to the American Institute in Taiwan (014-05-0523):														
Appropriations, discretionary	153	BA	36	36	36	36	36	36	36	36	36	36	36	36
Spending authority from offsetting collections, discretionary		BA	8	8	8	8	8	8	8	8	8	8	8	8
Outlays, discretionary		O	38	44	56	48	44	44	44	44	44	44	44	44
Payment to the American Institute in Taiwan (gross)		BA	44	44	44	44	44	44	44	44	44	44	44	44
		O	38	44	56	48	44	44	44	44	44	44	44	44
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-8	-8	-8	-8	-8	-8	-8	-8	-8	-8	-8	-8
Total Payment to the American Institute in Taiwan		BA	36	36	36	36	36	36	36	36	36	36	36	36
		O	30	36	48	40	36	36	36	36	36	36	36	36
Payment to Foreign Service Retirement and Disability Fund (014-05-0540):														
Appropriations, mandatory	153	BA	656	669	683	696	710	724	738	754	769	784	800	816
Outlays, mandatory		O	656	669	682	696	710	724	738	754	769	784	800	816
Repatriation Loans Program Account (014-05-0601):														
Appropriations, discretionary	153	BA	3	4	4	4	4	4	4	4	4	4	4	4

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of State - continued														
Outlays, discretionary		O	3	4	4	4	4	4	4	4	4	4	4	4
H&L Fraud Prevention and Detection Fee (014-05-5515):														
Appropriations, mandatory	153	BA	49	44	43	43	43	43	43	44	44	43	43	43
Outlays, mandatory		O	62	51	44	44	44	44	44	45	45	44	44	44
Consular and Border Security Programs (014-05-5713):														
Appropriations, discretionary	153	BA	5,883	4,970	5,144	5,644	5,644	5,644	5,644	5,644	5,644	5,644	5,644	5,644
Spending authority from offsetting collections, discretionary		BA	55	55	56	56	56	56	56	56	56	56	56	56
Outlays, discretionary		O	4,937	5,517	5,923	6,100	5,900	5,700	5,700	5,700	5,700	5,700	5,700	5,700
Consular and Border Security Programs (gross)		BA	5,938	5,025	5,200	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700
		O	4,937	5,517	5,923	6,100	5,900	5,700	5,700	5,700	5,700	5,700	5,700	5,700
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-54	-55	-56	-56	-56	-56	-56	-56	-56	-56	-56	-56
Non-Federal sources, discretionary		BA/O	-9	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-1	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	8	---	---	---	---	---	---	---	---	---	---	---
Total Consular and Border Security Programs		BA	5,883	4,970	5,144	5,644	5,644	5,644	5,644	5,644	5,644	5,644	5,644	5,644
		O	4,874	5,462	5,867	6,044	5,844	5,644	5,644	5,644	5,644	5,644	5,644	5,644
Foreign Service National Defined Contributions Retirement Fund (014-05-5497):														
Appropriations, mandatory	602	BA	60	61	61	63	63	64	64	64	65	65	65	66
Outlays, mandatory		O	113	96	36	30	46	56	62	63	63	64	64	65
Working Capital Fund (014-05-4519):														
Spending authority from offsetting collections, discretionary	153	BA	5,318	5,318	5,425	5,425	5,425	5,425	5,425	5,425	5,425	5,425	5,425	5,425
Outlays, discretionary		O	5,532	5,442	5,463	5,439	5,419	5,425	5,425	5,425	5,425	5,425	5,425	5,425
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-5,064	-5,064	-5,131	-5,131	-5,131	-5,131	-5,131	-5,131	-5,131	-5,131	-5,131	-5,131
Non-Federal sources, discretionary		BA/O	-112	-112	-162	-162	-162	-162	-162	-162	-162	-162	-162	-162
Additional offsets against gross BA only:														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of State - continued														
Change in uncollected customer payments from Federal sources, discretionary		BA	-225	-225	-225	-225	-225	-225	-225	-225	-225	-225	-225	-225
Refund, discretionary		BA	83	83	93	93	93	93	93	93	93	93	93	93
Total Working Capital Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	356	266	170	146	126	132	132	132	132	132	132	132
Trust Funds														
Foreign Service Retirement and Disability Fund (014-05-8186):														
Appropriations, mandatory	602	BA	1,229	1,217	1,243	1,269	1,295	1,321	1,348	1,375	1,402	1,430	1,459	1,486
Outlays, mandatory		O	1,229	1,217	1,243	1,269	1,295	1,321	1,348	1,375	1,402	1,430	1,459	1,486
Foreign Service National Separation Liability Trust Fund (014-05-8340):														
Appropriations, mandatory	602	BA	34	37	37	37	38	38	38	39	39	40	40	40
Outlays, mandatory		O	43	44	37	37	38	38	38	39	39	40	40	40
Miscellaneous Trust Funds (014-05-9971):														
Appropriations, mandatory	153	BA	20	25	25	23	23	23	23	23	23	23	23	23
Outlays, mandatory		O	19	30	25	24	23	23	23	23	23	23	23	23
Summary - Administration of Foreign Affairs														
Federal Funds:														
Appropriation accounts included above		BA	19,158	18,399	18,367	18,865	18,879	18,894	18,908	18,925	18,941	18,955	18,971	18,988
		O	19,340	19,087	20,069	19,736	19,606	19,182	19,226	19,086	19,104	19,119	19,135	19,027
Trust Funds:														
Appropriation accounts included above		BA	1,283	1,279	1,305	1,329	1,356	1,382	1,409	1,437	1,464	1,493	1,522	1,549
		O	1,291	1,291	1,305	1,330	1,356	1,382	1,409	1,437	1,464	1,493	1,522	1,549
Interfunds:														
Deductions for offsetting receipts:														
Interfund transactions, mandatory	153	BA/O	-656	-669	-682	-696	-710	-724	-738	-754	-769	-784	-800	-816
Total Interfunds		BA/O	-656	-669	-682	-696	-710	-724	-738	-754	-769	-784	-800	-816
Total Administration of Foreign Affairs		BA	19,785	19,009	18,990	19,498	19,525	19,552	19,579	19,608	19,636	19,664	19,693	19,721
		O	19,975	19,709	20,692	20,370	20,252	19,840	19,897	19,769	19,799	19,828	19,857	19,760
International Organizations and Conferences														
Federal Funds														
Contributions to International Organizations (014-10-1126):														
Appropriations, discretionary	153	BA	1,341	1,389	292	292	292	292	292	292	292	292	292	292

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of State - continued														
Outlays, discretionary		O	454	853	292	292	1,271	292	292	292	292	292	292	292
Contributions for International Peacekeeping Activities (014-10-1124):														
Appropriations, discretionary	153	BA	873	1,231	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	---	683	---	548	---	---	---	---	---	---	---	---
Summary - International Organizations and Conferences														
Federal Funds:														
Appropriation accounts included above		BA	2,214	2,620	292	292	292	292	292	292	292	292	292	292
		O	454	1,536	292	840	1,271	292	292	292	292	292	292	292
International Commissions														
Federal Funds														
Salaries and Expenses, IBWC (014-15-1069):														
Appropriations, discretionary	301	BA	65	80	84	84	84	84	84	84	84	84	84	84
Spending authority from offsetting collections, discretionary		BA	12	12	12	12	12	12	12	12	12	12	12	12
Outlays, discretionary		O	81	93	99	96	96	96	96	96	96	96	96	96
Salaries and Expenses, IBWC (gross)		BA	77	92	96	96	96	96	96	96	96	96	96	96
		O	81	93	99	96	96	96	96	96	96	96	96	96
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-8	-8	-8	-8	-8	-8	-8	-8	-8	-8	-8	-8
Non-Federal sources, discretionary		BA/O	-5	-5	-5	-5	-5	-5	-5	-5	-5	-5	-5	-5
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-2	-2	-2	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	3	3	3	---	---	---	---	---	---	---	---	---
Total Salaries and Expenses, IBWC		BA	65	80	84	83	83	83	83	83	83	83	83	83
		O	68	80	86	83	83	83	83	83	83	83	83	83
Construction, IBWC (014-15-1078):														
Appropriations, discretionary	301	BA	328	78	309	309	309	309	309	309	309	309	309	309
Outlays, discretionary		O	89	219	325	273	286	309	309	309	309	309	309	309
American Sections, International Commissions (014-15-1082):														
Appropriations, discretionary	301	BA	16	18	13	13	13	13	13	13	13	13	13	13
Outlays, discretionary		O	19	18	15	13	13	13	13	13	13	13	13	13
International Fisheries Commissions (014-15-1087):														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of State - continued														
Appropriations, discretionary	302	BA	66	69	55	55	55	55	55	55	55	55	55	55
Outlays, discretionary		O	65	73	55	55	55	55	55	55	55	55	55	55
Summary - International Commissions														
Federal Funds:														
Appropriation accounts included above		BA	475	245	461	460	460	460	460	460	460	460	460	460
		O	241	390	481	424	437	460	460	460	460	460	460	460
Other														
Federal Funds														
Global HIV/AIDs Initiative (014-25-1030):														
Outlays, discretionary	151	O	---	3	---	---	---	---	---	---	---	---	---	---
Global Health Programs (014-25-1031):														
Appropriations, discretionary	151	BA	9,530	9,416	5,123	5,123	5,123	5,123	5,123	5,123	5,123	5,123	5,123	5,123
Spending authority from offsetting collections, discretionary		BA	420	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	7,753	9,006	8,813	7,857	6,313	5,858	5,580	5,421	5,338	5,294	5,216	5,158
Global Health Programs (gross)		BA	9,950	9,416	5,123	5,123	5,123	5,123	5,123	5,123	5,123	5,123	5,123	5,123
		O	7,753	9,006	8,813	7,857	6,313	5,858	5,580	5,421	5,338	5,294	5,216	5,158
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-13	-410	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-271	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-410	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	127	410	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	147	---	---	---	---	---	---	---	---	---	---	---
Total Global Health Programs		BA	9,530	9,416	5,123	5,123	5,123	5,123	5,123	5,123	5,123	5,123	5,123	5,123
		O	7,469	8,596	8,813	7,857	6,313	5,858	5,580	5,421	5,338	5,294	5,216	5,158
Migration and Refugee Assistance (014-25-1143):														
Appropriations, discretionary	151	BA	2,378	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	250	1	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	3,187	2,897	986	---	---	---	---	---	---	---	---	---
Migration and Refugee Assistance (gross)		BA	2,628	1	---	---	---	---	---	---	---	---	---	---
		O	3,187	2,897	986	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of State - continued														
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-250	-1	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Migration and Refugee Assistance		BA	2,378	---	---	---	---	---	---	---	---	---	---	---
		O	2,936	2,896	986	---	---	---	---	---	---	---	---	---
United States Emergency Refugee and Migration Assistance Fund (014-25-0040):														
Appropriations, discretionary	151	BA	---	100	500	500	500	500	500	500	500	500	500	500
Outlays, discretionary		O	310	275	510	500	500	500	500	500	500	500	500	500
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total United States Emergency Refugee and Migration Assistance Fund		BA	---	100	500	500	500	500	500	500	500	500	500	500
		O	309	275	510	500	500	500	500	500	500	500	500	500
Complex Crises Fund (014-25-1015):														
Appropriations, discretionary	151	BA	12	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	34	81	---	---	---	---	---	---	---	---	---	---
Enduring Welcome Administration and Support (014-25-1160):														
Outlays, discretionary	151	O	962	697	---	---	---	---	---	---	---	---	---	---
International Narcotics Control and Law Enforcement (014-25-1022):														
Appropriations, discretionary	151	BA	1,220	1,221	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
		BA	---	5,400	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Spending authority from offsetting collections, discretionary		BA	30	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	---	4,050	4,350	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
		O	1,461	1,691	1,927	1,949	1,781	1,451	1,200	1,200	1,200	1,200	1,200	1,200
Total International Humanitarian Assistance		BA	---	5,400	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
International Narcotics Control and Law Enforcement (gross)		BA	1,250	1,221	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of State - continued														
Total International Humanitarian Assistance		O	---	4,050	4,350	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
International Narcotics Control and Law Enforcement (gross)		O	1,461	1,691	1,927	1,949	1,781	1,451	1,200	1,200	1,200	1,200	1,200	1,200
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-19	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-14	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-1	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	2	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	2	---	---	---	---	---	---	---	---	---	---	---
Total International Narcotics Control and Law Enforcement		BA	1,220	1,221	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Total International Humanitarian Assistance		BA	---	5,400	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Total International Narcotics Control and Law Enforcement		O	1,428	1,691	1,927	1,949	1,781	1,451	1,200	1,200	1,200	1,200	1,200	1,200
Total International Humanitarian Assistance		O	---	4,050	4,350	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Democracy Fund (014-25-1121):														
Appropriations, discretionary	151	BA	262	148	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	186	678	67	40	30	7	4	---	---	---	---	---
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-4	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	4	---	---	---	---	---	---	---	---	---	---	---
Total Democracy Fund		BA	262	148	---	---	---	---	---	---	---	---	---	---
		O	182	678	67	40	30	7	4	---	---	---	---	---
Creating Helpful Incentives to Produce Semiconductors (CHIPS) for America International Technology Security and Innovation Fund (014-25-1159):														
Appropriations, mandatory	152	BA	84	83	83	---	---	---	---	---	---	---	---	---
Payment to the Asia Foundation (014-25-0525):														
Appropriations, discretionary	154	BA	22	20	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	13	32	---	---	---	---	---	---	---	---	---	---
National Endowment for Democracy (014-25-0210):														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of State - continued														
Appropriations, discretionary	154	BA	315	315	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	379	381	98	---	---	---	---	---	---	---	---	---
East-West Center (014-25-0202):														
Appropriations, discretionary	154	BA	22	22	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	25	20	3	---	---	---	---	---	---	---	---	---
International Litigation Fund (014-25-5177):														
Appropriations, mandatory	153	BA	---	4	4	4	4	4	4	4	4	4	4	4
Outlays, mandatory		O	3	6	6	7	4	4	4	4	4	4	4	4
International Center, Washington, D.C. (014-25-5151):														
Appropriations, discretionary	153	BA	1	1	1	1	1	1	1	1	1	1	1	1
Spending authority from offsetting collections, discretionary		BA	2	2	2	2	2	2	2	2	2	2	2	2
Outlays, discretionary		O	3	3	3	3	3	3	3	3	3	3	3	3
International Center, Washington, D.C. (gross)		BA	3	3	3	3	3	3	3	3	3	3	3	3
		O	3	3	3	3	3	3	3	3	3	3	3	3
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
Total International Center, Washington, D.C.		BA	1	1	1	1	1	1	1	1	1	1	1	1
		O	1	1	1	1	1	1	1	1	1	1	1	1
Trust Funds														
Center for Middle Eastern-Western Dialogue Trust Fund (014-25-8813):														
Appropriations, discretionary	153	BA	---	---	-8	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	1	1	---	---	---	---	---	---	---	---	---	---
Summary - Other														
Federal Funds:														
Appropriation accounts included above		BA	13,846	16,730	10,911	10,828	10,828	10,828	10,828	10,828	10,828	10,828	10,828	10,828
		O	13,741	19,407	16,761	14,354	12,629	11,821	11,289	11,126	11,043	10,999	10,921	10,863
Trust Funds:														
Appropriation accounts included above		BA	---	---	-8	---	---	---	---	---	---	---	---	---
		O	1	1	---	---	---	---	---	---	---	---	---	---
Total Other		BA	13,846	16,730	10,903	10,828	10,828	10,828	10,828	10,828	10,828	10,828	10,828	10,828
		O	13,742	19,408	16,761	14,354	12,629	11,821	11,289	11,126	11,043	10,999	10,921	10,863
Department of State by Fund Group														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of State - continued														
Federal Funds:														
Appropriation accounts included above		BA	35,693	37,994	30,031	30,445	30,459	30,474	30,488	30,505	30,521	30,535	30,551	30,568
		O	33,776	40,420	37,603	35,354	33,943	31,755	31,267	30,964	30,899	30,870	30,808	30,642
Deductions for offsetting receipts:														
Non-Federal sources, discretionary	153	BA/O	-5,840	-5,499	-5,644	-5,644	-5,644	-5,644	-5,644	-5,644	-5,644	-5,644	-5,644	-5,644
Intrafund receipts, mandatory	153	BA/O	---	-4	-4	-4	-4	-4	-4	-4	-4	-4	-4	-4
Intrafund receipts, mandatory	602	BA/O	-60	-58	-58	-57	-57	-58	-58	-58	-59	-59	-59	-59
Intrafund receipts, mandatory	809	BA/O	-31	-50	-50	-50	-50	-50	-50	-50	-50	-50	-50	-50
Non-Federal sources, mandatory	151	BA/O	-3	-2	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory	153	BA/O	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Non-Federal sources, mandatory	809	BA/O	-55	-10	-10	-10	-10	-10	-10	-10	-10	-10	-10	-10
Intrafund receipts, net interest	908	BA/O	-1	-4	-4	-4	-4	-4	-4	-4	-4	-4	-4	-4
Non-Federal sources, net interest	908	BA/O	---	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Total Federal Funds		BA	29,702	32,365	24,259	24,674	24,688	24,702	24,716	24,733	24,748	24,762	24,778	24,795
		O	27,785	34,791	31,831	29,583	28,172	25,983	25,495	25,192	25,126	25,097	25,035	24,869
Trust Funds:														
Appropriation accounts included above		BA	1,283	1,279	1,297	1,329	1,356	1,382	1,409	1,437	1,464	1,493	1,522	1,549
		O	1,292	1,292	1,305	1,330	1,356	1,382	1,409	1,437	1,464	1,493	1,522	1,549
Deductions for offsetting receipts:														
Intrafund receipts, mandatory	602	BA/O	-6	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3
Non-Federal sources, mandatory	153	BA/O	-20	-22	-22	-22	-22	-22	-22	-22	-22	-22	-22	-22
Non-Federal sources, mandatory	154	BA/O	---	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Total Trust Funds		BA	1,257	1,253	1,271	1,303	1,330	1,356	1,383	1,411	1,438	1,467	1,496	1,523
		O	1,266	1,266	1,279	1,304	1,330	1,356	1,383	1,411	1,438	1,467	1,496	1,523
Interfunds:														
Deductions for offsetting receipts:														
Interfund transactions, mandatory	153	BA/O	-656	-669	-682	-696	-710	-724	-738	-754	-769	-784	-800	-816
Interfund transactions, mandatory	602	BA/O	-34	-37	-37	-37	-38	-38	-38	-39	-39	-40	-40	-40
Total Interfunds		BA/O	-690	-706	-719	-733	-748	-762	-776	-793	-808	-824	-840	-856
Department of State by Type of Account														
Total appropriation accounts		BA	36,976	39,273	31,328	31,774	31,815	31,856	31,897	31,942	31,985	32,028	32,073	32,117
		O	35,068	41,712	38,908	36,684	35,299	33,137	32,676	32,401	32,363	32,363	32,330	32,191
Total offsetting receipts accounts		BA/O	-6,707	-6,361	-6,517	-6,530	-6,545	-6,560	-6,574	-6,591	-6,607	-6,623	-6,639	-6,655
Total Department of State														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of State - continued														
Total Department of State		BA	30,269	32,912	24,811	25,244	25,270	25,296	25,323	25,351	25,378	25,405	25,434	25,462
		O	28,361	35,351	32,391	30,154	28,754	26,577	26,102	25,810	25,756	25,740	25,691	25,536
Department of Transportation														
Office of the Secretary														
Federal Funds														
General Fund Payment To National Surface Transportation and Innovative Finance Bureau Highway Trust Fund Account, Upward Reestimates (021-04-0149):														
Appropriations, mandatory	401	BA	389	734	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	389	734	---	---	---	---	---	---	---	---	---	---
Research and Technology (021-04-1730):														
Appropriations, discretionary	407	BA	49	73	40	40	40	40	40	40	40	40	40	40
Appropriations, mandatory		BA	9	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	14	13	13	13	13	13	13	13	13	13	13	13
Outlays, discretionary		O	70	64	56	55	58	53	53	53	53	53	53	53
Outlays, mandatory		O	2	2	2	2	1	---	---	---	---	---	---	---
Research and Technology (gross)		BA	72	86	53	53	53	53	53	53	53	53	53	53
		O	72	66	58	57	59	53	53	53	53	53	53	53
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-10	-10	-10	-10	-10	-10	-10	-10	-10	-10	-10	-10
Non-Federal sources, discretionary		BA/O	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-1	---	---	---	---	---	---	---	---	---	---	---
Total Research and Technology		BA	58	73	40	40	40	40	40	40	40	40	40	40
		O	59	53	45	44	46	40	40	40	40	40	40	40
Salaries and Expenses (021-04-0102):														
Appropriations, discretionary	407	BA	191	181	224	224	224	224	224	224	224	224	224	224
Spending authority from offsetting collections, discretionary		BA	18	20	20	20	20	20	20	20	20	20	20	20
Outlays, discretionary		O	206	260	237	244	244	244	244	244	244	244	244	244
Salaries and Expenses (gross)		BA	209	201	244	244	244	244	244	244	244	244	244	244
		O	206	260	237	244	244	244	244	244	244	244	244	244

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Transportation - continued														
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-18	-19	-19	-19	-19	-19	-19	-19	-19	-19	-19	-19
Non-Federal sources, discretionary		BA/O	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Salaries and Expenses		BA	191	181	224	224	224	224	224	224	224	224	224	224
		O	187	240	217	224	224	224	224	224	224	224	224	224
National Surface Transportation and Innovative Finance Bureau (021-04-0170):														
Appropriations, discretionary	401	BA	20	9	5	5	5	5	5	5	5	5	5	5
Advance Appropriations, discretionary		BA	---	5	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	1	1	1	1	1	1	1	1	1	1	1	1
Spending authority from offsetting collections, mandatory		BA	---	1	1	1	1	1	1	1	1	1	1	1
Outlays, discretionary		O	11	10	4	6	6	7	8	7	6	6	6	6
Outlays, mandatory		O	1	2	2	1	1	1	1	1	1	1	1	1
National Surface Transportation and Innovative Finance Bureau (gross)		BA	21	16	7	7	7	7	7	7	7	7	7	7
		O	12	12	6	7	7	8	9	8	7	7	7	7
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Non-Federal sources, mandatory		BA/O	---	-1	-1	---	---	---	---	---	---	---	---	---
Total National Surface Transportation and Innovative Finance Bureau		BA	20	14	5	6	6	6	6	6	6	6	6	6
		O	11	10	4	6	6	7	8	7	6	6	6	6
Rural and Tribal Infrastructure Advancement (021-04-2820):														
Appropriations, discretionary	401	BA	25	10	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	---	---	9	12	10	12	11	5	1	---	---	---
Thriving Communities (021-04-0162):														
Outlays, discretionary	401	O	17	8	5	4	4	---	---	---	---	---	---	---
National Infrastructure Investments (021-04-0143):														
Appropriations, discretionary	401	BA	338	142	---	---	---	---	---	---	---	---	---	---
Advance Appropriations, discretionary		BA	2,450	2,450	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	981	1,481	2,241	2,406	2,503	1,935	1,165	615	424	196	98	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Transportation - continued														
National Infrastructure Investments (gross)		BA	2,788	2,592	---	---	---	---	---	---	---	---	---	---
		O	981	1,481	2,241	2,406	2,503	1,935	1,165	615	424	196	98	---
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total National Infrastructure Investments		BA	2,788	2,592	---	---	---	---	---	---	---	---	---	---
		O	980	1,481	2,241	2,406	2,503	1,935	1,165	615	424	196	98	---
DC Safe and Beautiful Fund (021-04-0161):														
Appropriations, discretionary	401	BA	---	---	403	403	403	403	403	403	403	403	403	403
Outlays, discretionary		O	---	---	---	36	109	177	274	347	403	403	403	403
Transportation Demonstration Program (021-04-1731):														
Air transportation (subfunction 402):														
Outlays, discretionary	402	O	15	16	14	7	4	3	---	---	---	---	---	---
Water transportation (subfunction 403):														
Outlays, discretionary	403	O	---	3	9	5	5	1	---	---	---	---	---	---
Total Transportation Demonstration Program		O	15	19	23	12	9	4	---	---	---	---	---	---
Asset Concessions and Innovative Finance Assistance (021-04-1736):														
Appropriations, mandatory	401	BA	19	19	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	---	17	20	16	12	2	---	---	---	---	---	---
Safe Streets and Roads for All (021-04-1735):														
Advance Appropriations, discretionary	401	BA	980	980	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	112	377	795	877	880	678	453	235	127	78	39	---
Strengthening Mobility and Revolutionizing Transportation Grant Program (021-04-1734):														
Advance Appropriations, discretionary	407	BA	98	-105	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	47	75	80	53	21	---	---	---	---	---	---	---
National Culvert Removal, Replacement, and Restoration Grant Program (021-04-1733):														
Advance Appropriations, discretionary	401	BA	196	196	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	11	81	126	144	134	119	64	48	34	16	8	---
Operational Support (021-04-1732):														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Transportation - continued														
Appropriations, discretionary	407	BA	7	3	---	---	---	---	---	---	---	---	---	---
Advance Appropriations, discretionary		BA	88	36	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	20	18	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	72	64	54	6	---	---	---	---	---	---	---	---
Operational Support (gross)		BA	115	57	---	---	---	---	---	---	---	---	---	---
		O	72	64	54	6	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-20	-18	---	---	---	---	---	---	---	---	---	---
Total Operational Support		BA	95	39	---	---	---	---	---	---	---	---	---	---
		O	52	46	54	6	---	---	---	---	---	---	---	---
Financial Management Capital (021-04-0116):														
Appropriations, discretionary	407	BA	5	5	5	5	5	5	5	5	5	5	5	5
Outlays, discretionary		O	4	5	5	5	5	5	5	5	5	5	5	5
Cyber Security Initiatives (021-04-0159):														
Appropriations, discretionary	407	BA	49	60	75	75	75	75	75	75	75	75	75	75
Outlays, discretionary		O	50	51	74	75	75	75	75	75	75	75	75	75
Office of Civil Rights (021-04-0118):														
Appropriations, discretionary	407	BA	18	12	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	18	17	---	---	---	---	---	---	---	---	---	---
Small and Disadvantaged Business Utilization and Outreach (021-04-0119):														
Appropriations, discretionary	407	BA	5	5	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	6	3	3	---	---	---	---	---	---	---	---	---
DOT Headquarters Building Consolidation (021-04-2821):														
Appropriations, discretionary	407	BA	---	---	60	60	60	60	60	60	60	60	60	60
Outlays, discretionary		O	---	---	42	57	60	60	60	60	60	60	60	60
Aviation Manufacturing Jobs Protection Program (021-04-0110):														
Outlays, mandatory	402	O	---	1	---	---	---	---	---	---	---	---	---	---
Transportation Planning, Research, and Development (021-04-0142):														
Appropriations, discretionary	407	BA	21	31	23	23	23	23	23	23	23	23	23	23
Outlays, discretionary		O	28	28	25	54	33	25	25	25	24	23	23	23
Railroad Rehabilitation and Improvement Program (021-04-0750):														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Transportation - continued														
Appropriations, mandatory	401	BA	65	42	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	1	7	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	66	49	1	---	---	---	---	---	---	---	---	---
Total Railroad Rehabilitation and Improvement Program		BA	65	42	---	---	---	---	---	---	---	---	---	---
		O	67	56	1	---	---	---	---	---	---	---	---	---
Essential Air Service and Rural Airport Improvement Fund (021-04-5423):														
Appropriations, mandatory	402	BA	161	167	174	171	177	184	191	206	222	231	241	251
Outlays, mandatory		O	156	185	171	173	174	181	188	202	218	228	237	247
Working Capital Fund, Volpe National Transportation Systems Center (021-04-4522):														
Spending authority from offsetting collections, discretionary	407	BA	251	300	300	300	300	300	300	300	300	300	300	300
Outlays, discretionary		O	269	302	300	300	300	300	300	300	300	300	300	300
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-266	-300	-300	-300	-300	-300	-300	-300	-300	-300	-300	-300
Non-Federal sources, discretionary		BA/O	-3	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	18	---	---	---	---	---	---	---	---	---	---	---
Total Working Capital Fund, Volpe National Transportation Systems Center		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	---	2	---	---	---	---	---	---	---	---	---	---
Working Capital Fund (021-04-4520):														
Spending authority from offsetting collections, discretionary	407	BA	581	1,009	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108
Outlays, discretionary		O	576	987	1,085	1,099	1,126	1,122	1,122	1,122	1,122	1,122	1,122	1,121
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-578	-1,009	-1,108	-1,108	-1,108	-1,108	-1,108	-1,108	-1,108	-1,108	-1,108	-1,108
Non-Federal sources, discretionary		BA/O	-3	---	---	---	---	---	---	---	---	---	---	---
Total Working Capital Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-5	-22	-23	-9	18	14	14	14	14	14	14	13
Trust Funds														
TIFIA Highway Trust Fund Program Account (021-04-8634):														
Appropriations, mandatory	401	BA	389	734	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Transportation - continued														
Contract authority, mandatory		BA	113	84	59	59	59	59	59	59	59	59	59	59
Limitations(non-add), discretionary		*LIM*	*98*	*194*	*194*	*194*	*194*	*194*	*194*	*194*	*194*	*194*	*194*	*194*
Outlays, discretionary		O	126	31	61	107	140	162	170	180	186	190	194	194
Outlays, mandatory		O	389	734	---	---	---	---	---	---	---	---	---	---
Total TIFIA Highway Trust Fund Program Account		BA	502	818	59	59	59	59	59	59	59	59	59	59
		O	515	765	61	107	140	162	170	180	186	190	194	194
Payments to Air Carriers (021-04-8304):														
Appropriations, discretionary	402	BA	450	514	142	142	142	142	142	142	142	142	142	142
Outlays, discretionary		O	479	415	234	142	142	142	142	142	142	142	142	142
Summary - Office of the Secretary														
Federal Funds:														
Appropriation accounts included above		BA	5,183	5,055	1,009	1,007	1,013	1,020	1,027	1,042	1,058	1,067	1,077	1,087
		O	2,204	3,467	3,917	4,195	4,323	3,558	2,606	1,902	1,655	1,368	1,232	1,096
Trust Funds:														
Appropriation accounts included above		BA	952	1,332	201	201	201	201	201	201	201	201	201	201
		O	994	1,180	295	249	282	304	312	322	328	332	336	336
Interfunds:														
Deductions for offsetting receipts:														
Interfund transactions, mandatory	401	BA/O	-389	-734	---	---	---	---	---	---	---	---	---	---
Total Interfunds		BA/O	-389	-734	---	---	---	---	---	---	---	---	---	---
Total Office of the Secretary		BA	5,746	5,653	1,210	1,208	1,214	1,221	1,228	1,243	1,259	1,268	1,278	1,288
		O	2,809	3,913	4,212	4,444	4,605	3,862	2,918	2,224	1,983	1,700	1,568	1,432
Federal Aviation Administration														
Federal Funds														
Operations (021-12-1301):														
Appropriations, discretionary	402	BA	1,390	669	600	600	600	600	600	600	600	600	600	600
Spending authority from offsetting collections, discretionary		BA	12,308	13,368	13,949	13,949	13,949	13,949	13,949	13,949	13,949	13,949	13,949	13,949
Outlays, discretionary		O	13,904	14,113	14,626	14,549	14,549	14,549	14,549	14,549	14,549	14,549	14,549	14,549
Outlays, mandatory		O	2	2	---	---	---	---	---	---	---	---	---	---
Operations (gross)		BA	13,698	14,037	14,549	14,549	14,549	14,549	14,549	14,549	14,549	14,549	14,549	14,549
		O	13,906	14,115	14,626	14,549	14,549	14,549	14,549	14,549	14,549	14,549	14,549	14,549
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-12,656	-13,330	-13,911	-13,911	-13,911	-13,911	-13,911	-13,911	-13,911	-13,911	-13,911	-13,911

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Transportation - continued														
Non-Federal sources, discretionary		BA/O	-29	-37	-37	-37	-37	-37	-37	-37	-37	-37	-37	-37
Offsetting governmental, discretionary		BA/O	-2	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	358	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	20	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Operations		BA	1,390	669	600	600	600	600	600	600	600	600	600	600
		O	1,219	747	677	600	600	600	600	600	600	600	600	600
Facilities and Equipment (021-12-1308):														
Advance Appropriations, discretionary	402	BA	1,000	1,000	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	12,550	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	466	890	1,011	958	565	422	---	---	---	---	---	---
Outlays, mandatory		O	---	1,772	3,445	4,564	2,629	125	---	---	---	---	---	---
Total Facilities and Equipment		BA	13,550	1,000	---	---	---	---	---	---	---	---	---	---
		O	466	2,662	4,456	5,522	3,194	547	---	---	---	---	---	---
Grants-in-Aid for Airports (021-12-2819):														
Appropriations, discretionary	402	BA	50	208	---	---	---	---	---	---	---	---	---	---
Advance Appropriations, discretionary		BA	---	369	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	273	299	545	366	273	254	38	---	---	---	---	---
Total Grants-in-Aid for Airports		BA	50	577	---	---	---	---	---	---	---	---	---	---
		O	273	299	545	366	273	254	38	---	---	---	---	---
Relief for Airports (021-12-2815):														
Outlays, mandatory	402	O	338	88	---	---	---	---	---	---	---	---	---	---
Airport Terminal Program (021-12-1337):														
Advance Appropriations, discretionary	402	BA	999	930	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	994	908	936	610	362	215	28	---	---	---	---	---
Airport Infrastructure Grants (021-12-1338):														
Advance Appropriations, discretionary	402	BA	2,999	2,699	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	1,866	1,542	2,725	1,968	1,462	1,310	1,232	948	---	---	---	---
Research, Engineering, and Development (021-12-1339):														
Appropriations, mandatory	402	BA	-234	---	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	15	47	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Transportation - continued														
Aviation User Fees (021-12-5422):														
Appropriations, mandatory	402	BA	2	---	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	1	1	---	---	---	---	---	---	---	---	---	---
Aviation Insurance Revolving Fund (021-12-4120):														
Spending authority from offsetting collections, mandatory	402	BA	157	126	104	101	101	105	108	112	116	119	123	127
Outlays, mandatory		O	2	3	2	2	2	2	2	2	2	2	2	2
Offsets against gross BA and outlays:														
Interest on Treasury Securities, mandatory		BA/O	-157	-125	-103	-101	-101	-105	-108	-112	-116	-119	-123	-127
Non-Federal sources, mandatory		BA/O	---	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Total Aviation Insurance Revolving Fund		BA	---	---	---	-1	-1	-1	-1	-1	-1	-1	-1	-1
		O	-155	-123	-102	-100	-100	-104	-107	-111	-115	-118	-122	-126
Administrative Services Franchise Fund (021-12-4562):														
Spending authority from offsetting collections, discretionary	402	BA	538	689	703	703	703	703	703	703	703	703	703	703
Outlays, discretionary		O	647	607	757	789	791	703	703	703	703	703	703	703
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-537	-687	-701	-701	-701	-701	-701	-701	-701	-701	-701	-701
Non-Federal sources, discretionary		BA/O	-1	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
Total Administrative Services Franchise Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	109	-82	54	86	88	---	---	---	---	---	---	---
Trust Funds														
Grants-in-aid for Airports (Airport and Airway Trust Fund) (021-12-8106):														
Contract authority, mandatory	402	BA	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Spending authority from offsetting collections, discretionary		BA	---	2	2	2	2	2	2	2	2	2	2	2
Limitations(non-add), discretionary		*LIM*	*4,000*	*4,000*	*4,000*	*4,000*	*4,000*	*4,000*	*4,000*	*4,000*	*4,000*	*4,000*	*4,000*	*4,000*
Outlays, discretionary		O	3,741	3,835	4,381	4,815	4,168	4,031	4,031	4,002	4,002	4,002	4,002	4,002
Grants-in-aid for Airports (Airport and Airway Trust Fund) (gross)		BA	4,000	4,002	4,002	4,002	4,002	4,002	4,002	4,002	4,002	4,002	4,002	4,002
		O	3,741	3,835	4,381	4,815	4,168	4,031	4,031	4,002	4,002	4,002	4,002	4,002
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	---	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
Total Grants-in-aid for Airports (Airport and Airway Trust Fund)		BA	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Transportation - continued														
		O	3,741	3,833	4,379	4,813	4,166	4,029	4,029	4,000	4,000	4,000	4,000	4,000
Facilities and Equipment (Airport and Airway Trust Fund) (021-12-8107):														
Appropriations, discretionary	402	BA	3,176	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Appropriations, mandatory		BA	6	15	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	159	102	90	90	90	90	90	90	90	90	90	90
Outlays, discretionary		O	3,307	4,113	2,979	4,091	4,305	4,200	4,122	4,107	4,103	4,090	4,090	4,090
Outlays, mandatory		O	3	19	---	---	---	---	---	---	---	---	---	---
Facilities and Equipment (Airport and Airway Trust Fund) (gross)		BA	3,341	4,117	4,090	4,090	4,090	4,090	4,090	4,090	4,090	4,090	4,090	4,090
		O	3,310	4,132	2,979	4,091	4,305	4,200	4,122	4,107	4,103	4,090	4,090	4,090
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-52	-41	-35	-35	-35	-35	-35	-35	-35	-35	-35	-35
Non-Federal sources, discretionary		BA/O	-57	-61	-55	-55	-55	-55	-55	-55	-55	-55	-55	-55
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-66	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	15	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Facilities and Equipment (Airport and Airway Trust Fund)		BA	3,182	4,015	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
		O	3,201	4,030	2,889	4,001	4,215	4,110	4,032	4,017	4,013	4,000	4,000	4,000
Research, Engineering and Development (Airport and Airway Trust Fund) (021-12-8108):														
Appropriations, discretionary	402	BA	280	290	165	165	165	165	165	165	165	165	165	165
Spending authority from offsetting collections, discretionary		BA	9	35	35	35	35	35	35	35	35	35	35	35
Outlays, discretionary		O	236	298	341	342	300	236	212	205	200	200	200	200
Research, Engineering and Development (Airport and Airway Trust Fund) (gross)		BA	289	325	200	200	200	200	200	200	200	200	200	200
		O	236	298	341	342	300	236	212	205	200	200	200	200
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-11	-35	-35	-35	-35	-35	-35	-35	-35	-35	-35	-35
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Transportation - continued														
Offsetting collections credited to expired accounts, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Research, Engineering and Development (Airport and Airway Trust Fund)		BA	280	290	165	165	165	165	165	165	165	165	165	165
		O	225	263	306	307	265	201	177	170	165	165	165	165
Trust Fund Share of FAA Activities (Airport and Airway Trust Fund) (021-12-8104):														
Appropriations, discretionary	402	BA	12,093	13,041	13,592	13,592	13,592	13,592	13,592	13,592	13,592	13,592	13,592	13,592
Outlays, discretionary		O	12,513	13,043	13,592	13,592	13,592	13,592	13,592	13,592	13,592	13,592	13,592	13,592
Summary - Federal Aviation Administration														
Federal Funds:														
Appropriation accounts included above		BA	18,756	5,875	600	599	599	599	599	599	599	599	599	599
		O	5,126	6,089	9,291	9,052	5,879	2,822	1,791	1,437	485	482	478	474
Trust Funds:														
Appropriation accounts included above		BA	19,555	21,346	21,757	21,757	21,757	21,757	21,757	21,757	21,757	21,757	21,757	21,757
		O	19,680	21,169	21,166	22,713	22,238	21,932	21,830	21,779	21,770	21,757	21,757	21,757
Total Federal Aviation Administration		BA	38,311	27,221	22,357	22,356	22,356	22,356	22,356	22,356	22,356	22,356	22,356	22,356
		O	24,806	27,258	30,457	31,765	28,117	24,754	23,621	23,216	22,255	22,239	22,235	22,231
Federal Highway Administration														
Federal Funds														
Miscellaneous Appropriations (021-15-9911):														
Outlays, discretionary	401	O	6	4	3	3	3	2	---	---	---	---	---	---
Emergency Relief Program (021-15-0500):														
Appropriations, discretionary	401	BA	8,086	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	1,445	1,473	1,514	1,616	1,398	1,207	946	507	217	98	30	---
Appalachian Development Highway System (021-15-0640):														
Outlays, discretionary	401	O	---	1	1	1	---	---	---	---	---	---	---	---
Neighborhood Access and Environmental Programs (021-15-0647):														
Appropriations, mandatory	401	BA	-4,194	---	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	79	80	91	176	233	232	196	---	---	---	---	---
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-9	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Transportation - continued														
Refund, mandatory		BA	9	---	---	---	---	---	---	---	---	---	---	---
Total Neighborhood Access and Environmental Programs		BA	-4,194	---	---	---	---	---	---	---	---	---	---	---
		O	70	80	91	176	233	232	196	---	---	---	---	---
Highway Infrastructure Programs (021-15-0548):														
Appropriations, discretionary	401	BA	308	899	-1,181	1,484	1,484	1,484	1,484	1,484	1,484	1,484	1,484	1,484
Advance Appropriations, discretionary		BA	9,440	9,810	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	7,462	7,938	8,970	9,716	9,171	6,993	5,013	3,960	2,379	1,691	1,540	1,497
Total Highway Infrastructure Programs		BA	9,748	10,709	-1,181	1,484	1,484	1,484	1,484	1,484	1,484	1,484	1,484	1,484
		O	7,462	7,938	8,970	9,716	9,171	6,993	5,013	3,960	2,379	1,691	1,540	1,497
Trust Funds														
Federal-aid Highways (021-15-8083):														
Contract authority, discretionary	401	BA	---	---	-1,558	---	---	---	---	---	---	---	---	---
Contract authority, mandatory		BA	60,377	61,819	61,995	61,995	61,995	61,995	61,995	62,016	62,037	62,037	62,037	62,037
Legislative proposal, not subject to PAYGO, mandatory		BA	---	---	1,316	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	499	800	800	800	800	800	800	800	800	800	800	800
Limitations(non-add), discretionary		*LIM*	*59,680*	*61,012*	*62,479*	*62,479*	*62,479*	*62,479*	*62,479*	*62,479*	*62,479*	*62,479*	*62,479*	*62,479*
Outlays, discretionary		O	55,614	57,306	58,511	59,788	61,403	62,213	62,974	63,619	63,580	63,834	63,871	63,288
Outlays, mandatory		O	837	664	697	717	734	742	748	752	760	760	760	760
Federal-aid Highways (gross)		BA	60,876	62,619	62,553	62,795	62,795	62,795	62,795	62,816	62,837	62,837	62,837	62,837
		O	56,451	57,970	59,208	60,505	62,137	62,955	63,722	64,371	64,340	64,594	64,631	64,048
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-308	-800	-800	-800	-800	-800	-800	-800	-800	-800	-800	-800
Non-Federal sources, discretionary		BA/O	-118	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-73	---	---	---	---	---	---	---	---	---	---	---
Total Federal-aid Highways		BA	60,377	61,819	61,753	61,995	61,995	61,995	61,995	62,016	62,037	62,037	62,037	62,037
		O	56,025	57,170	58,408	59,705	61,337	62,155	62,922	63,571	63,540	63,794	63,831	63,248
Miscellaneous Trust Funds (021-15-9971):														
Ground transportation (subfunction 401):														
Appropriations, mandatory	401	BA	8	8	8	8	8	8	8	8	8	8	8	8
Outlays, mandatory		O	11	11	11	12	12	11	9	9	9	8	8	8
Miscellaneous Highway Trust Funds (021-15-9972):														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Transportation - continued														
Outlays, discretionary	401	O	13	2	2	2	3	3	3	3	3	3	4	4
Right-of-way Revolving Fund Liquidating Account (021-15-8402):														
Outlays, mandatory	401	O	---	4	---	---	---	---	---	---	---	---	---	---
Summary - Federal Highway Administration														
Federal Funds:														
Appropriation accounts included above		BA	13,640	10,709	-1,181	1,484	1,484	1,484	1,484	1,484	1,484	1,484	1,484	1,484
		O	8,983	9,496	10,579	11,512	10,805	8,434	6,155	4,467	2,596	1,789	1,570	1,497
Trust Funds:														
Appropriation accounts included above		BA	60,385	61,827	61,761	62,003	62,003	62,003	62,003	62,024	62,045	62,045	62,045	62,045
		O	56,049	57,187	58,421	59,719	61,352	62,169	62,934	63,583	63,552	63,805	63,843	63,260
Total Federal Highway Administration		BA	74,025	72,536	60,580	63,487	63,487	63,487	63,487	63,508	63,529	63,529	63,529	63,529
		O	65,032	66,683	69,000	71,231	72,157	70,603	69,089	68,050	66,148	65,594	65,413	64,757
Federal Motor Carrier Safety Administration														
Federal Funds														
Motor Carrier Safety Grants, General Fund (021-17-2817):														
Advance Appropriations, discretionary	401	BA	125	125	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	89	114	101	62	47	12	---	---	---	---	---	---
Motor Carrier Safety Operations and Programs, General Fund (021-17-2818):														
Advance Appropriations, discretionary	401	BA	10	-10	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	12	3	3	3	---	---	---	---	---	---	---	---
Trust Funds														
Motor Carrier Safety Grants (021-17-8158):														
Contract authority, mandatory	401	BA	526	537	537	537	537	537	537	537	537	537	537	537
Legislative proposal, not subject to PAYGO, mandatory		BA	---	---	11	---	---	---	---	---	---	---	---	---
Limitations(non-add), discretionary		*LIM*	*526*	*542*	*548*	*548*	*548*	*548*	*548*	*548*	*548*	*548*	*548*	*548*
Outlays, discretionary		O	481	580	586	583	576	547	548	548	548	548	548	548
Total Motor Carrier Safety Grants		BA	526	537	548	537	537	537	537	537	537	537	537	537
		O	481	580	586	583	576	547	548	548	548	548	548	548
Motor Carrier Safety Operations and Programs (021-17-8159):														
Appropriations, mandatory	401	BA	47	49	50	50	50	50	50	52	53	53	53	53
Contract authority, mandatory		BA	383	390	390	390	390	390	390	390	390	390	390	390

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Transportation - continued														
Legislative proposal, not subject to PAYGO, mandatory		BA	---	---	8	---	---	---	---	---	---	---	---	---
Limitations(non-add), discretionary		*LIM*	*383*	*390*	*398*	*398*	*398*	*398*	*398*	*398*	*398*	*398*	*398*	*398*
Outlays, discretionary		O	372	381	385	396	397	398	398	398	398	398	398	398
Outlays, mandatory		O	50	49	50	50	50	50	50	52	53	53	53	53
Total Motor Carrier Safety Operations and Programs		BA	430	439	448	440	440	440	440	442	443	443	443	443
		O	422	430	435	446	447	448	448	450	451	451	451	451
Summary - Federal Motor Carrier Safety Administration														
Federal Funds:														
Appropriation accounts included above		BA	135	115	---	---	---	---	---	---	---	---	---	---
		O	101	117	104	65	47	12	---	---	---	---	---	---
Trust Funds:														
Appropriation accounts included above		BA	956	976	996	977	977	977	977	979	980	980	980	980
		O	903	1,010	1,021	1,029	1,023	995	996	998	999	999	999	999
Total Federal Motor Carrier Safety Administration		BA	1,091	1,091	996	977	977	977	977	979	980	980	980	980
		O	1,004	1,127	1,125	1,094	1,070	1,007	996	998	999	999	999	999
National Highway Traffic Safety Administration														
Federal Funds														
Operations and Research (021-18-0650):														
Appropriations, discretionary	401	BA	223	71	212	212	212	212	212	212	212	212	212	212
Advance Appropriations, discretionary		BA	73	204	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	2	2	2	2	2	2	2	2	2	2	2	2
Outlays, discretionary		O	278	270	253	231	220	219	216	215	215	214	214	214
Operations and Research (gross)		BA	298	277	214	214	214	214	214	214	214	214	214	214
		O	278	270	253	231	220	219	216	215	215	214	214	214
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Operations and Research		BA	296	275	212	212	212	212	212	212	212	212	212	212
		O	275	268	251	229	218	217	214	213	213	212	212	212

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Transportation - continued														
Supplemental Highway Traffic Safety Programs (021-18-0671):														
Advance Appropriations, discretionary	401	BA	62	-17	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	44	40	37	21	9	3	---	---	---	---	---	---
Crash Data (021-18-0669):														
Advance Appropriations, discretionary	401	BA	147	95	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	28	112	98	34	22	17	10	4	3	1	---	---
Vehicle Safety and Behavioral Research Programs (021-18-0670):														
Advance Appropriations, discretionary	401	BA	40	40	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	15	48	38	24	14	4	1	1	---	---	---	---
Trust Funds														
Operations and Research (Highway Trust Fund) (021-18-8016):														
Contract authority, mandatory	401	BA	205	210	210	210	210	210	210	210	210	210	210	210
Legislative proposal, not subject to PAYGO, mandatory		BA	---	---	4	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	1	5	5	5	5	5	5	5	5	5	5	5
Limitations(non-add), discretionary		*LIM*	*205*	*210*	*214*	*214*	*214*	*214*	*214*	*214*	*214*	*214*	*214*	*214*
Outlays, discretionary		O	186	256	234	222	217	222	221	221	219	219	219	219
Operations and Research (Highway Trust Fund) (gross)		BA	206	215	219	215	215	215	215	215	215	215	215	215
		O	186	256	234	222	217	222	221	221	219	219	219	219
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1	-5	-5	-5	-5	-5	-5	-5	-5	-5	-5	-5
Total Operations and Research (Highway Trust Fund)		BA	205	210	214	210	210	210	210	210	210	210	210	210
		O	185	251	229	217	212	217	216	216	214	214	214	214
Highway Traffic Safety Grants (021-18-8020):														
Contract authority, mandatory	401	BA	971	1,001	850	850	850	850	850	850	850	850	850	850
Legislative proposal, not subject to PAYGO, mandatory		BA	---	---	17	17	17	17	17	17	17	17	17	17
Limitations(non-add), discretionary		*LIM*	*971*	*1,000*	*867*	*867*	*867*	*867*	*867*	*867*	*867*	*867*	*867*	*867*
Outlays, discretionary		O	938	1,042	997	922	888	871	864	867	867	867	867	867
Total Highway Traffic Safety Grants		BA	971	1,001	867	867	867	867	867	867	867	867	867	867
		O	938	1,042	997	922	888	871	864	867	867	867	867	867
Summary - National Highway Traffic Safety Administration														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Transportation - continued														
Federal Funds:														
Appropriation accounts included above		BA	545	393	212	212	212	212	212	212	212	212	212	212
		O	362	468	424	308	263	241	225	218	216	213	212	212
Trust Funds:														
Appropriation accounts included above		BA	1,176	1,211	1,081	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077	1,077
		O	1,123	1,293	1,226	1,139	1,100	1,088	1,080	1,083	1,081	1,081	1,081	1,081
Total National Highway Traffic Safety Administration		BA	1,721	1,604	1,293	1,289	1,289	1,289	1,289	1,289	1,289	1,289	1,289	1,289
		O	1,485	1,761	1,650	1,447	1,363	1,329	1,305	1,301	1,297	1,294	1,293	1,293
Federal Railroad Administration														
Federal Funds														
Safety and Operations (021-27-0700):														
Appropriations, discretionary	401	BA	268	265	271	271	271	271	271	271	271	271	271	271
Outlays, discretionary		O	309	262	264	266	264	264	266	269	270	270	271	271
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	2	---	---	---	---	---	---	---	---	---	---	---
Total Safety and Operations		BA	268	265	271	271	271	271	271	271	271	271	271	271
		O	307	262	264	266	264	264	266	269	270	270	271	271
Railroad Safety Grants (021-27-0702):														
Appropriations, discretionary	401	BA	---	-1	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	---	2	2	2	2	2	2	1	1	---	---	---
Railroad Research and Development (021-27-0745):														
Appropriations, discretionary	401	BA	54	39	26	26	26	26	26	26	26	26	26	26
Outlays, discretionary		O	44	41	34	38	36	33	31	30	30	29	29	28
Restoration and Enhancement Grants (021-27-0127):														
Outlays, discretionary	401	O	12	2	3	3	3	3	3	3	---	---	---	---
Magnetic Levitation Technology Deployment Program (021-27-0129):														
Appropriations, discretionary	401	BA	---	-14	---	---	---	---	---	---	---	---	---	---
Grants to the National Railroad Passenger Corporation (021-27-0704):														
Outlays, discretionary	401	O	5	6	9	9	5	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Transportation - continued														
National Network Grants to the National Railroad Passenger Corporation (021-27-1775):														
Appropriations, discretionary	401	BA	1,280	1,569	1,443	1,443	1,443	1,443	1,443	1,443	1,443	1,443	1,443	1,443
Advance Appropriations, discretionary		BA	3,200	3,200	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	1,950	2,751	3,626	4,297	3,863	3,258	2,899	2,584	2,019	2,005	1,443	1,443
Total National Network Grants to the National Railroad Passenger Corporation		BA	4,480	4,769	1,443	1,443	1,443	1,443	1,443	1,443	1,443	1,443	1,443	1,443
		O	1,950	2,751	3,626	4,297	3,863	3,258	2,899	2,584	2,019	2,005	1,443	1,443
Northeast Corridor Grants to the National Railroad Passenger Corporation (021-27-1774):														
Appropriations, discretionary	401	BA	1,135	846	647	647	647	647	647	647	647	647	647	647
Advance Appropriations, discretionary		BA	1,200	1,200	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	1,708	1,752	1,701	1,550	1,384	1,181	926	956	801	801	647	647
Total Northeast Corridor Grants to the National Railroad Passenger Corporation		BA	2,335	2,046	647	647	647	647	647	647	647	647	647	647
		O	1,708	1,752	1,701	1,550	1,384	1,181	926	956	801	801	647	647
Capital Assistance for High Speed Rail Corridors and Intercity Passenger Rail Service (021-27-0719):														
Appropriations, discretionary	401	BA	---	-929	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	66	48	27	22	100	---	---	---	---	---	---	---
Next Generation High-speed Rail (021-27-0722):														
Outlays, discretionary	401	O	---	---	1	---	---	---	---	---	---	---	---	---
Rail Line Relocation and Improvement Program (021-27-0716):														
Outlays, discretionary	401	O	---	---	1	---	---	1	---	---	---	---	---	---
Rail Safety Technology Program (021-27-0701):														
Outlays, discretionary	401	O	---	1	---	---	---	---	---	---	---	---	---	---
Federal-State Partnership for Intercity Passenger Rail Grants (021-27-2810):														
Appropriations, discretionary	401	BA	73	24	---	---	---	---	---	---	---	---	---	---
Advance Appropriations, discretionary		BA	7,200	6,952	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	2,016	2,100	2,200	2,300	2,332	2,229	2,794	3,397	3,896	4,296	4,547	4,658
Total Federal-State Partnership for Intercity Passenger Rail Grants		BA	7,273	6,976	---	---	---	---	---	---	---	---	---	---
		O	2,016	2,100	2,200	2,300	2,332	2,229	2,794	3,397	3,896	4,296	4,547	4,658
Consolidated Rail Infrastructure and Safety Improvements (021-27-2811):														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Transportation - continued														
Appropriations, discretionary	401	BA	98	-1	294	294	294	294	294	294	294	294	294	294
Advance Appropriations, discretionary		BA	1,000	1,110	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	230	386	472	572	741	985	1,171	1,148	1,053	931	673	414
Total Consolidated Rail Infrastructure and Safety Improvements		BA	1,098	1,109	294	294	294	294	294	294	294	294	294	294
		O	230	386	472	572	741	985	1,171	1,148	1,053	931	673	414
Railroad Crossing Elimination Program (021-27-0760):														
Appropriations, discretionary	401	BA	---	---	98	98	98	98	98	98	98	98	98	98
Advance Appropriations, discretionary		BA	600	600	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	16	74	97	218	301	364	439	433	441	367	328	298
Total Railroad Crossing Elimination Program		BA	600	600	98	98	98	98	98	98	98	98	98	98
		O	16	74	97	218	301	364	439	433	441	367	328	298
Financial Assistance Oversight and Technical Assistance (021-27-0759):														
Appropriations, discretionary	401	BA	16	16	18	18	18	18	18	18	18	18	18	18
Outlays, discretionary		O	70	76	87	76	68	38	37	18	18	18	18	18
Summary - Federal Railroad Administration														
Federal Funds:														
Appropriation accounts included above		BA	16,124	14,876	2,797	2,797	2,797	2,797	2,797	2,797	2,797	2,797	2,797	2,797
		O	6,424	7,501	8,524	9,353	9,099	8,358	8,568	8,839	8,529	8,717	7,956	7,777
Federal Transit Administration														
Federal Funds														
Washington Metropolitan Area Transit Authority (021-36-1128):														
Appropriations, discretionary	401	BA	150	150	150	150	150	150	150	150	150	150	150	150
Outlays, discretionary		O	115	181	173	155	150	150	150	150	150	150	150	150
Formula Grants (021-36-1129):														
Outlays, discretionary	401	O	1	5	5	4	---	---	---	---	---	---	---	---
Capital Investment Grants (021-36-1134):														
Appropriations, discretionary	401	BA	2,205	1,700	1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,215
Advance Appropriations, discretionary		BA	1,600	1,600	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	2,603	2,736	2,753	3,713	1,843	2,014	1,885	1,556	2,034	1,346	1,266	1,236
Capital Investment Grants (gross)		BA	3,805	3,300	1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,215
		O	2,603	2,736	2,753	3,713	1,843	2,014	1,885	1,556	2,034	1,346	1,266	1,236
Offsets against gross BA and outlays:														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Transportation - continued														
Non-Federal sources, discretionary		BA/O	-4	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, discretionary		BA	4	---	---	---	---	---	---	---	---	---	---	---
Total Capital Investment Grants		BA	3,805	3,300	1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,215
		O	2,599	2,736	2,753	3,713	1,843	2,014	1,885	1,556	2,034	1,346	1,266	1,236
Transit Research (021-36-1137):														
Outlays, discretionary	401	O	8	7	4	---	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-2	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, discretionary		BA	2	---	---	---	---	---	---	---	---	---	---	---
Total Transit Research		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	6	7	4	---	---	---	---	---	---	---	---	---
Public Transportation Emergency Relief Program (021-36-1140):														
Spending authority from offsetting collections, discretionary	401	BA	1	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	498	708	461	509	505	508	496	433	18	10	5	4
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	---	-1	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-1	1	---	---	---	---	---	---	---	---	---	---
Total Public Transportation Emergency Relief Program		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	498	707	461	509	505	508	496	433	18	10	5	4
Technical Assistance and Training (021-36-1142):														
Appropriations, discretionary	401	BA	8	8	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	6	7	7	5	4	3	1	---	---	---	---	---
Transit Infrastructure Grants (021-36-2812):														
Appropriations, discretionary	401	BA	46	23	---	---	---	---	---	---	---	---	---	---
Advance Appropriations, discretionary		BA	2,050	2,198	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	3,871	2,067	2,246	2,284	2,085	549	388	296	206	184	137	66
Outlays, mandatory		O	1,938	---	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Transportation - continued														
Transit Infrastructure Grants (gross)		BA	2,096	2,221	---	---	---	---	---	---	---	---	---	---
		O	5,809	2,067	2,246	2,284	2,085	549	388	296	206	184	137	66
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-5	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, mandatory		BA	5	---	---	---	---	---	---	---	---	---	---	---
Total Transit Infrastructure Grants		BA	2,096	2,221	---	---	---	---	---	---	---	---	---	---
		O	5,804	2,067	2,246	2,284	2,085	549	388	296	206	184	137	66
Ferry Service for Rural Communities (021-36-1146):														
Advance Appropriations, discretionary	403	BA	200	195	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	54	70	92	67	87	74	77	66	25	1	---	---
Electric or Low-Emitting Ferry Program (021-36-1144):														
Advance Appropriations, discretionary	403	BA	50	45	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	---	---	---	34	44	49	54	54	4	---	---	---
All Stations Accessibility Program (021-36-1145):														
Advance Appropriations, discretionary	401	BA	350	350	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	30	128	200	239	205	124	62	18	13	---	---	---
Trust Funds														
Transit Formula Grants (021-36-8350):														
Contract authority, mandatory	401	BA	15,660	15,942	15,942	15,942	15,942	15,942	15,942	15,942	15,942	15,942	15,942	15,942
Legislative proposal, not subject to PAYGO, mandatory		BA	---	---	308	---	---	---	---	---	---	---	---	---
Limitations(non-add), discretionary		*LIM*	*15,660*	*15,942*	*16,250*	*16,250*	*16,250*	*16,250*	*16,250*	*16,250*	*16,250*	*16,250*	*16,250*	*16,250*
Outlays, discretionary		O	16,235	16,510	17,070	17,155	16,765	17,329	18,023	16,242	16,498	16,378	16,054	16,093
Total Transit Formula Grants		BA	15,660	15,942	16,250	15,942	15,942	15,942	15,942	15,942	15,942	15,942	15,942	15,942
		O	16,235	16,510	17,070	17,155	16,765	17,329	18,023	16,242	16,498	16,378	16,054	16,093
Summary - Federal Transit Administration														
Federal Funds:														
Appropriation accounts included above		BA	6,659	6,269	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365
		O	9,113	5,908	5,941	7,010	4,923	3,471	3,113	2,573	2,450	1,691	1,558	1,456
Trust Funds:														
Appropriation accounts included above		BA	15,660	15,942	16,250	15,942	15,942	15,942	15,942	15,942	15,942	15,942	15,942	15,942
		O	16,235	16,510	17,070	17,155	16,765	17,329	18,023	16,242	16,498	16,378	16,054	16,093

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Transportation - continued														
Total Federal Transit Administration		BA	22,319	22,211	17,615	17,307	17,307	17,307	17,307	17,307	17,307	17,307	17,307	17,307
		O	25,348	22,418	23,011	24,165	21,688	20,800	21,136	18,815	18,948	18,069	17,612	17,549
Great Lakes St. Lawrence Seaway Development Corporation														
Federal Funds														
Great Lakes St. Lawrence Seaway Development Corporation (021-40-4089):														
Spending authority from offsetting collections, mandatory	403	BA	42	39	51	42	42	42	43	43	43	44	44	44
Outlays, mandatory		O	34	40	41	34	34	34	34	34	34	35	35	35
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-40	-38	-50	-40	-40	-40	-41	-41	-42	-42	-42	-42
Non-Federal sources, mandatory		BA/O	-2	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Total Great Lakes St. Lawrence Seaway Development Corporation		BA	---	---	---	1	1	1	1	1	---	1	1	1
		O	-8	1	-10	-7	-7	-7	-8	-8	-9	-8	-8	-8
Trust Funds														
Operations and Maintenance (021-40-8003):														
Appropriations, discretionary	403	BA	40	38	50	50	50	50	50	50	50	50	50	50
Outlays, discretionary		O	40	38	50	50	50	50	50	50	50	50	50	50
Summary - Great Lakes St. Lawrence Seaway Development Corporation														
Total Great Lakes St. Lawrence Seaway Development Corporation		BA	40	38	50	51	51	51	51	51	50	51	51	51
		O	32	39	40	43	43	43	42	42	41	42	42	42
Pipeline and Hazardous Materials Safety Administration														
Federal Funds														
Operational Expenses (021-50-1400):														
Appropriations, discretionary	407	BA	32	29	30	30	30	30	30	30	30	30	30	30
Outlays, discretionary		O	33	31	31	31	30	30	30	30	30	30	30	30
Hazardous Materials Safety (021-50-1401):														
Appropriations, discretionary	407	BA	75	66	75	75	75	75	75	75	75	75	75	75
Spending authority from offsetting collections, discretionary		BA	---	1	1	1	1	1	1	1	1	1	1	1
Outlays, discretionary		O	74	72	75	76	76	76	76	76	76	76	76	76
Hazardous Materials Safety (gross)		BA	75	67	76	76	76	76	76	76	76	76	76	76
		O	74	72	75	76	76	76	76	76	76	76	76	76
Offsets against gross BA and outlays:														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Transportation - continued														
Federal sources, discretionary		BA/O	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Hazardous Materials Safety		BA	75	66	75	75	75	75	75	75	75	75	75	75
		O	73	71	74	75	75	75	75	75	75	75	75	75
Natural Gas Distribution Infrastructure Safety and Modernization Grant Program (021-50-1402):														
Advance Appropriations, discretionary	407	BA	200	100	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	35	81	100	130	139	142	104	76	48	28	---	---
Pipeline Safety (021-50-5172):														
Appropriations, discretionary	407	BA	188	185	188	188	188	188	188	188	188	188	188	188
Spending authority from offsetting collections, discretionary		BA	30	30	30	30	30	30	30	30	30	30	30	30
Outlays, discretionary		O	226	217	224	217	217	218	218	218	218	218	218	218
Pipeline Safety (gross)		BA	218	215	218	218	218	218	218	218	218	218	218	218
		O	226	217	224	217	217	218	218	218	218	218	218	218
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-27	-30	-30	-30	-30	-30	-30	-30	-30	-30	-30	-30
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-3	---	---	---	---	---	---	---	---	---	---	---
Total Pipeline Safety		BA	188	185	188	188	188	188	188	188	188	188	188	188
		O	199	187	194	187	187	188	188	188	188	188	188	188
Emergency Preparedness Grants (021-50-5282):														
Appropriations, mandatory	407	BA	27	27	27	27	27	27	27	28	29	29	29	29
Outlays, mandatory		O	30	53	32	31	27	27	27	28	29	29	29	29
Trust Funds														
Trust Fund Share of Pipeline Safety (021-50-8121):														
Appropriations, discretionary	407	BA	30	30	30	30	30	30	30	30	30	30	30	30
Outlays, discretionary		O	27	22	29	29	30	30	30	30	30	30	30	30
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Transportation - continued														
Offsetting collections credited to expired accounts, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Trust Fund Share of Pipeline Safety		BA	30	30	30	30	30	30	30	30	30	30	30	30
		O	26	22	29	29	30	30	30	30	30	30	30	30
Summary - Pipeline and Hazardous Materials Safety Administration														
Federal Funds:														
Appropriation accounts included above		BA	522	407	320	320	320	320	320	321	322	322	322	322
		O	370	423	431	454	458	462	424	397	370	350	322	322
Trust Funds:														
Appropriation accounts included above		BA	30	30	30	30	30	30	30	30	30	30	30	30
		O	26	22	29	29	30	30	30	30	30	30	30	30
Total Pipeline and Hazardous Materials Safety Administration		BA	552	437	350	350	350	350	350	351	352	352	352	352
		O	396	445	460	483	488	492	454	427	400	380	352	352
Office of Inspector General														
Federal Funds														
Salaries and Expenses (021-56-0130):														
Appropriations, discretionary	407	BA	116	113	105	105	105	105	105	105	105	105	105	105
Advance Appropriations, discretionary		BA	4	4	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	118	119	106	105	104	104	104	104	104	104	104	104
Total Salaries and Expenses		BA	120	117	105	105	105	105	105	105	105	105	105	105
		O	118	119	106	105	104	104	104	104	104	104	104	104
Maritime Administration														
Federal Funds														
Operations and Training (021-70-1750):														
Appropriations, discretionary	403	BA	268	276	333	333	333	333	333	333	333	333	333	333
Spending authority from offsetting collections, discretionary		BA	14	10	10	10	10	10	10	10	10	10	10	10
Outlays, discretionary		O	233	280	314	330	357	340	350	351	351	351	345	345
Operations and Training (gross)		BA	282	286	343	343	343	343	343	343	343	343	343	343
		O	233	280	314	330	357	340	350	351	351	351	345	345
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-9	-10	-10	-10	-10	-10	-10	-10	-10	-10	-10	-10
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Transportation - continued														
Change in uncollected customer payments from Federal sources, discretionary		BA	-7	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	3	---	---	---	---	---	---	---	---	---	---	---
Total Operations and Training		BA	268	276	333	333	333	333	333	333	333	333	333	333
		O	223	270	304	320	347	330	340	341	341	341	335	335
State Maritime Academy Operations (021-70-1712):														
Appropriations, discretionary	403	BA	126	138	87	87	87	87	87	87	87	87	87	87
Outlays, discretionary		O	217	83	84	86	109	118	124	116	116	116	116	101
Assistance to Small Shipyards (021-70-1770):														
Appropriations, discretionary	403	BA	9	35	105	105	105	105	105	105	105	105	105	105
Outlays, discretionary		O	14	31	96	104	108	108	108	106	106	106	105	105
Ship Disposal (021-70-1768):														
Appropriations, discretionary	403	BA	6	6	6	6	6	6	6	6	6	6	6	6
Outlays, discretionary		O	14	8	9	9	9	6	6	6	6	6	6	6
Maritime Security Program (021-70-1711):														
Appropriations, discretionary	054	BA	318	352	401	409	417	426	434	434	434	434	434	434
Outlays, discretionary		O	310	353	399	415	424	432	441	437	437	436	436	436
Cable Security Fleet (021-70-1717):														
Appropriations, discretionary	054	BA	10	-2	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	10	10	1	---	---	---	---	---	---	---	---	---
Tanker Security Program (021-70-1718):														
Appropriations, discretionary	054	BA	60	39	168	171	175	178	182	182	182	182	182	182
Outlays, discretionary		O	54	50	104	170	174	177	180	182	182	182	182	182
Ready Reserve Force (021-70-1710):														
Spending authority from offsetting collections, discretionary	054	BA	1,093	2,395	1,190	1,214	1,238	1,263	1,288	1,288	1,288	1,288	1,288	1,288
Outlays, discretionary		O	803	2,309	1,473	1,274	1,297	1,323	1,347	1,350	1,350	1,350	1,288	1,288
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-838	-2,395	-1,190	-1,214	-1,238	-1,263	-1,288	-1,288	-1,288	-1,288	-1,288	-1,288
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-288	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	33	---	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Transportation - continued														
Total Ready Reserve Force		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-35	-86	283	60	59	60	59	62	62	62	---	---
Maritime Guaranteed Loan (Title XI) Program Account (021-70-1752):														
Appropriations, discretionary	403	BA	54	-30	5	5	5	5	5	5	5	5	5	5
Appropriations, mandatory		BA	64	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	3	4	5	5	5	5	5	5	5	5	5	5
Outlays, mandatory		O	64	1	---	---	---	---	---	---	---	---	---	---
Total Maritime Guaranteed Loan (Title XI) Program Account		BA	118	-30	5	5	5	5	5	5	5	5	5	5
		O	67	5	5	5	5	5	5	5	5	5	5	5
Port Infrastructure Development Program (021-70-1713):														
Appropriations, discretionary	403	BA	500	103	50	50	50	50	50	50	50	50	50	50
Advance Appropriations, discretionary		BA	---	450	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	123	139	171	191	216	226	238	243	128	95	50	50
Total Port Infrastructure Development Program		BA	500	553	50	50	50	50	50	50	50	50	50	50
		O	123	139	171	191	216	226	238	243	128	95	50	50
Vessel Operations Revolving Fund (021-70-4303):														
Spending authority from offsetting collections, discretionary	403	BA	8	7	7	7	7	7	7	7	7	7	7	7
Outlays, discretionary		O	4	7	7	8	8	8	8	8	8	8	8	7
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	---	-7	-7	-7	-7	-7	-7	-7	-7	-7	-7	-7
Non-Federal sources, discretionary		BA/O	-8	---	---	---	---	---	---	---	---	---	---	---
Total Vessel Operations Revolving Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-4	---	---	1	1	1	1	1	1	1	1	---
War Risk Insurance Revolving Fund (021-70-4302):														
Spending authority from offsetting collections, discretionary	403	BA	2	1	1	1	1	1	1	1	1	1	1	1
Offsets against gross BA and outlays:														
Interest on Treasury Securities, discretionary		BA/O	-2	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Total War Risk Insurance Revolving Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-2	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Trust Funds														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Transportation - continued														
Miscellaneous Trust Funds, Maritime Administration (021-70-8547):														
Appropriations, mandatory	403	BA	1	1	1	1	1	1	1	1	1	1	1	2
Outlays, mandatory		O	1	1	1	1	1	1	1	1	1	1	1	2
Maritime Security Trust Fund (021-70-8636):														
Appropriations, mandatory Legislative proposal, subject to PAYGO, mandatory	054	BA	---	---	134	---	---	---	---	---	---	---	---	---
Outlays, mandatory Legislative proposal, subject to PAYGO, mandatory		O	---	---	121	13	---	---	---	---	---	---	---	---
Appropriations, mandatory Legislative proposal, subject to PAYGO, mandatory	403	BA	---	---	1,278	---	---	---	---	---	---	---	---	---
Outlays, mandatory Legislative proposal, subject to PAYGO, mandatory		O	---	---	304	78	209	210	268	103	104	---	---	---
Summary - Maritime Administration														
Federal Funds:														
Appropriation accounts included above		BA	1,415	1,367	1,155	1,166	1,178	1,190	1,202	1,202	1,202	1,202	1,202	1,202
		O	991	862	1,455	1,360	1,451	1,462	1,501	1,498	1,383	1,349	1,235	1,219
Trust Funds:														
Appropriation accounts included above		BA	1	1	1,413	1	1	1	1	1	1	1	1	2
		O	1	1	426	92	210	211	269	104	105	1	1	2
Total Maritime Administration		BA	1,416	1,368	2,568	1,167	1,179	1,191	1,203	1,203	1,203	1,203	1,203	1,204
		O	992	863	1,881	1,452	1,661	1,673	1,770	1,602	1,488	1,350	1,236	1,221
Department of Transportation by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	63,099	45,183	6,382	9,056	9,074	9,093	9,112	9,128	9,144	9,154	9,164	9,174
		O	33,784	34,451	40,762	43,407	37,345	28,917	24,479	21,427	17,779	16,055	14,659	14,149
Deductions for offsetting receipts:														
Offsetting governmental, discretionary	407	BA/O	-182	-184	-188	-188	-188	-188	-188	-188	-188	-188	-188	-188
Non-Federal sources, discretionary	401	BA/O	-44	-44	-10	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary	403	BA/O	-18	---	---	---	---	---	---	---	---	---	---	---
Offsetting governmental, mandatory	407	BA/O	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Intrafund receipts, mandatory	809	BA/O	-9	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory	401	BA/O	-204	-173	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory	402	BA/O	-2	---	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Transportation - continued														
Non-Federal sources, mandatory	403	BA/O	-29	-86	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory	407	BA/O	-27	-29	-29	-29	-29	-29	-29	-29	-29	-29	-29	-29
Non-Federal sources, mandatory	809	BA/O	-288	---	---	---	---	---	---	---	---	---	---	---
Total Federal Funds		BA	62,295	44,666	6,154	8,838	8,856	8,875	8,894	8,910	8,926	8,936	8,946	8,956
		O	32,980	33,934	40,534	43,189	37,127	28,699	24,261	21,209	17,561	15,837	14,441	13,931
Trust Funds:														
Appropriation accounts included above		BA	98,755	102,703	103,539	102,038	102,038	102,038	102,038	102,061	102,083	102,083	102,083	102,084
		O	95,051	98,410	99,704	102,175	103,050	104,108	105,524	104,191	104,413	104,433	104,151	103,608
Deductions for offsetting receipts:														
Non-Federal sources, mandatory	401	BA/O	-46	-48	-48	-48	-48	-48	-48	-48	-48	-48	-48	-48
Non-Federal sources, mandatory	402	BA/O	-6	-15	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory	403	BA/O	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Non-Federal sources, net interest	908	BA/O	-10	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Total Trust Funds		BA	98,692	102,638	103,489	101,988	101,988	101,988	101,988	102,011	102,033	102,033	102,033	102,034
		O	94,988	98,345	99,654	102,125	103,000	104,058	105,474	104,141	104,363	104,383	104,101	103,558
Interfunds:														
Deductions for offsetting receipts:														
Interfund transactions, mandatory	401	BA/O	-389	-734	---	---	---	---	---	---	---	---	---	---
Total Interfunds		BA/O	-389	-734	---	---	---	---	---	---	---	---	---	---
Department of Transportation by Type of Account														
Total appropriation accounts		BA	161,854	147,886	109,921	111,094	111,112	111,131	111,150	111,189	111,227	111,237	111,247	111,258
		O	128,835	132,861	140,466	145,582	140,395	133,025	130,003	125,618	122,192	120,488	118,810	117,757
Total offsetting receipts accounts		BA/O	-1,256	-1,316	-278	-268	-268	-268	-268	-268	-268	-268	-268	-268
Total Department of Transportation														
Total Department of Transportation		BA	160,598	146,570	109,643	110,826	110,844	110,863	110,882	110,921	110,959	110,969	110,979	110,990
		O	127,579	131,545	140,188	145,314	140,127	132,757	129,735	125,350	121,924	120,220	118,542	117,489
Department of the Treasury														
Departmental Offices														
Federal Funds														
Salaries and Expenses (015-05-0101):														
Appropriations, discretionary	803	BA	288	288	301	301	301	301	301	301	301	301	301	301
Appropriations, mandatory		BA	410	15	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Treasury - continued														
Spending authority from offsetting collections, discretionary		BA	86	34	34	34	34	34	34	34	34	34	34	34
Spending authority from offsetting collections, mandatory		BA	1	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	339	371	336	335	336	335	335	335	335	335	335	335
Outlays, mandatory		O	23	55	38	89	67	58	57	53	53	53	---	---
Salaries and Expenses (gross)		BA	785	337	335	335	335	335	335	335	335	335	335	335
		O	362	426	374	424	403	393	392	388	388	388	335	335
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-82	-34	-34	-34	-34	-34	-34	-34	-34	-34	-34	-34
Non-Federal sources, discretionary		BA/O	-2	---	---	---	---	---	---	---	---	---	---	---
Federal sources, mandatory		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-7	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	5	---	---	---	---	---	---	---	---	---	---	---
Total Salaries and Expenses		BA	698	303	301	301	301	301	301	301	301	301	301	301
		O	277	392	340	390	369	359	358	354	354	354	301	301
Office of Terrorism and Financial Intelligence (015-05-1804):														
Appropriations, discretionary	803	BA	228	238	253	253	253	253	253	253	253	253	253	253
Spending authority from offsetting collections, discretionary		BA	23	16	16	16	16	16	16	16	16	16	16	16
Outlays, discretionary		O	265	243	264	264	265	269	269	269	269	269	269	269
Office of Terrorism and Financial Intelligence (gross)		BA	251	254	269	269	269	269	269	269	269	269	269	269
		O	265	243	264	264	265	269	269	269	269	269	269	269
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-12	-16	-16	-16	-16	-16	-16	-16	-16	-16	-16	-16
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-15	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	4	---	---	---	---	---	---	---	---	---	---	---
Total Office of Terrorism and Financial Intelligence		BA	228	238	253	253	253	253	253	253	253	253	253	253
		O	253	227	248	248	249	253	253	253	253	253	253	253

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Treasury - continued														
Cybersecurity Enhancement Account (015-05-1855):														
Appropriations, discretionary	808	BA	37	59	59	59	59	59	59	59	59	59	59	59
Outlays, discretionary		O	61	104	140	59	59	59	59	59	59	59	59	59
Information Technology System Modernization and Working Capital Fund (015-05-1921):														
Appropriations, discretionary	808	BA	143	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	---	36	57	---	---	---	---	---	---	---	---	---
Department-Wide Systems and Capital Investments Programs (015-05-0115):														
Appropriations, discretionary	803	BA	11	11	23	23	23	23	23	23	23	23	23	23
Outlays, discretionary		O	10	18	21	24	23	23	23	23	23	23	23	23
Office of Inspector General (015-05-0106):														
Appropriations, discretionary	803	BA	48	47	44	44	44	44	44	44	44	44	44	44
Spending authority from offsetting collections, discretionary		BA	11	12	11	11	11	11	11	11	11	11	11	11
Outlays, discretionary		O	63	60	54	55	55	55	55	55	55	55	55	55
Office of Inspector General (gross)		BA	59	59	55	55	55	55	55	55	55	55	55	55
		O	63	60	54	55	55	55	55	55	55	55	55	55
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-8	-12	-11	-11	-11	-11	-11	-11	-11	-11	-11	-11
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-8	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	5	---	---	---	---	---	---	---	---	---	---	---
Total Office of Inspector General		BA	48	47	44	44	44	44	44	44	44	44	44	44
		O	55	48	43	44	44	44	44	44	44	44	44	44
Committee on Foreign Investment in the United States Fund (015-05-0165):														
Appropriations, discretionary	803	BA	1	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	20	21	21	21	21	21	21	21	21	21	21	21
Outlays, discretionary		O	27	22	21	21	21	21	21	21	21	21	21	21
Committee on Foreign Investment in the United States Fund (gross)		BA	21	21	21	21	21	21	21	21	21	21	21	21
		O	27	22	21	21	21	21	21	21	21	21	21	21
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-20	-21	-21	-21	-21	-21	-21	-21	-21	-21	-21	-21

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Treasury - continued														
Total Committee on Foreign Investment in the United States Fund		BA	1	---	---	---	---	---	---	---	---	---	---	---
		O	7	1	---	---	---	---	---	---	---	---	---	---
Treasury Inspector General for Tax Administration (015-05-0119):														
Appropriations, discretionary	803	BA	173	165	138	138	138	138	138	138	138	138	138	138
Spending authority from offsetting collections, discretionary		BA	1	1	1	1	1	1	1	1	1	1	1	1
Outlays, discretionary		O	172	167	141	139	139	139	139	139	139	139	139	139
Outlays, mandatory		O	42	54	67	53	52	46	33	---	---	---	---	---
Treasury Inspector General for Tax Administration (gross)		BA	174	166	139	139	139	139	139	139	139	139	139	139
		O	214	221	208	192	191	185	172	139	139	139	139	139
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Refund, mandatory		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Treasury Inspector General for Tax Administration		BA	173	165	138	138	138	138	138	138	138	138	138	138
		O	211	220	207	191	190	184	171	138	138	138	138	138
Terrorism Insurance Program (015-05-0123):														
Appropriations, mandatory	376	BA	6	35	89	113	91	60	41	30	23	18	24	28
Outlays, mandatory		O	7	27	76	107	96	68	46	32	25	20	22	27
Economic Stabilization Program Account (015-05-1889):														
Appropriations, mandatory	376	BA	1	32	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	20	36	---	---	---	---	---	---	---	---	---	---
Air Carrier Worker Support (015-05-1894):														
Outlays, mandatory	402	O	---	---	18	13	1	1	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-9	-7	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	9	7	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Treasury - continued														
Total Air Carrier Worker Support		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-9	-7	18	13	1	1	---	---	---	---	---	---
Coronavirus Relief Fund (015-05-1892):														
Outlays, mandatory	806	O	1,528	5,672	1,989	---	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-66	-7	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, mandatory		BA	1	---	---	---	---	---	---	---	---	---	---	---
Refund, mandatory		BA	65	7	---	---	---	---	---	---	---	---	---	---
Total Coronavirus Relief Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	1,462	5,665	1,989	---	---	---	---	---	---	---	---	---
Emergency Rental Assistance (015-05-0150):														
Outlays, mandatory	604	O	43	7	---	---	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-146	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, mandatory		BA	87	---	---	---	---	---	---	---	---	---	---	---
Refund, mandatory		BA	59	---	---	---	---	---	---	---	---	---	---	---
Total Emergency Rental Assistance		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-103	7	---	---	---	---	---	---	---	---	---	---
Homeowner Assistance Fund (015-05-0124):														
Outlays, mandatory	604	O	39	5	---	---	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-3	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	3	---	---	---	---	---	---	---	---	---	---	---
Total Homeowner Assistance Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	36	5	---	---	---	---	---	---	---	---	---	---
State Small Business Credit Initiative (015-05-0142):														
Outlays, mandatory	376	O	2,040	1,646	859	275	5	4	---	---	---	---	---	---
Special Inspector General for Pandemic Recovery (015-05-1893):														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Treasury - continued														
Appropriations, discretionary	376	BA	12	-10	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	5	1	---	---	---	---	---	---	---	---	---	---
Community Development Financial Institutions Fund Program Account (015-05-1881):														
Appropriations, discretionary	451	BA	323	324	120	120	120	120	120	120	120	120	120	120
Appropriations, mandatory		BA	---	4	1	1	1	1	1	1	1	1	1	1
Spending authority from offsetting collections, mandatory		BA	135	227	106	145	72	68	67	806	63	19	19	19
Outlays, discretionary		O	515	87	504	179	144	120	120	120	120	120	120	120
Outlays, mandatory		O	1	5	84	7	9	---	6	2	2	-17	25	2
Community Development Financial Institutions Fund Program Account (gross)		BA	458	555	227	266	193	189	188	927	184	140	140	140
		O	516	92	588	186	153	120	126	122	122	103	145	122
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-139	-231	-98	-146	-67	-67	-66	-824	-39	-18	-18	-18
Non-Federal sources, mandatory		BA/O	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Total Community Development Financial Institutions Fund Program Account		BA	318	323	128	119	125	121	121	102	144	121	121	121
		O	376	-140	489	39	85	52	59	-703	82	84	126	103
Community Development Financial Institutions Fund Program, Emergency Support (015-05-0160):														
Spending authority from offsetting collections, mandatory	451	BA	1	---	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	148	36	5	---	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	---	-1	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, mandatory		BA	-1	1	---	---	---	---	---	---	---	---	---	---
Refund, mandatory		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Community Development Financial Institutions Fund Program, Emergency Support		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	147	35	5	---	---	---	---	---	---	---	---	---
Emergency Capital Investment Fund (015-05-0161):														
Spending authority from offsetting collections, mandatory	451	BA	139	140	98	97	67	66	66	62	19	18	18	18

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Treasury - continued														
Outlays, mandatory		O	150	156	115	113	82	78	82	78	36	35	35	36
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-139	-140	-98	-97	-67	-66	-66	-62	-19	-18	-18	-18
Total Emergency Capital Investment Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	11	16	17	16	15	12	16	16	17	17	17	18
Small Business Lending Fund Program Account (015-05-0141):														
Appropriations, mandatory	376	BA	1	1	1	1	1	1	1	1	1	1	1	1
Outlays, mandatory		O	1	2	1	1	1	1	1	1	1	1	1	1
Social Impact Demonstration Projects (015-05-0146):														
Outlays, mandatory	506	O	2	8	4	8	16	---	---	52	---	---	---	---
GSE Mortgage-backed Securities Purchase Program Account (015-05-0126):														
Appropriations, mandatory	371	BA	3	9	1	1	1	1	1	1	1	1	1	1
Outlays, mandatory		O	3	9	1	1	1	1	1	1	1	1	1	1
Treasury Forfeiture Fund (015-05-5697):														
Appropriations, discretionary	751	BA	---	---	-500	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	2,802	275	900	921	943	962	982	1,031	1,051	1,044	1,065	1,086
Outlays, discretionary		O	---	---	-50	-125	-150	-75	-50	-50	---	---	---	---
Outlays, mandatory		O	1,103	1,059	998	1,126	1,154	1,282	876	961	988	1,014	1,032	1,048
Total Treasury Forfeiture Fund		BA	2,802	275	400	921	943	962	982	1,031	1,051	1,044	1,065	1,086
		O	1,103	1,059	948	1,001	1,004	1,207	826	911	988	1,014	1,032	1,048
Financial Research Fund (015-05-5590):														
Appropriations, mandatory	376	BA	109	85	71	82	85	88	90	95	98	99	102	105
Outlays, mandatory		O	125	110	90	75	80	86	87	92	95	96	98	102
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Financial Research Fund		BA	109	85	71	82	85	88	90	95	98	99	102	105
		O	124	110	90	75	80	86	87	92	95	96	98	102
Presidential Election Campaign Fund (015-05-5081):														
Appropriations, mandatory	808	BA	20	25	25	25	25	25	25	25	26	25	25	25
Outlays, mandatory		O	16	15	8	60	---	---	8	75	1	---	8	75

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Treasury - continued														
Exchange Stabilization Fund (015-05-4444):														
Spending authority from offsetting collections, mandatory	155	BA	1,658	1,366	1,304	1,334	1,364	1,392	1,422	1,452	1,482	1,514	1,547	1,581
Offsets against gross BA and outlays:														
Interest on Treasury Securities, mandatory		BA/O	-860	-726	-664	-694	-724	-752	-782	-812	-842	-874	-907	-941
Non-Federal sources, mandatory		BA/O	-798	-640	-640	-640	-640	-640	-640	-640	-640	-640	-640	-640
Total Exchange Stabilization Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-1,658	-1,366	-1,304	-1,334	-1,364	-1,392	-1,422	-1,452	-1,482	-1,514	-1,547	-1,581
Treasury Franchise Fund (015-05-4560):														
Spending authority from offsetting collections, discretionary	803	BA	1,891	1,581	1,597	1,597	1,597	1,597	1,597	1,597	1,597	1,597	1,597	1,597
Outlays, discretionary		O	1,853	1,699	1,548	1,612	1,596	1,597	1,597	1,597	1,597	1,597	1,597	1,597
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1,861	-1,581	-1,597	-1,597	-1,597	-1,597	-1,597	-1,597	-1,597	-1,597	-1,597	-1,597
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-32	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	2	---	---	---	---	---	---	---	---	---	---	---
Total Treasury Franchise Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-8	118	-49	15	-1	---	---	---	---	---	---	---
Trust Funds														
Capital Magnet Fund, Community Development Financial Institutions (015-05-8524):														
Appropriations, mandatory	451	BA	116	143	157	164	165	170	174	184	188	188	193	199
Outlays, mandatory		O	251	3	241	159	165	164	165	172	174	174	178	183
Gifts and Bequests (015-05-8790):														
Outlays, mandatory	803	O	1	---	---	---	---	---	---	---	---	---	---	---
Summary - Departmental Offices														
Federal Funds:														
Appropriation accounts included above		BA	4,611	1,598	1,533	2,080	2,089	2,076	2,079	2,103	2,162	2,127	2,157	2,185
		O	4,449	8,292	4,208	1,233	873	962	530	-104	599	590	576	612
Trust Funds:														
Appropriation accounts included above		BA	116	143	157	164	165	170	174	184	188	188	193	199
		O	252	3	241	159	165	164	165	172	174	174	178	183

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Treasury - continued														
Total Departmental Offices		BA	4,727	1,741	1,690	2,244	2,254	2,246	2,253	2,287	2,350	2,315	2,350	2,384
		O	4,701	8,295	4,449	1,392	1,038	1,126	695	68	773	764	754	795
Financial Crimes Enforcement Network														
Federal Funds														
Salaries and Expenses (015-04-0173):														
Appropriations, discretionary	751	BA	180	185	210	210	210	210	210	210	210	210	210	210
Spending authority from offsetting collections, discretionary		BA	3	4	4	4	4	4	4	4	4	4	4	4
Outlays, discretionary		O	200	202	217	213	213	213	213	213	213	213	213	213
Salaries and Expenses (gross)		BA	183	189	214	214	214	214	214	214	214	214	214	214
		O	200	202	217	213	213	213	213	213	213	213	213	213
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-20	-4	-4	-4	-4	-4	-4	-4	-4	-4	-4	-4
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-2	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	19	---	---	---	---	---	---	---	---	---	---	---
Total Salaries and Expenses		BA	180	185	210	210	210	210	210	210	210	210	210	210
		O	180	198	213	209	209	209	209	209	209	209	209	209
Financial Integrity Fund (015-04-4394):														
Spending authority from offsetting collections, mandatory	751	BA	760	76	30	32	33	34	35	37	38	38	40	41
Outlays, mandatory		O	---	30	30	30	30	30	30	30	30	30	30	30
Offsets against gross BA and outlays:														
Interest on Treasury Securities, mandatory		BA/O	-39	-33	-30	-32	-33	-34	-35	-36	-37	-38	-40	-41
Offsetting governmental, mandatory		BA/O	-757	---	---	---	---	---	---	---	---	---	---	---
Total Financial Integrity Fund		BA	-36	43	---	---	---	---	---	1	1	---	---	---
		O	-796	-3	---	-2	-3	-4	-5	-6	-7	-8	-10	-11
Summary - Financial Crimes Enforcement Network														
Federal Funds:														
Appropriation accounts included above		BA	144	228	210	210	210	210	210	211	211	210	210	210
		O	-616	195	213	207	206	205	204	203	202	201	199	198
Fiscal Service														
Federal Funds														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Treasury - continued														
Salaries and Expenses (015-12-0520):														
Appropriations, discretionary	803	BA	379	391	391	391	391	391	391	391	391	391	391	391
Spending authority from offsetting collections, discretionary		BA	230	241	241	241	241	241	241	241	241	241	241	241
Outlays, discretionary		O	604	617	661	632	632	632	632	632	632	632	632	632
Salaries and Expenses (gross)		BA	609	632	632	632	632	632	632	632	632	632	632	632
		O	604	617	661	632	632	632	632	632	632	632	632	632
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-246	-241	-241	-241	-241	-241	-241	-241	-241	-241	-241	-241
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-14	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	31	---	---	---	---	---	---	---	---	---	---	---
Total Salaries and Expenses		BA	379	391	391	391	391	391	391	391	391	391	391	391
		O	357	376	420	391	391	391	391	391	391	391	391	391
Reimbursements to Federal Reserve Banks (015-12-0562):														
Appropriations, mandatory	803	BA	222	237	237	237	237	237	237	237	237	237	237	237
Outlays, mandatory		O	225	218	237	237	237	237	237	237	237	237	237	237
Payment to the Resolution Funding Corporation (015-12-1851):														
Appropriations, mandatory	908	BA	920	920	920	920	920	920	---	---	---	---	---	---
Outlays, mandatory		O	920	920	920	920	920	920	---	---	---	---	---	---
Federal Reserve Bank Reimbursement Fund (015-12-1884):														
Appropriations, mandatory	803	BA	600	725	725	725	725	725	725	725	725	725	725	725
Outlays, mandatory		O	653	666	725	725	725	725	725	725	725	725	725	725
Payment of Government Losses in Shipment (015-12-1710):														
Appropriations, mandatory	803	BA	8	19	19	19	19	19	19	19	20	20	20	20
Outlays, mandatory		O	8	19	19	19	19	19	19	19	20	20	20	20
Financial Agent Services (015-12-1802):														
Appropriations, mandatory	803	BA	1,654	2,014	1,378	1,419	1,462	1,506	1,551	1,597	1,645	1,695	1,746	1,798
Outlays, mandatory		O	1,609	1,988	1,423	1,416	1,459	1,503	1,547	1,594	1,642	1,691	1,743	1,794
Interest on Uninvested Funds (015-12-1860):														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Treasury - continued														
Appropriations, mandatory	908	BA	40	23	23	23	23	23	23	23	23	23	23	23
Outlays, mandatory		O	50	23	23	23	23	23	23	23	23	23	23	23
Federal Interest Liabilities to States (015-12-1877):														
Appropriations, mandatory	908	BA	1	1	1	1	1	1	1	1	1	1	1	1
Outlays, mandatory		O	1	1	1	1	1	1	1	1	1	1	1	1
Interest Paid to Credit Financing Accounts (015-12-1880):														
Appropriations, mandatory	908	BA	12,356	12,765	13,303	20,201	24,132	27,141	29,868	32,957	32,556	32,667	32,956	33,089
Outlays, mandatory		O	12,356	12,765	13,303	20,201	24,132	27,141	29,868	32,957	32,556	32,667	32,956	33,089
Claims, Judgments, and Relief Acts (015-12-1895):														
Appropriations, mandatory	808	BA	4,425	4,069	1,960	2,080	2,885	2,885	2,885	2,453	3,865	4,678	4,069	1,960
Outlays, mandatory		O	4,352	4,171	1,960	2,080	2,885	2,885	2,885	2,453	3,865	4,678	4,069	1,960
Restitution of Forgone Interest (015-12-1875):														
Appropriations, mandatory	908	BA	5,048	---	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	4,411	444	---	---	---	---	---	---	---	---	---	---
Debt Collection Fund (015-12-5445):														
Appropriations, mandatory	803	BA	199	195	197	202	206	210	214	219	224	227	232	237
Outlays, mandatory		O	172	104	194	199	203	208	211	216	221	224	229	234
Guam World War II Claims Fund (015-12-5680):														
Outlays, mandatory	806	O	---	1	1	1	1	---	---	---	---	---	---	---
Continued Dumping and Subsidy Offset (015-12-5688):														
Appropriations, mandatory	376	BA	1	---	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	5	---	---	---	---	---	---	---	---	---	---	---
Check Forgery Insurance Fund (015-12-4109):														
Appropriations, mandatory	803	BA	132	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, mandatory		BA	244	58	58	58	58	58	58	58	58	58	58	58
Outlays, mandatory		O	238	60	60	60	60	60	58	58	58	58	58	58
Check Forgery Insurance Fund (gross)		BA	376	58	58	58	58	58	58	58	58	58	58	58
		O	238	60	60	60	60	60	58	58	58	58	58	58
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	---	-4	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory		BA/O	-240	-54	-58	-58	-58	-58	-58	-58	-58	-58	-58	-58
Additional offsets against gross BA only:														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Treasury - continued														
Change in uncollected customer payments from Federal sources, mandatory		BA	-4	---	---	---	---	---	---	---	---	---	---	---
Total Check Forgery Insurance Fund		BA	132	---	---	---	---	---	---	---	---	---	---	---
		O	-2	2	2	2	2	2	---	---	---	---	---	---
Trust Funds														
Cheyenne River Sioux Tribe Terrestrial Wildlife Habitat Restoration Trust Fund (015-12-8209):														
Appropriations, mandatory	306	BA	2	1	1	1	1	1	1	1	1	1	1	1
Outlays, mandatory		O	1	1	---	1	1	1	1	1	1	1	1	1
Gulf Coast Restoration Trust Fund (015-12-8625):														
Appropriations, mandatory	452	BA	396	400	385	387	391	393	396	112	88	80	73	67
Outlays, mandatory		O	294	288	286	285	283	288	290	308	291	289	289	289
Summary - Fiscal Service														
Federal Funds:														
Appropriation accounts included above		BA	25,985	21,359	19,154	26,218	31,001	34,058	35,914	38,622	39,687	40,664	40,400	38,481
		O	25,117	21,698	19,228	26,215	30,998	34,055	35,907	38,616	39,681	40,657	40,394	38,474
Trust Funds:														
Appropriation accounts included above		BA	398	401	386	388	392	394	397	113	89	81	74	68
		O	295	289	286	286	284	289	291	309	292	290	290	290
Total Fiscal Service		BA	26,383	21,760	19,540	26,606	31,393	34,452	36,311	38,735	39,776	40,745	40,474	38,549
		O	25,412	21,987	19,514	26,501	31,282	34,344	36,198	38,925	39,973	40,947	40,684	38,764
Federal Financing Bank														
Federal Funds														
Federal Financing Bank (015-11-4521):														
Spending authority from offsetting collections, mandatory	803	BA	6,471	6,424	6,617	14,178	6,427	8,016	9,187	10,004	10,581	14,726	10,742	13,805
Outlays, mandatory		O	6,337	6,279	6,552	7,481	15,181	8,012	9,505	10,072	10,625	10,861	14,657	10,840
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-6,471	-6,424	-6,617	-14,178	-6,427	-8,016	-9,187	-10,004	-10,581	-14,726	-10,742	-13,805
Total Federal Financing Bank		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-134	-145	-65	-6,697	8,754	-4	318	68	44	-3,865	3,915	-2,965
Alcohol and Tobacco Tax and Trade Bureau														
Federal Funds														
Salaries and Expenses (015-13-1008):														
Appropriations, discretionary		BA	158	158	158	158	158	158	158	158	158	158	158	158

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Treasury - continued														
Spending authority from offsetting collections, discretionary		BA	9	10	10	10	10	10	10	10	10	10	10	10
Outlays, discretionary		O	164	178	165	168	168	168	168	168	168	168	168	168
Salaries and Expenses (gross)		BA	167	168	168	168	168	168	168	168	168	168	168	168
		O	164	178	165	168	168	168	168	168	168	168	168	168
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-5	-5	-5	-5	-5	-5	-5	-5	-5	-5	-5	-5
Non-Federal sources, discretionary		BA/O	-4	-5	-5	-5	-5	-5	-5	-5	-5	-5	-5	-5
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-4	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	4	---	---	---	---	---	---	---	---	---	---	---
Total Salaries and Expenses		BA	158	158	158	158	158	158	158	158	158	158	158	158
		O	155	168	155	158	158	158	158	158	158	158	158	158
Internal Revenue Collections for Puerto Rico (015-13-5737):														
Appropriations, mandatory	806	BA	395	482	523	540	559	578	598	619	641	663	687	708
Outlays, mandatory		O	395	482	523	540	559	578	598	619	641	663	687	708
Summary - Alcohol and Tobacco Tax and Trade Bureau														
Federal Funds:														
Appropriation accounts included above		BA	553	640	681	698	717	736	756	777	799	821	845	866
		O	550	650	678	698	717	736	756	777	799	821	845	866
Bureau of Engraving and Printing														
Federal Funds														
Bureau of Engraving and Printing Fund (015-20-4502):														
Spending authority from offsetting collections, discretionary	803	BA	1,038	1,732	1,088	1,088	1,088	1,088	1,077	1,077	1,077	1,077	1,077	1,077
Outlays, discretionary		O	1,008	1,840	1,836	1,731	1,217	1,209	1,158	1,156	1,027	1,023	1,023	1,023
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	---	-13	-13	-13	-13	-13	-13	-13	-13	-13	-13	-13
Non-Federal sources, discretionary		BA/O	-1,063	-1,713	-1,064	-1,069	-1,062	-1,068	-1,064	-1,064	-1,064	-1,064	-1,064	-1,064
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	25	-6	-11	-6	-13	-7	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Treasury - continued														
Total Bureau of Engraving and Printing Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-55	114	759	649	142	128	81	79	-50	-54	-54	-54
United States Mint														
Federal Funds														
United States Mint Public Enterprise Fund (015-25-4159):														
Borrowing authority, discretionary		BA	---	2,000	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	2,616	2,303	5,334	5,334	5,334	5,334	5,334	5,334	5,334	5,334	5,334	5,334
Outlays, discretionary		O	3,339	4,124	5,128	5,334	5,334	5,334	5,334	5,334	5,334	5,334	5,334	5,334
United States Mint Public Enterprise Fund (gross)		BA	2,616	4,303	5,334	5,334	5,334	5,334	5,334	5,334	5,334	5,334	5,334	5,334
		O	3,339	4,124	5,128	5,334	5,334	5,334	5,334	5,334	5,334	5,334	5,334	5,334
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-2	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-2,614	-4,303	-5,334	-5,334	-5,334	-5,334	-5,334	-5,334	-5,334	-5,334	-5,334	-5,334
Total United States Mint Public Enterprise Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	723	-179	-206	---	---	---	---	---	---	---	---	---
Internal Revenue Service														
Federal Funds														
Taxpayer Services (015-45-0912):														
Appropriations, discretionary	803	BA	3,223	3,037	3,387	3,387	3,387	3,387	3,387	3,387	3,387	3,387	3,387	3,387
Spending authority from offsetting collections, discretionary		BA	23	46	46	46	46	46	46	46	46	46	46	46
Outlays, discretionary		O	3,199	2,814	3,498	3,412	3,412	3,412	3,412	3,412	3,412	3,412	3,412	3,412
Outlays, mandatory		O	1,215	637	69	---	---	---	---	---	---	---	---	---
Taxpayer Services (gross)		BA	3,246	3,083	3,433	3,433	3,433	3,433	3,433	3,433	3,433	3,433	3,433	3,433
		O	4,414	3,451	3,567	3,412	3,412	3,412	3,412	3,412	3,412	3,412	3,412	3,412
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-24	-59	-59	-59	-59	-59	-59	-59	-59	-59	-59	-59
Non-Federal sources, discretionary		BA/O	-5	-16	-16	-16	-16	-16	-16	-16	-16	-16	-16	-16
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-2	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	8	29	29	29	29	29	29	29	29	29	29	29

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Treasury - continued														
Total Taxpayer Services		BA	3,223	3,037	3,387	3,387	3,387	3,387	3,387	3,387	3,387	3,387	3,387	3,387
		O	4,385	3,376	3,492	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337
Enforcement (015-45-0913):														
Federal law enforcement activities (subfunction 751):														
Appropriations, discretionary	751	BA	758	737	601	601	601	601	601	601	601	601	601	601
Appropriations, mandatory		BA	-850	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	60	106	106	106	106	106	106	106	106	106	106	106
Outlays, discretionary		O	818	774	1,011	703	704	704	704	704	704	704	704	704
Outlays, mandatory		O	253	79	---	---	---	---	---	---	---	---	---	---
Federal law enforcement activities (gross)		BA	-32	843	707	707	707	707	707	707	707	707	707	707
		O	1,071	853	1,011	703	704	704	704	704	704	704	704	704
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-57	-66	-66	-66	-66	-66	-66	-66	-66	-66	-66	-66
Non-Federal sources, discretionary		BA/O	-13	-7	-7	-7	-7	-7	-7	-7	-7	-7	-7	-7
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-21	-64	-64	-64	-64	-64	-64	-64	-64	-64	-64	-64
Offsetting collections credited to expired accounts, discretionary		BA	22	28	28	28	28	28	28	28	28	28	28	28
Refund, discretionary		BA	9	3	3	3	3	3	3	3	3	3	3	3
Total Federal law enforcement activities (subfunction 751)		BA	-92	737	601	601	601	601	601	601	601	601	601	601
		O	1,001	780	938	630	631	631	631	631	631	631	631	631
Central fiscal operations (subfunction 803):														
Appropriations, discretionary	803	BA	4,373	4,262	3,501	3,501	3,501	3,501	3,501	3,501	3,501	3,501	3,501	3,501
Appropriations, mandatory		BA	-19,350	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	1	3	3	3	3	3	3	3	3	3	3	3
Outlays, discretionary		O	4,205	3,944	4,212	3,487	3,484	3,485	3,485	3,485	3,485	3,485	3,485	3,485
Outlays, mandatory		O	1,811	60	---	---	---	---	---	---	---	---	---	---
Central fiscal operations (gross)		BA	-14,976	4,265	3,504	3,504	3,504	3,504	3,504	3,504	3,504	3,504	3,504	3,504
		O	6,016	4,004	4,212	3,487	3,484	3,485	3,485	3,485	3,485	3,485	3,485	3,485
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-4	-8	-8	-8	-8	-8	-8	-8	-8	-8	-8	-8
Non-Federal sources, discretionary		BA/O	-4	-11	-11	-11	-11	-11	-11	-11	-11	-11	-11	-11

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Treasury - continued														
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	7	16	16	16	16	16	16	16	16	16	16	16
Total Central fiscal operations (subfunction 803)		BA	-14,977	4,262	3,501	3,501	3,501	3,501	3,501	3,501	3,501	3,501	3,501	3,501
		O	6,008	3,985	4,193	3,468	3,465	3,466	3,466	3,466	3,466	3,466	3,466	3,466
Total Enforcement		BA	-15,069	4,999	4,102	4,102	4,102	4,102	4,102	4,102	4,102	4,102	4,102	4,102
		O	7,009	4,765	5,131	4,098	4,096	4,097	4,097	4,097	4,097	4,097	4,097	4,097
Technology and Operations Support (015-45-0919):														
Appropriations, discretionary	803	BA	3,846	3,160	2,598	2,598	2,598	2,598	2,598	2,598	2,598	2,598	2,598	2,598
Appropriations, mandatory		BA	---	-11,661	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	53	119	109	109	109	109	109	109	109	109	109	109
Outlays, discretionary		O	3,843	2,928	2,801	2,688	2,676	2,673	2,673	2,673	2,673	2,673	2,673	2,673
Outlays, mandatory		O	2,686	2,995	3,451	583	---	---	---	---	---	---	---	---
Technology and Operations Support (gross)		BA	3,899	-8,382	2,707	2,707	2,707	2,707	2,707	2,707	2,707	2,707	2,707	2,707
		O	6,529	5,923	6,252	3,271	2,676	2,673	2,673	2,673	2,673	2,673	2,673	2,673
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-63	-107	-115	-115	-115	-115	-115	-115	-115	-115	-115	-115
Non-Federal sources, discretionary		BA/O	-5	-12	-11	-11	-11	-11	-11	-11	-11	-11	-11	-11
Federal sources, mandatory		BA/O	-9	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-5	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	20	---	17	17	17	17	17	17	17	17	17	17
Refund, mandatory		BA	9	---	---	---	---	---	---	---	---	---	---	---
Total Technology and Operations Support		BA	3,846	-8,501	2,598	2,598	2,598	2,598	2,598	2,598	2,598	2,598	2,598	2,598
		O	6,452	5,804	6,126	3,145	2,550	2,547	2,547	2,547	2,547	2,547	2,547	2,547
Business Systems Modernization (015-45-0921):														
Outlays, mandatory	803	O	1,048	672	728	847	---	---	---	---	---	---	---	---
Refundable Savers Credit (015-45-1904):														
Appropriations, mandatory	609	BA	---	---	---	2,850	2,799	2,754	2,714	2,678	2,636	2,590	2,549	2,509
Outlays, mandatory		O	---	---	---	2,850	2,799	2,754	2,714	2,678	2,636	2,590	2,549	2,509

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Treasury - continued														
Advanced Manufacturing Investment Credit (015-45-0962):														
Appropriations, mandatory	376	BA	2,240	3,657	4,694	5,040	3,914	1,390	181	63	49	14	---	---
Outlays, mandatory		O	2,240	3,657	4,694	5,040	3,914	1,390	181	63	49	14	---	---
Elective Payment for Energy Property and Electricity Produced from Certain Renewable Resources, Etc. (015-45-0963):														
Appropriations, mandatory	271	BA	2,619	7,472	7,337	8,535	9,665	10,096	10,490	11,082	11,196	9,866	9,110	8,784
Outlays, mandatory		O	2,619	7,472	7,337	8,535	9,665	10,096	10,490	11,082	11,196	9,866	9,110	8,784
Clean Vehicle Credit (015-45-0964):														
Appropriations, mandatory	272	BA	2,864	157	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	2,655	405	---	---	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-28	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	28	---	---	---	---	---	---	---	---	---	---	---
Total Clean Vehicle Credit		BA	2,864	157	---	---	---	---	---	---	---	---	---	---
		O	2,627	405	---	---	---	---	---	---	---	---	---	---
Credit for Previously-owned Clean Vehicles (015-45-0965):														
Appropriations, mandatory	272	BA	581	69	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	535	119	---	---	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-4	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	4	---	---	---	---	---	---	---	---	---	---	---
Total Credit for Previously-owned Clean Vehicles		BA	581	69	---	---	---	---	---	---	---	---	---	---
		O	531	119	---	---	---	---	---	---	---	---	---	---
Energy Security (015-45-0958):														
Appropriations, discretionary	803	BA	---	---	-371	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	---	---	-371	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	4	66	371	---	---	---	---	---	---	---	---	---
Total Energy Security		BA	---	---	-371	---	---	---	---	---	---	---	---	---
		O	4	66	---	---	---	---	---	---	---	---	---	---
Opportunity Zone Data Reporting (015-45-0967):														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Treasury - continued														
Appropriations, mandatory	803	BA	15	---	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	---	8	4	3	---	---	---	---	---	---	---	---
Build America Bond Payments, Recovery Act (015-45-0935):														
Appropriations, mandatory	806	BA	1,664	1,841	1,806	1,770	1,734	1,699	1,663	1,678	1,688	1,650	1,612	1,577
Outlays, mandatory		O	1,664	1,841	1,806	1,770	1,734	1,699	1,663	1,678	1,688	1,650	1,612	1,577
Payment Where Earned Income Credit Exceeds Liability for Tax (015-45-0906):														
Appropriations, mandatory	609	BA	66,007	67,352	69,178	70,324	71,323	72,471	73,568	75,105	76,604	78,096	80,184	82,561
Outlays, mandatory		O	66,007	67,352	69,178	70,324	71,323	72,471	73,568	75,105	76,604	78,096	80,184	82,561
U.S. Coronavirus Payments (015-45-0905):														
Appropriations, mandatory	609	BA	924	71	1	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	924	71	1	---	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-78	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	78	---	---	---	---	---	---	---	---	---	---	---
Total U.S. Coronavirus Payments		BA	924	71	1	---	---	---	---	---	---	---	---	---
		O	846	71	1	---	---	---	---	---	---	---	---	---
Payment Where Child Tax Credit Exceeds Liability for Tax (015-45-0922):														
Appropriations, mandatory	609	BA	26,567	32,321	32,559	33,511	34,195	34,890	35,526	35,859	36,675	37,012	37,607	38,180
Outlays, mandatory		O	26,567	32,321	32,559	33,511	34,195	34,890	35,526	35,859	36,675	37,012	37,607	38,180
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Payment Where Child Tax Credit Exceeds Liability for Tax		BA	26,567	32,321	32,559	33,511	34,195	34,890	35,526	35,859	36,675	37,012	37,607	38,180
		O	26,566	32,321	32,559	33,511	34,195	34,890	35,526	35,859	36,675	37,012	37,607	38,180
Payment Where Health Coverage Tax Credit Exceeds Liability for Tax (015-45-0923):														
Appropriations, mandatory	551	BA	---	1	1	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	---	1	1	---	---	---	---	---	---	---	---	---
U.S. Coronavirus Refundable Credits (015-45-0936):														
Appropriations, mandatory	609	BA	18,530	15,562	1,453	474	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Treasury - continued														
Outlays, mandatory		O	18,530	15,562	1,453	474	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-357	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	357	---	---	---	---	---	---	---	---	---	---	---
Total U.S. Coronavirus Refundable Credits		BA	18,530	15,562	1,453	474	---	---	---	---	---	---	---	---
		O	18,173	15,562	1,453	474	---	---	---	---	---	---	---	---
Payment Where Small Business Health Insurance Tax Credit Exceeds Liability for Tax (015-45-0951):														
Appropriations, mandatory	551	BA	---	1	1	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	---	1	1	---	---	---	---	---	---	---	---	---
Payment Where Certain Tax Credits Exceed Liability for Corporate Tax (015-45-0931):														
Appropriations, mandatory	376	BA	1,173	600	476	250	225	115	105	50	50	50	50	50
Outlays, mandatory		O	1,173	600	476	250	225	115	105	50	50	50	50	50
Child and Dependent Care Tax Credit (015-45-0943):														
Appropriations, mandatory	609	BA	12	1	1	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	12	1	1	---	---	---	---	---	---	---	---	---
Payment Where American Opportunity Credit Exceeds Liability for Tax (015-45-0932):														
Appropriations, mandatory	502	BA	2,549	2,371	2,237	2,218	2,182	2,149	2,115	2,086	2,050	2,010	1,974	1,937
Outlays, mandatory		O	2,549	2,371	2,237	2,218	2,182	2,149	2,115	2,086	2,050	2,010	1,974	1,937
Payment to Issuer of Qualified Energy Conservation Bonds (015-45-0948):														
Appropriations, mandatory	272	BA	28	28	27	27	27	26	26	25	25	24	24	24
Outlays, mandatory		O	28	28	27	27	27	26	26	25	25	24	24	24
Payment to Issuer of New Clean Renewable Energy Bonds (015-45-0947):														
Appropriations, mandatory	271	BA	37	35	34	34	33	33	32	32	32	31	31	31
Outlays, mandatory		O	37	35	34	34	33	33	32	32	32	31	31	31
Payment to Issuer of Qualified School Construction Bonds (015-45-0946):														
Appropriations, mandatory	501	BA	537	524	515	505	495	485	475	481	485	475	466	455
Outlays, mandatory		O	537	524	515	505	495	485	475	481	485	475	466	455
Payment to Issuer of Qualified Zone Academy Bonds (015-45-0945):														
Appropriations, mandatory	501	BA	34	33	32	32	31	31	30	31	31	31	30	30

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Treasury - continued														
Outlays, mandatory		O	34	33	32	32	31	31	30	31	31	31	30	30
Payment to United States Virgin Islands and Puerto Rico for Disaster Tax Relief (015-45-0159):														
Appropriations, mandatory	609	BA	---	49	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	---	49	---	---	---	---	---	---	---	---	---	---
Refunding Internal Revenue Collections, Interest (015-45-0904):														
Appropriations, mandatory	908	BA	16,819	13,638	3,773	3,167	3,001	3,179	3,363	3,526	3,694	3,883	4,070	4,267
Outlays, mandatory		O	16,819	13,638	3,773	3,167	3,001	3,179	3,363	3,526	3,694	3,883	4,070	4,267
Refundable Premium Tax Credit (015-45-0949):														
Appropriations, mandatory	551	BA	150,838	118,357	106,110	101,565	105,112	109,556	112,267	117,457	122,480	128,315	134,053	140,837
Outlays, mandatory		O	152,200	118,357	106,110	101,565	105,112	109,556	112,267	117,457	122,480	128,315	134,053	140,837
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-22,940	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	22,940	---	---	---	---	---	---	---	---	---	---	---
Total Refundable Premium Tax Credit		BA	150,838	118,357	106,110	101,565	105,112	109,556	112,267	117,457	122,480	128,315	134,053	140,837
		O	129,260	118,357	106,110	101,565	105,112	109,556	112,267	117,457	122,480	128,315	134,053	140,837
Payment Where Adoption Credit Exceeds Liability for Tax (015-45-0950):														
Appropriations, mandatory	609	BA	---	92	184	183	181	178	174	174	173	168	164	159
Outlays, mandatory		O	---	92	184	183	181	178	174	174	173	168	164	159
Section 530A Trump Accounts (015-45-0966):														
Appropriations, mandatory	609	BA	---	5,829	3,649	3,653	1,462	---	---	---	---	---	---	---
Outlays, mandatory		O	---	5,829	3,649	3,653	1,462	---	---	---	---	---	---	---
IRS Miscellaneous Retained Fees (015-45-5432):														
Appropriations, discretionary	803	BA	---	---	-256	-256	-256	-256	-256	-256	-256	-256	-256	-256
Appropriations, mandatory		BA	361	369	369	369	369	369	369	369	369	369	369	369
Outlays, mandatory		O	3	3	3	3	3	3	3	3	3	3	3	3
Total IRS Miscellaneous Retained Fees		BA	361	369	113	113	113	113	113	113	113	113	113	113
		O	3	3	3	3	3	3	3	3	3	3	3	3
Private Collection Agent Program (015-45-5510):														
Appropriations, mandatory	803	BA	233	259	259	291	291	291	291	299	298	291	291	291
Outlays, mandatory		O	263	276	282	291	291	291	291	299	298	291	291	291
Offsets against gross BA and outlays:														

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Treasury - continued														
Federal sources, mandatory		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Private Collection Agent Program		BA	233	259	259	291	291	291	291	299	298	291	291	291
		O	262	276	282	291	291	291	291	299	298	291	291	291
Informant Payments (015-45-5433):														
Appropriations, mandatory	803	BA	69	78	78	78	78	78	78	78	78	78	78	78
Outlays, mandatory		O	69	78	78	78	78	78	78	78	78	78	78	78
Federal Tax Lien Revolving Fund (015-45-4413):														
Spending authority from offsetting collections, mandatory	803	BA	1	1	1	1	1	1	1	1	1	1	1	1
Outlays, mandatory		O	2	1	1	1	1	1	1	1	1	1	1	1
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Total Federal Tax Lien Revolving Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	1	---	---	---	---	---	---	---	---	---	---	---
Summary - Internal Revenue Service														
Federal Funds:														
Appropriation accounts included above		BA	286,701	270,302	244,234	244,707	246,948	249,621	253,298	260,904	268,444	274,784	282,493	291,970
		O	290,955	285,407	249,912	245,940	246,734	249,405	253,082	260,688	268,228	274,568	282,277	291,754
Comptroller of the Currency														
Trust Funds														
Assessment Funds (015-57-8413):														
Spending authority from offsetting collections, mandatory	373	BA	1,267	1,167	1,167	1,179	1,204	1,229	1,254	1,279	1,304	1,329	1,354	1,379
Outlays, mandatory		O	1,254	1,142	1,167	1,172	1,187	1,213	1,238	1,263	1,287	1,313	1,338	1,363
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-18	-20	-20	-20	-20	-20	-20	-20	-20	-20	-20	-20
Interest on Treasury Securities, mandatory		BA/O	-47	-58	-58	-45	-45	-45	-45	-45	-45	-45	-45	-45
Non-Federal sources, mandatory		BA/O	-1,203	-1,089	-1,089	-1,114	-1,139	-1,164	-1,189	-1,214	-1,239	-1,264	-1,289	-1,314
Additional offsets against gross BA only:														
Refund, mandatory		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Assessment Funds		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-14	-25	---	-7	-17	-16	-16	-16	-17	-16	-16	-16

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Treasury - continued														
Interest on the Public Debt														
Federal Funds														
Interest Paid to Trust Fund Receipt Accounts - Shadow Account (015-60-0555):														
Appropriations, mandatory	901	BA	187,419	203,308	193,481	188,657	190,507	188,392	192,956	175,475	186,059	180,165	181,439	172,175
Outlays, mandatory		O	187,419	203,308	193,481	188,657	190,507	188,392	192,956	175,475	186,059	180,165	181,439	172,175
Interest Paid to Expenditure Accounts - Shadow Account (015-60-0556):														
Appropriations, mandatory	901	BA	22,123	22,182	22,569	24,539	25,467	26,526	27,398	28,402	29,631	30,719	31,966	33,218
Outlays, mandatory		O	22,123	22,182	22,569	24,539	25,467	26,526	27,398	28,402	29,631	30,719	31,966	33,218
Interest Paid to Federal Fund Receipt Accounts - Shadow Account (015-60-0557):														
Appropriations, mandatory	901	BA	22,787	24,383	20,273	20,562	21,562	22,981	23,572	8,696	22,612	24,075	25,175	26,436
Legislative proposal, not subject to PAYGO, mandatory		BA	---	---	56	74	106	123	127	101	54	21	4	1
Outlays, mandatory		O	22,787	24,383	20,273	20,562	21,562	22,981	23,572	8,696	22,612	24,075	25,175	26,436
Legislative proposal, not subject to PAYGO, mandatory		O	---	---	56	74	106	123	127	101	54	21	4	1
Total Interest Paid to Federal Fund Receipt Accounts - Shadow Account		BA	22,787	24,383	20,329	20,636	21,668	23,104	23,699	8,797	22,666	24,096	25,179	26,437
		O	22,787	24,383	20,329	20,636	21,668	23,104	23,699	8,797	22,666	24,096	25,179	26,437
Interest on Treasury Debt Securities (gross) (015-60-0550):														
Appropriations, mandatory	901	BA	983,285	1,051,382	1,109,574	1,198,489	1,276,766	1,341,840	1,405,491	1,467,177	1,518,867	1,566,262	1,605,370	1,644,189
Outlays, mandatory		O	983,285	1,051,382	1,109,574	1,198,489	1,276,766	1,341,840	1,405,491	1,467,177	1,518,867	1,566,262	1,605,370	1,644,189
Summary - Interest on the Public Debt														
Federal Funds:														
Appropriation accounts included above		BA	1,215,614	1,301,255	1,345,953	1,432,321	1,514,408	1,579,862	1,649,544	1,679,851	1,757,223	1,801,242	1,843,954	1,876,019
		O	1,215,614	1,301,255	1,345,953	1,432,321	1,514,408	1,579,862	1,649,544	1,679,851	1,757,223	1,801,242	1,843,954	1,876,019
Department of the Treasury by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	1,533,608	1,595,382	1,611,765	1,706,234	1,795,373	1,866,563	1,941,801	1,982,468	2,068,526	2,119,848	2,170,059	2,209,731
		O	1,536,603	1,617,287	1,620,680	1,700,566	1,802,832	1,865,349	1,940,422	1,980,178	2,066,726	2,114,160	2,172,106	2,204,904
Deductions for offsetting receipts:														
Non-Federal sources, discretionary	451	BA/O	-10	---	---	---	---	---	---	---	---	---	---	---
Intrafund receipts, mandatory	752	BA/O	-37	-37	-37	-37	-37	-37	-37	-37	-37	-37	-37	-37
Intrafund receipts, mandatory	803	BA/O	-105	-113	-114	-114	-115	-116	-117	-117	-118	-119	-120	-121
Intrafund receipts, mandatory	808	BA/O	-84	-118	-118	-118	-118	-118	-118	-118	-118	-118	-118	-118
Intrafund receipts, mandatory	809	BA/O	114	-4	-4	-4	-4	-4	-4	-4	-4	-4	-4	-4

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of the Treasury - continued														
Non-Federal sources, mandatory	371	BA/O	-6,406	-6,548	-6,697	-6,866	-7,010	-7,142	-7,252	-7,338	-6,490	-5,553	-4,720	-3,995
Non-Federal sources, mandatory	376	BA/O	-5	-2	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory	402	BA/O	-2,999	-4,880	-351	-337	-342	-2,233	-3,905	---	---	---	---	---
Non-Federal sources, mandatory	451	BA/O	---	-14	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory	803	BA/O	-512	-533	-538	-542	-545	-549	-553	-558	-562	-566	-571	-575
Non-Federal sources, mandatory	808	BA/O	-36	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Non-Federal sources, mandatory	809	BA/O	-1,457	-730	-730	-730	-730	-730	-730	-730	-730	-730	-730	-730
Intrafund receipts, net interest	908	BA/O	-7,711	-7,984	-8,313	-9,543	-17,668	-10,851	-12,681	-13,525	-14,283	-14,680	-18,594	-14,779
Non-Federal sources, net interest	901	BA/O	-3	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, net interest	908	BA/O	-56,901	-71,575	-71,909	-67,799	-75,228	-81,671	-87,200	-92,813	-94,535	-95,391	-96,190	-96,884
Total Federal Funds		BA	1,457,456	1,502,843	1,522,953	1,620,143	1,693,575	1,763,111	1,829,203	1,867,227	1,951,648	2,002,649	2,048,974	2,092,487
		O	1,460,451	1,524,748	1,531,868	1,614,475	1,701,034	1,761,897	1,827,824	1,864,937	1,949,848	1,996,961	2,051,021	2,087,660
Trust Funds:														
Appropriation accounts included above		BA	514	544	543	552	557	564	571	297	277	269	267	267
		O	533	267	527	438	432	437	440	465	449	448	452	457
Deductions for offsetting receipts:														
Non-Federal sources, mandatory	451	BA/O	-117	-144	-158	-164	-165	-171	-174	-179	-183	-188	-193	-199
Total Trust Funds		BA	397	400	385	388	392	393	397	118	94	81	74	68
		O	416	123	369	274	267	266	266	286	266	260	259	258
Interfunds:														
Deductions for offsetting receipts:														
Interfund transactions, mandatory	601	BA/O	-446	-468	-450	-483	-506	-533	-563	-593	-624	-656	-689	-722
Interfund transactions, mandatory	803	BA/O	-1,027	-1,090	-1,131	-1,157	-1,183	-1,210	-1,237	-1,265	-1,293	-1,323	-1,352	-1,383
Interfund transactions, net interest	908	BA/O	-479	-630	-380	-240	-80	-20	---	---	---	---	---	---
Total Interfunds		BA/O	-1,952	-2,188	-1,961	-1,880	-1,769	-1,763	-1,800	-1,858	-1,917	-1,979	-2,041	-2,105
Department of the Treasury by Type of Account														
Total appropriation accounts		BA	1,534,122	1,595,926	1,612,308	1,706,786	1,795,930	1,867,127	1,942,372	1,982,765	2,068,803	2,120,117	2,170,326	2,209,998
		O	1,537,136	1,617,554	1,621,207	1,701,004	1,803,264	1,865,786	1,940,862	1,980,643	2,067,175	2,114,608	2,172,558	2,205,361
Total offsetting receipts accounts		BA/O	-78,221	-94,871	-90,931	-88,135	-103,732	-105,386	-114,572	-117,278	-118,978	-119,366	-123,319	-119,548
Total Department of the Treasury														
Total Department of the Treasury		BA	1,455,901	1,501,055	1,521,377	1,618,651	1,692,198	1,761,741	1,827,800	1,865,487	1,949,825	2,000,751	2,047,007	2,090,450
		O	1,458,915	1,522,683	1,530,276	1,612,869	1,699,532	1,760,400	1,826,290	1,863,365	1,948,197	1,995,242	2,049,239	2,085,813

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Veterans Affairs														
Veterans Health Administration														
Federal Funds														
Medical Services (029-15-0160):														
Appropriations, discretionary	703	BA	3,682	3,120	3,302	3,302	3,302	3,302	3,302	3,302	3,302	3,302	3,302	3,302
Advance Appropriations, discretionary		BA	68,826	57,241	59,385	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	171	171	171	171	171	171	171	171	171	171	171	171
Outlays, discretionary		O	74,472	61,170	62,508	10,325	4,334	3,835	3,650	3,550	3,446	3,446	3,446	3,446
Medical Services (gross)		BA	72,679	60,532	62,858	3,473	3,473	3,473	3,473	3,473	3,473	3,473	3,473	3,473
		O	74,472	61,170	62,508	10,325	4,334	3,835	3,650	3,550	3,446	3,446	3,446	3,446
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-182	-2	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-349	-169	-171	-171	-171	-171	-171	-171	-171	-171	-171	-171
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-2	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	362	---	---	---	---	---	---	---	---	---	---	---
Total Medical Services		BA	72,508	60,361	62,687	3,302	3,302	3,302	3,302	3,302	3,302	3,302	3,302	3,302
		O	73,941	60,999	62,337	10,154	4,163	3,664	3,479	3,379	3,275	3,275	3,275	3,275
Medical Community Care (029-15-0140):														
Appropriations, discretionary	703	BA	1,155	899	2,018	2,018	2,018	2,018	2,018	2,018	2,018	2,018	2,018	2,018
Advance Appropriations, discretionary		BA	22,261	34,000	38,587	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	23,322	34,871	40,219	2,405	2,019	2,019	2,019	2,019	2,019	2,019	2,019	2,019
Medical Community Care (gross)		BA	23,416	34,899	40,605	2,018	2,018	2,018	2,018	2,018	2,018	2,018	2,018	2,018
		O	23,322	34,871	40,219	2,405	2,019	2,019	2,019	2,019	2,019	2,019	2,019	2,019
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-294	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	290	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	4	---	---	---	---	---	---	---	---	---	---	---
Total Medical Community Care		BA	23,416	34,899	40,605	2,018	2,018	2,018	2,018	2,018	2,018	2,018	2,018	2,018
		O	23,028	34,871	40,219	2,405	2,019	2,019	2,019	2,019	2,019	2,019	2,019	2,019
Medical Support and Compliance (029-15-0152):														
Advance Appropriations, discretionary	703	BA	11,573	10,723	10,997	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Veterans Affairs - continued														
Spending authority from offsetting collections, discretionary		BA	81	82	82	82	82	82	82	82	82	82	82	82
Outlays, discretionary		O	11,477	10,594	10,908	1,642	155	94	82	82	82	82	82	82
Outlays, mandatory		O	---	---	1	1	1	---	---	---	---	---	---	---
Medical Support and Compliance (gross)		BA	11,654	10,805	11,079	82	82	82	82	82	82	82	82	82
		O	11,477	10,594	10,909	1,643	156	94	82	82	82	82	82	82
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-120	-3	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-23	-79	-82	-82	-82	-82	-82	-82	-82	-82	-82	-82
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-3	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	65	---	---	---	---	---	---	---	---	---	---	---
Total Medical Support and Compliance		BA	11,573	10,723	10,997	---	---	---	---	---	---	---	---	---
		O	11,334	10,512	10,827	1,561	74	12	---	---	---	---	---	---
DOD-VA Health Care Sharing Incentive Fund (029-15-0165):														
Appropriations, discretionary	703	BA	15	15	15	15	15	15	15	15	15	15	15	15
Advance Appropriations, discretionary		BA	15	315	15	15	15	15	15	15	15	15	15	15
Outlays, discretionary		O	21	29	182	180	30	30	30	30	30	30	30	30
Total DOD-VA Health Care Sharing Incentive Fund		BA	30	330	30	30	30	30	30	30	30	30	30	30
		O	21	29	182	180	30	30	30	30	30	30	30	30
Medical Facilities (029-15-0162):														
Appropriations, discretionary	703	BA	191	146	---	---	---	---	---	---	---	---	---	---
Advance Appropriations, discretionary		BA	9,340	11,730	12,572	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	200	400	450	600	610	620	650	650	650	650	650	650
Spending authority from offsetting collections, discretionary		BA	23	23	23	23	23	23	23	23	23	23	23	23
Outlays, discretionary		O	9,003	11,750	13,048	3,231	949	540	423	423	423	423	23	23
Outlays, mandatory		O	73	567	428	516	590	618	644	332	136	66	41	30
Medical Facilities (gross)		BA	9,754	12,299	13,045	623	633	643	673	673	673	673	673	673
		O	9,076	12,317	13,476	3,747	1,539	1,158	1,067	755	559	489	64	53
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-56	-5	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-37	-18	-23	-23	-23	-23	-23	-23	-23	-23	-23	-23

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Veterans Affairs - continued														
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-5	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	75	---	---	---	---	---	---	---	---	---	---	---
Total Medical Facilities		BA	9,731	12,276	13,022	600	610	620	650	650	650	650	650	650
		O	8,983	12,294	13,453	3,724	1,516	1,135	1,044	732	536	466	41	30
Veterans Medical Care and Health Fund (029-15-0173):														
Outlays, mandatory	703	O	278	289	---	---	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-7	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, mandatory		BA	7	---	---	---	---	---	---	---	---	---	---	---
Total Veterans Medical Care and Health Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	271	289	---	---	---	---	---	---	---	---	---	---
Direct Care (029-15-1127):														
Advance Appropriations, discretionary	703	BA	---	---	---	96,225	96,225	96,225	96,225	96,225	96,225	96,225	96,225	96,225
Outlays, discretionary		O	---	---	---	94,300	96,224	96,224	96,224	96,224	96,224	96,224	96,224	96,224
Community Care (029-15-1128):														
Advance Appropriations, discretionary	703	BA	---	---	---	42,000	42,000	42,000	42,000	42,000	42,000	42,000	42,000	42,000
Outlays, discretionary		O	---	---	---	31,500	42,000	42,000	42,000	42,000	42,000	42,000	42,000	42,000
Medical and Prosthetic Research (029-15-0161):														
Appropriations, discretionary	703	BA	935	945	922	922	922	922	922	922	922	922	922	922
Spending authority from offsetting collections, discretionary		BA	52	82	82	82	82	82	82	82	82	82	82	82
Outlays, discretionary		O	966	952	972	1,012	1,016	1,016	1,015	1,004	1,004	1,004	1,004	1,004
Medical and Prosthetic Research (gross)		BA	987	1,027	1,004	1,004	1,004	1,004	1,004	1,004	1,004	1,004	1,004	1,004
		O	966	952	972	1,012	1,016	1,016	1,015	1,004	1,004	1,004	1,004	1,004
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-24	-51	-51	-51	-51	-51	-51	-51	-51	-51	-51	-51
Non-Federal sources, discretionary		BA/O	-33	-31	-31	-31	-31	-31	-31	-31	-31	-31	-31	-31
Additional offsets against gross BA only:														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Veterans Affairs - continued														
Change in uncollected customer payments from Federal sources, discretionary		BA	-2	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	6	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Medical and Prosthetic Research		BA	935	945	922	922	922	922	922	922	922	922	922	922
		O	909	870	890	930	934	934	933	922	922	922	922	922
Joint Department of Defense-Department of Veterans Affairs Medical Facility Demonstration Fund (029-15-0169):														
Appropriations, discretionary	703	BA	186	185	196	196	196	196	196	196	196	196	196	196
Advance Appropriations, discretionary		BA	567	631	702	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	11	12	12	12	12	12	12	12	12	12	12	12
Outlays, discretionary		O	763	823	937	301	224	208	208	208	208	208	208	208
Joint Department of Defense-Department of Veterans Affairs Medical Facility Demonstration Fund (gross)		BA	764	828	910	208	208	208	208	208	208	208	208	208
		O	763	823	937	301	224	208	208	208	208	208	208	208
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-12	-11	-11	-11	-11	-11	-11	-11	-11	-11	-11	-11
Non-Federal sources, discretionary		BA/O	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	2	---	---	---	---	---	---	---	---	---	---	---
Total Joint Department of Defense-Department of Veterans Affairs Medical Facility Demonstration Fund		BA	753	816	898	196	196	196	196	196	196	196	196	196
		O	750	811	925	289	212	196	196	196	196	196	196	196
Canteen Service Revolving Fund (029-15-4014):														
Spending authority from offsetting collections, mandatory	705	BA	434	442	448	457	466	475	485	495	505	515	525	535
Outlays, mandatory		O	442	454	443	457	466	475	484	495	505	515	524	534
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-435	-443	-449	-457	-466	-475	-485	-495	-505	-515	-525	-535
Additional offsets against gross BA only:														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Veterans Affairs - continued														
Change in uncollected customer payments from Federal sources, mandatory		BA	1	1	1	---	---	---	---	---	---	---	---	---
Total Canteen Service Revolving Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	7	11	-6	---	---	---	-1	---	---	---	-1	-1
Trust Funds														
General Post Fund, National Homes (029-15-8180):														
Appropriations, mandatory	705	BA	26	27	28	28	29	30	30	31	32	32	33	34
Outlays, mandatory		O	19	24	22	27	28	29	30	31	32	33	34	35
Summary - Veterans Health Administration														
Federal Funds:														
Appropriation accounts included above		BA	118,946	120,350	129,161	145,293	145,303	145,313	145,343	145,343	145,343	145,343	145,343	145,343
		O	119,244	120,686	128,827	145,043	147,172	146,214	145,924	145,502	145,202	145,132	144,706	144,695
Trust Funds:														
Appropriation accounts included above		BA	26	27	28	28	29	30	30	31	32	32	33	34
		O	19	24	22	27	28	29	30	31	32	33	34	35
Total Veterans Health Administration		BA	118,972	120,377	129,189	145,321	145,332	145,343	145,373	145,374	145,375	145,375	145,376	145,377
		O	119,263	120,710	128,849	145,070	147,200	146,243	145,954	145,533	145,234	145,165	144,740	144,730
Benefits Programs														
Federal Funds														
Compensation and Pensions (029-25-0102):														
Appropriations, mandatory	701	BA	30,242	5,850	10,555	---	---	---	---	---	---	---	---	---
Advance Appropriations, mandatory		BA	182,311	227,240	246,631	283,806	282,259	328,462	352,107	375,769	399,521	423,533	448,730	474,319
Outlays, mandatory		O	201,510	227,499	252,934	300,619	280,124	325,662	349,105	372,565	426,388	419,922	412,398	435,916
Compensation and Pensions (gross)		BA	212,553	233,090	257,186	283,806	282,259	328,462	352,107	375,769	399,521	423,533	448,730	474,319
		O	201,510	227,499	252,934	300,619	280,124	325,662	349,105	372,565	426,388	419,922	412,398	435,916
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-24	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory		BA/O	-815	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, mandatory		BA	24	---	---	---	---	---	---	---	---	---	---	---
Refund, mandatory		BA	815	---	---	---	---	---	---	---	---	---	---	---
Total Compensation and Pensions		BA	212,553	233,090	257,186	283,806	282,259	328,462	352,107	375,769	399,521	423,533	448,730	474,319
		O	200,671	227,499	252,934	300,619	280,124	325,662	349,105	372,565	426,388	419,922	412,398	435,916

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Veterans Affairs - continued														
Readjustment Benefits (029-25-0137):														
Appropriations, mandatory	702	BA	4,865	4,878	---	---	---	---	---	---	---	---	---	---
Advance Appropriations, mandatory		BA	13,400	20,372	24,704	23,566	26,474	29,118	30,160	31,541	31,781	33,537	35,404	36,735
Spending authority from offsetting collections, mandatory		BA	159	186	195	200	203	198	199	202	206	210	213	217
Outlays, mandatory		O	16,578	22,051	24,641	28,600	26,771	28,957	29,986	31,353	31,595	33,333	35,180	36,498
Readjustment Benefits (gross)		BA	18,424	25,436	24,899	23,766	26,677	29,316	30,359	31,743	31,987	33,747	35,617	36,952
		O	16,578	22,051	24,641	28,600	26,771	28,957	29,986	31,353	31,595	33,333	35,180	36,498
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-159	-186	-195	-200	-203	-198	-199	-202	-206	-210	-213	-217
Non-Federal sources, mandatory		BA/O	-130	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	130	---	---	---	---	---	---	---	---	---	---	---
Total Readjustment Benefits		BA	18,265	25,250	24,704	23,566	26,474	29,118	30,160	31,541	31,781	33,537	35,404	36,735
		O	16,289	21,865	24,446	28,400	26,568	28,759	29,787	31,151	31,389	33,123	34,967	36,281
Veterans Insurance and Indemnities (029-25-0120):														
Advance Appropriations, mandatory	701	BA	135	132	98	91	116	131	132	129	127	125	122	121
Spending authority from offsetting collections, mandatory		BA	4	5	5	5	5	5	5	5	5	5	5	5
Outlays, mandatory		O	139	150	103	96	121	136	137	134	132	130	127	126
Veterans Insurance and Indemnities (gross)		BA	139	137	103	96	121	136	137	134	132	130	127	126
		O	139	150	103	96	121	136	137	134	132	130	127	126
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-4	-5	-5	-5	-5	-5	-5	-5	-5	-5	-5	-5
Total Veterans Insurance and Indemnities		BA	135	132	98	91	116	131	132	129	127	125	122	121
		O	135	145	98	91	116	131	132	129	127	125	122	121
General Operating Expenses, Veterans Benefits Administration (029-25-0151):														
Appropriations, discretionary	705	BA	3,934	3,881	3,811	3,811	3,811	3,811	3,811	3,811	3,811	3,811	3,811	3,811
Spending authority from offsetting collections, discretionary		BA	8,419	8,713	9,398	9,398	9,398	9,398	9,398	9,398	9,398	9,398	9,398	9,398
Spending authority from offsetting collections, mandatory		BA	4	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	9,367	17,926	13,333	13,095	13,094	13,094	13,094	13,094	13,094	13,094	13,094	13,094
Outlays, mandatory		O	62	25	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Veterans Affairs - continued														
General Operating Expenses, Veterans Benefits Administration (gross)		BA	12,357	12,594	13,209	13,209	13,209	13,209	13,209	13,209	13,209	13,209	13,209	13,209
		O	9,429	17,951	13,333	13,095	13,094	13,094	13,094	13,094	13,094	13,094	13,094	13,094
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-8,877	-8,713	-9,398	-9,398	-9,398	-9,398	-9,398	-9,398	-9,398	-9,398	-9,398	-9,398
Non-Federal sources, discretionary		BA/O	-166	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory		BA/O	-5	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-1,518	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	2,142	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, mandatory		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total General Operating Expenses, Veterans Benefits Administration		BA	3,934	3,881	3,811	3,811	3,811	3,811	3,811	3,811	3,811	3,811	3,811	3,811
		O	381	9,238	3,935	3,697	3,696	3,696	3,696	3,696	3,696	3,696	3,696	3,696
Veterans Housing Benefit Program Fund (029-25-1119):														
Appropriations, discretionary	704	BA	317	267	285	285	285	285	285	285	285	285	285	285
Appropriations, mandatory		BA	5,548	3,503	620	598	675	744	748	736	717	905	1,349	1,375
Outlays, discretionary		O	488	267	285	285	285	285	285	285	285	285	285	285
Outlays, mandatory		O	5,584	3,697	620	598	675	744	748	736	717	905	1,349	1,375
Total Veterans Housing Benefit Program Fund		BA	5,865	3,770	905	883	960	1,029	1,033	1,021	1,002	1,190	1,634	1,660
		O	6,072	3,964	905	883	960	1,029	1,033	1,021	1,002	1,190	1,634	1,660
Native American Veteran Housing Loan Program Account (029-25-1120):														
Appropriations, discretionary	704	BA	3	13	9	9	9	9	9	9	9	9	9	9
Appropriations, mandatory		BA	8	4	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	6	14	9	9	9	9	9	9	9	9	9	9
Outlays, mandatory		O	8	4	---	---	---	---	---	---	---	---	---	---
Total Native American Veteran Housing Loan Program Account		BA	11	17	9	9	9	9	9	9	9	9	9	9
		O	14	18	9	9	9	9	9	9	9	9	9	9
Service-disabled Veterans Insurance Fund (029-25-4012):														
Spending authority from offsetting collections, mandatory	701	BA	210	210	160	141	160	169	163	155	147	140	132	126
Outlays, mandatory		O	195	216	189	180	175	169	163	155	147	140	132	126

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Veterans Affairs - continued														
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-118	-112	-71	-64	-88	-103	-103	-100	-97	-94	-91	-89
Non-Federal sources, mandatory		BA/O	-93	-98	-89	-77	-72	-66	-60	-55	-50	-46	-41	-37
Additional offsets against gross BA only:														
Refund, mandatory		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Service-disabled Veterans Insurance Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-16	6	29	39	15	---	---	---	---	---	---	---
Veterans Reopened Insurance Fund (029-25-4010):														
Spending authority from offsetting collections, mandatory	701	BA	1	1	1	1	---	---	---	---	---	---	---	---
Outlays, mandatory		O	7	5	4	3	2	1	1	1	---	---	---	---
Offsets against gross BA and outlays:														
Interest on Treasury Securities, mandatory		BA/O	-1	-1	-1	-1	---	---	---	---	---	---	---	---
Total Veterans Reopened Insurance Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	6	4	3	2	2	1	1	1	---	---	---	---
Servicemembers' Group Life Insurance Fund (029-25-4009):														
Spending authority from offsetting collections, mandatory	701	BA	982	926	900	891	888	883	881	879	877	874	871	870
Outlays, mandatory		O	442	884	903	921	923	846	861	867	884	885	886	646
Offsets against gross BA and outlays:														
Interest on Treasury Securities, mandatory		BA/O	-176	-205	-179	-170	-167	-162	-160	-158	-156	-153	-150	-149
Non-Federal sources, mandatory		BA/O	-800	-721	-721	-721	-721	-721	-721	-721	-721	-721	-721	-721
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, mandatory		BA	-6	---	---	---	---	---	---	---	---	---	---	---
Total Servicemembers' Group Life Insurance Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-534	-42	3	30	35	-37	-20	-12	7	11	15	-224
Veterans Affairs Life Insurance (029-25-4379):														
Spending authority from offsetting collections, mandatory	705	BA	101	158	167	181	196	211	226	240	253	265	277	289
Outlays, mandatory		O	18	16	41	62	78	114	122	134	146	157	168	179
Offsets against gross BA and outlays:														

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Veterans Affairs - continued														
Interest on Treasury Securities, mandatory		BA/O	-4	-10	-13	-16	-19	-22	-25	-29	-32	-36	-39	-43
Non-Federal sources, mandatory		BA/O	-96	-148	-154	-165	-177	-189	-201	-211	-221	-229	-238	-246
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, mandatory		BA	-1	---	---	---	---	---	---	---	---	---	---	---
Total Veterans Affairs Life Insurance		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-82	-142	-126	-119	-118	-97	-104	-106	-107	-108	-109	-110
Housing Liquidating Account (029-25-4025):														
Outlays, mandatory	704	O	---	1	---	---	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-2	-2	-2	-1	-1	-1	-1	-1	-1	-1	-1	-1
Total Housing Liquidating Account		BA	-2	-2	-2	-1	-1	-1	-1	-1	-1	-1	-1	-1
		O	-2	-1	-2	-1	-1	-1	-1	-1	-1	-1	-1	-1
Trust Funds														
Post-Vietnam Era Veterans Education Account (029-25-8133):														
Outlays, mandatory	702	O	1	39	---	---	---	---	---	---	---	---	---	---
National Service Life Insurance Fund (029-25-8132):														
Appropriations, mandatory	701	BA	155	148	57	31	13	5	2	---	---	---	---	---
Spending authority from offsetting collections, mandatory		BA	1	7	5	4	3	3	2	2	1	---	---	---
Outlays, mandatory		O	204	165	88	55	32	21	14	10	8	5	4	3
National Service Life Insurance Fund (gross)		BA	156	155	62	35	16	8	4	2	1	---	---	---
		O	204	165	88	55	32	21	14	10	8	5	4	3
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-1	-7	-5	-4	-3	-2	-2	-1	-1	---	---	---
Total National Service Life Insurance Fund		BA	155	148	57	31	13	6	2	1	---	---	---	---
		O	203	158	83	51	29	19	12	9	7	5	4	3
United States Government Life Insurance Fund (029-25-8150):														
Outlays, mandatory	701	O	---	1	---	---	---	---	---	---	---	---	---	---
Veterans Special Life Insurance Fund (029-25-8455):														
Spending authority from offsetting collections, mandatory	701	BA	33	33	19	14	10	7	5	4	2	2	1	1

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Veterans Affairs - continued														
Outlays, mandatory		O	155	120	104	87	67	46	33	25	17	14	10	8
Offsets against gross BA and outlays:														
Interest on Treasury Securities, mandatory		BA/O	-19	-17	-10	-7	-5	-3	-2	-1	-1	---	---	---
Non-Federal sources, mandatory		BA/O	-15	-16	-9	-7	-5	-4	-3	-3	-1	-2	-1	-1
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, mandatory		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Veterans Special Life Insurance Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	121	87	85	73	57	39	28	21	15	12	9	7
Summary - Benefits Programs														
Federal Funds:														
Appropriation accounts included above		BA	240,761	266,138	286,711	312,165	313,628	362,559	387,251	412,279	436,250	462,204	489,709	516,654
		O	222,934	262,554	282,234	333,650	311,406	359,152	383,638	408,453	462,510	457,967	452,731	477,348
Trust Funds:														
Appropriation accounts included above		BA	155	148	57	31	13	6	2	1	---	---	---	---
		O	325	285	168	124	86	58	40	30	22	17	13	10
Total Benefits Programs		BA	240,916	266,286	286,768	312,196	313,641	362,565	387,253	412,280	436,250	462,204	489,709	516,654
		O	223,259	262,839	282,402	333,774	311,492	359,210	383,678	408,483	462,532	457,984	452,744	477,358
Departmental Administration														
Federal Funds														
Construction, Major Projects (029-40-0110):														
Appropriations, discretionary	703	BA	965	1,394	3,089	3,089	3,089	3,089	3,089	3,089	3,089	3,089	3,089	3,089
Outlays, discretionary		O	750	963	1,775	2,037	2,298	2,376	2,473	2,645	2,750	2,836	2,879	2,922
Outlays, mandatory		O	2	5	3	4	5	4	3	3	4	---	---	---
Construction, Major Projects (gross)		BA	965	1,394	3,089	3,089	3,089	3,089	3,089	3,089	3,089	3,089	3,089	3,089
		O	752	968	1,778	2,041	2,303	2,380	2,476	2,648	2,754	2,836	2,879	2,922
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-211	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	211	---	---	---	---	---	---	---	---	---	---	---
Total Construction, Major Projects		BA	965	1,394	3,089	3,089	3,089	3,089	3,089	3,089	3,089	3,089	3,089	3,089
		O	541	968	1,778	2,041	2,303	2,380	2,476	2,648	2,754	2,836	2,879	2,922

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Veterans Affairs - continued														
Construction, Minor Projects (029-40-0111):														
Appropriations, discretionary	703	BA	694	350	861	861	861	861	861	861	861	861	861	861
Outlays, discretionary		O	580	484	526	616	734	741	760	772	782	807	807	807
Outlays, mandatory		O	6	80	34	40	45	42	30	31	30	---	---	---
Total Construction, Minor Projects		BA	694	350	861	861	861	861	861	861	861	861	861	861
		O	586	564	560	656	779	783	790	803	812	807	807	807
Grants for Construction of State Extended Care Facilities (029-40-0181):														
Appropriations, discretionary	703	BA	171	275	171	171	171	171	171	171	171	171	171	171
Outlays, discretionary		O	185	189	201	226	220	196	180	176	176	176	171	171
Outlays, mandatory		O	117	52	25	---	---	---	---	---	---	---	---	---
Total Grants for Construction of State Extended Care Facilities		BA	171	275	171	171	171	171	171	171	171	171	171	171
		O	302	241	226	226	220	196	180	176	176	176	171	171
Grants for Construction of Veterans Cemeteries (029-40-0183):														
Appropriations, discretionary	705	BA	60	150	60	60	60	60	60	60	60	60	60	60
Outlays, discretionary		O	46	141	78	82	69	60	60	59	59	59	59	59
Cost of War Toxic Exposures Fund (029-40-1126):														
Appropriations, mandatory	703	BA	27,637	49,857	52,128	59	60	62	64	66	68	70	72	74
Advance Appropriations, mandatory		BA	---	---	---	53,760	55,857	58,035	60,299	62,650	65,094	67,632	70,270	73,011
Outlays, mandatory		O	31,247	44,433	50,983	52,811	54,877	57,016	59,238	61,548	63,947	66,441	69,031	71,723
Total Cost of War Toxic Exposures Fund		BA	27,637	49,857	52,128	53,819	55,917	58,097	60,363	62,716	65,162	67,702	70,342	73,085
		O	31,247	44,433	50,983	52,811	54,877	57,016	59,238	61,548	63,947	66,441	69,031	71,723
Appropriations, mandatory	705	BA	2,818	2,819	2,465	2,539	2,615	2,694	2,774	2,858	2,943	3,032	3,123	3,216
Outlays, mandatory		O	1,919	3,099	3,278	3,276	2,557	2,634	2,713	2,795	2,878	2,965	3,054	3,145
General Administration (029-40-0142):														
Appropriations, discretionary	705	BA	448	429	517	517	517	517	517	517	517	517	517	517
Spending authority from offsetting collections, discretionary		BA	498	541	590	590	590	590	590	590	590	590	590	590
Outlays, discretionary		O	985	964	1,079	1,081	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083
Outlays, mandatory		O	8	2	1	1	1	1	1	1	1	---	---	---
General Administration (gross)		BA	946	970	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107	1,107
		O	993	966	1,080	1,082	1,084	1,084	1,084	1,084	1,084	1,083	1,083	1,083
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-499	-541	-590	-590	-590	-590	-590	-590	-590	-590	-590	-590

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Veterans Affairs - continued														
Non-Federal sources, discretionary		BA/O	-40	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-6	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	47	---	---	---	---	---	---	---	---	---	---	---
Refund, mandatory		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total General Administration		BA	448	429	517	517	517	517	517	517	517	517	517	517
		O	453	425	490	492	494	494	494	494	494	493	493	493
Board of Veterans Appeals (029-40-1122):														
Appropriations, discretionary	705	BA	277	280	268	268	268	268	268	268	268	268	268	268
Outlays, discretionary		O	292	255	265	269	268	268	268	268	268	268	268	268
Office of Inspector General (029-40-0170):														
Appropriations, discretionary	705	BA	296	296	284	284	284	284	284	284	284	284	284	284
Outlays, discretionary		O	294	266	286	286	284	284	284	284	284	284	284	284
Information Technology Systems (029-40-0167):														
Appropriations, discretionary	705	BA	6,184	5,911	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300
Advance Appropriations, discretionary		BA	---	300	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	117	143	151	151	151	151	151	151	151	151	151	151
Outlays, discretionary		O	6,545	7,881	6,529	6,443	6,451	6,451	6,451	6,451	6,451	6,451	6,451	6,451
Outlays, mandatory		O	9	---	---	---	---	---	---	---	---	---	---	---
Information Technology Systems (gross)		BA	6,301	6,354	6,451	6,451	6,451	6,451	6,451	6,451	6,451	6,451	6,451	6,451
		O	6,554	7,881	6,529	6,443	6,451	6,451	6,451	6,451	6,451	6,451	6,451	6,451
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-151	-143	-151	-151	-151	-151	-151	-151	-151	-151	-151	-151
Non-Federal sources, discretionary		BA/O	-6	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-79	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	119	---	---	---	---	---	---	---	---	---	---	---
Total Information Technology Systems		BA	6,184	6,211	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300
		O	6,397	7,738	6,378	6,292	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Veterans Affairs - continued														
Veterans Electronic Health Care Record (029-40-1123):														
Appropriations, discretionary	703	BA	1,306	3,400	4,240	4,240	4,240	4,240	4,240	4,240	4,240	4,240	4,240	4,240
Outlays, discretionary		O	1,416	2,780	3,401	4,156	4,240	4,240	4,240	4,240	4,240	4,240	4,240	4,240
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-28	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	27	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Veterans Electronic Health Care Record		BA	1,306	3,400	4,240	4,240	4,240	4,240	4,240	4,240	4,240	4,240	4,240	4,240
		O	1,388	2,780	3,401	4,156	4,240	4,240	4,240	4,240	4,240	4,240	4,240	4,240
National Cemetery Administration (029-40-0129):														
Appropriations, discretionary	705	BA	481	499	505	505	505	505	505	505	505	505	505	505
Appropriations, mandatory		BA	1	1	1	1	1	1	1	1	1	1	1	1
Spending authority from offsetting collections, discretionary		BA	1	1	1	1	1	1	1	1	1	1	1	1
Outlays, discretionary		O	498	540	494	498	498	498	498	498	498	498	498	498
Outlays, mandatory		O	---	1	1	1	1	1	1	1	1	1	1	1
National Cemetery Administration (gross)		BA	483	501	507	507	507	507	507	507	507	507	507	507
		O	498	541	495	499	499	499	499	499	499	499	499	499
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Non-Federal sources, discretionary		BA/O	-12	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	3	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	9	---	---	---	---	---	---	---	---	---	---	---
Total National Cemetery Administration		BA	482	500	506	506	506	506	506	506	506	506	506	506
		O	485	540	494	498	498	498	498	498	498	498	498	498
Recurring Expenses Transformational Fund (029-40-1124):														
Outlays, discretionary	705	O	240	179	150	32	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-502	---	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Veterans Affairs - continued														
Additional offsets against gross BA only:														
Refund, discretionary		BA	502	---	---	---	---	---	---	---	---	---	---	---
Total Recurring Expenses Transformational Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-262	179	150	32	---	---	---	---	---	---	---	---
Supply Fund (029-40-4537):														
Spending authority from offsetting collections, mandatory	705	BA	1,897	2,500	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900
Outlays, mandatory		O	2,264	2,631	2,995	3,002	2,996	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-2,089	-2,500	-2,900	-2,900	-2,900	-2,900	-2,900	-2,900	-2,900	-2,900	-2,900	-2,900
Non-Federal sources, mandatory		BA/O	-61	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, mandatory		BA	253	---	---	---	---	---	---	---	---	---	---	---
Total Supply Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	114	131	95	102	96	100	100	100	100	100	100	100
Franchise Fund (029-40-4539):														
Spending authority from offsetting collections, discretionary	705	BA	2,455	1,096	2,003	1,952	1,952	1,952	1,952	1,952	1,952	1,952	1,952	1,952
Outlays, discretionary		O	1,931	1,107	1,749	1,720	1,737	1,779	1,776	1,776	1,776	1,776	1,776	1,776
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1,912	-1,096	-2,003	-1,952	-1,952	-1,952	-1,952	-1,952	-1,952	-1,952	-1,952	-1,952
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-543	---	---	---	---	---	---	---	---	---	---	---
Total Franchise Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	19	11	-254	-232	-215	-173	-176	-176	-176	-176	-176	-176
Summary - Departmental Administration														
Federal Funds:														
Appropriation accounts included above		BA	41,338	65,961	70,889	72,654	74,828	77,087	79,433	81,870	84,401	87,030	89,761	92,597
		O	43,821	61,771	68,208	70,987	72,770	75,080	77,465	80,037	82,634	85,291	88,008	90,834
Department of Veterans Affairs by Fund Group														
Federal Funds:														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Department of Veterans Affairs - continued														
Appropriation accounts included above		BA	401,045	452,449	486,761	530,112	533,759	584,959	612,027	639,492	665,994	694,577	724,813	754,594
		O	385,999	445,011	479,269	549,680	531,348	580,446	607,027	633,992	690,346	688,390	685,445	712,877
Deductions for offsetting receipts:														
Intrafund receipts, discretionary	703	BA/O	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
Non-Federal sources, discretionary	703	BA/O	-4,464	-4,029	-4,205	-4,529	-4,868	-5,120	-5,367	-5,688	-5,911	-6,116	-6,295	-6,452
Intrafund receipts, mandatory	809	BA/O	-20	-17	-12	-13	-14	-15	-16	-17	-18	-19	-20	-18
Non-Federal sources, mandatory	702	BA/O	-79	-1	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory	704	BA/O	-5,103	-1,431	-36	-254	-268	-290	-280	-151	-146	-146	-146	-146
Non-Federal sources, mandatory	809	BA/O	-48	-52	-53	-54	-55	-56	-57	-58	-59	-60	-61	-62
Non-Federal sources, net interest	908	BA/O	-4	-6	-7	-8	-9	-10	-11	-12	-13	-14	-15	-16
Total Federal Funds		BA	391,325	446,911	482,446	525,252	528,543	579,466	606,294	633,564	659,845	688,220	718,274	747,898
		O	376,279	439,473	474,954	544,820	526,132	574,953	601,294	628,064	684,197	682,033	678,906	706,181
Trust Funds:														
Appropriation accounts included above		BA	181	175	85	59	42	36	32	32	32	32	33	34
		O	344	309	190	151	114	87	70	61	54	50	47	45
Deductions for offsetting receipts:														
Non-Federal sources, mandatory	701	BA/O	-8	-9	-4	-2	-1	-1	---	---	---	---	---	---
Non-Federal sources, mandatory	705	BA/O	-22	-21	-22	-21	-22	-23	-24	-25	-26	-27	-28	-28
Total Trust Funds		BA	151	145	59	36	19	12	8	7	6	5	5	6
		O	314	279	164	128	91	63	46	36	28	23	19	17
Department of Veterans Affairs by Type of Account														
Total appropriation accounts		BA	401,226	452,624	486,846	530,171	533,801	584,995	612,059	639,524	666,026	694,609	724,846	754,628
		O	386,343	445,320	479,459	549,831	531,462	580,533	607,097	634,053	690,400	688,440	685,492	712,922
Total offsetting receipts accounts		BA/O	-9,750	-5,568	-4,341	-4,883	-5,239	-5,517	-5,757	-5,953	-6,175	-6,384	-6,567	-6,724
Total Department of Veterans Affairs														
Total Department of Veterans Affairs		BA	391,476	447,056	482,505	525,288	528,562	579,478	606,302	633,571	659,851	688,225	718,279	747,904
		O	376,593	439,752	475,118	544,948	526,223	575,016	601,340	628,100	684,225	682,056	678,925	706,198

Major Independent Agencies

Corps of Engineers--Civil Works

Corps of Engineers--Civil Works

Federal Funds

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Corps of Engineers--Civil Works														
Office of the Assistant Secretary of the Army for Civil Works (202-00-3132):														
Appropriations, discretionary	301	BA	5	7	7	7	7	7	7	7	7	7	7	7
Outlays, discretionary		O	4	6	7	7	8	8	7	7	7	7	7	7
Construction (202-00-3122):														
Appropriations, discretionary	301	BA	2,430	2,853	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166
Spending authority from offsetting collections, discretionary		BA	2,216	1,953	1,505	1,505	1,505	1,505	1,505	1,505	1,505	1,505	1,505	1,505
Outlays, discretionary		O	6,037	4,831	3,793	4,813	3,729	3,568	2,377	2,293	2,143	2,059	2,059	2,059
Construction (gross)		BA	4,646	4,806	2,671	2,671	2,671	2,671	2,671	2,671	2,671	2,671	2,671	2,671
		O	6,037	4,831	3,793	4,813	3,729	3,568	2,377	2,293	2,143	2,059	2,059	2,059
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1,324	-1,953	-1,505	-1,505	-1,505	-1,505	-1,505	-1,505	-1,505	-1,505	-1,505	-1,505
Non-Federal sources, discretionary		BA/O	-208	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-718	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	4	---	---	---	---	---	---	---	---	---	---	---
Interfund transactions, discretionary		BA	30	---	---	---	---	---	---	---	---	---	---	---
Total Construction		BA	2,430	2,853	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166
		O	4,505	2,878	2,288	3,308	2,224	2,063	872	788	638	554	554	554
Operation and Maintenance (202-00-3123):														
Appropriations, discretionary	301	BA	2,903	2,768	760	760	760	760	760	760	760	760	760	760
Spending authority from offsetting collections, discretionary		BA	2,895	4,171	2,199	1,962	1,962	1,962	1,962	1,962	1,962	1,962	1,962	1,962
Outlays, discretionary		O	5,880	6,647	3,187	2,769	2,768	2,766	2,624	2,613	2,597	2,487	2,475	2,154
Operation and Maintenance (gross)		BA	5,798	6,939	2,959	2,722	2,722	2,722	2,722	2,722	2,722	2,722	2,722	2,722
		O	5,880	6,647	3,187	2,769	2,768	2,766	2,624	2,613	2,597	2,487	2,475	2,154
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-2,178	-3,677	-1,793	-1,793	-1,793	-1,793	-1,793	-1,793	-1,793	-1,793	-1,793	-1,793
Non-Federal sources, discretionary		BA/O	-176	-61	-61	-61	-61	-61	-61	-61	-61	-61	-61	-61
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-562	-451	-361	-108	-108	-108	-108	-108	-108	-108	-108	-108
Refund, discretionary		BA	1	1	1	---	---	---	---	---	---	---	---	---
Interfund transactions, discretionary		BA	20	17	15	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Corps of Engineers--Civil Works - continued														
Total Operation and Maintenance		BA	2,903	2,768	760	760	760	760	760	760	760	760	760	760
		O	3,526	2,909	1,333	915	914	912	770	759	743	633	621	300
Mississippi River and Tributaries (202-00-3112):														
Appropriations, discretionary	301	BA	411	522	156	156	156	156	156	156	156	156	156	156
Spending authority from offsetting collections, discretionary		BA	8	17	10	10	10	10	10	10	10	10	10	10
Outlays, discretionary		O	595	665	518	337	228	180	165	154	154	154	154	154
Mississippi River and Tributaries (gross)		BA	419	539	166	166	166	166	166	166	166	166	166	166
		O	595	665	518	337	228	180	165	154	154	154	154	154
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-8	-17	-10	-10	-10	-10	-10	-10	-10	-10	-10	-10
Non-Federal sources, discretionary		BA/O	-2	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	2	---	---	---	---	---	---	---	---	---	---	---
Total Mississippi River and Tributaries		BA	411	522	156	156	156	156	156	156	156	156	156	156
		O	585	648	508	327	218	170	155	144	144	144	144	144
Investigations (202-00-3121):														
Appropriations, discretionary	301	BA	152	150	38	38	38	38	38	38	38	38	38	38
Spending authority from offsetting collections, discretionary		BA	23	24	24	24	24	24	24	24	24	24	24	24
Outlays, discretionary		O	217	194	68	125	94	65	54	54	54	54	54	54
Investigations (gross)		BA	175	174	62	62	62	62	62	62	62	62	62	62
		O	217	194	68	125	94	65	54	54	54	54	54	54
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-18	-24	-24	-24	-24	-24	-24	-24	-24	-24	-24	-24
Non-Federal sources, discretionary		BA/O	-10	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	5	---	---	---	---	---	---	---	---	---	---	---
Total Investigations		BA	152	150	38	38	38	38	38	38	38	38	38	38
		O	189	170	44	101	70	41	30	30	30	30	30	30
Regulatory Program (202-00-3126):														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Corps of Engineers--Civil Works - continued														
Appropriations, discretionary	301	BA	221	221	223	223	223	223	223	223	223	223	223	223
Spending authority from offsetting collections, discretionary		BA	21	3	3	3	3	3	3	3	3	3	3	3
Outlays, discretionary		O	280	211	213	214	214	214	214	209	209	209	209	209
Regulatory Program (gross)		BA	242	224	226	226	226	226	226	226	226	226	226	226
		O	280	211	213	214	214	214	214	209	209	209	209	209
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	---	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Non-Federal sources, discretionary		BA/O	-21	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
Total Regulatory Program		BA	221	221	223	223	223	223	223	223	223	223	223	223
		O	259	208	210	211	211	211	211	206	206	206	206	206
Flood Control and Coastal Emergencies (202-00-3125):														
Appropriations, discretionary	301	BA	780	40	40	40	40	40	40	40	40	40	40	40
Spending authority from offsetting collections, discretionary		BA	5,594	783	783	783	783	783	783	783	783	783	783	783
Outlays, discretionary		O	4,889	1,226	778	902	815	924	823	786	711	736	691	691
Flood Control and Coastal Emergencies (gross)		BA	6,374	823	823	823	823	823	823	823	823	823	823	823
		O	4,889	1,226	778	902	815	924	823	786	711	736	691	691
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-4,421	-783	-783	-783	-783	-783	-783	-783	-783	-783	-783	-783
Non-Federal sources, discretionary		BA/O	-5	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-1,173	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	5	---	---	---	---	---	---	---	---	---	---	---
Total Flood Control and Coastal Emergencies		BA	780	40	40	40	40	40	40	40	40	40	40	40
		O	463	443	-5	119	32	141	40	3	-72	-47	-92	-92
Formerly Utilized Sites Remedial Action Program (202-00-3130):														
Appropriations, discretionary	053	BA	300	75	200	204	208	212	216	216	216	216	216	216
Outlays, discretionary		O	260	116	179	211	181	173	160	174	175	161	162	162
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-133	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Corps of Engineers--Civil Works - continued														
Refund, discretionary		BA	133	---	---	---	---	---	---	---	---	---	---	---
Total Formerly Utilized Sites Remedial Action Program		BA	300	75	200	204	208	212	216	216	216	216	216	216
		O	127	116	179	211	181	173	160	174	175	161	162	162
Expenses (202-00-3124):														
Appropriations, discretionary	301	BA	216	220	218	218	218	218	218	218	218	218	218	218
Outlays, discretionary		O	251	211	178	178	178	178	173	173	173	173	173	173
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Expenses		BA	216	220	218	218	218	218	218	218	218	218	218	218
		O	250	211	178	178	178	178	173	173	173	173	173	173
District Salaries and Expenses (202-00-3140):														
Appropriations, discretionary	301	BA	---	---	2,113	2,113	2,113	2,113	2,113	2,113	2,113	2,113	2,113	2,113
Spending authority from offsetting collections, discretionary		BA	---	---	316	316	316	316	316	316	316	316	316	316
Outlays, discretionary		O	---	---	2,305	2,429	2,429	2,429	2,429	2,429	2,429	2,429	2,429	2,429
District Salaries and Expenses (gross)		BA	---	---	2,429	2,429	2,429	2,429	2,429	2,429	2,429	2,429	2,429	2,429
		O	---	---	2,305	2,429	2,429	2,429	2,429	2,429	2,429	2,429	2,429	2,429
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	---	---	-316	-316	-316	-316	-316	-316	-316	-316	-316	-316
Total District Salaries and Expenses		BA	---	---	2,113	2,113	2,113	2,113	2,113	2,113	2,113	2,113	2,113	2,113
		O	---	---	1,989	2,113	2,113	2,113	2,113	2,113	2,113	2,113	2,113	2,113
Washington Aqueduct (202-00-3128):														
Spending authority from offsetting collections, mandatory	301	BA	78	53	53	38	38	38	48	50	51	51	51	51
Outlays, mandatory		O	86	36	39	38	38	28	27	39	40	40	40	40
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-83	-54	-54	-40	-40	-40	-51	-51	-51	-51	-51	-51
Total Washington Aqueduct		BA	-5	-1	-1	-2	-2	-2	-3	-1	---	---	---	---
		O	3	-18	-15	-2	-2	-12	-24	-12	-11	-11	-11	-11
Water Infrastructure Finance and Innovation Program Account (202-00-3139):														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Corps of Engineers--Civil Works - continued														
Appropriations, discretionary	301	BA	7	7	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	5	2	7	7	3	---	---	---	---	---	---	---
Special Use Permit Fees (202-00-5607):														
Appropriations, mandatory	303	BA	1	1	1	1	1	1	1	1	1	1	1	1
Outlays, mandatory		O	1	1	1	1	1	1	1	1	1	1	1	1
Interagency America the Beautiful Pass Revenues (202-00-5570):														
Appropriations, mandatory	303	BA	2	2	2	1	1	1	1	1	1	1	1	1
Outlays, mandatory		O	2	2	2	2	1	1	1	1	1	1	1	1
Permanent Appropriations (202-00-9921):														
Water resources (subfunction 301):														
Appropriations, mandatory	301	BA	33	25	25	25	25	24	24	24	25	24	24	24
Outlays, mandatory		O	31	24	24	23	23	22	22	22	23	22	22	22
Revolving Fund (202-00-4902):														
Spending authority from offsetting collections, mandatory	301	BA	12,759	11,001	11,001	10,359	10,359	10,359	10,359	10,359	10,359	10,359	10,359	10,359
Outlays, mandatory		O	12,799	10,271	10,271	10,271	10,271	10,271	10,271	10,271	10,271	10,271	10,271	10,271
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-12,746	-10,992	-10,992	-10,345	-10,345	-10,345	-10,345	-10,345	-10,345	-10,345	-10,345	-10,345
Non-Federal sources, mandatory		BA/O	-35	-15	-15	-15	-15	-15	-15	-15	-15	-15	-15	-15
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, mandatory		BA	1	-4	-4	---	---	---	---	---	---	---	---	---
Refund, mandatory		BA	4	4	4	---	---	---	---	---	---	---	---	---
Total Revolving Fund		BA	-17	-6	-6	-1	-1	-1	-1	-1	-1	-1	-1	-1
		O	18	-736	-736	-89	-89	-89	-89	-89	-89	-89	-89	-89
Trust Funds														
Harbor Maintenance Trust Fund (202-00-8863):														
Appropriations, discretionary	301	BA	2,771	3,473	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700
Outlays, discretionary		O	2,232	1,844	2,142	1,585	1,560	1,545	1,530	1,549	1,410	1,410	1,386	1,363
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-30	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, discretionary		BA	30	---	---	---	---	---	---	---	---	---	---	---
Total Harbor Maintenance Trust Fund		BA	2,771	3,473	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700	1,700

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Corps of Engineers--Civil Works - continued														
		O	2,202	1,844	2,142	1,585	1,560	1,545	1,530	1,549	1,410	1,410	1,386	1,363
Rivers and Harbors Contributed Funds (202-00-8862):														
Appropriations, mandatory	301	BA	606	709	708	708	708	708	708	709	709	708	708	708
Outlays, mandatory		O	668	358	382	428	413	449	378	490	597	575	574	573
Inland Waterways Trust Fund (202-00-8861):														
Appropriations, discretionary	301	BA	---	99	42	42	42	42	42	42	42	42	42	42
Outlays, discretionary		O	24	---	---	---	---	5	7	9	11	18	23	51
Coastal Wetlands Restoration Trust Fund (202-00-8333):														
Appropriations, mandatory	301	BA	94	100	101	105	108	111	114	117	123	123	127	127
Outlays, mandatory		O	66	103	103	106	109	112	114	117	123	123	126	128
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Coastal Wetlands Restoration Trust Fund		BA	94	100	101	105	108	111	114	117	123	123	127	127
		O	65	103	103	106	109	112	114	117	123	123	126	128
South Dakota Terrestrial Wildlife Habitat Restoration Trust Fund (202-00-8217):														
Appropriations, mandatory	306	BA	3	3	2	3	3	3	3	2	2	2	2	2
Outlays, mandatory		O	1	2	2	2	3	3	3	2	1	1	1	1
Corps of Engineers--Civil Works by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	7,439	6,884	4,942	4,949	4,953	4,956	4,959	4,961	4,963	4,962	4,962	4,962
		O	9,968	6,864	6,014	7,432	6,086	5,933	4,442	4,320	4,082	3,898	3,842	3,521
Deductions for offsetting receipts:														
Non-Federal sources, discretionary	303	BA/O	-64	-64	-65	-67	-68	-69	-71	-72	-74	-75	-77	-78
Intrafund receipts, mandatory	809	BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory	301	BA/O	-29	-21	-21	-21	-21	-21	-21	-21	-21	-21	-21	-21
Non-Federal sources, mandatory	303	BA/O	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3
Non-Federal sources, mandatory	809	BA/O	-85	-256	-256	-256	-256	-256	-256	-256	-256	-256	-256	-256
Non-Federal sources, net interest	908	BA/O	-16	-20	-20	-20	-20	-20	-20	-20	-20	-20	-20	-20
Total Federal Funds		BA	7,241	6,520	4,577	4,582	4,585	4,587	4,588	4,589	4,589	4,587	4,585	4,584
		O	9,770	6,500	5,649	7,065	5,718	5,564	4,071	3,948	3,708	3,523	3,465	3,143

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Corps of Engineers--Civil Works - continued														
Trust Funds:														
Appropriation accounts included above		BA	3,474	4,384	2,553	2,558	2,561	2,564	2,567	2,570	2,576	2,575	2,579	2,579
		O	2,960	2,307	2,629	2,121	2,085	2,114	2,032	2,167	2,142	2,127	2,110	2,116
Deductions for offsetting receipts:														
Non-Federal sources, mandatory	301	BA/O	-608	-708	-708	-708	-708	-708	-708	-708	-708	-708	-708	-708
Total Trust Funds		BA	2,866	3,676	1,845	1,850	1,853	1,856	1,859	1,862	1,868	1,867	1,871	1,871
		O	2,352	1,599	1,921	1,413	1,377	1,406	1,324	1,459	1,434	1,419	1,402	1,408
Corps of Engineers--Civil Works by Type of Account														
Total appropriation accounts		BA	10,913	11,268	7,495	7,507	7,514	7,520	7,526	7,531	7,539	7,537	7,541	7,541
		O	12,928	9,171	8,643	9,553	8,171	8,047	6,474	6,487	6,224	6,025	5,952	5,637
Total offsetting receipts accounts		BA/O	-806	-1,072	-1,073	-1,075	-1,076	-1,077	-1,079	-1,080	-1,082	-1,083	-1,085	-1,086
Total Corps of Engineers--Civil Works														
Total Corps of Engineers--Civil Works		BA	10,107	10,196	6,422	6,432	6,438	6,443	6,447	6,451	6,457	6,454	6,456	6,455
		O	12,122	8,099	7,570	8,478	7,095	6,970	5,395	5,407	5,142	4,942	4,867	4,551
Other Defense--Civil Programs														
Military Retirement														
Federal Funds														
Payment to Military Retirement Fund (200-05-0040):														
Appropriations, mandatory	054	BA	154,387	161,413	23,451	24,096	24,759	25,439	26,139	26,858	27,596	28,355	29,135	29,937
Outlays, mandatory		O	154,387	161,413	23,451	24,096	24,759	25,439	26,139	26,858	27,596	28,355	29,135	29,937
Trust Funds														
Military Retirement Fund (200-05-8097):														
Appropriations, mandatory	602	BA	80,648	82,975	85,371	87,707	90,112	92,595	95,142	97,737	100,352	102,952	105,570	108,229
Outlays, mandatory		O	80,465	82,786	85,177	94,025	83,149	92,384	94,926	97,514	107,583	102,717	97,412	107,982
Summary - Military Retirement														
Federal Funds:														
Appropriation accounts included above		BA	154,387	161,413	23,451	24,096	24,759	25,439	26,139	26,858	27,596	28,355	29,135	29,937
		O	154,387	161,413	23,451	24,096	24,759	25,439	26,139	26,858	27,596	28,355	29,135	29,937
Trust Funds:														
Appropriation accounts included above		BA	80,648	82,975	85,371	87,707	90,112	92,595	95,142	97,737	100,352	102,952	105,570	108,229
		O	80,465	82,786	85,177	94,025	83,149	92,384	94,926	97,514	107,583	102,717	97,412	107,982
Interfunds:														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Other Defense--Civil Programs - continued														
Deductions for offsetting receipts:														
Interfund transactions, mandatory	054	BA/O	-154,387	-161,413	-23,451	-24,096	-24,759	-25,439	-26,139	-26,858	-27,596	-28,355	-29,135	-29,937
Total Interfunds		BA/O	-154,387	-161,413	-23,451	-24,096	-24,759	-25,439	-26,139	-26,858	-27,596	-28,355	-29,135	-29,937
Total Military Retirement		BA	80,648	82,975	85,371	87,707	90,112	92,595	95,142	97,737	100,352	102,952	105,570	108,229
		O	80,465	82,786	85,177	94,025	83,149	92,384	94,926	97,514	107,583	102,717	97,412	107,982
Retiree Health Care														
Federal Funds														
Payment to Department of Defense Medicare-Eligible Retiree Health Care Fund (200-07-0850):														
Appropriations, mandatory	054	BA	14,569	18,554	19,112	19,684	20,274	20,884	21,510	22,155	22,819	23,504	24,210	24,935
Outlays, mandatory		O	14,569	18,554	19,112	19,684	20,274	20,884	21,510	22,155	22,819	23,504	24,210	24,935
Department of Defense Medicare-Eligible Retiree Health Care Fund (200-07-5472):														
Appropriations, mandatory	551	BA	12,975	13,653	14,557	15,488	16,461	17,444	18,460	19,557	20,649	21,757	22,892	24,059
Outlays, mandatory		O	12,953	13,504	14,521	15,450	16,423	17,404	18,420	19,513	20,605	21,713	22,846	24,013
Summary - Retiree Health Care														
Federal Funds:														
Appropriation accounts included above		BA	27,544	32,207	33,669	35,172	36,735	38,328	39,970	41,712	43,468	45,261	47,102	48,994
		O	27,522	32,058	33,633	35,134	36,697	38,288	39,930	41,668	43,424	45,217	47,056	48,948
Deductions for offsetting receipts:														
Intrafund receipts, mandatory	054	BA/O	-14,569	-18,554	-19,112	-19,684	-20,274	-20,884	-21,510	-22,155	-22,819	-23,504	-24,210	-24,935
Total Federal Funds		BA	12,975	13,653	14,557	15,488	16,461	17,444	18,460	19,557	20,649	21,757	22,892	24,059
		O	12,953	13,504	14,521	15,450	16,423	17,404	18,420	19,513	20,605	21,713	22,846	24,013
Educational Benefits														
Trust Funds														
Education Benefits Fund (200-10-8098):														
Appropriations, mandatory	702	BA	158	171	182	194	208	222	235	246	255	264	270	277
Outlays, mandatory		O	159	171	182	194	208	222	235	246	255	264	270	277
Summary - Educational Benefits														
Trust Funds:														
Appropriation accounts included above		BA	158	171	182	194	208	222	235	246	255	264	270	277
		O	159	171	182	194	208	222	235	246	255	264	270	277
Interfunds:														
Deductions for offsetting receipts:														
Interfund transactions, mandatory	702	BA/O	-42	-106	-204	-229	-247	-260	-265	-265	-265	-265	-265	-265

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Other Defense--Civil Programs - continued														
Total Interfunds		BA/O	-42	-106	-204	-229	-247	-260	-265	-265	-265	-265	-265	-265
Total Educational Benefits		BA	116	65	-22	-35	-39	-38	-30	-19	-10	-1	5	12
		O	117	65	-22	-35	-39	-38	-30	-19	-10	-1	5	12
American Battle Monuments Commission														
Federal Funds														
Salaries and Expenses (200-15-0100):														
Appropriations, discretionary	705	BA	159	110	108	108	108	108	108	108	108	108	108	108
Outlays, discretionary		O	103	116	117	119	114	108	108	108	108	108	108	108
Trust Funds														
Contributions (200-15-8569):														
Appropriations, mandatory	705	BA	---	1	2	2	2	2	2	2	2	2	2	2
Outlays, mandatory		O	---	---	2	---	---	1	1	1	1	1	2	2
Summary - American Battle Monuments Commission														
Federal Funds:														
Appropriation accounts included above		BA	159	110	108	108	108	108	108	108	108	108	108	108
		O	103	116	117	119	114	108	108	108	108	108	108	108
Trust Funds:														
Appropriation accounts included above		BA	---	1	2	2	2	2	2	2	2	2	2	2
		O	---	---	2	---	---	1	1	1	1	1	2	2
Deductions for offsetting receipts:														
Non-Federal sources, mandatory	705	BA/O	---	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Total Trust Funds		BA	---	---	1	1	1	1	1	1	1	1	1	1
		O	---	-1	1	-1	-1	---	---	---	---	---	1	1
Total American Battle Monuments Commission		BA	159	110	109	109	109	109	109	109	109	109	109	109
		O	103	115	118	118	113	108	108	108	108	108	109	109
Armed Forces Retirement Home														
Federal Funds														
General Fund Payment, Armed Forces Retirement Home (200-20-0100):														
Appropriations, discretionary	701	BA	56	27	27	27	27	27	27	27	27	27	27	27
Appropriations, mandatory		BA	6	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	56	27	27	27	27	27	27	27	27	27	27	27
Outlays, mandatory		O	6	---	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Other Defense--Civil Programs - continued														
Total General Fund Payment, Armed Forces Retirement Home		BA	62	27	27	27	27	27	27	27	27	27	27	27
		O	62	27	27	27	27	27	27	27	27	27	27	27
Trust Funds														
Armed Forces Retirement Home Trust Fund (200-20-8522):														
Appropriations, discretionary	701	BA	108	80	77	77	77	77	77	77	77	77	77	77
Appropriations, mandatory		BA	6	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	3	1	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	79	73	84	79	77	77	77	77	77	77	77	77
Outlays, mandatory		O	---	3	2	1	---	---	---	---	---	---	---	---
Armed Forces Retirement Home Trust Fund (gross)		BA	117	81	77	77	77	77	77	77	77	77	77	77
		O	79	76	86	80	77	77	77	77	77	77	77	77
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-3	-1	---	---	---	---	---	---	---	---	---	---
Total Armed Forces Retirement Home Trust Fund		BA	114	80	77	77	77	77	77	77	77	77	77	77
		O	76	75	86	80	77	77	77	77	77	77	77	77
Summary - Armed Forces Retirement Home														
Federal Funds:														
Appropriation accounts included above		BA	62	27	27	27	27	27	27	27	27	27	27	27
		O	62	27	27	27	27	27	27	27	27	27	27	27
Trust Funds:														
Appropriation accounts included above		BA	114	80	77	77	77	77	77	77	77	77	77	77
		O	76	75	86	80	77	77	77	77	77	77	77	77
Deductions for offsetting receipts:														
Non-Federal sources, mandatory	701	BA/O	-23	-24	-25	-25	-27	-29	-30	-31	-32	-33	-35	-36
Total Trust Funds		BA	91	56	52	52	50	48	47	46	45	44	42	41
		O	53	51	61	55	50	48	47	46	45	44	42	41
Interfunds:														
Deductions for offsetting receipts:														
Interfund transactions, discretionary	701	BA/O	-62	-27	-27	-27	-27	-27	-27	-27	-27	-27	-27	-27
Total Interfunds		BA/O	-62	-27	-27	-27	-27	-27	-27	-27	-27	-27	-27	-27
Total Armed Forces Retirement Home		BA	91	56	52	52	50	48	47	46	45	44	42	41

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Other Defense--Civil Programs - continued														
		O	53	51	61	55	50	48	47	46	45	44	42	41
Cemeterial Expenses														
Federal Funds														
Salaries and Expenses (200-25-1805):														
Appropriations, discretionary	705	BA	100	119	119	119	119	119	119	119	119	119	119	119
Outlays, discretionary		O	105	142	127	118	118	118	118	118	118	118	118	118
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-8	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	8	---	---	---	---	---	---	---	---	---	---	---
Total Salaries and Expenses		BA	100	119	119	119	119	119	119	119	119	119	119	119
		O	97	142	127	118	118	118	118	118	118	118	118	118
Construction (200-25-1809):														
Appropriations, discretionary	705	BA	89	1	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	34	90	25	99	69	36	16	---	---	---	---	---
National Military Cemeteries Concessions, Army (200-25-5602):														
Outlays, discretionary	705	O	---	1	---	---	---	---	---	---	---	---	---	---
Summary - Cemeterial Expenses														
Federal Funds:														
Appropriation accounts included above		BA	189	120	119	119	119	119	119	119	119	119	119	119
		O	131	233	152	217	187	154	134	118	118	118	118	118
Deductions for offsetting receipts:														
Non-Federal sources, mandatory	705	BA/O	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Total Federal Funds		BA	188	119	118	118	118	118	118	118	118	118	118	118
		O	130	232	151	216	186	153	133	117	117	117	117	117
Forest and Wildlife Conservation, Military Reservations														
Federal Funds														
Wildlife Conservation (200-30-5095):														
Appropriations, mandatory	303	BA	18	19	19	20	21	22	22	23	24	24	25	26
Outlays, mandatory		O	14	17	30	34	20	21	21	21	23	24	24	25
Summary - Forest and Wildlife Conservation, Military Reservations														
Federal Funds:														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Other Defense--Civil Programs - continued														
Appropriation accounts included above		BA	18	19	19	20	21	22	22	23	24	24	25	26
		O	14	17	30	34	20	21	21	21	23	24	24	25
Deductions for offsetting receipts:														
Non-Federal sources, mandatory	303	BA/O	-18	-19	-19	-20	-21	-22	-22	-23	-24	-24	-25	-26
Total Federal Funds		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-4	-2	11	14	-1	-1	-1	-2	-1	---	-1	-1
Selective Service System														
Federal Funds														
Salaries and Expenses (200-45-0400):														
Appropriations, discretionary	054	BA	31	31	32	33	33	34	35	35	35	35	35	35
Spending authority from offsetting collections, discretionary		BA	1	1	1	1	1	1	1	1	1	1	1	1
Outlays, discretionary		O	32	39	33	33	34	35	36	36	36	36	36	36
Outlays, mandatory		O	2	---	---	---	---	---	---	---	---	---	---	---
Salaries and Expenses (gross)		BA	32	32	33	34	34	35	36	36	36	36	36	36
		O	34	39	33	33	34	35	36	36	36	36	36	36
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Total Salaries and Expenses		BA	31	31	32	33	33	34	35	35	35	35	35	35
		O	33	38	32	32	33	34	35	35	35	35	35	35
Other Defense--Civil Programs by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	182,390	193,927	57,425	59,575	61,802	64,077	66,420	68,882	71,377	73,929	76,551	79,246
		O	182,252	193,902	57,442	59,659	61,837	64,071	66,394	68,835	71,331	73,884	76,503	79,198
Deductions for offsetting receipts:														
Intrafund receipts, mandatory	054	BA/O	-14,569	-18,554	-19,112	-19,684	-20,274	-20,884	-21,510	-22,155	-22,819	-23,504	-24,210	-24,935
Non-Federal sources, mandatory	303	BA/O	-18	-19	-19	-20	-21	-22	-22	-23	-24	-24	-25	-26
Non-Federal sources, mandatory	705	BA/O	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Intrafund receipts, net interest	908	BA/O	-17,362	-19,839	-15,900	-16,252	-17,238	-18,744	-19,536	-4,595	-18,442	-19,804	-20,791	-21,941
Total Federal Funds		BA	150,440	155,514	22,393	23,618	24,268	24,426	25,351	42,108	30,091	30,596	31,524	32,343
		O	150,302	155,489	22,410	23,702	24,303	24,420	25,325	42,061	30,045	30,551	31,476	32,295
Trust Funds:														
Appropriation accounts included above		BA	80,920	83,227	85,632	87,980	90,399	92,896	95,456	98,062	100,686	103,295	105,919	108,585
		O	80,700	83,032	85,447	94,299	83,434	92,684	95,239	97,838	107,916	103,059	97,761	108,338

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Other Defense--Civil Programs - continued														
Deductions for offsetting receipts:														
Non-Federal sources, mandatory	701	BA/O	-23	-24	-25	-25	-27	-29	-30	-31	-32	-33	-35	-36
Non-Federal sources, mandatory	705	BA/O	---	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Total Trust Funds		BA	80,897	83,202	85,606	87,954	90,371	92,866	95,425	98,030	100,653	103,261	105,883	108,548
		O	80,677	83,007	85,421	94,273	83,406	92,654	95,208	97,806	107,883	103,025	97,725	108,301
Interfunds:														
Deductions for offsetting receipts:														
Interfund transactions, discretionary	701	BA/O	-62	-27	-27	-27	-27	-27	-27	-27	-27	-27	-27	-27
Interfund transactions, mandatory	054	BA/O	-154,387	-161,413	-23,451	-24,096	-24,759	-25,439	-26,139	-26,858	-27,596	-28,355	-29,135	-29,937
Interfund transactions, mandatory	702	BA/O	-42	-106	-204	-229	-247	-260	-265	-265	-265	-265	-265	-265
Total Interfunds		BA/O	-154,491	-161,546	-23,682	-24,352	-25,033	-25,726	-26,431	-27,150	-27,888	-28,647	-29,427	-30,229
Other Defense--Civil Programs by Type of Account														
Total appropriation accounts		BA	263,310	277,154	143,057	147,555	152,201	156,973	161,876	166,944	172,063	177,224	182,470	187,831
		O	262,952	276,934	142,889	153,958	145,271	156,755	161,633	166,673	179,247	176,943	174,264	187,536
Total offsetting receipts accounts		BA/O	-186,464	-199,984	-58,740	-60,335	-62,595	-65,407	-67,531	-53,956	-69,207	-72,014	-74,490	-77,169
Total Other Defense--Civil Programs														
Total Other Defense--Civil Programs		BA	76,846	77,170	84,317	87,220	89,606	91,566	94,345	112,988	102,856	105,210	107,980	110,662
		O	76,488	76,950	84,149	93,623	82,676	91,348	94,102	112,717	110,040	104,929	99,774	110,367
Environmental Protection Agency														
Environmental Protection Agency														
Federal Funds														
Office of Inspector General (020-00-0112):														
Appropriations, discretionary	304	BA	43	43	38	38	38	38	38	38	38	38	38	38
Advance Appropriations, discretionary		BA	52	52	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	11	11	11	11	11	11	11	11	11	11	11	11
Outlays, discretionary		O	76	60	56	63	63	63	52	49	49	49	49	49
Office of Inspector General (gross)		BA	106	106	49	49	49	49	49	49	49	49	49	49
		O	76	60	56	63	63	63	52	49	49	49	49	49
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-11	-11	-11	-11	-11	-11	-11	-11	-11	-11	-11	-11
Total Office of Inspector General		BA	95	95	38	38	38	38	38	38	38	38	38	38
		O	65	49	45	52	52	52	41	38	38	38	38	38

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Environmental Protection Agency - continued														
Science and Technology (020-00-0107):														
Appropriations, discretionary	304	BA	756	744	508	508	508	508	508	508	508	508	508	508
Appropriations, mandatory		BA	-3	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	32	19	19	19	19	19	19	19	19	19	19	19
Outlays, discretionary		O	816	669	659	529	529	528	527	527	527	527	527	527
Outlays, mandatory		O	2	4	---	---	---	---	---	---	---	---	---	---
Science and Technology (gross)		BA	785	763	527	527	527	527	527	527	527	527	527	527
		O	818	673	659	529	529	528	527	527	527	527	527	527
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-36	-19	-19	-19	-19	-19	-19	-19	-19	-19	-19	-19
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-3	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	8	---	---	---	---	---	---	---	---	---	---	---
Total Science and Technology		BA	753	744	508	508	508	508	508	508	508	508	508	508
		O	781	654	640	510	510	509	508	508	508	508	508	508
Environmental Programs and Management (020-00-0108):														
Appropriations, discretionary	304	BA	3,204	3,124	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504
Advance Appropriations, discretionary		BA	385	385	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	-848	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	274	176	115	115	115	115	115	115	115	115	115	115
Outlays, discretionary		O	3,425	3,195	2,977	2,798	2,735	2,692	2,657	2,657	2,657	2,657	2,657	2,619
Outlays, mandatory		O	303	902	277	172	165	137	133	---	---	---	---	---
Environmental Programs and Management (gross)		BA	3,015	3,685	2,619	2,619	2,619	2,619	2,619	2,619	2,619	2,619	2,619	2,619
		O	3,728	4,097	3,254	2,970	2,900	2,829	2,790	2,657	2,657	2,657	2,657	2,619
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-103	-60	-60	-60	-60	-60	-60	-60	-60	-60	-60	-60
Non-Federal sources, discretionary		BA/O	-13	-116	-55	-55	-55	-55	-55	-55	-55	-55	-55	-55
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-168	---	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Environmental Protection Agency - continued														
Offsetting collections credited to expired accounts, discretionary		BA	10	---	---	---	---	---	---	---	---	---	---	---
Total Environmental Programs and Management		BA	2,741	3,509	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504
		O	3,612	3,921	3,139	2,855	2,785	2,714	2,675	2,542	2,542	2,542	2,542	2,504
Buildings and Facilities (020-00-0110):														
Appropriations, discretionary	304	BA	41	41	35	35	35	35	35	35	35	35	35	35
Outlays, discretionary		O	31	7	31	34	35	35	35	35	35	35	35	35
State and Tribal Assistance Grants (020-00-0103):														
Appropriations, discretionary	304	BA	7,630	4,410	749	749	749	749	749	749	749	749	749	749
Advance Appropriations, discretionary		BA	11,571	11,446	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	-736	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	9,399	9,971	16,139	4,278	3,791	2,246	2,245	2,194	1,762	1,435	1,118	811
Outlays, mandatory		O	20,313	5,107	5,228	2,965	2,000	1,000	1,000	---	---	---	---	---
Total State and Tribal Assistance Grants		BA	18,465	15,856	749	749	749	749	749	749	749	749	749	749
		O	29,712	15,078	21,367	7,243	5,791	3,246	3,245	2,194	1,762	1,435	1,118	811
Water Infrastructure Finance and Innovation Program Account (020-00-0254):														
Appropriations, discretionary	301	BA	73	73	8	8	8	8	8	8	8	8	8	8
Appropriations, mandatory		BA	1,093	1,026	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	4	10	10	10	10	10	10	10	10	10	10	10
Outlays, discretionary		O	41	49	44	64	44	31	18	18	18	18	18	18
Outlays, mandatory		O	1,093	1,026	---	---	---	---	---	---	---	---	---	---
Water Infrastructure Finance and Innovation Program Account (gross)		BA	1,170	1,109	18	18	18	18	18	18	18	18	18	18
		O	1,134	1,075	44	64	44	31	18	18	18	18	18	18
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-4	-10	-10	-10	-10	-10	-10	-10	-10	-10	-10	-10
Total Water Infrastructure Finance and Innovation Program Account		BA	1,166	1,099	8	8	8	8	8	8	8	8	8	8
		O	1,130	1,065	34	54	34	21	8	8	8	8	8	8
Payment to the Leaking Underground Storage Tank Trust Fund (020-00-0251):														
Appropriations, discretionary	304	BA	17	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	17	---	---	---	---	---	---	---	---	---	---	---
Payment to the Hazardous Substance Superfund (020-00-0250):														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Environmental Protection Agency - continued														
Appropriations, discretionary	304	BA	111	---	213	213	213	213	213	213	213	213	213	213
Outlays, discretionary		O	111	---	213	213	213	213	213	213	213	213	213	213
TSCA Service Fee Fund (020-00-5664):														
Appropriations, discretionary	304	BA	---	---	7	7	7	7	7	7	7	7	7	7
Outlays, discretionary		O	---	---	1	2	2	3	4	5	5	6	7	7
Pesticide Registration Fund (020-00-5374):														
Appropriations, discretionary	304	BA	23	22	20	20	20	20	20	20	20	20	20	20
Outlays, discretionary		O	21	21	21	20	20	20	20	20	20	20	20	20
Good Samaritan Mine Remediation (020-00-5769):														
Appropriations, discretionary	304	BA	---	---	2	2	2	2	2	2	2	2	2	2
Outlays, discretionary		O	---	---	1	2	2	2	2	2	2	2	2	2
Reregistration and Expedited Processing Revolving Fund (020-00-4310):														
Spending authority from offsetting collections, mandatory	304	BA	43	42	42	42	42	42	42	42	43	42	42	42
Outlays, mandatory		O	45	31	30	28	26	26	26	26	26	26	26	26
Offsets against gross BA and outlays:														
Interest on Treasury Securities, mandatory		BA/O	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Non-Federal sources, mandatory		BA/O	-41	-41	-41	-41	-41	-41	-41	-41	-41	-41	-41	-41
Total Reregistration and Expedited Processing Revolving Fund		BA	1	---	---	---	---	---	---	---	1	---	---	---
		O	3	-11	-12	-14	-16	-16	-16	-16	-16	-16	-16	-16
Hazardous Waste Electronic Manifest System Fund (020-00-4330):														
Spending authority from offsetting collections, discretionary	304	BA	23	21	20	20	20	20	20	20	20	20	20	20
Outlays, discretionary		O	14	14	18	22	21	20	20	20	20	20	20	20
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-23	-21	-20	-20	-20	-20	-20	-20	-20	-20	-20	-20
Total Hazardous Waste Electronic Manifest System Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-9	-7	-2	2	1	---	---	---	---	---	---	---
Damage Assessment and Restoration Revolving Fund (020-00-4365):														
Appropriations, mandatory	306	BA	---	2	2	2	2	2	2	2	2	2	2	2
Outlays, mandatory		O	---	1	---	---	---	---	---	---	---	---	---	---
Working Capital Fund (020-00-4565):														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Environmental Protection Agency - continued														
Spending authority from offsetting collections, discretionary	304	BA	479	560	750	750	750	750	750	750	750	750	750	750
Outlays, discretionary		O	465	561	761	656	731	750	750	750	750	750	750	750
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-472	-560	-750	-750	-750	-750	-750	-750	-750	-750	-750	-750
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-7	---	---	---	---	---	---	---	---	---	---	---
Total Working Capital Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-7	1	11	-94	-19	---	---	---	---	---	---	---
Trust Funds														
Hazardous Substance Superfund (020-00-8145):														
Appropriations, discretionary	304	BA	2,000	1,839	2,001	2,070	2,145	2,217	2,286	2,364	2,441	2,517	2,599	2,678
Appropriations, mandatory		BA	495	545	555	567	573	582	588	598	614	615	624	633
Spending authority from offsetting collections, discretionary		BA	16	66	66	66	66	66	66	66	66	66	66	66
Outlays, discretionary		O	1,961	1,851	2,074	1,894	2,098	2,177	2,235	2,299	2,370	2,445	2,522	2,601
Outlays, mandatory		O	254	414	435	455	472	494	509	527	549	212	226	238
Hazardous Substance Superfund (gross)		BA	2,511	2,450	2,622	2,703	2,784	2,865	2,940	3,028	3,121	3,198	3,289	3,377
		O	2,215	2,265	2,509	2,349	2,570	2,671	2,744	2,826	2,919	2,657	2,748	2,839
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-4	-16	-16	-16	-16	-16	-16	-16	-16	-16	-16	-16
Non-Federal sources, discretionary		BA/O	-39	-50	-50	-50	-50	-50	-50	-50	-50	-50	-50	-50
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	3	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	24	---	---	---	---	---	---	---	---	---	---	---
Total Hazardous Substance Superfund		BA	2,495	2,384	2,556	2,637	2,718	2,799	2,874	2,962	3,055	3,132	3,223	3,311
		O	2,172	2,199	2,443	2,283	2,504	2,605	2,678	2,760	2,853	2,591	2,682	2,773
Leaking Underground Storage Tank Trust Fund (020-00-8153):														
Pollution control and abatement (subfunction 304):														
Appropriations, discretionary	304	BA	106	89	53	53	53	53	53	53	53	53	53	53
Outlays, discretionary		O	93	94	77	61	58	56	55	53	53	53	53	53

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Environmental Protection Agency - continued														
Inland Oil Spill Programs (020-00-8221):														
Appropriations, discretionary	304	BA	21	21	16	16	16	16	16	16	16	16	16	16
Spending authority from offsetting collections, discretionary		BA	27	50	50	50	50	50	50	50	50	50	50	50
Outlays, discretionary		O	31	78	76	66	66	66	66	66	66	66	66	66
Inland Oil Spill Programs (gross)		BA	48	71	66	66	66	66	66	66	66	66	66	66
		O	31	78	76	66	66	66	66	66	66	66	66	66
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-8	-15	-15	-15	-15	-15	-15	-15	-15	-15	-15	-15
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-19	-35	-35	-35	-35	-35	-35	-35	-35	-35	-35	-35
Total Inland Oil Spill Programs		BA	21	21	16	16	16	16	16	16	16	16	16	16
		O	23	63	61	51	51	51	51	51	51	51	51	51
Environmental Protection Agency by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	23,413	21,368	4,086	4,086	4,086	4,086	4,086	4,086	4,087	4,086	4,086	4,086
		O	35,467	20,779	25,489	10,879	9,410	6,799	6,735	5,549	5,117	4,791	4,475	4,130
Deductions for offsetting receipts:														
Non-Federal sources, discretionary	304	BA/O	-29	-28	-27	-27	-28	-28	-29	-29	-30	-30	-30	-31
Offsetting governmental, mandatory	304	BA/O	-34	-35	-36	-37	-38	-39	-40	-41	-42	-43	-44	-45
Intrafund receipts, mandatory	809	BA/O	1	-10	-11	-12	-13	-14	-15	-16	-17	-18	-19	-20
Non-Federal sources, mandatory	301	BA/O	-247	-286	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory	304	BA/O	---	-40	-41	-42	-43	-44	-45	-46	-47	-48	-49	-50
Non-Federal sources, mandatory	809	BA/O	-2	-4	-5	-6	-7	-8	-9	-10	-11	-12	-13	-14
Non-Federal sources, net interest	908	BA/O	-9	-10	-11	-11	-11	-11	-11	-11	-11	-11	-11	-11
Total Federal Funds		BA	23,093	20,955	3,955	3,951	3,946	3,942	3,937	3,933	3,929	3,924	3,920	3,915
		O	35,147	20,366	25,358	10,744	9,270	6,655	6,586	5,396	4,959	4,629	4,309	3,959
Trust Funds:														
Appropriation accounts included above		BA	2,622	2,494	2,625	2,706	2,787	2,868	2,943	3,031	3,124	3,201	3,292	3,380
		O	2,288	2,356	2,581	2,395	2,613	2,712	2,784	2,864	2,957	2,695	2,786	2,877
Deductions for offsetting receipts:														
Non-Federal sources, mandatory	304	BA/O	-334	-399	-399	-399	-399	-399	-399	-399	-399	-399	-399	-399
Total Trust Funds		BA	2,288	2,095	2,226	2,307	2,388	2,469	2,544	2,632	2,725	2,802	2,893	2,981

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Environmental Protection Agency - continued														
		O	1,954	1,957	2,182	1,996	2,214	2,313	2,385	2,465	2,558	2,296	2,387	2,478
Interfunds:														
Deductions for offsetting receipts:														
Interfund transactions, discretionary	304	BA/O	-128	---	-213	-213	-213	-213	-213	-213	-213	-213	-213	-213
Total Interfunds		BA/O	-128	---	-213	-213	-213	-213	-213	-213	-213	-213	-213	-213
Environmental Protection Agency by Type of Account														
Total appropriation accounts		BA	26,035	23,862	6,711	6,792	6,873	6,954	7,029	7,117	7,211	7,287	7,378	7,466
		O	37,755	23,135	28,070	13,274	12,023	9,511	9,519	8,413	8,074	7,486	7,261	7,007
Total offsetting receipts accounts		BA/O	-782	-812	-743	-747	-752	-756	-761	-765	-770	-774	-778	-783
Total Environmental Protection Agency														
Total Environmental Protection Agency		BA	25,253	23,050	5,968	6,045	6,121	6,198	6,268	6,352	6,441	6,513	6,600	6,683
		O	36,973	22,323	27,327	12,527	11,271	8,755	8,758	7,648	7,304	6,712	6,483	6,224
Executive Office of the President														
The White House														
Federal Funds														
Salaries and Expenses (100-05-0209):														
Appropriations, discretionary	802	BA	74	79	79	79	79	79	79	79	79	79	79	79
Spending authority from offsetting collections, discretionary		BA	2	3	3	3	3	3	3	3	3	3	3	3
Outlays, discretionary		O	78	85	82	82	82	82	82	82	82	82	82	82
Salaries and Expenses (gross)		BA	76	82	82	82	82	82	82	82	82	82	82	82
		O	78	85	82	82	82	82	82	82	82	82	82	82
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	2	---	---	---	---	---	---	---	---	---	---	---
Total Salaries and Expenses		BA	74	79	79	79	79	79	79	79	79	79	79	79
		O	74	82	79	79	79	79	79	79	79	79	79	79
Executive Residence at the White House														
Federal Funds														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Executive Office of the President - continued														
Operating Expenses (100-10-0210):														
Appropriations, discretionary		BA	15	15	18	18	18	18	18	18	18	18	18	18
Spending authority from offsetting collections, discretionary		BA	12	18	18	18	18	18	18	18	18	18	18	18
Outlays, discretionary		O	25	32	35	35	36	36	36	36	36	36	36	36
Operating Expenses (gross)		BA	27	33	36	36	36	36	36	36	36	36	36	36
		O	25	32	35	35	36	36	36	36	36	36	36	36
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-2	-8	-8	-8	-8	-8	-8	-8	-8	-8	-8	-8
Non-Federal sources, discretionary		BA/O	-8	-10	-10	-10	-10	-10	-10	-10	-10	-10	-10	-10
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-4	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	2	---	---	---	---	---	---	---	---	---	---	---
Total Operating Expenses		BA	15	15	18	18	18	18	18	18	18	18	18	18
		O	15	14	17	17	18	18	18	18	18	18	18	18
White House Repair and Restoration (100-10-0109):														
Appropriations, discretionary	802	BA	2	2	6	6	6	6	6	6	6	6	6	6
Spending authority from offsetting collections, discretionary		BA	66	1	1	1	1	1	1	1	1	1	1	1
Spending authority from offsetting collections, mandatory		BA	---	350	174	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	9	68	7	7	7	7	7	7	7	7	7	7
Outlays, mandatory		O	---	245	209	70	---	---	---	---	---	---	---	---
White House Repair and Restoration (gross)		BA	68	353	181	7	7	7	7	7	7	7	7	7
		O	9	313	216	77	7	7	7	7	7	7	7	7
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-66	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	---	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Federal sources, mandatory		BA/O	---	-350	-174	---	---	---	---	---	---	---	---	---
Total White House Repair and Restoration		BA	2	2	6	6	6	6	6	6	6	6	6	6
		O	-57	-38	41	76	6	6	6	6	6	6	6	6
Summary - Executive Residence at the White House														
Federal Funds:														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Executive Office of the President - continued														
Appropriation accounts included above		BA	17	17	24	24	24	24	24	24	24	24	24	24
		O	-42	-24	58	93	24	24	24	24	24	24	24	24
Special Assistance to the President and the Official Residence of the Vice President														
Federal Funds														
Salaries and Expenses (100-15-1454):														
Appropriations, discretionary	802	BA	6	6	6	6	6	6	6	6	6	6	6	6
Spending authority from offsetting collections, discretionary		BA	1	3	3	3	3	3	3	3	3	3	3	3
Outlays, discretionary		O	6	10	9	9	9	9	9	9	9	9	9	9
Salaries and Expenses (gross)		BA	7	9	9	9	9	9	9	9	9	9	9	9
		O	6	10	9	9	9	9	9	9	9	9	9	9
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3
Total Salaries and Expenses		BA	6	6	6	6	6	6	6	6	6	6	6	6
		O	5	7	6	6	6	6	6	6	6	6	6	6
Council of Economic Advisers														
Federal Funds														
Salaries and Expenses (100-20-1900):														
Appropriations, discretionary		BA	5	5	5	5	5	5	5	5	5	5	5	5
Outlays, discretionary		O	5	5	5	5	5	5	5	5	5	5	5	5
Council on Environmental Quality and Office of Environmental Quality														
Federal Funds														
Council on Environmental Quality and Office of Environmental Quality (100-25-1453):														
Appropriations, discretionary	802	BA	5	5	5	5	5	5	5	5	5	5	5	5
Appropriations, mandatory		BA	-26	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	3	5	5	5	5	5	5	5	5	5	5	5
Outlays, mandatory		O	5	3	3	3	---	---	---	---	---	---	---	---
Total Council on Environmental Quality and Office of Environmental Quality		BA	-21	5	5	5	5	5	5	5	5	5	5	5
		O	8	8	8	8	5	5	5	5	5	5	5	5
Management Fund, Office of Environmental Quality (100-25-3963):														
Spending authority from offsetting collections, discretionary	802	BA	---	3	3	3	3	3	3	3	3	3	3	3

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Executive Office of the President - continued														
Outlays, discretionary		O	---	3	3	3	3	3	3	3	3	3	3	3
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	---	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3
Total Management Fund, Office of Environmental Quality		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	---	---	---	---	---	---	---	---	---	---	---	---
Summary - Council on Environmental Quality and Office of Environmental Quality														
Federal Funds:														
Appropriation accounts included above		BA	-21	5	5	5	5	5	5	5	5	5	5	5
		O	8	8	8	8	5	5	5	5	5	5	5	5
National Security Council and Homeland Security Council														
Federal Funds														
Salaries and Expenses (100-35-2000):														
Appropriations, discretionary	802	BA	17	19	14	14	14	14	14	14	14	14	14	14
Spending authority from offsetting collections, discretionary		BA	1	---	1	1	1	1	1	1	1	1	1	1
Outlays, discretionary		O	18	16	14	15	15	15	15	15	15	15	15	15
Salaries and Expenses (gross)		BA	18	19	15	15	15	15	15	15	15	15	15	15
		O	18	16	14	15	15	15	15	15	15	15	15	15
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1	-2	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	1	2	---	---	---	---	---	---	---	---	---	---
Total Salaries and Expenses		BA	17	19	14	14	14	14	14	14	14	14	14	14
		O	16	14	13	14	14	14	14	14	14	14	14	14
Office of the National Cyber Director														
Federal Funds														
Salaries and Expenses (100-37-1800):														
Appropriations, discretionary	802	BA	22	20	17	17	17	17	17	17	17	17	17	17
Outlays, discretionary		O	19	22	18	17	17	17	17	17	17	17	17	17
Office of Administration														
Federal Funds														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Executive Office of the President - continued														
Salaries and Expenses (100-50-0038):														
Appropriations, discretionary	802	BA	123	124	124	124	124	124	124	124	124	124	124	124
Spending authority from offsetting collections, discretionary		BA	---	---	7	7	7	7	7	7	7	7	7	7
Outlays, discretionary		O	114	125	130	131	131	131	131	131	131	131	131	131
Salaries and Expenses (gross)		BA	123	124	131	131	131	131	131	131	131	131	131	131
		O	114	125	130	131	131	131	131	131	131	131	131	131
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	---	---	-7	-7	-7	-7	-7	-7	-7	-7	-7	-7
Total Salaries and Expenses		BA	123	124	124	124	124	124	124	124	124	124	124	124
		O	114	125	123	124	124	124	124	124	124	124	124	124
Presidential Transition Administrative Support (100-50-0108):														
Appropriations, discretionary	802	BA	15	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	7	7	---	---	---	---	---	---	---	---	---	---
Summary - Office of Administration														
Federal Funds:														
Appropriation accounts included above		BA	138	124	124	124	124	124	124	124	124	124	124	124
		O	121	132	123	124	124	124	124	124	124	124	124	124
Office of Management and Budget														
Federal Funds														
Salaries and Expenses (100-55-0300):														
Appropriations, discretionary	802	BA	129	129	146	146	146	146	146	146	146	146	146	146
Appropriations, mandatory		BA	100	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	15	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, mandatory		BA	5	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	146	129	144	146	146	146	146	146	146	146	146	146
Outlays, mandatory		O	5	40	35	33	---	---	---	---	---	---	---	---
Salaries and Expenses (gross)		BA	249	129	146	146	146	146	146	146	146	146	146	146
		O	151	169	179	179	146	146	146	146	146	146	146	146
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-21	---	---	---	---	---	---	---	---	---	---	---
Federal sources, mandatory		BA/O	-5	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Executive Office of the President - continued														
Change in uncollected customer payments from Federal sources, discretionary		BA	-3	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	9	---	---	---	---	---	---	---	---	---	---	---
Total Salaries and Expenses		BA	229	129	146	146	146	146	146	146	146	146	146	146
		O	125	169	179	179	146	146	146	146	146	146	146	146
Office of National Drug Control Policy														
Federal Funds														
Salaries and Expenses (100-60-1457):														
Appropriations, discretionary	802	BA	22	29	22	22	22	22	22	22	22	22	22	22
Outlays, discretionary		O	35	35	24	22	22	22	22	22	22	22	22	22
Office of Science and Technology Policy														
Federal Funds														
Office of Science and Technology Policy (100-65-2600):														
Appropriations, discretionary	802	BA	8	8	8	8	8	8	8	8	8	8	8	8
Outlays, discretionary		O	6	10	8	8	8	8	8	8	8	8	8	8
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Office of Science and Technology Policy		BA	8	8	8	8	8	8	8	8	8	8	8	8
		O	5	10	8	8	8	8	8	8	8	8	8	8
National Space Council														
Federal Funds														
National Space Council (100-40-0048):														
Appropriations, discretionary	802	BA	2	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	---	1	---	---	---	---	---	---	---	---	---	---
Office of the United States Trade Representative														
Federal Funds														
Salaries and Expenses (100-70-0400): Executive direction and management (subfunction 802):														
Appropriations, discretionary	802	BA	59	65	95	95	95	95	95	95	95	95	95	95
Outlays, discretionary		O	66	76	93	95	95	95	95	95	95	95	95	95

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Executive Office of the President - continued														
General Fund Payment to the Trade Enforcement Trust Fund (100-70-1750):														
Appropriations, mandatory	376	BA	15	15	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	15	15	---	---	---	---	---	---	---	---	---	---
Trust Funds														
Trade Enforcement Trust Fund (100-70-8581):														
Appropriations, discretionary	376	BA	16	23	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	20	32	2	---	---	---	---	---	---	---	---	---
Summary - Office of the United States Trade Representative														
Federal Funds:														
Appropriation accounts included above		BA	74	80	95	95	95	95	95	95	95	95	95	95
		O	81	91	93	95	95	95	95	95	95	95	95	95
Trust Funds:														
Appropriation accounts included above		BA	16	23	---	---	---	---	---	---	---	---	---	---
		O	20	32	2	---	---	---	---	---	---	---	---	---
Total Office of the United States Trade Representative		BA	90	103	95	95	95	95	95	95	95	95	95	95
		O	101	123	95	95	95	95	95	95	95	95	95	95
Unanticipated Needs														
Federal Funds														
Unanticipated Needs (100-95-0037):														
Appropriations, discretionary	802	BA	1	1	1	1	1	1	1	1	1	1	1	1
Outlays, discretionary		O	---	1	1	1	1	1	1	1	1	1	1	1
United States DOGE Service (100-95-0041):														
Appropriations, discretionary	802	BA	3	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	35	29	35	35	35	35	35	35	35	35	35	35
Outlays, discretionary		O	27	33	33	35	35	35	35	35	35	35	35	35
United States DOGE Service (gross)		BA	38	29	35	35	35	35	35	35	35	35	35	35
		O	27	33	33	35	35	35	35	35	35	35	35	35
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-19	-29	-35	-35	-35	-35	-35	-35	-35	-35	-35	-35
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-16	---	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Executive Office of the President - continued														
Total United States DOGE Service		BA	3	---	---	---	---	---	---	---	---	---	---	---
		O	8	4	-2	---	---	---	---	---	---	---	---	---
Intellectual Property Enforcement Coordinator (100-95-1751):														
Appropriations, discretionary	802	BA	2	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	1	---	---	---	---	---	---	---	---	---	---	---
Information Technology Oversight and Reform (100-95-0036):														
Appropriations, discretionary	802	BA	5	8	8	8	8	8	8	8	8	8	8	8
Spending authority from offsetting collections, discretionary		BA	24	4	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	29	44	7	7	8	8	8	8	8	8	8	8
Outlays, mandatory		O	20	---	---	---	---	---	---	---	---	---	---	---
Information Technology Oversight and Reform (gross)		BA	29	12	8	8	8	8	8	8	8	8	8	8
		O	49	44	7	7	8	8	8	8	8	8	8	8
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-20	-4	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-4	---	---	---	---	---	---	---	---	---	---	---
Total Information Technology Oversight and Reform		BA	5	8	8	8	8	8	8	8	8	8	8	8
		O	29	40	7	7	8	8	8	8	8	8	8	8
Submarine Security Activities (100-95-5766):														
Appropriations, mandatory	054	BA	1,000	1,000	100	100	100	100	100	100	100	100	100	100
Outlays, mandatory		O	---	60	441	485	450	328	261	210	136	118	109	99
Spectrum Relocation Fund (100-95-5512):														
Appropriations, mandatory	376	BA	---	---	---	---	---	---	---	---	---	---	---	---
Summary - Unanticipated Needs														
Federal Funds:														
Appropriation accounts included above		BA	1,011	1,009	109	109	109	109	109	109	109	109	109	109
		O	38	105	447	493	459	337	270	219	145	127	118	108
Executive Office of the President by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	1,604	1,530	654	654	654	654	654	654	654	654	654	654

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Executive Office of the President - continued														
		O	490	657	1,061	1,143	1,004	882	815	764	690	672	663	653
Deductions for offsetting receipts:														
Non-Federal sources, mandatory	054	BA/O	-1,000	-1,000	-100	-100	-100	-100	-100	-100	-100	-100	-100	-100
Non-Federal sources, mandatory	808	BA/O	---	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Non-Federal sources, mandatory	809	BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Total Federal Funds		BA	603	529	553	553	553	553	553	553	553	553	553	553
		O	-511	-344	960	1,042	903	781	714	663	589	571	562	552
Trust Funds:														
Appropriation accounts included above		BA	16	23	---	---	---	---	---	---	---	---	---	---
		O	20	32	2	---	---	---	---	---	---	---	---	---
Interfunds:														
Deductions for offsetting receipts:														
Interfund transactions, mandatory	376	BA/O	-15	-15	---	---	---	---	---	---	---	---	---	---
Total Interfunds		BA/O	-15	-15	---	---	---	---	---	---	---	---	---	---
Executive Office of the President by Type of Account														
Total appropriation accounts		BA	1,620	1,553	654	654	654	654	654	654	654	654	654	654
		O	510	689	1,063	1,143	1,004	882	815	764	690	672	663	653
Total offsetting receipts accounts		BA/O	-1,016	-1,016	-101	-101	-101	-101	-101	-101	-101	-101	-101	-101
Total Executive Office of the President														
Total Executive Office of the President		BA	604	537	553	553	553	553	553	553	553	553	553	553
		O	-506	-327	962	1,042	903	781	714	663	589	571	562	552
General Services Administration														
Real Property Activities														
Federal Funds														
Asset Proceeds and Space Management Fund (023-05-5594):														
Appropriations, discretionary	804	BA	---	143	193	193	193	193	193	193	193	193	193	193
Outlays, discretionary		O	---	2	107	180	193	193	193	193	193	193	193	193
Disposal of Surplus Real and Related Personal Property (023-05-5254):														
Appropriations, mandatory	804	BA	---	10	10	9	9	9	8	9	9	9	9	9
Outlays, mandatory		O	---	10	10	9	9	9	8	9	9	9	9	9
Federal Buildings Fund (023-05-4542):														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
General Services Administration - continued														
Appropriations, discretionary	804	BA	---	24	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	-1,530	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	10,338	11,163	11,837	11,837	11,837	11,837	11,837	11,837	11,837	11,837	11,837	11,837
Legislative proposal, not subject to PAYGO, discretionary		BA	---	---	25	25	25	25	25	25	25	25	25	25
Spending authority from offsetting collections, mandatory														
Legislative proposal, not subject to PAYGO, mandatory		BA	---	---	375	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	11,686	11,652	12,036	12,412	12,710	12,461	12,084	11,837	11,837	11,837	12,281	11,837
Legislative proposal, not subject to PAYGO, discretionary		O	---	---	25	25	25	25	25	25	25	25	25	25
Outlays, mandatory		O	282	444	400	248	---	---	---	---	---	---	---	---
Legislative proposal, not subject to PAYGO, mandatory		O	---	---	11	38	79	116	94	37	---	---	---	---
Federal Buildings Fund (gross)		BA	8,808	11,187	12,237	11,862	11,862	11,862	11,862	11,862	11,862	11,862	11,862	11,862
		O	11,968	12,096	12,472	12,723	12,814	12,602	12,203	11,899	11,862	11,862	12,306	11,862
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-12,245	-11,703	-11,843	-11,818	-11,818	-11,818	-11,818	-11,818	-11,818	-11,818	-11,818	-11,818
Non-Federal sources, discretionary		BA/O	-67	-237	-19	-19	-19	-19	-19	-19	-19	-19	-19	-19
Federal sources, mandatory														
Legislative proposal, not subject to PAYGO, mandatory		BA/O	---	---	-375	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	998	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	18	---	---	---	---	---	---	---	---	---	---	---
Total Federal Buildings Fund		BA	-2,488	-753	---	25	25	25	25	25	25	25	25	25
		O	-344	156	235	886	977	765	366	62	25	25	469	25
Federal Capital Revolving Fund (023-05-4614):														
Appropriations, mandatory														
Legislative proposal, subject to PAYGO, mandatory	804	BA	---	---	10,000	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, mandatory														
Legislative proposal, not subject to PAYGO, mandatory		BA	---	---	25	167	333	500	667	733	783	817	850	883
Outlays, mandatory														
Legislative proposal, not subject to PAYGO, mandatory		O	---	---	---	---	---	---	---	1,000	750	500	500	500
Legislative proposal, subject to PAYGO, mandatory		O	---	---	375	2,125	2,500	2,500	2,500	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
General Services Administration - continued														
Federal Capital Revolving Fund (gross)		BA	---	---	10,025	167	333	500	667	733	783	817	850	883
		O	---	---	375	2,125	2,500	2,500	2,500	1,000	750	500	500	500
Offsets against gross BA and outlays:														
Federal sources, mandatory														
Legislative proposal, not subject to PAYGO, mandatory		BA/O	---	---	-25	-167	-333	-500	-667	-733	-783	-817	-850	-883
Total Federal Capital Revolving Fund		BA	---	---	10,000	---	---	---	---	---	---	---	---	---
		O	---	---	350	1,958	2,167	2,000	1,833	267	-33	-317	-350	-383
Summary - Real Property Activities														
Federal Funds:														
Appropriation accounts included above		BA	-2,488	-600	10,203	227	227	227	226	227	227	227	227	227
		O	-344	168	702	3,033	3,346	2,967	2,400	531	194	-90	321	-156
Supply and Technology Activities														
Federal Funds														
Technology Modernization Fund (023-10-0616):														
Appropriations, discretionary	808	BA	---	5	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	-13	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	72	71	70	70	70	70	70	70	70	70	70	70
Outlays, discretionary		O	11	---	10	92	96	71	71	71	70	70	70	70
Outlays, mandatory		O	20	---	---	---	---	---	---	---	---	---	---	---
Technology Modernization Fund (gross)		BA	59	76	70	70	70	70	70	70	70	70	70	70
		O	31	---	10	92	96	71	71	71	70	70	70	70
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-72	-71	-70	-70	-70	-70	-70	-70	-70	-70	-70	-70
Federal sources, mandatory		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Technology Modernization Fund		BA	-13	5	---	---	---	---	---	---	---	---	---	---
		O	-42	-71	-60	22	26	1	1	1	---	---	---	---
Expenses of Transportation Audit Contracts and Contract Administration (023-10-5250):														
Appropriations, mandatory	804	BA	11	11	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	9	7	2	---	---	---	---	---	---	---	---	---
Acquisition Services Fund (023-10-4534):														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
General Services Administration - continued														
Spending authority from offsetting collections, mandatory	804	BA	26,386	25,023	27,337	28,562	29,134	29,716	30,311	30,917	31,535	32,166	32,809	33,452
Outlays, mandatory		O	27,606	26,438	25,949	27,827	28,791	29,366	29,954	30,554	31,164	31,787	32,424	33,066
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-26,605	-25,023	-27,337	-28,562	-29,134	-29,716	-30,311	-30,917	-31,535	-32,166	-32,809	-33,452
Non-Federal sources, mandatory		BA/O	-1,166	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, mandatory		BA	1,382	---	---	---	---	---	---	---	---	---	---	---
Refund, mandatory		BA	3	---	---	---	---	---	---	---	---	---	---	---
Total Acquisition Services Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-165	1,415	-1,388	-735	-343	-350	-357	-363	-371	-379	-385	-386
Summary - Supply and Technology Activities														
Federal Funds:														
Appropriation accounts included above		BA	-2	16	---	---	---	---	---	---	---	---	---	---
		O	-198	1,351	-1,446	-713	-317	-349	-356	-362	-371	-379	-385	-386
General Activities														
Federal Funds														
Government-wide Policy (023-30-0401):														
Appropriations, discretionary	804	BA	70	64	38	38	38	38	38	38	38	38	38	38
Spending authority from offsetting collections, discretionary		BA	34	38	35	35	35	35	35	35	35	35	35	35
Outlays, discretionary		O	111	105	81	74	73	73	73	73	73	73	73	73
Government-wide Policy (gross)		BA	104	102	73	73	73	73	73	73	73	73	73	73
		O	111	105	81	74	73	73	73	73	73	73	73	73
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-34	-38	-35	-35	-35	-35	-35	-35	-35	-35	-35	-35
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-2	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	2	---	---	1	1	1	1	1	1	1	1	1
Total Government-wide Policy		BA	70	64	38	39	39	39	39	39	39	39	39	39
		O	77	67	46	39	38	38	38	38	38	38	38	38
Operating Expenses (023-30-0110):														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
General Services Administration - continued														
Appropriations, discretionary	804	BA	54	48	51	51	51	51	51	51	51	51	51	51
Spending authority from offsetting collections, discretionary		BA	5	12	12	12	12	12	12	12	12	12	12	12
Outlays, discretionary		O	50	66	62	63	63	63	63	63	63	63	63	63
Operating Expenses (gross)		BA	59	60	63	63	63	63	63	63	63	63	63	63
		O	50	66	62	63	63	63	63	63	63	63	63	63
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-2	-12	-12	-12	-12	-12	-12	-12	-12	-12	-12	-12
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-4	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Operating Expenses		BA	54	48	51	51	51	51	51	51	51	51	51	51
		O	48	54	50	51	51	51	51	51	51	51	51	51
Civilian Board of Contract Appeals (023-30-0610):														
Appropriations, discretionary	804	BA	10	10	10	10	10	10	10	10	10	10	10	10
Outlays, discretionary		O	8	10	10	10	10	10	10	10	10	10	10	10
Office of Inspector General (023-30-0108):														
Appropriations, discretionary	804	BA	74	74	66	66	66	66	66	66	66	66	66	66
Spending authority from offsetting collections, discretionary		BA	1	1	1	1	1	1	1	1	1	1	1	1
Outlays, discretionary		O	78	74	68	67	67	67	67	67	67	67	67	67
Office of Inspector General (gross)		BA	75	75	67	67	67	67	67	67	67	67	67	67
		O	78	74	68	67	67	67	67	67	67	67	67	67
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Total Office of Inspector General		BA	74	74	66	66	66	66	66	66	66	66	66	66
		O	77	73	67	66	66	66	66	66	66	66	66	66
Allowances and Office Staff for Former Presidents (023-30-0105):														
Appropriations, discretionary	802	BA	5	5	5	5	5	5	5	5	5	5	5	5
Outlays, discretionary		O	4	6	5	5	5	5	5	5	5	5	5	5
Expenses, Presidential Transition (023-30-0107):														
Appropriations, discretionary	802	BA	19	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	3	---	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
General Services Administration - continued														
Pre-Election Presidential Transition (023-30-0603):														
Outlays, discretionary	802	O	4	6	---	---	---	---	---	---	---	---	---	---
Acquisition Workforce Training Fund (023-30-5381):														
Appropriations, mandatory	804	BA	35	23	17	17	17	17	17	17	17	17	17	17
Outlays, mandatory		O	15	17	21	19	17	17	17	17	17	17	17	17
Federal Citizen Services Fund (023-30-4549):														
Appropriations, discretionary	376	BA	75	70	71	71	71	71	71	71	71	71	71	71
Spending authority from offsetting collections, discretionary		BA	40	41	63	63	63	63	63	63	63	63	63	63
Outlays, discretionary		O	144	127	139	134	134	134	134	134	134	134	134	134
Outlays, mandatory		O	21	---	---	---	---	---	---	---	---	---	---	---
Federal Citizen Services Fund (gross)		BA	115	111	134	134	134	134	134	134	134	134	134	134
		O	165	127	139	134	134	134	134	134	134	134	134	134
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-53	-41	-63	-63	-63	-63	-63	-63	-63	-63	-63	-63
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	13	---	---	---	---	---	---	---	---	---	---	---
Total Federal Citizen Services Fund		BA	75	70	71	71	71	71	71	71	71	71	71	71
		O	112	86	76	71	71	71	71	71	71	71	71	71
Working Capital Fund (023-30-4540):														
Appropriations, discretionary	804	BA	4	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	887	687	674	674	674	674	674	674	674	674	674	674
Outlays, discretionary		O	845	820	678	674	674	674	674	674	674	674	674	674
Outlays, mandatory		O	9	---	---	---	---	---	---	---	---	---	---	---
Working Capital Fund (gross)		BA	891	687	674	674	674	674	674	674	674	674	674	674
		O	854	820	678	674	674	674	674	674	674	674	674	674
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-832	-687	-674	-674	-674	-674	-674	-674	-674	-674	-674	-674
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-55	---	---	---	---	---	---	---	---	---	---	---
Total Working Capital Fund		BA	4	---	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
General Services Administration - continued														
		O	22	133	4	---	---	---	---	---	---	---	---	---
Summary - General Activities														
Federal Funds:														
Appropriation accounts included above		BA	346	294	258	259	259	259	259	259	259	259	259	259
		O	370	452	279	261	258	258	258	258	258	258	258	258
General Services Administration by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	-2,144	-290	10,461	486	486	486	485	486	486	486	486	486
		O	-172	1,971	-465	2,581	3,287	2,876	2,302	427	81	-211	194	-284
Deductions for offsetting receipts:														
Intrafund receipts, mandatory	804	BA/O	-19	-17	-18	-18	-18	-18	-18	-18	-18	-18	-18	-18
Non-Federal sources, mandatory	804	BA/O	-147	-186	-9	-9	-9	-9	-9	-10	-10	-10	-10	-10
Non-Federal sources, mandatory	809	BA/O	-41	-8	-8	-8	-8	-8	-8	-8	-8	-8	-8	-8
Total Federal Funds		BA	-2,351	-501	10,426	451	451	451	450	450	450	450	450	450
		O	-379	1,760	-500	2,546	3,252	2,841	2,267	391	45	-247	158	-320
Total General Services Administration														
Total General Services Administration		BA	-2,351	-501	10,426	451	451	451	450	450	450	450	450	450
		O	-379	1,760	-500	2,546	3,252	2,841	2,267	391	45	-247	158	-320
International Assistance Programs														
Millennium Challenge Corporation														
Federal Funds														
Millennium Challenge Corporation (184-03-2750):														
Appropriations, discretionary	151	BA	930	169	224	609	609	609	609	609	609	609	609	609
Outlays, discretionary		O	780	408	359	585	634	714	681	590	610	609	609	609
International Security Assistance														
Federal Funds														
America First Opportunity Fund (184-05-1164):														
Appropriations, discretionary	152	BA	---	---	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Outlays, discretionary		O	---	---	2,500	3,750	4,500	5,000	5,000	5,000	5,000	5,000	5,000	5,000
National Security Investment Programs (184-05-1122):														
Appropriations, discretionary	152	BA	---	6,767	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	---	2,368	2,030	1,353	1,015	---	---	---	---	---	---	---
Economic Support Fund (184-05-1037):														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
International Assistance Programs - continued														
Appropriations, discretionary	152	BA	1,803	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	1,672	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	9,099	2,908	1,871	1,142	546	413	322	226	146	68	34	---
Outlays, mandatory		O	103	43	30	17	---	---	---	---	---	---	---	---
Economic Support Fund (gross)		BA	3,475	---	---	---	---	---	---	---	---	---	---	---
		O	9,202	2,951	1,901	1,159	546	413	322	226	146	68	34	---
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1,672	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-50	-15	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	50	15	---	---	---	---	---	---	---	---	---	---
Total Economic Support Fund		BA	1,803	---	---	---	---	---	---	---	---	---	---	---
		O	7,480	2,936	1,901	1,159	546	413	322	226	146	68	34	---
Foreign Military Financing Program (184-05-1082):														
Appropriations, discretionary	152	BA	5,858	6,058	5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,150
Outlays, discretionary		O	6,906	8,043	8,866	6,318	5,486	5,406	5,360	5,252	5,219	5,150	5,150	5,150
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-2	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	3	---	---	---	---	---	---	---	---	---	---	---
Total Foreign Military Financing Program		BA	5,858	6,058	5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,150
		O	6,903	8,043	8,866	6,318	5,486	5,406	5,360	5,252	5,219	5,150	5,150	5,150
International Military Education and Training (184-05-1081):														
Appropriations, discretionary	152	BA	119	119	89	95	95	95	95	95	95	95	95	95
Outlays, discretionary		O	108	108	99	95	90	96	95	95	95	95	95	95
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-5	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	4	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
International Assistance Programs - continued														
Total International Military Education and Training		BA	119	119	89	95	95	95	95	95	95	95	95	95
		O	103	108	99	95	90	96	95	95	95	95	95	95
National Security Engagement Account (184-05-1032):														
Appropriations, discretionary	152	BA	410	285	27	27	27	27	27	27	27	27	27	27
Outlays, discretionary		O	324	347	132	59	48	51	39	27	27	27	27	27
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-12	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	12	---	---	---	---	---	---	---	---	---	---	---
Total National Security Engagement Account		BA	410	285	27	27	27	27	27	27	27	27	27	27
		O	312	347	132	59	48	51	39	27	27	27	27	27
Nonproliferation, Antiterrorism, Demining, and Related Programs (184-05-1075):														
Appropriations, discretionary	152	BA	870	870	745	745	745	745	745	745	745	745	745	745
Spending authority from offsetting collections, discretionary		BA	2	30	30	30	30	30	30	30	30	30	30	30
Outlays, discretionary		O	710	1,143	1,093	969	895	866	830	793	777	775	775	775
Outlays, mandatory		O	10	10	10	7	4	---	---	---	---	---	---	---
Nonproliferation, Antiterrorism, Demining, and Related Programs (gross)		BA	872	900	775	775	775	775	775	775	775	775	775	775
		O	720	1,153	1,103	976	899	866	830	793	777	775	775	775
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-2	-30	-30	-30	-30	-30	-30	-30	-30	-30	-30	-30
Non-Federal sources, discretionary		BA/O	-17	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	17	---	---	---	---	---	---	---	---	---	---	---
Total Nonproliferation, Antiterrorism, Demining, and Related Programs		BA	870	870	745	745	745	745	745	745	745	745	745	745
		O	701	1,123	1,073	946	869	836	800	763	747	745	745	745
Global Security Contingency Fund (184-05-1041):														
Outlays, discretionary	152	O	---	1	1	1	1	---	---	---	---	---	---	---
Foreign Military Financing Loan Program Account (184-05-1085):														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
International Assistance Programs - continued														
Appropriations, discretionary	152	BA	---	100	100	100	100	100	100	100	100	100	100	100
Appropriations, mandatory		BA	---	1	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	69	74	103	75	100	100	100	100	100	100	100	100
Outlays, mandatory		O	---	1	---	---	---	---	---	---	---	---	---	---
Total Foreign Military Financing Loan Program Account		BA	---	101	100	100	100	100	100	100	100	100	100	100
		O	69	75	103	75	100	100	100	100	100	100	100	100
Foreign Military Loan Liquidating Account (184-05-4121):														
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory	152	BA/O	-13	-9	-4	-1	---	---	---	---	---	---	---	---
Total Foreign Military Loan Liquidating Account		BA	-13	-9	-4	-1	---	---	---	---	---	---	---	---
		O	-13	-9	-4	-1	---	---	---	---	---	---	---	---
Summary - International Security Assistance														
Federal Funds:														
Appropriation accounts included above		BA	9,047	14,191	11,107	11,116	11,117	11,117	11,117	11,117	11,117	11,117	11,117	11,117
		O	15,555	14,992	16,701	13,755	12,655	11,902	11,716	11,463	11,334	11,185	11,151	11,117
Deductions for offsetting receipts:														
Non-Federal sources, mandatory	152	BA/O	-39	-43	---	---	---	---	---	---	---	---	---	---
Total Federal Funds		BA	9,008	14,148	11,107	11,116	11,117	11,117	11,117	11,117	11,117	11,117	11,117	11,117
		O	15,516	14,949	16,701	13,755	12,655	11,902	11,716	11,463	11,334	11,185	11,151	11,117
Multilateral Assistance														
Federal Funds														
Clean Technology Fund Program Account (184-10-0080):														
Appropriations, discretionary	151	BA	---	---	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	---	189	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	95	9	---	---	---	125	105	---	---	---	---	---
Outlays, mandatory		O	---	189	---	---	---	---	---	---	---	---	---	---
Total Clean Technology Fund Program Account		BA	---	189	---	---	---	---	---	---	---	---	---	---
		O	95	198	---	---	---	125	105	---	---	---	---	---
Global Agriculture and Food Security Program (184-10-1475):														
Appropriations, discretionary	151	BA	10	---	-10	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
International Assistance Programs - continued														
Treasury International Assistance Programs (184-10-1916):														
Appropriations, discretionary	151	BA	50	75	32	32	32	32	32	32	32	32	32	32
Outlays, discretionary		O	35	12	28	43	41	42	36	32	32	32	32	32
Contribution to the International Bank for Reconstruction and Development (184-10-0077):														
Appropriations, discretionary	151	BA	357	150	-150	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	256	---	---	---	150	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-15	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only: Change in uncollected customer payments from Federal sources, discretionary		BA	15	---	---	---	---	---	---	---	---	---	---	---
Total Contribution to the International Bank for Reconstruction and Development		BA	357	150	-150	---	---	---	---	---	---	---	---	---
		O	241	---	---	---	150	---	---	---	---	---	---	---
Contribution to the International Development Association (184-10-0073):														
Appropriations, discretionary	151	BA	1,380	1,066	867	867	867	867	867	867	867	867	867	867
Outlays, discretionary		O	1,380	1,066	867	867	867	867	867	867	867	867	867	867
Contribution to the Inter-American Development Bank (184-10-0072):														
Appropriations, discretionary	151	BA	---	---	75	75	75	75	75	75	75	75	75	75
Outlays, discretionary		O	---	---	75	75	75	75	75	75	75	75	75	75
Contribution to the Asian Development Bank (184-10-0076):														
Appropriations, discretionary	151	BA	44	44	44	44	44	44	44	44	44	44	44	44
Outlays, discretionary		O	45	44	44	44	44	44	44	44	44	44	44	44
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only: Change in uncollected customer payments from Federal sources, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Contribution to the Asian Development Bank		BA	44	44	44	44	44	44	44	44	44	44	44	44
		O	44	44	44	44	44	44	44	44	44	44	44	44

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
International Assistance Programs - continued														
Contribution to the African Development Bank (184-10-0082):														
Appropriations, discretionary	151	BA	252	55	-142	55	55	55	55	55	55	55	55	55
Outlays, discretionary		O	55	55	55	55	55	55	55	55	55	55	55	55
Contribution to the European Bank for Reconstruction and Development (184-10-0088):														
Appropriations, discretionary	151	BA	---	88	88	88	88	88	88	88	88	88	88	88
Outlays, discretionary		O	55	89	88	88	88	88	88	88	88	88	88	88
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Contribution to the European Bank for Reconstruction and Development		BA	---	88	88	88	88	88	88	88	88	88	88	88
		O	54	89	88	88	88	88	88	88	88	88	88	88
Contributions to the International Fund for Agricultural Development (184-10-1039):														
Appropriations, discretionary	151	BA	43	54	47	47	47	47	47	47	47	47	47	47
Outlays, discretionary		O	---	97	47	47	47	47	47	47	47	47	47	47
International Affairs Technical Assistance Program (184-10-1045):														
Appropriations, discretionary	151	BA	38	30	35	35	35	35	35	35	35	35	35	35
Spending authority from offsetting collections, discretionary		BA	6	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	38	50	38	35	35	35	35	35	35	35	35	35
International Affairs Technical Assistance Program (gross)		BA	44	30	35	35	35	35	35	35	35	35	35	35
		O	38	50	38	35	35	35	35	35	35	35	35	35
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-7	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total International Affairs Technical Assistance Program		BA	38	30	35	35	35	35	35	35	35	35	35	35
		O	31	50	38	35	35	35	35	35	35	35	35	35

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
International Assistance Programs - continued														
International Organizations and Programs (184-10-1005):														
Appropriations, discretionary	151	BA	---	339	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	430	6	339	---	---	---	---	---	---	---	---	---
Debt Restructuring (184-10-0091):														
Appropriations, discretionary	151	BA	-86	-12	22	52	52	52	52	52	52	52	52	52
Outlays, discretionary		O	91	54	26	62	84	74	52	52	52	52	52	52
Summary - Multilateral Assistance														
Federal Funds:														
Appropriation accounts included above		BA	2,088	2,078	908	1,295	1,295	1,295	1,295	1,295	1,295	1,295	1,295	1,295
		O	2,456	1,671	1,607	1,316	1,486	1,452	1,404	1,295	1,295	1,295	1,295	1,295
Deductions for offsetting receipts:														
Non-Federal sources, mandatory	151	BA/O	-7	-7	---	---	---	---	---	---	---	---	---	---
Total Federal Funds		BA	2,081	2,071	908	1,295	1,295	1,295	1,295	1,295	1,295	1,295	1,295	1,295
		O	2,449	1,664	1,607	1,316	1,486	1,452	1,404	1,295	1,295	1,295	1,295	1,295
Agency for International Development														
Federal Funds														
Development Assistance Program (184-15-1021):														
Appropriations, discretionary	151	BA	1,431	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	2,574	8,187	---	---	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-87	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	87	---	---	---	---	---	---	---	---	---	---	---
Total Development Assistance Program		BA	1,431	---	---	---	---	---	---	---	---	---	---	---
		O	2,487	8,187	---	---	---	---	---	---	---	---	---	---
Child Survival and Health Programs (184-15-1095):														
Outlays, discretionary	151	O	1	40	---	---	---	---	---	---	---	---	---	---
HIV/AIDS Working Capital Fund (184-15-1033):														
Spending authority from offsetting collections, discretionary	151	BA	734	725	400	400	400	400	400	400	400	400	400	400
Outlays, discretionary		O	740	1,622	566	470	420	416	400	400	400	400	400	400
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-487	-725	-400	-400	-400	-400	-400	-400	-400	-400	-400	-400

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
International Assistance Programs - continued														
Additional offsets against gross BA only: Change in uncollected customer payments from Federal sources, discretionary		BA	-247	---	---	---	---	---	---	---	---	---	---	---
Total HIV/AIDS Working Capital Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	253	897	166	70	20	16	---	---	---	---	---	---
Assistance for Europe, Eurasia and Central Asia (184-15-0306):														
Appropriations, discretionary	151	BA	---	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	739	950	760	463	340	246	178	---	---	---	---	---
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-17	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only: Offsetting collections credited to expired accounts, discretionary		BA	17	---	---	---	---	---	---	---	---	---	---	---
Total Assistance for Europe, Eurasia and Central Asia		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	722	950	760	463	340	246	178	---	---	---	---	---
Assistance for Eastern Europe and the Baltic States (184-15-1010):														
Outlays, discretionary	151	O	---	2	---	---	---	---	---	---	---	---	---	---
Assistance for the Independent States of the Former Soviet Union (184-15-1093):														
Outlays, discretionary	151	O	3	1	1	1	---	---	---	---	---	---	---	---
International Disaster Assistance (184-15-1035):														
Appropriations, discretionary	151	BA	3,533	---	-1,000	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	15	641	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	5,768	3,153	638	816	697	647	647	597	474	201	---	---
International Disaster Assistance (gross)		BA	3,548	641	-1,000	---	---	---	---	---	---	---	---	---
		O	5,768	3,153	638	816	697	647	647	597	474	201	---	---
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-15	-641	---	---	---	---	---	---	---	---	---	---
Total International Disaster Assistance		BA	3,533	---	-1,000	---	---	---	---	---	---	---	---	---
		O	5,753	2,512	638	816	697	647	647	597	474	201	---	---
Operating Expenses of the Agency for International Development (184-15-1000):														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
International Assistance Programs - continued														
Appropriations, discretionary	151	BA	1,570	112	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	96	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	1,720	859	15	---	---	---	---	---	---	---	---	---
Operating Expenses of the Agency for International Development (gross)		BA	1,666	112	---	---	---	---	---	---	---	---	---	---
		O	1,720	859	15	---	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-71	-28	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-3	-28	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-28	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	6	28	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	---	28	---	---	---	---	---	---	---	---	---	---
Total Operating Expenses of the Agency for International Development		BA	1,570	112	---	---	---	---	---	---	---	---	---	---
		O	1,646	803	15	---	---	---	---	---	---	---	---	---
Capital Investment Fund of the United States Agency for International Development. (184-15-0300):														
Appropriations, discretionary	151	BA	259	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	50	286	---	---	---	---	---	---	---	---	---	---
Transition Initiatives (184-15-1027):														
Appropriations, discretionary	151	BA	18	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	92	108	---	---	---	---	---	---	---	---	---	---
Operating Expenses, Office of Inspector General (184-15-1007):														
Appropriations, discretionary	151	BA	86	63	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	3	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	75	127	---	---	---	---	---	---	---	---	---	---
Operating Expenses, Office of Inspector General (gross)		BA	89	63	---	---	---	---	---	---	---	---	---	---
		O	75	127	---	---	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-2	-7	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-2	---	---	---	---	---	---	---	---	---	---	---

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
International Assistance Programs - continued														
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-1	7	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Operating Expenses, Office of Inspector General		BA	86	63	---	---	---	---	---	---	---	---	---	---
		O	71	120	---	---	---	---	---	---	---	---	---	---
Sovereign Credit Program Account (184-15-1560):														
Appropriations, mandatory	151	BA	---	267	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	535	---	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	---	267	---	---	---	---	---	---	---	---	---	---
Total Sovereign Credit Program Account		BA	---	267	---	---	---	---	---	---	---	---	---	---
		O	535	267	---	---	---	---	---	---	---	---	---	---
Property Management Fund (184-15-4175):														
Outlays, mandatory	151	O	1	3	---	---	---	---	---	---	---	---	---	---
Working Capital Fund (184-15-4513):														
Spending authority from offsetting collections, discretionary	151	BA	1	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	25	22	---	---	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-7	-5	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	7	5	---	---	---	---	---	---	---	---	---	---
Total Working Capital Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	17	17	---	---	---	---	---	---	---	---	---	---
Trust Funds														
Foreign Service National Separation Liability Trust Fund (184-15-8342):														
Appropriations, mandatory	602	BA	---	9	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	16	66	---	---	---	---	---	---	---	---	---	---
Miscellaneous Trust Funds, AID (184-15-9971):														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
International Assistance Programs - continued														
Appropriations, mandatory	151	BA	40	---	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	106	57	---	---	---	---	---	---	---	---	---	---
Summary - Agency for International Development														
Federal Funds:														
Appropriation accounts included above		BA	6,897	442	-1,000	---	---	---	---	---	---	---	---	---
		O	11,631	14,193	1,580	1,350	1,057	909	825	597	474	201	---	---
Deductions for offsetting receipts:														
Intrafund receipts, mandatory	809	BA/O	3	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory	151	BA/O	-325	-333	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory	809	BA/O	-19	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, net interest	908	BA/O	-2	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Total Federal Funds		BA	6,554	108	-1,001	-1	-1	-1	-1	-1	-1	-1	-1	-1
		O	11,288	13,859	1,579	1,349	1,056	908	824	596	473	200	-1	-1
Trust Funds:														
Appropriation accounts included above		BA	40	9	---	---	---	---	---	---	---	---	---	---
		O	122	123	---	---	---	---	---	---	---	---	---	---
Deductions for offsetting receipts:														
Non-Federal sources, mandatory	151	BA/O	-40	---	---	---	---	---	---	---	---	---	---	---
Total Trust Funds		BA	---	9	---	---	---	---	---	---	---	---	---	---
		O	82	123	---	---	---	---	---	---	---	---	---	---
Interfunds:														
Deductions for offsetting receipts:														
Interfund transactions, mandatory	602	BA/O	---	-9	---	---	---	---	---	---	---	---	---	---
Total Interfunds		BA/O	---	-9	---	---	---	---	---	---	---	---	---	---
Total Agency for International Development		BA	6,554	108	-1,001	-1	-1	-1	-1	-1	-1	-1	-1	-1
		O	11,370	13,973	1,579	1,349	1,056	908	824	596	473	200	-1	-1
Overseas Private Investment Corporation														
Federal Funds														
Overseas Private Investment Corporation Program Account (184-20-0100):														
Outlays, discretionary	151	O	1	4	---	---	---	---	---	---	---	---	---	---
Trade and Development Agency														
Federal Funds														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code		2025	Estimate										
		Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
International Assistance Programs - continued													
Trade and Development Agency (184-25-1001):													
Appropriations, discretionary	BA	87	87	77	77	77	77	77	77	77	77	77	77
Spending authority from offsetting collections, discretionary	BA	19	---	20	20	20	20	20	20	20	20	20	20
Outlays, discretionary	O	73	146	77	81	92	99	97	97	97	97	97	97
Trade and Development Agency (gross)	BA	106	87	97	97	97	97	97	97	97	97	97	97
	O	73	146	77	81	92	99	97	97	97	97	97	97
Offsets against gross BA and outlays:													
Federal sources, discretionary	BA/O	-21	---	-22	-22	-22	-22	-22	-22	-22	-22	-22	-22
Additional offsets against gross BA only:													
Offsetting collections credited to expired accounts, discretionary	BA	2	---	2	---	---	---	---	---	---	---	---	---
Total Trade and Development Agency	BA	87	87	77	75	75	75	75	75	75	75	75	75
	O	52	146	55	59	70	77	75	75	75	75	75	75
United States International Development Finance Corporation													
Federal Funds													
Insurance of Debt Program Account (184-22-0410):													
Appropriations, mandatory	BA	37	---	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory	O	37	---	---	---	---	---	---	---	---	---	---	---
Development Finance Corporate Equity Investment Account (184-22-0500):													
Appropriations, mandatory													
Legislative proposal, subject to PAYGO, mandatory 151	BA	---	---	3,000	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, mandatory													
Legislative proposal, subject to PAYGO, mandatory	BA	---	---	---	---	---	---	---	---	160	220	220	300
Outlays, mandatory													
Legislative proposal, subject to PAYGO, mandatory	O	---	---	800	1,100	1,100	---	---	---	80	110	110	150
Development Finance Corporate Equity Investment Account (gross)	BA	---	---	3,000	---	---	---	---	---	160	220	220	300
	O	---	---	800	1,100	1,100	---	---	---	80	110	110	150
Offsets against gross BA and outlays:													
Non-Federal sources, mandatory													
Legislative proposal, subject to PAYGO, mandatory	BA/O	---	---	---	---	---	---	---	---	-160	-220	-220	-300

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
International Assistance Programs - continued														
Total Development Finance Corporate Equity Investment Account		BA	---	---	3,000	---	---	---	---	---	---	---	---	---
		O	---	---	800	1,100	1,100	---	---	---	-80	-110	-110	-150
Program Account (184-22-0110):														
Appropriations, mandatory	151	BA	513	787	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	40	210	252	252	252	252	252	252	252	252	252	252
Outlays, discretionary		O	124	144	144	157	165	165	168	169	167	166	166	166
Outlays, mandatory		O	513	787	---	---	---	---	---	---	---	---	---	---
Program Account (gross)		BA	553	997	252	252	252	252	252	252	252	252	252	252
		O	637	931	144	157	165	165	168	169	167	166	166	166
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-40	-210	-252	-252	-252	-252	-252	-252	-252	-252	-252	-252
Total Program Account		BA	513	787	---	---	---	---	---	---	---	---	---	---
		O	597	721	-108	-95	-87	-87	-84	-83	-85	-86	-86	-86
Inspector General (184-22-0111):														
Appropriations, discretionary	151	BA	7	7	7	7	7	7	7	7	7	7	7	7
Outlays, discretionary		O	6	8	7	7	7	7	7	7	7	7	7	7
Urban and Environmental Credit Program Account (184-22-0401):														
Appropriations, mandatory	151	BA	2	2	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	2	2	---	---	---	---	---	---	---	---	---	---
Corporate Capital Account (184-22-4483):														
Appropriations, discretionary	151	BA	669	548	369	369	369	369	369	369	369	369	369	369
Spending authority from offsetting collections, discretionary		BA	411	474	474	616	691	788	903	1,024	1,164	1,338	1,547	1,795
Spending authority from offsetting collections, mandatory		BA	33	70	70	57	55	53	51	49	47	45	43	41
Outlays, discretionary		O	505	814	837	916	984	1,080	1,164	1,259	1,351	1,484	1,629	1,677
Outlays, mandatory		O	2	14	13	12	11	10	9	8	7	6	5	5
Corporate Capital Account (gross)		BA	1,113	1,092	913	1,042	1,115	1,210	1,323	1,442	1,580	1,752	1,959	2,205
		O	507	828	850	928	995	1,090	1,173	1,267	1,358	1,490	1,634	1,682
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-164	-197	-200	-329	-394	-484	-591	-707	-844	-1,016	-1,223	-1,468
Interest on Treasury Securities, discretionary		BA/O	-162	-178	-193	-206	-216	-223	-231	-236	-239	-241	-243	-246
Non-Federal sources, discretionary		BA/O	-94	-90	-72	-72	-72	-72	-72	-72	-72	-72	-72	-72
Federal sources, mandatory		BA/O	-15	-15	-15	-15	-15	-15	-15	-15	-15	-15	-15	-15

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
International Assistance Programs - continued														
Non-Federal sources, mandatory		BA/O	-18	-55	-55	-42	-40	-38	-36	-34	-32	-30	-28	-26
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-4	-9	-9	-9	-10	-10	-10	-10	-11	-11	-11	-11
Offsetting collections credited to expired accounts, discretionary		BA	13	---	---	---	---	---	---	---	---	---	---	---
Total Corporate Capital Account		BA	669	548	369	369	368	368	368	368	367	367	367	367
		O	54	293	315	264	258	258	228	203	156	116	53	-145
Housing and Other Credit Guaranty Programs Liquidating Account (184-22-4340):														
Appropriations, mandatory	151	BA	2	5	5	5	5	5	5	5	5	5	5	5
Spending authority from offsetting collections, mandatory		BA	1	---	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	2	5	5	5	5	5	5	5	5	5	5	5
Housing and Other Credit Guaranty Programs Liquidating Account (gross)		BA	3	5	5	5	5	5	5	5	5	5	5	5
		O	2	5	5	5	5	5	5	5	5	5	5	5
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-10	-9	-9	-1	-1	-1	-1	-1	-1	-1	-1	-1
Total Housing and Other Credit Guaranty Programs Liquidating Account		BA	-7	-4	-4	4	4	4	4	4	4	4	4	4
		O	-8	-4	-4	4	4	4	4	4	4	4	4	4
Economic Assistance Loans Liquidating Account (184-22-4103):														
Spending authority from offsetting collections, mandatory	151	BA	3	---	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	4	---	---	---	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-13	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory		BA/O	-25	-55	-55	-60	-60	-67	-67	-67	-67	-67	-67	-67
Total Economic Assistance Loans Liquidating Account		BA	-35	-55	-55	-60	-60	-67	-67	-67	-67	-67	-67	-67
		O	-34	-55	-55	-60	-60	-67	-67	-67	-67	-67	-67	-67
Summary - United States International Development Finance Corporation														
Federal Funds:														
Appropriation accounts included above		BA	1,186	1,285	3,317	320	319	312	312	312	311	311	311	311

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
International Assistance Programs - continued														
		O	654	965	955	1,220	1,222	115	88	64	-65	-136	-199	-437
Deductions for offsetting receipts:														
Non-Federal sources, mandatory	151	BA/O	-859	-734	---	---	---	---	---	---	---	---	---	---
Total Federal Funds		BA	327	551	3,317	320	319	312	312	312	311	311	311	311
		O	-205	231	955	1,220	1,222	115	88	64	-65	-136	-199	-437
Peace Corps														
Federal Funds														
Peace Corps (184-35-0100):														
Appropriations, discretionary	151	BA	431	411	431	431	431	431	431	431	431	431	431	431
Spending authority from offsetting collections, discretionary		BA	3	1	2	2	2	2	2	2	2	2	2	2
Outlays, discretionary		O	446	388	436	433	433	433	433	433	433	433	433	433
Peace Corps (gross)		BA	434	412	433	433	433	433	433	433	433	433	433	433
		O	446	388	436	433	433	433	433	433	433	433	433	433
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-3	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-4	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	2	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	2	1	---	---	---	---	---	---	---	---	---	---
Total Peace Corps		BA	431	411	431	431	431	431	431	431	431	431	431	431
		O	439	386	434	431	431	431	431	431	431	431	431	431
Host Country Resident Contractors Separation Liability Fund (184-35-5395):														
Appropriations, mandatory	151	BA	---	3	3	3	3	3	3	3	3	3	2	2
Outlays, mandatory		O	12	23	---	---	---	---	---	---	---	---	---	---
Trust Funds														
Peace Corps Miscellaneous Trust Fund (184-35-9972):														
Appropriations, mandatory	151	BA	1	2	2	2	2	2	2	2	2	2	2	2
Outlays, mandatory		O	---	6	2	2	2	2	2	2	2	2	2	2
Summary - Peace Corps														
Federal Funds:														
Appropriation accounts included above		BA	431	414	434	434	434	434	434	434	434	434	433	433
		O	451	409	434	431	431	431	431	431	431	431	431	431

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
International Assistance Programs - continued														
Deductions for offsetting receipts:														
Intrafund receipts, mandatory	151	BA/O	---	-3	-3	-3	-3	-3	-3	-3	-3	-3	-2	-2
Total Federal Funds		BA	431	411	431	431	431	431	431	431	431	431	431	431
		O	451	406	431	428	428	428	428	428	428	428	429	429
Trust Funds:														
Appropriation accounts included above		BA	1	2	2	2	2	2	2	2	2	2	2	2
		O	---	6	2	2	2	2	2	2	2	2	2	2
Deductions for offsetting receipts:														
Non-Federal sources, mandatory	151	BA/O	-1	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
Total Trust Funds		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-1	4	---	---	---	---	---	---	---	---	---	---
Total Peace Corps		BA	431	411	431	431	431	431	431	431	431	431	431	431
		O	450	410	431	428	428	428	428	428	428	428	429	429
Inter-American Foundation														
Federal Funds														
Inter-American Foundation (184-40-3100):														
Appropriations, discretionary	151	BA	20	29	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	30	37	---	---	---	---	---	---	---	---	19	---
Outlays, mandatory		O	1	---	---	---	---	---	---	---	---	---	---	---
Total Inter-American Foundation		BA	20	29	---	---	---	---	---	---	---	---	---	---
		O	31	37	---	---	---	---	---	---	---	---	19	---
African Development Foundation														
Federal Funds														
African Development Foundation (184-50-0700):														
Appropriations, discretionary		BA	23	12	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	20	7	---	9	2	1	---	---	---	---	---	---
Trust Funds														
Gifts and Donations, African Development Foundation (184-50-8239):														
Outlays, mandatory	151	O	1	---	---	---	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	1	---	---	---	---	---	---	---	---	---	---	---

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
International Assistance Programs - continued														
Total Gifts and Donations, African Development Foundation		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	---	---	---	---	---	---	---	---	---	---	---	---
Summary - African Development Foundation														
Total African Development Foundation		BA	23	12	---	---	---	---	---	---	---	---	---	---
		O	20	7	---	9	2	1	---	---	---	---	---	---
United States Foundation for Natural Security and Counterterrorism														
Federal Funds														
United States Foundation for Natural Security and Counterterrorism (184-51-0850):														
Appropriations, discretionary	151	BA	---	100	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	---	---	---	10	15	15	10	10	10	10	10	10
International Monetary Programs														
Federal Funds														
Contributions to the International Monetary Fund Facilities and Trust Funds (184-60-1699):														
Appropriations, mandatory	155	BA	---	1	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	16	12	16	3	3	3	---	---	---	---	---	---
Outlays, mandatory		O	---	1	---	---	---	---	---	---	---	---	---	---
Contributions to the International Monetary Fund Facilities and Trust Funds (gross)		BA	---	1	---	---	---	---	---	---	---	---	---	---
		O	16	13	16	3	3	3	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only: Change in uncollected customer payments from Federal sources, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Contributions to the International Monetary Fund Facilities and Trust Funds		BA	---	1	---	---	---	---	---	---	---	---	---	---
		O	15	13	16	3	3	3	---	---	---	---	---	---
Summary - International Monetary Programs														
Federal Funds:														
Appropriation accounts included above		BA	---	1	---	---	---	---	---	---	---	---	---	---
		O	15	13	16	3	3	3	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
International Assistance Programs - continued														
Deductions for offsetting receipts:														
Non-Federal sources, mandatory	151	BA/O	---	-41	---	---	---	---	---	---	---	---	---	---
Total Federal Funds		BA	---	-40	---	---	---	---	---	---	---	---	---	---
		O	15	-28	16	3	3	3	---	---	---	---	---	---
Military Sales Program														
Federal Funds														
Special Defense Acquisition Fund (184-70-4116):														
Spending authority from offsetting collections, discretionary	155	BA	81	175	185	185	185	185	185	185	185	185	185	185
Outlays, discretionary		O	164	305	264	211	201	201	201	201	197	194	194	190
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-81	-175	-185	-185	-185	-185	-185	-185	-185	-185	-185	-185
Non-Federal sources, discretionary		BA/O	-51	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, discretionary		BA	51	---	---	---	---	---	---	---	---	---	---	---
Total Special Defense Acquisition Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	32	130	79	26	16	16	16	16	12	9	9	5
Trust Funds														
Foreign Military Sales Trust Fund (184-70-8242):														
Appropriations, mandatory	155	BA	1,673	1,590	1,808	1,844	1,880	1,918	1,956	1,995	2,044	2,076	2,118	2,160
Contract authority, mandatory		BA	98,644	95,659	105,010	94,509	97,344	100,265	103,273	106,371	109,562	112,849	116,234	119,721
Outlays, mandatory		O	50,839	56,360	75,769	77,615	82,859	84,273	85,690	86,893	88,111	89,312	90,524	91,680
Foreign Military Sales Trust Fund (gross)		BA	100,317	97,249	106,818	96,353	99,224	102,183	105,229	108,366	111,606	114,925	118,352	121,881
		O	50,839	56,360	75,769	77,615	82,859	84,273	85,690	86,893	88,111	89,312	90,524	91,680
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-13	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	13	---	---	---	---	---	---	---	---	---	---	---
Total Foreign Military Sales Trust Fund		BA	100,317	97,249	106,818	96,353	99,224	102,183	105,229	108,366	111,606	114,925	118,352	121,881
		O	50,826	56,360	75,769	77,615	82,859	84,273	85,690	86,893	88,111	89,312	90,524	91,680
Summary - Military Sales Program														
Federal Funds:														
Appropriation accounts included above		BA	---	---	---	---	---	---	---	---	---	---	---	---

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
International Assistance Programs - continued														
		O	32	130	79	26	16	16	16	16	12	9	9	5
Trust Funds:														
Appropriation accounts included above		BA	100,317	97,249	106,818	96,353	99,224	102,183	105,229	108,366	111,606	114,925	118,352	121,881
		O	50,826	56,360	75,769	77,615	82,859	84,273	85,690	86,893	88,111	89,312	90,524	91,680
Deductions for offsetting receipts:														
Non-Federal sources, mandatory	155	BA/O	-64,039	-63,814	-65,655	-67,220	-69,140	-71,060	-72,980	-74,900	-76,820	-78,740	-80,660	-82,580
Total Trust Funds		BA	36,278	33,435	41,163	29,133	30,084	31,123	32,249	33,466	34,786	36,185	37,692	39,301
		O	-13,213	-7,454	10,114	10,395	13,719	13,213	12,710	11,993	11,291	10,572	9,864	9,100
Total Military Sales Program		BA	36,278	33,435	41,163	29,133	30,084	31,123	32,249	33,466	34,786	36,185	37,692	39,301
		O	-13,181	-7,324	10,193	10,421	13,735	13,229	12,726	12,009	11,303	10,581	9,873	9,105
International Assistance Programs by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	20,709	18,808	15,067	13,849	13,849	13,842	13,842	13,842	13,841	13,841	13,840	13,840
		O	31,678	32,975	21,786	18,764	17,591	15,635	15,246	14,541	14,176	13,679	13,400	13,105
Deductions for offsetting receipts:														
Intrafund receipts, mandatory	151	BA/O	---	-3	-3	-3	-3	-3	-3	-3	-3	-3	-2	-2
Intrafund receipts, mandatory	809	BA/O	3	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory	151	BA/O	-1,191	-1,115	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory	152	BA/O	-39	-43	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory	809	BA/O	-19	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, net interest	908	BA/O	-2	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Total Federal Funds		BA	19,461	17,646	15,063	13,845	13,845	13,838	13,838	13,838	13,837	13,837	13,837	13,837
		O	30,430	31,813	21,782	18,760	17,587	15,631	15,242	14,537	14,172	13,675	13,397	13,102
Trust Funds:														
Appropriation accounts included above		BA	100,358	97,260	106,820	96,355	99,226	102,185	105,231	108,368	111,608	114,927	118,354	121,883
		O	50,948	56,489	75,771	77,617	82,861	84,275	85,692	86,895	88,113	89,314	90,526	91,682
Deductions for offsetting receipts:														
Non-Federal sources, mandatory	151	BA/O	-41	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
Non-Federal sources, mandatory	155	BA/O	-64,039	-63,814	-65,655	-67,220	-69,140	-71,060	-72,980	-74,900	-76,820	-78,740	-80,660	-82,580
Total Trust Funds		BA	36,278	33,444	41,163	29,133	30,084	31,123	32,249	33,466	34,786	36,185	37,692	39,301
		O	-13,132	-7,327	10,114	10,395	13,719	13,213	12,710	11,993	11,291	10,572	9,864	9,100
Interfunds:														
Deductions for offsetting receipts:														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
International Assistance Programs - continued														
Interfund transactions, mandatory	602	BA/O	---	-9	---	---	---	---	---	---	---	---	---	---
Total Interfunds		BA/O	---	-9	---	---	---	---	---	---	---	---	---	---
International Assistance Programs by Type of Account														
Total appropriation accounts		BA	121,067	116,068	121,887	110,204	113,075	116,027	119,073	122,210	125,449	128,768	132,194	135,723
		O	82,626	89,464	97,557	96,381	100,452	99,910	100,938	101,436	102,289	102,993	103,926	104,787
Total offsetting receipts accounts		BA/O	-65,328	-64,987	-65,661	-67,226	-69,146	-71,066	-72,986	-74,906	-76,826	-78,746	-80,665	-82,585
Total International Assistance Programs														
Total International Assistance Programs		BA	55,739	51,081	56,226	42,978	43,929	44,961	46,087	47,304	48,623	50,022	51,529	53,138
		O	17,298	24,477	31,896	29,155	31,306	28,844	27,952	26,530	25,463	24,247	23,261	22,202
National Aeronautics and Space Administration														
National Aeronautics and Space Administration *Federal Funds*														
Science (026-00-0120):														
Appropriations, discretionary	252	BA	7,334	7,250	3,894	3,894	3,894	3,894	3,894	3,894	3,894	3,894	3,894	3,894
Outlays, discretionary		O	7,524	7,310	6,052	4,037	4,080	3,894	3,894	3,894	3,894	3,894	3,894	3,894
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Science		BA	7,334	7,250	3,894	3,894	3,894	3,894	3,894	3,894	3,894	3,894	3,894	3,894
		O	7,522	7,310	6,052	4,037	4,080	3,894	3,894	3,894	3,894	3,894	3,894	3,894
Aeronautics (026-00-0126):														
Appropriations, discretionary	402	BA	935	935	609	609	609	609	609	609	609	609	609	609
Outlays, discretionary		O	974	895	747	645	615	609	609	609	609	609	609	609
Space Technology (026-00-0131):														
Appropriations, discretionary	252	BA	1,100	921	624	624	624	624	624	624	624	624	624	624
Outlays, discretionary		O	912	1,010	827	653	636	627	624	624	624	624	624	624
Offsets against gross BA and outlays:														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
National Aeronautics and Space Administration - continued														
Federal sources, discretionary		BA/O	-4	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	4	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Space Technology		BA	1,100	921	624	624	624	624	624	624	624	624	624	624
		O	907	1,010	827	653	636	627	624	624	624	624	624	624
Exploration (026-00-0124):														
Appropriations, discretionary	252	BA	7,666	7,783	8,514	8,514	8,514	8,514	8,514	8,514	8,514	8,514	8,514	8,514
Appropriations, mandatory		BA	7,420	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	7,666	7,717	8,045	8,248	8,237	8,414	8,507	8,514	8,514	8,514	8,514	8,514
Outlays, mandatory		O	---	960	2,030	2,110	1,590	680	50	---	---	---	---	---
Exploration (gross)		BA	15,086	7,783	8,514	8,514	8,514	8,514	8,514	8,514	8,514	8,514	8,514	8,514
		O	7,666	8,677	10,075	10,358	9,827	9,094	8,557	8,514	8,514	8,514	8,514	8,514
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-36	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	36	---	---	---	---	---	---	---	---	---	---	---
Total Exploration		BA	15,086	7,783	8,514	8,514	8,514	8,514	8,514	8,514	8,514	8,514	8,514	8,514
		O	7,630	8,677	10,075	10,358	9,827	9,094	8,557	8,514	8,514	8,514	8,514	8,514
Science, Technology, Engineering, and Mathematics Engagement (026-00-0128):														
Appropriations, discretionary	252	BA	143	143	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	142	223	79	---	---	---	---	---	---	---	---	---
Safety, Security and Mission Services (026-00-0122):														
Appropriations, discretionary	252	BA	3,092	3,000	1,999	1,999	1,999	1,999	1,999	1,999	1,999	1,999	1,999	1,999
Spending authority from offsetting collections, discretionary		BA	1,871	4,137	2,936	2,936	2,936	2,936	2,936	2,936	2,936	2,936	2,936	2,936
Outlays, discretionary		O	4,860	4,909	4,811	4,803	4,761	5,055	4,935	4,935	4,935	4,935	4,935	4,935
Safety, Security and Mission Services (gross)		BA	4,963	7,137	4,935	4,935	4,935	4,935	4,935	4,935	4,935	4,935	4,935	4,935
		O	4,860	4,909	4,811	4,803	4,761	5,055	4,935	4,935	4,935	4,935	4,935	4,935
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1,567	-3,737	-2,536	-2,536	-2,536	-2,536	-2,536	-2,536	-2,536	-2,536	-2,536	-2,536

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
National Aeronautics and Space Administration - continued														
Non-Federal sources, discretionary		BA/O	-380	-400	-400	-400	-400	-400	-400	-400	-400	-400	-400	-400
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-133	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	195	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	14	---	---	---	---	---	---	---	---	---	---	---
Total Safety, Security and Mission Services		BA	3,092	3,000	1,999	1,999	1,999	1,999	1,999	1,999	1,999	1,999	1,999	1,999
		O	2,913	772	1,875	1,867	1,825	2,119	1,999	1,999	1,999	1,999	1,999	1,999
Construction and Environmental Compliance and Restoration (026-00-0130):														
Appropriations, discretionary	252	BA	960	185	101	101	101	101	101	101	101	101	101	101
Appropriations, mandatory		BA	1,000	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	20	46	46	46	46	46	46	46	46	46	46	46
Outlays, discretionary		O	456	529	507	382	293	290	274	275	276	237	227	222
Outlays, mandatory		O	---	101	275	325	170	80	35	30	11	3	---	---
Construction and Environmental Compliance and Restoration (gross)		BA	1,980	231	147	147	147	147	147	147	147	147	147	147
		O	456	630	782	707	463	370	309	305	287	240	227	222
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-35	-46	-46	-46	-46	-46	-46	-46	-46	-46	-46	-46
Additional offsets against gross BA only:														
Refund, discretionary		BA	15	---	---	---	---	---	---	---	---	---	---	---
Total Construction and Environmental Compliance and Restoration		BA	1,960	185	101	101	101	101	101	101	101	101	101	101
		O	421	584	736	661	417	324	263	259	241	194	181	176
Space Operations (026-00-0115):														
Appropriations, discretionary	252	BA	4,300	4,175	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047
Appropriations, mandatory		BA	1,589	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	3,965	4,420	3,749	3,622	3,425	3,256	3,047	3,047	3,047	3,047	3,047	3,047
Outlays, mandatory		O	---	695	260	257	256	121	---	---	---	---	---	---
Space Operations (gross)		BA	5,889	4,175	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047
		O	3,965	5,115	4,009	3,879	3,681	3,377	3,047	3,047	3,047	3,047	3,047	3,047
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-2	---	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
National Aeronautics and Space Administration - continued														
Non-Federal sources, discretionary		BA/O	-2	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	2	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	2	---	---	---	---	---	---	---	---	---	---	---
Total Space Operations		BA	5,889	4,175	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047	3,047
		O	3,961	5,115	4,009	3,879	3,681	3,377	3,047	3,047	3,047	3,047	3,047	3,047
Office of Inspector General (026-00-0109):														
Appropriations, discretionary	252	BA	48	47	41	41	41	41	41	41	41	41	41	41
Outlays, discretionary		O	48	47	42	41	41	41	41	41	41	41	41	41
Working Capital Fund (026-00-4546):														
Spending authority from offsetting collections, discretionary	252	BA	212	163	166	166	166	166	166	166	166	166	166	166
Outlays, discretionary		O	272	164	163	162	159	164	166	166	166	166	166	166
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-166	-122	-125	-125	-125	-125	-125	-125	-125	-125	-125	-125
Non-Federal sources, discretionary		BA/O	-46	-41	-41	-41	-41	-41	-41	-41	-41	-41	-41	-41
Total Working Capital Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	60	1	-3	-4	-7	-2	---	---	---	---	---	---
Trust Funds														
Science, Space, and Technology Education Trust Fund (026-00-8978):														
Appropriations, mandatory	503	BA	1	1	1	1	1	1	1	1	1	1	1	1
Outlays, mandatory		O	1	1	1	1	1	1	1	1	1	1	1	1
National Aeronautics and Space Administration by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	35,587	24,439	18,829	18,829	18,829	18,829	18,829	18,829	18,829	18,829	18,829	18,829
		O	24,578	24,634	24,439	22,137	21,115	20,083	19,034	18,987	18,969	18,922	18,909	18,904
Deductions for offsetting receipts:														
Intrafund receipts, mandatory	809	BA/O	-1	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
Non-Federal sources, mandatory	809	BA/O	-2	-4	-4	-4	-4	-4	-4	-4	-4	-4	-4	-4
Total Federal Funds		BA	35,584	24,433	18,823	18,823	18,823	18,823	18,823	18,823	18,823	18,823	18,823	18,823
		O	24,575	24,628	24,433	22,131	21,109	20,077	19,028	18,981	18,963	18,916	18,903	18,898
Trust Funds:														
Appropriation accounts included above		BA	1	1	1	1	1	1	1	1	1	1	1	1

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
National Aeronautics and Space Administration - continued														
		O	1	1	1	1	1	1	1	1	1	1	1	1
National Aeronautics and Space Administration by Type of Account														
Total appropriation accounts		BA	35,588	24,440	18,830	18,830	18,830	18,830	18,830	18,830	18,830	18,830	18,830	18,830
		O	24,579	24,635	24,440	22,138	21,116	20,084	19,035	18,988	18,970	18,923	18,910	18,905
Total offsetting receipts accounts		BA/O	-3	-6	-6	-6	-6	-6	-6	-6	-6	-6	-6	-6
Total National Aeronautics and Space Administration														
Total National Aeronautics and Space Administration		BA	35,585	24,434	18,824	18,824	18,824	18,824	18,824	18,824	18,824	18,824	18,824	18,824
		O	24,576	24,629	24,434	22,132	21,110	20,078	19,029	18,982	18,964	18,917	18,904	18,899
National Science Foundation														
National Science Foundation														
Federal Funds														
Research and Related Activities (422-00-0100):														
Defense-related activities (subfunction 054):														
Appropriations, discretionary	054	BA	109	119	109	111	113	116	118	118	118	118	118	118
Outlays, discretionary		O	121	94	110	96	107	110	113	116	118	118	118	118
General science and basic research (subfunction 251):														
Appropriations, discretionary	251	BA	7,045	7,058	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300
Appropriations, mandatory		BA	10	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	80	120	126	126	126	126	126	126	126	126	126	126
Outlays, discretionary		O	7,709	8,049	6,912	5,074	4,151	3,833	3,728	3,690	3,651	3,426	3,426	3,426
Outlays, mandatory		O	68	36	26	---	---	---	---	---	---	---	---	---
General science and basic research (gross)		BA	7,135	7,178	3,426	3,426	3,426	3,426	3,426	3,426	3,426	3,426	3,426	3,426
		O	7,777	8,085	6,938	5,074	4,151	3,833	3,728	3,690	3,651	3,426	3,426	3,426
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-84	-120	-126	-126	-126	-126	-126	-126	-126	-126	-126	-126
Non-Federal sources, discretionary		BA/O	-77	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-20	---	---	---	---	---	---	---	---	---	---	---

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
National Science Foundation - continued														
Offsetting collections credited to expired accounts, discretionary		BA	100	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, mandatory		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total General science and basic research (subfunction 251)		BA	7,055	7,058	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300
		O	7,615	7,965	6,812	4,948	4,025	3,707	3,602	3,564	3,525	3,300	3,300	3,300
Total Research and Related Activities		BA	7,164	7,177	3,409	3,411	3,413	3,416	3,418	3,418	3,418	3,418	3,418	3,418
		O	7,736	8,059	6,922	5,044	4,132	3,817	3,715	3,680	3,643	3,418	3,418	3,418
Major Research Equipment and Facilities Construction (422-00-0551):														
Appropriations, discretionary	251	BA	23	251	173	173	173	173	173	173	173	173	173	173
Appropriations, mandatory Legislative proposal, subject to PAYGO, mandatory		BA	---	---	900	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	295	286	270	287	192	180	177	177	173	173	173	173
Outlays, mandatory		O	---	7	7	---	---	---	---	---	---	---	---	---
Legislative proposal, subject to PAYGO, mandatory		O	---	---	54	441	405	---	---	---	---	---	---	---
Total Major Research Equipment and Facilities Construction		BA	23	251	1,073	173	173	173	173	173	173	173	173	173
		O	295	293	331	728	597	180	177	177	173	173	173	173
Creating Helpful Incentives to Produce Semiconductors (CHIPS) for America Workforce and Education Fund (422-00-0108):														
Appropriations, mandatory	251	BA	50	50	50	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	9	47	54	45	16	9	5	4	4	3	---	---
Agency Operations and Award Management (422-00-0180):														
Appropriations, discretionary	251	BA	448	355	360	360	360	360	360	360	360	360	360	360
Spending authority from offsetting collections, discretionary		BA	5	10	10	10	10	10	10	10	10	10	10	10
Outlays, discretionary		O	481	390	370	370	370	370	370	370	370	370	370	370
Agency Operations and Award Management (gross)		BA	453	365	370	370	370	370	370	370	370	370	370	370
		O	481	390	370	370	370	370	370	370	370	370	370	370
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-5	-10	-10	-10	-10	-10	-10	-10	-10	-10	-10	-10
Additional offsets against gross BA only:														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
National Science Foundation - continued														
Change in uncollected customer payments from Federal sources, discretionary		BA	-1	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Agency Operations and Award Management		BA	448	355	360	360	360	360	360	360	360	360	360	360
		O	476	380	360	360	360	360	360	360	360	360	360	360
Office of the National Science Board (422-00-0350):														
Appropriations, discretionary	251	BA	5	5	3	3	3	3	3	3	3	3	3	3
Outlays, discretionary		O	5	5	3	3	3	3	3	3	3	3	3	3
Office of Inspector General (422-00-0300):														
Appropriations, discretionary	251	BA	24	24	18	18	18	18	18	18	18	18	18	18
Outlays, discretionary		O	24	24	19	18	18	18	18	18	18	18	18	18
STEM Education (422-00-0106):														
Appropriations, discretionary	251	BA	1,172	938	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	167	152	151	159	159	159	159	164	163	159	159	159
Spending authority from offsetting collections, discretionary		BA	6	10	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	1,258	1,451	935	562	262	128	77	54	28	---	---	---
Outlays, mandatory		O	169	222	253	256	218	166	158	163	167	165	162	160
STEM Education (gross)		BA	1,345	1,100	151	159	159	159	159	164	163	159	159	159
		O	1,427	1,673	1,188	818	480	294	235	217	195	165	162	160
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-6	-10	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-10	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-2	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	12	---	---	---	---	---	---	---	---	---	---	---
Total STEM Education		BA	1,339	1,090	151	159	159	159	159	164	163	159	159	159
		O	1,411	1,663	1,188	818	480	294	235	217	195	165	162	160
Trust Funds														
Donations (422-00-8960):														
Appropriations, mandatory	251	BA	26	40	40	40	40	40	40	40	40	40	40	40
Outlays, mandatory		O	16	48	50	54	51	40	40	40	40	40	40	40

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
National Science Foundation - continued														
National Science Foundation by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	9,053	8,952	5,064	4,124	4,126	4,129	4,131	4,136	4,135	4,131	4,131	4,131
		O	9,956	10,471	8,877	7,016	5,606	4,681	4,513	4,459	4,396	4,140	4,134	4,132
Deductions for offsetting receipts:														
Non-Federal sources, mandatory	809	BA/O	5	-6	-6	-6	-6	-6	-6	-6	-6	-6	-6	-6
Total Federal Funds		BA	9,058	8,946	5,058	4,118	4,120	4,123	4,125	4,130	4,129	4,125	4,125	4,125
		O	9,961	10,465	8,871	7,010	5,600	4,675	4,507	4,453	4,390	4,134	4,128	4,126
Trust Funds:														
Appropriation accounts included above		BA	26	40	40	40	40	40	40	40	40	40	40	40
		O	16	48	50	54	51	40	40	40	40	40	40	40
Deductions for offsetting receipts:														
Non-Federal sources, mandatory	251	BA/O	-26	-40	-40	-40	-40	-40	-40	-40	-40	-40	-40	-40
Total Trust Funds		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-10	8	10	14	11	---	---	---	---	---	---	---
National Science Foundation by Type of Account														
Total appropriation accounts		BA	9,079	8,992	5,104	4,164	4,166	4,169	4,171	4,176	4,175	4,171	4,171	4,171
		O	9,972	10,519	8,927	7,070	5,657	4,721	4,553	4,499	4,436	4,180	4,174	4,172
Total offsetting receipts accounts		BA/O	-21	-46	-46	-46	-46	-46	-46	-46	-46	-46	-46	-46
Total National Science Foundation														
Total National Science Foundation		BA	9,058	8,946	5,058	4,118	4,120	4,123	4,125	4,130	4,129	4,125	4,125	4,125
		O	9,951	10,473	8,881	7,024	5,611	4,675	4,507	4,453	4,390	4,134	4,128	4,126
Office of Personnel Management														
Office of Personnel Management														
Federal Funds														
Postal Service Health Benefits Program Implementation Fund (027-00-0813):														
Outlays, mandatory	551	O	29	2	---	---	---	---	---	---	---	---	---	---
Salaries and Expenses (027-00-0100):														
Appropriations, discretionary	805	BA	210	167	146	146	146	146	146	146	146	146	146	146
Spending authority from offsetting collections, discretionary		BA	335	215	214	214	214	214	214	214	214	214	214	214

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Office of Personnel Management - continued														
Spending authority from offsetting collections, mandatory		BA	133	48	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	584	458	391	361	360	360	360	360	360	360	360	360
Outlays, mandatory		O	113	92	---	---	---	---	---	---	---	---	---	---
Salaries and Expenses (gross)		BA	678	430	360	360	360	360	360	360	360	360	360	360
		O	697	550	391	361	360	360	360	360	360	360	360	360
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-344	-215	-214	-214	-214	-214	-214	-214	-214	-214	-214	-214
Non-Federal sources, discretionary		BA/O	-3	---	---	---	---	---	---	---	---	---	---	---
Federal sources, mandatory		BA/O	-108	-48	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-76	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	85	---	---	---	---	---	---	---	---	---	---	---
Change in uncollected customer payments from Federal sources, mandatory		BA	-48	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, mandatory		BA	23	---	---	---	---	---	---	---	---	---	---	---
Total Salaries and Expenses		BA	207	167	146	146	146	146	146	146	146	146	146	146
		O	242	287	177	147	146	146	146	146	146	146	146	146
IT Modernization and Working Capital (027-00-1162):														
Appropriations, discretionary	805	BA	9	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	3	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	4	6	---	---	---	---	---	---	---	---	---	---
Total IT Modernization and Working Capital		BA	12	---	---	---	---	---	---	---	---	---	---	---
		O	4	6	---	---	---	---	---	---	---	---	---	---
Office of Inspector General (027-00-0400):														
Appropriations, discretionary	805	BA	7	7	6	6	6	6	6	6	6	6	6	6
Spending authority from offsetting collections, discretionary		BA	29	29	26	26	26	26	26	26	26	26	26	26
Outlays, discretionary		O	35	41	32	32	32	32	32	32	32	32	32	32
Office of Inspector General (gross)		BA	36	36	32	32	32	32	32	32	32	32	32	32
		O	35	41	32	32	32	32	32	32	32	32	32	32
Offsets against gross BA and outlays:														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Office of Personnel Management - continued														
Federal sources, discretionary		BA/O	-32	-29	-26	-26	-26	-26	-26	-26	-26	-26	-26	-26
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-1	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	4	---	---	---	---	---	---	---	---	---	---	---
Total Office of Inspector General		BA	7	7	6	6	6	6	6	6	6	6	6	6
		O	3	12	6	6	6	6	6	6	6	6	6	6
Government Payment for Annuitants, Employees Health Benefits (027-00-0206):														
Appropriations, mandatory	551	BA	16,750	17,540	18,677	19,653	20,603	21,583	22,642	23,764	24,941	26,177	27,474	28,871
Outlays, mandatory		O	16,199	17,417	18,590	19,571	20,521	21,497	22,548	23,666	24,838	26,069	27,359	28,751
Government Payment for Annuitants, Employee Life Insurance (027-00-0500):														
Appropriations, mandatory	602	BA	42	43	44	45	46	48	50	53	54	56	57	58
Outlays, mandatory		O	42	43	44	45	46	48	50	53	54	56	57	58
Payment to Civil Service Retirement and Disability Fund (027-00-0200):														
Appropriations, mandatory	805	BA	51,630	53,524	53,924	54,224	54,424	54,524	54,524	54,624	54,624	54,624	54,624	53,024
Outlays, mandatory		O	51,630	53,524	53,924	54,224	54,424	54,524	54,524	54,624	54,624	54,624	54,624	53,024
Flexible Benefits Plan Reserve (027-00-0800):														
Spending authority from offsetting collections, mandatory	805	BA	42	16	16	16	16	16	16	16	17	17	17	17
Outlays, mandatory		O	15	40	16	16	16	16	16	16	16	16	16	16
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Non-Federal sources, mandatory		BA/O	-42	-16	-16	-16	-16	-16	-16	-16	-16	-16	-16	-16
Total Flexible Benefits Plan Reserve		BA	-1	-1	-1	-1	-1	-1	-1	-1	---	---	---	---
		O	-28	23	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Postal Service Retiree Health Benefits Fund (027-00-5391):														
Appropriations, mandatory	551	BA	4,700	5,217	5,589	5,938	6,283	6,643	---	---	---	---	---	---
Outlays, mandatory		O	4,700	5,217	5,589	5,938	6,283	6,643	---	---	---	---	---	---
Revolving Fund (027-00-4571):														
Spending authority from offsetting collections, mandatory	805	BA	420	296	597	310	305	300	295	290	285	280	275	270
Outlays, mandatory		O	565	296	597	310	305	300	295	290	285	280	275	270

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Office of Personnel Management - continued														
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-484	-296	-597	-310	-305	-300	-295	-290	-285	-280	-275	-270
Non-Federal sources, mandatory		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, mandatory		BA	64	---	---	---	---	---	---	---	---	---	---	---
Refund, mandatory		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Revolving Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	80	---	---	---	---	---	---	---	---	---	---	---
Trust Funds														
Civil Service Retirement and Disability Fund (027-00-8135):														
Appropriations, discretionary	602	BA	144	131	138	138	138	138	138	138	138	138	138	138
Appropriations, mandatory		BA	110,251	115,416	119,418	123,352	127,243	131,181	135,195	139,295	143,486	147,780	152,351	156,961
Outlays, discretionary		O	137	114	131	138	138	138	138	138	138	138	138	138
Outlays, mandatory		O	110,116	115,062	119,099	123,027	126,921	130,854	134,861	138,954	143,136	147,420	151,963	156,585
Civil Service Retirement and Disability Fund (gross)		BA	110,395	115,547	119,556	123,490	127,381	131,319	135,333	139,433	143,624	147,918	152,489	157,099
		O	110,253	115,176	119,230	123,165	127,059	130,992	134,999	139,092	143,274	147,558	152,101	156,723
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-4	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	4	---	---	---	---	---	---	---	---	---	---	---
Total Civil Service Retirement and Disability Fund		BA	110,395	115,547	119,556	123,490	127,381	131,319	135,333	139,433	143,624	147,918	152,489	157,099
		O	110,249	115,176	119,230	123,165	127,059	130,992	134,999	139,092	143,274	147,558	152,101	156,723
Employees Life Insurance Fund (027-00-8424):														
Spending authority from offsetting collections, discretionary	602	BA	5	5	5	5	5	5	5	5	5	5	5	5
Spending authority from offsetting collections, mandatory		BA	6,675	7,463	7,403	7,570	7,781	7,981	8,113	8,341	8,705	9,060	9,632	10,347
Outlays, discretionary		O	5	5	5	5	5	5	5	5	5	5	5	5
Outlays, mandatory		O	3,713	3,754	3,835	3,936	4,050	4,165	4,289	4,418	4,549	4,681	4,811	4,944
Employees Life Insurance Fund (gross)		BA	6,680	7,468	7,408	7,575	7,786	7,986	8,118	8,346	8,710	9,065	9,637	10,352
		O	3,718	3,759	3,840	3,941	4,055	4,170	4,294	4,423	4,554	4,686	4,816	4,949
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-815	-754	-764	-784	-810	-836	-863	-891	-919	-949	-980	-1,012

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Office of Personnel Management - continued														
Interest on Treasury Securities, mandatory		BA/O	-2,246	-2,773	-2,715	-2,766	-2,826	-2,853	-2,787	-2,786	-2,880	-2,885	-2,980	-3,002
Non-Federal sources, mandatory		BA/O	-3,635	-3,869	-3,924	-4,014	-4,137	-4,282	-4,450	-4,650	-4,889	-5,202	-5,638	-6,282
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, mandatory		BA	-51	-72	-5	-11	-13	-15	-17	-19	-22	-29	-39	-56
Refund, mandatory		BA	68	---	---	---	---	---	---	---	---	---	---	---
Total Employees Life Insurance Fund		BA	1	---	---	---	---	---	1	---	---	---	---	---
		O	-2,978	-3,637	-3,563	-3,623	-3,718	-3,801	-3,806	-3,904	-4,134	-4,350	-4,782	-5,347
Employees and Retired Employees Health Benefits Funds (027-00-9981):														
Spending authority from offsetting collections, discretionary	551	BA	81	110	115	117	120	122	124	127	130	132	135	137
Spending authority from offsetting collections, mandatory		BA	72,916	80,467	85,380	89,979	94,488	99,164	104,207	109,614	115,093	121,263	127,545	134,138
Outlays, discretionary		O	75	110	115	117	120	122	124	127	130	132	135	137
Outlays, mandatory		O	72,662	78,766	83,731	88,359	93,184	97,820	102,396	107,681	112,823	118,650	124,793	128,636
Employees and Retired Employees Health Benefits Funds (gross)		BA	72,997	80,577	85,495	90,096	94,608	99,286	104,331	109,741	115,223	121,395	127,680	134,275
		O	72,737	78,876	83,846	88,476	93,304	97,942	102,520	107,808	112,953	118,782	124,928	128,773
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-48,567	-53,495	-56,801	-59,920	-62,966	-66,116	-69,519	-73,135	-76,809	-80,936	-85,132	-89,522
Interest on Treasury Securities, mandatory		BA/O	-1,146	-841	-738	-743	-756	-771	-768	-811	-850	-890	-936	-1,007
Non-Federal sources, mandatory		BA/O	-22,705	-25,972	-27,753	-29,245	-30,701	-32,209	-33,839	-35,574	-37,340	-39,319	-41,353	-43,485
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, mandatory		BA	-627	-269	-203	-188	-184	-191	-205	-220	-224	-251	-257	-260
Refund, mandatory		BA	48	---	---	---	---	---	---	---	---	---	---	---
Total Employees and Retired Employees Health Benefits Funds		BA	---	---	---	---	1	-1	---	1	---	-1	2	1
		O	319	-1,432	-1,446	-1,432	-1,119	-1,154	-1,606	-1,712	-2,046	-2,363	-2,493	-5,241
Office of Personnel Management by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	73,347	76,497	78,385	80,011	81,507	82,949	77,367	78,592	79,771	81,009	82,307	82,105
		O	72,901	76,531	78,329	79,930	81,425	82,863	77,273	78,494	79,667	80,900	82,191	81,984
Deductions for offsetting receipts:														
Non-Federal sources, mandatory	809	BA/O	---	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Office of Personnel Management - continued														
Intrafund receipts, net interest	908	BA/O	-575	-525	-454	-405	-344	-267	---	---	---	---	---	---
Total Federal Funds		BA	72,772	75,970	77,929	79,604	81,161	82,680	77,365	78,590	79,769	81,007	82,305	82,103
		O	72,326	76,004	77,873	79,523	81,079	82,594	77,271	78,492	79,665	80,898	82,189	81,982
Trust Funds:														
Appropriation accounts included above		BA	110,396	115,547	119,556	123,490	127,382	131,318	135,334	139,434	143,624	147,917	152,491	157,100
		O	107,590	110,107	114,221	118,110	122,222	126,037	129,587	133,476	137,094	140,845	144,826	146,135
Interfunds:														
Deductions for offsetting receipts:														
Interfund transactions, mandatory	602	BA/O	-46	-45	-44	-43	-43	-43	-42	-42	-42	-42	-42	-42
Interfund transactions, mandatory	805	BA/O	-51,630	-53,524	-53,924	-54,224	-54,424	-54,524	-54,524	-54,624	-54,624	-54,624	-54,624	-53,024
Total Interfunds		BA/O	-51,676	-53,569	-53,968	-54,267	-54,467	-54,567	-54,566	-54,666	-54,666	-54,666	-54,666	-53,066
Office of Personnel Management by Type of Account														
Total appropriation accounts		BA	183,743	192,044	197,941	203,501	208,889	214,267	212,701	218,026	223,395	228,926	234,798	239,205
		O	180,491	186,638	192,550	198,040	203,647	208,900	206,860	211,970	216,761	221,745	227,017	228,119
Total offsetting receipts accounts		BA/O	-52,251	-54,096	-54,424	-54,674	-54,813	-54,836	-54,568	-54,668	-54,668	-54,668	-54,668	-53,068
Total Office of Personnel Management														
Total Office of Personnel Management		BA	131,492	137,948	143,517	148,827	154,076	159,431	158,133	163,358	168,727	174,258	180,130	186,137
		O	128,240	132,542	138,126	143,366	148,834	154,064	152,292	157,302	162,093	167,077	172,349	175,051
Small Business Administration														
Small Business Administration														
Federal Funds														
Emergency EIDL Grants (028-00-0500):														
Appropriations, mandatory	376	BA	-107	-88	---	---	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-21	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	21	---	---	---	---	---	---	---	---	---	---	---
Total Emergency EIDL Grants		BA	-107	-88	---	---	---	---	---	---	---	---	---	---
		O	-21	---	---	---	---	---	---	---	---	---	---	---
Salaries and Expenses (028-00-0100):														
Appropriations, discretionary	376	BA	358	428	260	260	260	260	260	260	260	260	260	260

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Small Business Administration - continued														
Spending authority from offsetting collections, discretionary		BA	1,205	390	326	326	326	326	326	326	326	326	326	326
Outlays, discretionary		O	1,320	1,002	911	814	736	586	586	586	586	586	586	586
Salaries and Expenses (gross)		BA	1,563	818	586	586	586	586	586	586	586	586	586	586
		O	1,320	1,002	911	814	736	586	586	586	586	586	586	586
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1,178	-355	-291	-291	-291	-291	-291	-291	-291	-291	-291	-291
Non-Federal sources, discretionary		BA/O	-30	-35	-35	-35	-35	-35	-35	-35	-35	-35	-35	-35
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	3	---	---	---	---	---	---	---	---	---	---	---
Total Salaries and Expenses		BA	358	428	260	260	260	260	260	260	260	260	260	260
		O	112	612	585	488	410	260	260	260	260	260	260	260
Office of Inspector General (028-00-0200):														
Appropriations, discretionary	376	BA	89	39	35	35	35	35	35	35	35	35	35	35
Outlays, discretionary		O	45	46	43	44	44	44	43	35	35	35	35	35
Outlays, mandatory		O	3	---	---	---	---	---	---	---	---	---	---	---
Total Office of Inspector General		BA	89	39	35	35	35	35	35	35	35	35	35	35
		O	48	46	43	44	44	44	43	35	35	35	35	35
Office of Advocacy (028-00-0300):														
Appropriations, discretionary	376	BA	10	10	14	14	14	14	14	14	14	14	14	14
Outlays, discretionary		O	9	10	14	15	15	15	15	15	15	14	14	14
Entrepreneurial Development Program (028-00-0400):														
Appropriations, discretionary	376	BA	317	330	21	21	21	21	21	21	21	21	21	21
Outlays, discretionary		O	268	365	217	122	110	52	21	21	21	21	21	21
Outlays, mandatory		O	2	---	---	---	---	---	---	---	---	---	---	---
Total Entrepreneurial Development Program		BA	317	330	21	21	21	21	21	21	21	21	21	21
		O	270	365	217	122	110	52	21	21	21	21	21	21
Shuttered Venue Operators (028-00-0700):														
Outlays, mandatory	376	O	---	9	9	---	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-4	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	4	---	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Small Business Administration - continued														
Total Shuttered Venue Operators		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-4	9	9	---	---	---	---	---	---	---	---	---
Restaurant Revitalization Fund (028-00-0800):														
Appropriations, mandatory	376	BA	-15	---	---	---	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-2	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	2	---	---	---	---	---	---	---	---	---	---	---
Total Restaurant Revitalization Fund		BA	-15	---	---	---	---	---	---	---	---	---	---	---
		O	-2	---	---	---	---	---	---	---	---	---	---	---
Information Technology System Modernization and Working Capital Fund (028-00-1161):														
Appropriations, discretionary	376	BA	11	10	8	8	8	8	8	8	8	8	8	8
Outlays, discretionary		O	17	15	8	6	7	8	8	8	8	8	8	8
Business Loans Program Account (028-00-1154):														
Appropriations, discretionary	376	BA	168	161	158	158	158	158	158	158	158	158	158	158
Legislative proposal, not subject to PAYGO, discretionary		BA	---	---	-158	-158	-158	-158	-158	-158	-158	-158	-158	-158
Appropriations, mandatory		BA	736	1,211	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary														
Legislative proposal, not subject to PAYGO, discretionary		BA	---	---	158	158	158	158	158	158	158	158	158	158
Outlays, discretionary		O	178	164	164	162	162	158	158	158	158	158	158	158
Legislative proposal, not subject to PAYGO, discretionary		O	---	---	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	763	1,211	---	---	---	---	---	---	---	---	---	---
Business Loans Program Account (gross)		BA	904	1,372	158	158	158	158	158	158	158	158	158	158
		O	941	1,375	164	162	162	158	158	158	158	158	158	158
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary														
Legislative proposal, not subject to PAYGO, discretionary		BA/O	---	---	-158	-158	-158	-158	-158	-158	-158	-158	-158	-158
Non-Federal sources, mandatory		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	1	---	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Small Business Administration - continued														
Total Business Loans Program Account		BA	904	1,372	---	---	---	---	---	---	---	---	---	---
		O	940	1,375	6	4	4	---	---	---	---	---	---	---
Disaster Loans Program Account (028-00-1152):														
Appropriations, discretionary	453	BA	2,595	272	133	133	133	133	133	133	133	133	133	133
Appropriations, mandatory		BA	7,732	12,118	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	1,770	520	546	160	133	133	133	133	133	133	133	133
Outlays, mandatory		O	7,732	12,088	25	5	---	---	---	---	---	---	---	---
Total Disaster Loans Program Account		BA	10,327	12,390	133	133	133	133	133	133	133	133	133	133
		O	9,502	12,608	571	165	133	133	133	133	133	133	133	133
Surety Bond Guarantees Revolving Fund (028-00-4156):														
Spending authority from offsetting collections, discretionary	376	BA	30	40	40	40	40	40	40	40	40	40	40	40
Outlays, discretionary		O	29	40	40	40	40	40	40	40	40	40	40	40
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-33	-45	-45	-45	-45	-45	-45	-45	-45	-45	-45	-45
Additional offsets against gross BA only:														
Refund, discretionary		BA	3	5	5	5	5	5	5	5	5	5	5	5
Total Surety Bond Guarantees Revolving Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-4	-5	-5	-5	-5	-5	-5	-5	-5	-5	-5	-5
Business Loan Fund Liquidating Account (028-00-4154):														
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory	376	BA/O	---	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Total Business Loan Fund Liquidating Account		BA	---	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
		O	---	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Disaster Loan Fund Liquidating Account (028-00-4153):														
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory	453	BA/O	---	-1	-1	---	---	---	---	---	---	---	---	---
Total Disaster Loan Fund Liquidating Account		BA	---	-1	-1	---	---	---	---	---	---	---	---	---
		O	---	-1	-1	---	---	---	---	---	---	---	---	---
Small Business Administration by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	11,894	14,489	469	470	470	470	470	470	470	470	470	470

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Small Business Administration - continued														
		O	10,867	15,033	1,446	838	717	506	474	466	466	465	465	465
Deductions for offsetting receipts:														
Non-Federal sources, discretionary	376	BA/O	-183	---	---	---	---	---	---	---	---	---	---	---
Intrafund receipts, mandatory	809	BA/O	14	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory	376	BA/O	-1,244	-583	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory	453	BA/O	-8,639	-2,308	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory	809	BA/O	22	---	---	---	---	---	---	---	---	---	---	---
Total Federal Funds		BA	1,864	11,598	469	470	470	470	470	470	470	470	470	470
		O	837	12,142	1,446	838	717	506	474	466	466	465	465	465
Total Small Business Administration														
Total Small Business Administration		BA	1,864	11,598	469	470	470	470	470	470	470	470	470	470
		O	837	12,142	1,446	838	717	506	474	466	466	465	465	465
Social Security Administration														
Social Security Administration														
Federal Funds														
Payment to Limitation on Administrative Expenses (016-00-0419):														
Outlays, mandatory	651	O	---	22	---	---	---	---	---	---	---	---	---	---
Payments to Social Security Trust Funds (016-00-0404):														
Appropriations, mandatory	651	BA	59,772	57,393	69,087	74,639	82,862	90,028	96,390	103,259	111,160	118,623	126,538	135,298
Outlays, mandatory		O	59,766	57,393	69,087	74,639	82,862	90,028	96,390	103,259	111,160	118,623	126,538	135,298
Administrative Costs, The Medicare Improvements for Patients and Providers Act (016-00-0415):														
Outlays, mandatory	571	O	---	6	5	---	---	---	---	---	---	---	---	---
Supplemental Security Income Program (016-00-0406):														
Appropriations, discretionary	609	BA	4,818	4,708	4,617	4,712	4,681	4,715	4,718	4,765	4,784	4,812	4,842	4,886
Appropriations, mandatory		BA	41,001	45,591	46,971	53,370	50,033	50,534	51,844	53,300	61,124	63,795	58,540	59,098
Advance Appropriations, mandatory		BA	21,700	22,100	23,500	24,000	19,400	26,000	26,700	27,400	27,500	21,300	22,700	30,400
Spending authority from offsetting collections, mandatory		BA	3,420	3,419	3,532	3,980	3,480	3,915	4,030	4,144	4,608	4,365	4,107	4,585
Outlays, discretionary		O	4,902	4,749	4,693	4,704	4,681	4,712	4,717	4,761	4,783	4,810	4,840	4,884
Outlays, mandatory		O	67,997	71,127	73,338	81,330	72,963	80,439	82,564	84,835	93,164	89,460	85,405	94,083
Supplemental Security Income Program (gross)		BA	70,939	75,818	78,620	86,062	77,594	85,164	87,292	89,609	98,016	94,272	90,189	98,969
		O	72,899	75,876	78,031	86,034	77,644	85,151	87,281	89,596	97,947	94,270	90,245	98,967

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Social Security Administration - continued														
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	---	-1	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-7	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory		BA/O	-3,420	-3,419	-3,532	-3,980	-3,480	-3,915	-4,030	-4,144	-4,608	-4,365	-4,107	-4,585
Additional offsets against gross BA only:														
Refund, discretionary		BA	7	1	---	---	---	---	---	---	---	---	---	---
Total Supplemental Security Income Program		BA	67,519	72,399	75,088	82,082	74,114	81,249	83,262	85,465	93,408	89,907	86,082	94,384
		O	69,472	72,456	74,499	82,054	74,164	81,236	83,251	85,452	93,339	89,905	86,138	94,382
Office of Inspector General (016-00-0400):														
Other income security (subfunction 609):														
Appropriations, discretionary	609	BA	32	32	32	32	32	32	32	32	32	32	32	32
Outlays, discretionary		O	32	32	32	32	32	32	32	32	32	32	32	32
Social security (subfunction 651):														
Spending authority from offsetting collections, discretionary	651	BA	98	108	108	108	108	108	108	108	108	108	108	108
Outlays, discretionary		O	99	112	109	108	108	108	108	108	108	108	108	108
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-110	-108	-108	-108	-108	-108	-108	-108	-108	-108	-108	-108
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	3	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	9	---	---	---	---	---	---	---	---	---	---	---
Total Social security (subfunction 651)		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-11	4	1	---	---	---	---	---	---	---	---	---
Total Office of Inspector General		BA	32	32	32	32	32	32	32	32	32	32	32	32
		O	21	36	33	32	32	32	32	32	32	32	32	32
State Supplemental Fees (016-00-5419):														
Appropriations, discretionary	609	BA	170	170	175	175	175	175	175	175	175	175	175	175
Outlays, discretionary		O	170	170	175	175	175	175	175	175	175	175	175	175
Trust Funds														
Federal Old-age and Survivors Insurance Trust Fund (016-00-8006) (off-budget):														
Appropriations, discretionary	651	BA	3,646	3,609	3,624	3,624	3,624	3,624	3,624	3,624	3,624	3,624	3,624	3,624
Appropriations, mandatory		BA	1,430,282	1,508,225	1,593,647	1,682,510	1,772,144	1,863,891	1,957,734	2,053,062	2,149,360	2,247,306	2,347,829	2,451,642

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Social Security Administration - continued														
Limitations(non-add), mandatory		*LIM*	*725*	*759*	*771*	*788*	*806*	*823*	*842*	*860*	*879*	*899*	*919*	*939*
Outlays, discretionary		O	3,732	3,635	3,665	3,625	3,624	3,624	3,624	3,624	3,624	3,624	3,624	3,624
Outlays, mandatory		O	1,417,887	1,500,747	1,586,449	1,675,072	1,764,637	1,856,195	1,949,869	2,045,131	2,141,330	2,239,100	2,339,394	2,442,872
Federal Old-age and Survivors Insurance Trust Fund (gross)		BA	1,433,928	1,511,834	1,597,271	1,686,134	1,775,768	1,867,515	1,961,358	2,056,686	2,152,984	2,250,930	2,351,453	2,455,266
		O	1,421,619	1,504,382	1,590,114	1,678,697	1,768,261	1,859,819	1,953,493	2,048,755	2,144,954	2,242,724	2,343,018	2,446,496
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-28	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	28	---	---	---	---	---	---	---	---	---	---	---
Total Federal Old-age and Survivors Insurance Trust Fund		BA	1,433,928	1,511,834	1,597,271	1,686,134	1,775,768	1,867,515	1,961,358	2,056,686	2,152,984	2,250,930	2,351,453	2,455,266
		O	1,421,591	1,504,382	1,590,114	1,678,697	1,768,261	1,859,819	1,953,493	2,048,755	2,144,954	2,242,724	2,343,018	2,446,496
Federal Disability Insurance Trust Fund (016-00-8007) (off-budget):														
Appropriations, discretionary	651	BA	2,466	2,886	2,904	2,852	2,806	2,849	2,876	2,841	2,864	2,895	2,924	2,918
Appropriations, mandatory		BA	157,016	169,951	179,148	183,387	186,804	189,948	196,008	203,833	213,076	223,403	234,742	246,680
Limitations(non-add), mandatory		*LIM*	*120*	*123*	*125*	*128*	*131*	*134*	*137*	*140*	*143*	*146*	*150*	*153*
Outlays, discretionary		O	2,648	2,907	2,936	2,855	2,808	2,847	2,874	2,843	2,863	2,893	2,923	2,918
Outlays, mandatory		O	157,556	169,164	178,303	183,149	186,524	189,742	195,414	203,121	212,258	222,509	233,771	245,665
Federal Disability Insurance Trust Fund (gross)		BA	159,482	172,837	182,052	186,239	189,610	192,797	198,884	206,674	215,940	226,298	237,666	249,598
		O	160,204	172,071	181,239	186,004	189,332	192,589	198,288	205,964	215,121	225,402	236,694	248,583
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-5	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	5	---	---	---	---	---	---	---	---	---	---	---
Total Federal Disability Insurance Trust Fund		BA	159,482	172,837	182,052	186,239	189,610	192,797	198,884	206,674	215,940	226,298	237,666	249,598
		O	160,199	172,071	181,239	186,004	189,332	192,589	198,288	205,964	215,121	225,402	236,694	248,583
Limitation on Administrative Expenses (016-00-8704) (off-budget):														
Spending authority from offsetting collections, discretionary	651	BA	14,389	14,931	14,960	15,005	14,930	15,009	15,041	15,054	15,098	15,160	15,221	15,261
Spending authority from offsetting collections, mandatory		BA	19	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	14,409	15,048	15,033	14,877	14,806	14,881	14,911	14,923	14,965	15,023	15,081	15,118
Outlays, mandatory		O	19	---	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Social Security Administration - continued														
Limitation on Administrative Expenses (gross)		BA	14,408	14,931	14,960	15,005	14,930	15,009	15,041	15,054	15,098	15,160	15,221	15,261
		O	14,428	15,048	15,033	14,877	14,806	14,881	14,911	14,923	14,965	15,023	15,081	15,118
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-15,067	-14,931	-14,960	-15,004	-14,930	-15,009	-15,041	-15,054	-15,098	-15,160	-15,221	-15,261
Non-Federal sources, discretionary		BA/O	-142	---	---	---	---	---	---	---	---	---	---	---
Federal sources, mandatory		BA/O	-19	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-1,286	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	2,106	---	---	---	---	---	---	---	---	---	---	---
Total Limitation on Administrative Expenses		BA	---	---	---	1	---	---	---	---	---	---	---	---
		O	-800	117	73	-127	-124	-128	-130	-131	-133	-137	-140	-143
Social Security Administration by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	127,493	129,994	144,382	156,928	157,183	171,484	179,859	188,931	204,775	208,737	212,827	229,889
		O	129,429	130,083	143,799	156,900	157,233	171,471	179,848	188,918	204,706	208,735	212,883	229,887
Deductions for offsetting receipts:														
Non-Federal sources, discretionary	609	BA/O	-164	-170	-175	-206	-182	-206	-215	-223	-251	-241	-229	-259
Non-Federal sources, mandatory	609	BA/O	-3,667	-3,124	-3,219	-3,340	-3,422	-3,522	-3,613	-3,710	-3,814	-3,902	-3,994	-4,107
Non-Federal sources, mandatory	809	BA/O	-3	---	---	---	---	---	---	---	---	---	---	---
Total Federal Funds		BA	123,659	126,700	140,988	153,382	153,579	167,756	176,031	184,998	200,710	204,594	208,604	225,523
		O	125,595	126,789	140,405	153,354	153,629	167,743	176,020	184,985	200,641	204,592	208,660	225,521
Trust Funds:														
Appropriation accounts included above (off-budget)		BA	1,593,410	1,684,671	1,779,323	1,872,374	1,965,378	2,060,312	2,160,242	2,263,360	2,368,924	2,477,228	2,589,119	2,704,864
		O	1,580,990	1,676,570	1,771,426	1,864,574	1,957,469	2,052,280	2,151,651	2,254,588	2,359,942	2,467,989	2,579,572	2,694,936
Deductions for offsetting receipts:														
Non-Federal sources, mandatory (off-budget)	651	BA/O	-65	-158	-163	-167	-171	-174	-179	-184	-189	-193	-198	-203
Total Trust Funds		BA	1,593,345	1,684,513	1,779,160	1,872,207	1,965,207	2,060,138	2,160,063	2,263,176	2,368,735	2,477,035	2,588,921	2,704,661
		O	1,580,925	1,676,412	1,771,263	1,864,407	1,957,298	2,052,106	2,151,472	2,254,404	2,359,753	2,467,796	2,579,374	2,694,733
Interfunds:														
Deductions for offsetting receipts:														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Social Security Administration - continued														
Interfund transactions, mandatory (off-budget)	651	BA/O	-60,007	-57,390	-69,255	-74,635	-82,858	-90,025	-96,387	-103,256	-111,157	-118,619	-126,534	-135,294
Total Interfunds		BA/O	-60,007	-57,390	-69,255	-74,635	-82,858	-90,025	-96,387	-103,256	-111,157	-118,619	-126,534	-135,294
Social Security Administration by Type of Account														
Total appropriation accounts		BA	1,720,903	1,814,665	1,923,705	2,029,302	2,122,561	2,231,796	2,340,101	2,452,291	2,573,699	2,685,965	2,801,946	2,934,753
		O	1,710,419	1,806,653	1,915,225	2,021,474	2,114,702	2,223,751	2,331,499	2,443,506	2,564,648	2,676,724	2,792,455	2,924,823
Total offsetting receipts accounts		BA/O	-60,072	-57,548	-69,418	-74,802	-83,029	-90,199	-96,566	-103,440	-111,346	-118,812	-126,732	-135,497
		BA/O	-3,834	-3,294	-3,394	-3,546	-3,604	-3,728	-3,828	-3,933	-4,065	-4,143	-4,223	-4,366
Total Social Security Administration														
Total Social Security Administration		BA	1,656,997	1,753,823	1,850,893	1,950,954	2,035,928	2,137,869	2,239,707	2,344,918	2,458,288	2,563,010	2,670,991	2,794,890
		O	1,646,513	1,745,811	1,842,413	1,943,126	2,028,069	2,129,824	2,231,105	2,336,133	2,449,237	2,553,769	2,661,500	2,784,960
Other Independent Agencies														
400 Years of African-American History Commission														
400 Years of African-American History Commission														
Federal Funds														
400 Years of African-American History Commission (247-00-5721):														
Appropriations, discretionary	801	BA	3	3	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	5	---	---	---	---	---	---	---	---	---	---	---
Access Board														
Access Board														
Federal Funds														
Salaries and Expenses (310-00-3200):														
Appropriations, discretionary	751	BA	10	10	10	10	10	10	10	10	10	10	10	10
Outlays, discretionary		O	9	11	10	10	10	10	10	10	10	10	10	10
Administrative Conference of the United States														
Administrative Conference of the United States														
Federal Funds														
Salaries and Expenses (302-00-1700):														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Administrative Conference of the United States														
Appropriations, discretionary		BA	3	3	3	3	3	3	3	3	3	3	3	3
Outlays, discretionary		O	3	3	3	3	3	3	3	3	3	3	3	3
Advisory Council on Historic Preservation														
Advisory Council on Historic Preservation														
Federal Funds														
Salaries and Expenses (306-00-2300):														
Appropriations, discretionary	303	BA	9	8	5	5	5	5	5	5	5	5	5	5
Spending authority from offsetting collections, discretionary		BA	6	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	12	8	5	5	5	5	5	5	5	5	5	5
Salaries and Expenses (gross)		BA	15	8	5	5	5	5	5	5	5	5	5	5
		O	12	8	5	5	5	5	5	5	5	5	5	5
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-3	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-3	---	---	---	---	---	---	---	---	---	---	---
Total Salaries and Expenses		BA	9	8	5	5	5	5	5	5	5	5	5	5
		O	9	8	5	5	5	5	5	5	5	5	5	5
Appalachian Regional Commission														
Appalachian Regional Commission														
Federal Funds														
Appalachian Regional Commission (309-00-0200):														
Appropriations, discretionary	452	BA	200	200	120	120	120	120	120	120	120	120	120	120
Advance Appropriations, discretionary		BA	200	200	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	1	1	1	1	1	1	1	1	1	1	1	1
Spending authority from offsetting collections, mandatory		BA	4	4	4	4	4	4	4	4	4	4	4	4
Outlays, discretionary		O	217	297	259	343	318	231	133	129	124	121	121	121
Outlays, mandatory		O	4	4	4	4	4	4	4	4	4	4	4	4
Appalachian Regional Commission (gross)		BA	405	405	125	125	125	125	125	125	125	125	125	125
		O	221	301	263	347	322	235	137	133	128	125	125	125

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Appalachian Regional Commission - continued														
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
Non-Federal sources, mandatory		BA/O	-4	-4	-4	-4	-4	-4	-4	-4	-4	-4	-4	-4
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	1	1	1	---	---	---	---	---	---	---	---	---
Total Appalachian Regional Commission		BA	400	400	120	119	119	119	119	119	119	119	119	119
		O	215	295	257	341	316	229	131	127	122	119	119	119
Barry Goldwater Scholarship and Excellence in Education Foundation														
Barry Goldwater Scholarship and Excellence in Education Foundation														
Trust Funds														
Barry Goldwater Scholarship and Excellence in Education Foundation (313-00-8281):														
Appropriations, mandatory	502	BA	3	2	2	2	2	2	2	2	2	2	2	2
Outlays, mandatory		O	3	2	2	2	2	2	2	2	2	2	2	2
Bureau of Consumer Financial Protection														
Bureau of Consumer Financial Protection														
Federal Funds														
Bureau of Consumer Financial Protection Fund (581-00-5577):														
Appropriations, mandatory	376	BA	532	337	485	501	507	515	522	544	553	546	554	562
Spending authority from offsetting collections, mandatory		BA	3	3	3	3	3	3	3	3	3	3	3	3
Outlays, mandatory		O	692	486	453	521	522	529	534	553	559	549	554	558
Bureau of Consumer Financial Protection Fund (gross)		BA	535	340	488	504	510	518	525	547	556	549	557	565
		O	692	486	453	521	522	529	534	553	559	549	554	558
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-5	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3
Non-Federal sources, mandatory		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	3	---	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Bureau of Consumer Financial Protection - continued														
Total Bureau of Consumer Financial Protection Fund		BA	532	337	485	501	507	515	522	544	553	546	554	562
		O	686	483	450	518	519	526	531	550	556	546	551	555
Consumer Financial Civil Penalty Fund (581-00-5578):														
Appropriations, mandatory	376	BA	175	10	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	2,088	286	115	---	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-13	-1	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	13	1	---	---	---	---	---	---	---	---	---	---
Total Consumer Financial Civil Penalty Fund		BA	175	10	---	---	---	---	---	---	---	---	---	---
		O	2,075	285	115	---	---	---	---	---	---	---	---	---
Bureau of Consumer Financial Protection by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	707	347	485	501	507	515	522	544	553	546	554	562
		O	2,761	768	565	518	519	526	531	550	556	546	551	555
Deductions for offsetting receipts:														
Intrafund receipts, net interest	908	BA/O	-23	-6	-10	-10	-11	-11	-11	-12	-12	-12	-13	-13
Total Federal Funds		BA	684	341	475	491	496	504	511	532	541	534	541	549
		O	2,738	762	555	508	508	515	520	538	544	534	538	542
Total Bureau of Consumer Financial Protection														
Total Bureau of Consumer Financial Protection		BA	684	341	475	491	496	504	511	532	541	534	541	549
		O	2,738	762	555	508	508	515	520	538	544	534	538	542
Central Intelligence Agency														
Central Intelligence Agency														
Federal Funds														
Central Intelligence Agency Retirement and Disability System Fund (316-00-3400):														
Appropriations, mandatory	054	BA	514	514	514	514	514	514	514	---	---	---	---	---
Outlays, mandatory		O	514	514	514	514	514	514	514	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Chemical Safety and Hazard Investigation Board														
Chemical Safety and Hazard Investigation Board														
Federal Funds														
Salaries and Expenses (510-00-3850):														
Appropriations, discretionary	304	BA	14	14	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	14	13	3	---	---	---	---	---	---	---	---	---
Civil Rights Cold Case Records Review Board														
Civil Rights Cold Case Records Review Board														
Federal Funds														
Civil Rights Cold Case Records Review Board (130-00-3000):														
Outlays, discretionary	804	O	1	---	---	---	---	---	---	---	---	---	---	---
Commission of Fine Arts														
Commission of Fine Arts														
Federal Funds														
Salaries and Expenses (323-00-2600):														
Appropriations, discretionary	451	BA	4	4	3	3	3	3	3	3	3	3	3	3
Outlays, discretionary		O	4	5	3	3	3	3	3	3	3	3	3	3
National Capital Arts and Cultural Affairs (323-00-2602):														
Appropriations, discretionary	503	BA	5	5	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	5	5	---	---	---	---	---	---	---	---	---	---
Commission of Fine Arts by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	9	9	3	3	3	3	3	3	3	3	3	3
		O	9	10	3	3	3	3	3	3	3	3	3	3
Commission on Civil Rights														
Commission on Civil Rights														
Federal Funds														
Salaries and Expenses (326-00-1900):														
Appropriations, discretionary	751	BA	14	14	12	12	12	12	12	12	12	12	12	12
Outlays, discretionary		O	15	15	12	12	12	12	12	12	12	12	12	12

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Committee for Purchase From People Who Are Blind or Severely Disabled														
Committee for Purchase From People Who Are Blind or Severely Disabled														
Federal Funds														
Salaries and Expenses (338-00-2000):														
Appropriations, discretionary	505	BA	13	13	13	13	13	13	13	13	13	13	13	13
Outlays, discretionary		O	13	13	13	13	13	13	13	13	13	13	13	13
Commodity Futures Trading Commission														
Commodity Futures Trading Commission														
Federal Funds														
Commodity Futures Trading Commission (339-00-1400):														
Appropriations, discretionary	376	BA	365	365	410	410	410	410	410	410	410	410	410	410
Legislative proposal, not subject to PAYGO, discretionary		BA	---	---	-410	-410	-410	-410	-410	-410	-410	-410	-410	-410
Spending authority from offsetting collections, discretionary														
Legislative proposal, not subject to PAYGO, discretionary		BA	---	---	410	410	410	410	410	410	410	410	410	410
Outlays, discretionary		O	344	385	417	407	410	410	410	410	410	410	410	410
Legislative proposal, not subject to PAYGO, discretionary		O	---	---	---	---	---	---	---	---	---	---	---	---
Commodity Futures Trading Commission (gross)		BA	365	365	410	410	410	410	410	410	410	410	410	410
		O	344	385	417	407	410	410	410	410	410	410	410	410
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-5	---	---	---	---	---	---	---	---	---	---	---
Offsetting governmental, discretionary														
Legislative proposal, not subject to PAYGO, discretionary		BA/O	---	---	-410	-410	-410	-410	-410	-410	-410	-410	-410	-410
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	5	---	---	---	---	---	---	---	---	---	---	---
Total Commodity Futures Trading Commission		BA	365	365	---	---	---	---	---	---	---	---	---	---
		O	339	385	7	-3	---	---	---	---	---	---	---	---
Customer Protection Fund (339-00-4334):														
Spending authority from offsetting collections, mandatory	376	BA	10	321	1,460	35	35	35	35	36	37	37	37	37
Outlays, mandatory		O	22	324	1,461	35	35	35	35	36	37	37	37	37
Offsets against gross BA and outlays:														

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Commodity Futures Trading Commission - continued														
Interest on Treasury Securities, mandatory		BA/O	-11	-5	-5	-2	-2	-2	-2	-2	-2	-2	-2	-2
Offsetting governmental, mandatory		BA/O	---	-335	-1,545	-35	-35	-35	-35	-35	-35	-35	-35	-35
Total Customer Protection Fund		BA	-1	-19	-90	-2	-2	-2	-2	-1	---	---	---	---
		O	11	-16	-89	-2	-2	-2	-2	-1	---	---	---	---
Commodity Futures Trading Commission by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	364	346	-90	-2	-2	-2	-2	-1	---	---	---	---
		O	350	369	-82	-5	-2	-2	-2	-1	---	---	---	---
Consumer Product Safety Commission														
Consumer Product Safety Commission														
Federal Funds														
Salaries and Expenses (343-00-0100):														
Appropriations, discretionary	554	BA	151	151	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	3	3	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	153	158	33	6	2	---	---	---	---	---	---	---
Outlays, mandatory		O	5	1	---	---	---	---	---	---	---	---	---	---
Salaries and Expenses (gross)		BA	154	154	---	---	---	---	---	---	---	---	---	---
		O	158	159	33	6	2	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-4	-3	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Salaries and Expenses		BA	151	151	---	---	---	---	---	---	---	---	---	---
		O	154	156	33	6	2	---	---	---	---	---	---	---
Corporation for National and Community Service														
Corporation for National and Community Service														
Federal Funds														
Operating Expenses (485-00-2728):														
Appropriations, discretionary	506	BA	976	976	32	32	32	32	32	32	32	32	32	32

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Corporation for National and Community Service - continued														
Spending authority from offsetting collections, discretionary		BA	14	20	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	975	1,289	847	209	69	41	32	32	32	32	32	32
Outlays, mandatory		O	167	119	43	---	---	---	---	---	---	---	---	---
Operating Expenses (gross)		BA	990	996	32	32	32	32	32	32	32	32	32	32
		O	1,142	1,408	890	209	69	41	32	32	32	32	32	32
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-11	-20	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-5	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	2	---	---	---	---	---	---	---	---	---	---	---
Total Operating Expenses		BA	976	976	32	32	32	32	32	32	32	32	32	32
		O	1,131	1,388	890	209	69	41	32	32	32	32	32	32
Payment to the National Service Trust Fund (485-00-2726):														
Appropriations, discretionary	506	BA	180	180	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	180	180	---	---	---	---	---	---	---	---	---	---
Office of Inspector General (485-00-2721):														
Appropriations, discretionary	506	BA	8	9	6	6	6	6	6	6	6	6	6	6
Appropriations, mandatory		BA	---	-3	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	8	8	7	6	6	6	6	6	6	6	6	6
Outlays, mandatory		O	1	2	3	---	---	---	---	---	---	---	---	---
Total Office of Inspector General		BA	8	6	6	6	6	6	6	6	6	6	6	6
		O	9	10	10	6	6	6	6	6	6	6	6	6
Salaries and Expenses (485-00-2722):														
Appropriations, discretionary	506	BA	100	90	70	70	70	70	70	70	70	70	70	70
Outlays, discretionary		O	106	114	70	70	70	70	70	70	70	70	70	70
Outlays, mandatory		O	15	4	---	---	---	---	---	---	---	---	---	---
Total Salaries and Expenses		BA	100	90	70	70	70	70	70	70	70	70	70	70
		O	121	118	70	70	70	70	70	70	70	70	70	70
VISTA Advance Payments Revolving Fund (485-00-2723):														
Spending authority from offsetting collections, discretionary	506	BA	4	5	4	4	4	4	4	4	4	4	4	4
Outlays, discretionary		O	4	5	4	4	4	4	4	4	4	4	4	4

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Corporation for National and Community Service - continued														
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-4	-5	-4	-4	-4	-4	-4	-4	-4	-4	-4	-4
Total VISTA Advance Payments Revolving Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	---	---	---	---	---	---	---	---	---	---	---	---
Trust Funds														
National Service Trust (485-00-9972):														
Appropriations, discretionary	506	BA	11	180	-106	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	---	-94	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	---	4	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	135	532	326	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	30	80	25	---	---	---	---	---	---	---	---	---
National Service Trust (gross)		BA	11	90	-106	---	---	---	---	---	---	---	---	---
		O	165	612	351	---	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	---	-4	---	---	---	---	---	---	---	---	---	---
Total National Service Trust		BA	11	86	-106	---	---	---	---	---	---	---	---	---
		O	165	608	351	---	---	---	---	---	---	---	---	---
Corporation for National and Community Service by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	1,264	1,252	108	108	108	108	108	108	108	108	108	108
		O	1,441	1,696	970	285	145	117	108	108	108	108	108	108
Deductions for offsetting receipts:														
Non-Federal sources, mandatory	809	BA/O	-2	---	---	---	---	---	---	---	---	---	---	---
Total Federal Funds		BA	1,262	1,252	108	108	108	108	108	108	108	108	108	108
		O	1,439	1,696	970	285	145	117	108	108	108	108	108	108
Trust Funds:														
Appropriation accounts included above		BA	11	86	-106	---	---	---	---	---	---	---	---	---
		O	165	608	351	---	---	---	---	---	---	---	---	---
Deductions for offsetting receipts:														
Non-Federal sources, mandatory	506	BA/O	---	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
Total Trust Funds		BA	11	84	-108	-2	-2	-2	-2	-2	-2	-2	-2	-2
		O	165	606	349	-2	-2	-2	-2	-2	-2	-2	-2	-2

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Corporation for National and Community Service - continued														
Interfunds:														
Deductions for offsetting receipts:														
Interfund transactions, discretionary	506	BA/O	-245	-180	---	---	---	---	---	---	---	---	---	---
Total Interfunds		BA/O	-245	-180	---	---	---	---	---	---	---	---	---	---
Total Corporation for National and Community Service														
Total Corporation for National and Community Service		BA	1,028	1,156	---	106	106	106	106	106	106	106	106	106
		O	1,359	2,122	1,319	283	143	115	106	106	106	106	106	106
Corporation for Public Broadcasting														
Corporation for Public Broadcasting														
Federal Funds														
Corporation for Public Broadcasting (344-00-0151):														
Appropriations, discretionary	503	BA	60	---	---	---	---	---	---	---	---	---	---	---
Advance Appropriations, discretionary		BA	535	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	587	8	---	---	---	---	---	---	---	---	---	---
Corporation for Public Broadcasting (gross)		BA	595	---	---	---	---	---	---	---	---	---	---	---
		O	587	8	---	---	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Corporation for Public Broadcasting		BA	595	---	---	---	---	---	---	---	---	---	---	---
		O	586	8	---	---	---	---	---	---	---	---	---	---
Council of the Inspectors General on Integrity and Efficiency														
Council of the Inspectors General on Integrity and Efficiency														
Federal Funds														
Pandemic Response Accountability Committee (542-00-1654):														
Appropriations, mandatory	808	BA	---	88	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	1	3	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	15	19	20	20	20	8	---	---	---	---	---	---

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Council of the Inspectors General on Integrity and Efficiency - continued														
Total Pandemic Response Accountability Committee		BA	---	88	---	---	---	---	---	---	---	---	---	---
		O	16	22	20	20	20	8	---	---	---	---	---	---
Inspectors General Council Fund (542-00-4592):														
Appropriations, discretionary	808	BA	3	5	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, mandatory		BA	19	15	15	6	6	6	6	6	6	6	6	6
Outlays, discretionary		O	1	6	2	1	1	---	---	---	---	---	---	---
Outlays, mandatory		O	15	9	9	9	9	9	9	9	9	9	9	9
Inspectors General Council Fund (gross)		BA	22	20	15	6	6	6	6	6	6	6	6	6
		O	16	15	11	10	10	9	9	9	9	9	9	9
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-21	-15	-15	-6	-6	-6	-6	-6	-6	-6	-6	-6
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, mandatory		BA	2	---	---	---	---	---	---	---	---	---	---	---
Total Inspectors General Council Fund		BA	3	5	---	---	---	---	---	---	---	---	---	---
		O	-5	---	-4	4	4	3	3	3	3	3	3	3
Council of the Inspectors General on Integrity and Efficiency by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	3	93	---	---	---	---	---	---	---	---	---	---
		O	11	22	16	24	24	11	3	3	3	3	3	3
Court Services and Offender Supervision Agency for the District of Columbia														
Court Services and Offender Supervision Agency for the District of Columbia														
Federal Funds														
Federal Payment to the Court Services and Offender Supervision Agency for the District of Columbia (511-00-1734):														
Appropriations, discretionary	752	BA	286	287	277	277	277	277	277	277	277	277	277	277
Outlays, discretionary		O	275	275	280	277	277	277	277	277	277	277	277	277
Defense Nuclear Facilities Safety Board														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Defense Nuclear Facilities Safety Board														
Defense Nuclear Facilities Safety Board														
Federal Funds														
Salaries and Expenses (347-00-3900):														
Atomic energy defense activities (subfunction 053):														
Appropriations, discretionary	053	BA	42	42	45	46	47	48	49	49	49	49	49	49
Outlays, discretionary		O	44	42	44	45	47	48	49	49	49	49	49	49
Delta Regional Authority														
Delta Regional Authority														
Federal Funds														
Delta Regional Authority (517-00-0750):														
Appropriations, discretionary	452	BA	41	32	-40	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	4	2	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, mandatory		BA	1	2	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	60	61	29	65	47	15	9	6	---	---	---	---
Outlays, mandatory		O	1	2	---	---	---	---	---	---	---	---	---	---
Delta Regional Authority (gross)		BA	46	36	-40	---	---	---	---	---	---	---	---	---
		O	61	63	29	65	47	15	9	6	---	---	---	---
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-4	-2	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory		BA/O	-1	-2	---	---	---	---	---	---	---	---	---	---
Total Delta Regional Authority		BA	41	32	-40	---	---	---	---	---	---	---	---	---
		O	56	59	29	65	47	15	9	6	---	---	---	---
Denali Commission														
Denali Commission														
Federal Funds														
Denali Commission (513-00-1200):														
Appropriations, discretionary		BA	35	38	7	7	7	7	7	7	7	7	7	7
Appropriations, mandatory		BA	3	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, mandatory		BA	105	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	34	75	58	41	25	7	7	7	7	7	7	7
Outlays, mandatory		O	6	65	50	36	20	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Denali Commission - continued														
Denali Commission (gross)		BA	143	38	7	7	7	7	7	7	7	7	7	7
		O	40	140	108	77	45	7	7	7	7	7	7	7
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-105	---	---	---	---	---	---	---	---	---	---	---
Total Denali Commission		BA	38	38	7	7	7	7	7	7	7	7	7	7
		O	-65	140	108	77	45	7	7	7	7	7	7	7
Gifts and Donations, Denali Commission (513-00-5605):														
Appropriations, mandatory	452	BA	10	2	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	1	3	3	3	2	---	---	---	---	---	---	---
Trust Funds														
Denali Commission Trust Fund (513-00-8056):														
Appropriations, discretionary	452	BA	5	4	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	4	11	2	1	---	---	---	---	---	---	---	---
Denali Commission by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	48	40	7	7	7	7	7	7	7	7	7	7
		O	-64	143	111	80	47	7	7	7	7	7	7	7
Deductions for offsetting receipts:														
Non-Federal sources, mandatory	452	BA/O	-10	-2	---	---	---	---	---	---	---	---	---	---
Total Federal Funds		BA	38	38	7	7	7	7	7	7	7	7	7	7
		O	-74	141	111	80	47	7	7	7	7	7	7	7
Trust Funds:														
Appropriation accounts included above		BA	5	4	---	---	---	---	---	---	---	---	---	---
		O	4	11	2	1	---	---	---	---	---	---	---	---
Total Denali Commission														
Total Denali Commission		BA	43	42	7	7	7	7	7	7	7	7	7	7
		O	-70	152	113	81	47	7	7	7	7	7	7	7
District of Columbia														
District of Columbia Courts														
Federal Funds														
Federal Payment to the District of Columbia Courts (349-10-1712):														
Appropriations, discretionary	806	BA	292	292	274	274	274	274	274	274	274	274	274	274

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
District of Columbia - continued														
Spending authority from offsetting collections, discretionary		BA	4	2	2	2	2	2	2	2	2	2	2	2
Outlays, discretionary		O	286	268	284	279	278	280	278	279	277	277	278	276
Federal Payment to the District of Columbia Courts (gross)		BA	296	294	276	276	276	276	276	276	276	276	276	276
		O	286	268	284	279	278	280	278	279	277	277	278	276
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Non-Federal sources, discretionary		BA/O	-5	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	2	---	---	---	---	---	---	---	---	---	---	---
Total Federal Payment to the District of Columbia Courts		BA	292	292	274	274	274	274	274	274	274	274	274	274
		O	280	266	282	277	276	278	276	277	275	275	276	274
Federal Payment for Defender Services in District of Columbia Courts (349-10-1736):														
Appropriations, discretionary	806	BA	34	46	46	46	46	46	46	46	46	46	46	46
Outlays, discretionary		O	46	32	46	48	50	51	51	51	51	46	46	46
Federal Payment to the District of Columbia Judicial Retirement and Survivors Annuity Fund (349-10-1713):														
Appropriations, mandatory	752	BA	25	26	26	23	22	23	21	20	19	18	17	17
Outlays, mandatory		O	25	26	26	23	22	23	21	20	19	18	17	17
District of Columbia Crime Victims Compensation Fund (349-10-5676):														
Appropriations, mandatory	806	BA	4	6	6	6	6	6	6	6	6	6	6	6
Spending authority from offsetting collections, mandatory		BA	2	3	3	3	3	3	3	3	3	3	3	3
Outlays, mandatory		O	6	9	9	9	9	9	9	9	9	9	9	9
District of Columbia Crime Victims Compensation Fund (gross)		BA	6	9	9	9	9	9	9	9	9	9	9	9
		O	6	9	9	9	9	9	9	9	9	9	9	9
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3	-3
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, mandatory		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total District of Columbia Crime Victims Compensation Fund		BA	4	6	6	6	6	6	6	6	6	6	6	6

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
District of Columbia - continued														
		O	3	6	6	6	6	6	6	6	6	6	6	6
Trust Funds														
District of Columbia Judicial Retirement and Survivors Annuity Fund (349-10-8212):														
Appropriations, mandatory	602	BA	19	20	20	30	30	31	30	29	28	27	27	27
Outlays, mandatory		O	19	21	18	30	30	31	30	29	28	27	27	27
Summary - District of Columbia Courts														
Federal Funds:														
Appropriation accounts included above		BA	355	370	352	349	348	349	347	346	345	344	343	343
		O	354	330	360	354	354	358	354	354	351	345	345	343
Trust Funds:														
Appropriation accounts included above		BA	19	20	20	30	30	31	30	29	28	27	27	27
		O	19	21	18	30	30	31	30	29	28	27	27	27
Interfunds:														
Deductions for offsetting receipts:														
Interfund transactions, mandatory	752	BA/O	-25	-26	-26	-23	-22	-23	-21	-20	-19	-18	-17	-17
Total Interfunds		BA/O	-25	-26	-26	-23	-22	-23	-21	-20	-19	-18	-17	-17
Total District of Columbia Courts		BA	349	364	346	356	356	357	356	355	354	353	353	353
		O	348	325	352	361	362	366	363	363	360	354	355	353
District of Columbia General and Special Payments														
Federal Funds														
Federal Payment for Resident Tuition Support (349-30-1736):														
Appropriations, discretionary	502	BA	40	40	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	61	40	---	---	---	---	---	---	---	---	---	---
Federal Payment for School Improvement (349-30-1817):														
Appropriations, discretionary	501	BA	53	53	53	53	53	53	53	53	53	53	53	53
Outlays, discretionary		O	53	53	53	53	53	53	53	53	53	53	53	53
Federal Support for Economic Development and Management Reforms in the District (349-30-1707): General purpose fiscal assistance (subfunction 806):														
Appropriations, discretionary	806	BA	16	16	8	8	8	8	8	8	8	8	8	8
Outlays, discretionary		O	20	16	8	8	8	8	8	8	8	8	8	8
Federal Payment for Emergency Planning and Security Costs in the District of Columbia (349-30-1771):														

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
District of Columbia - continued														
Appropriations, discretionary	806	BA	90	90	30	30	30	30	30	30	30	30	30	30
Outlays, discretionary		O	106	90	30	30	30	30	30	30	30	30	30	30
Federal Payment to the District of Columbia Pension Fund (349-30-1714):														
Appropriations, mandatory	601	BA	684	702	673	320	316	278	268	269	200	184	172	181
Outlays, mandatory		O	684	702	673	320	316	278	268	269	200	184	172	181
District of Columbia Federal Pension Fund (349-30-5511):														
Appropriations, mandatory	601	BA	577	602	620	572	564	554	543	532	518	502	486	469
Spending authority from offsetting collections, mandatory		BA	406	442	486	535	589	647	713	784	863	949	1,044	1,149
Outlays, mandatory		O	983	1,035	1,100	1,103	1,149	1,197	1,251	1,311	1,376	1,445	1,524	1,611
District of Columbia Federal Pension Fund (gross)		BA	983	1,044	1,106	1,107	1,153	1,201	1,256	1,316	1,381	1,451	1,530	1,618
		O	983	1,035	1,100	1,103	1,149	1,197	1,251	1,311	1,376	1,445	1,524	1,611
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-408	-442	-486	-535	-589	-647	-713	-784	-863	-949	-1,044	-1,149
Additional offsets against gross BA only:														
Refund, mandatory		BA	2	---	---	---	---	---	---	---	---	---	---	---
Total District of Columbia Federal Pension Fund		BA	577	602	620	572	564	554	543	532	518	502	486	469
		O	575	593	614	568	560	550	538	527	513	496	480	462
Federal Payment for Water and Sewer Services (349-30-4446):														
Spending authority from offsetting collections, mandatory	806	BA	92	97	97	97	97	97	97	97	97	97	97	97
Outlays, mandatory		O	92	97	97	97	97	97	97	97	97	97	97	97
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-92	-97	-97	-97	-97	-97	-97	-97	-97	-97	-97	-97
Total Federal Payment for Water and Sewer Services		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	---	---	---	---	---	---	---	---	---	---	---	---
Summary - District of Columbia General and Special Payments														
Federal Funds:														
Appropriation accounts included above		BA	1,460	1,503	1,384	983	971	923	902	892	809	777	749	741
		O	1,499	1,494	1,378	979	967	919	897	887	804	771	743	734
Deductions for offsetting receipts:														
Intrafund receipts, mandatory	601	BA/O	-684	-702	-673	-320	-316	-278	-268	-269	-200	-184	-172	-181

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
District of Columbia - continued														
Intrafund receipts, net interest	908	BA/O	-88	-90	-92	-94	-114	-116	-115	-110	-109	-103	-103	-96
Total Federal Funds		BA	688	711	619	569	541	529	519	513	500	490	474	464
		O	727	702	613	565	537	525	514	508	495	484	468	457
District of Columbia by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	1,815	1,873	1,736	1,332	1,319	1,272	1,249	1,238	1,154	1,121	1,092	1,084
		O	1,853	1,824	1,738	1,333	1,321	1,277	1,251	1,241	1,155	1,116	1,088	1,077
Deductions for offsetting receipts:														
Intrafund receipts, mandatory	601	BA/O	-684	-702	-673	-320	-316	-278	-268	-269	-200	-184	-172	-181
Intrafund receipts, net interest	908	BA/O	-88	-90	-92	-94	-114	-116	-115	-110	-109	-103	-103	-96
Total Federal Funds		BA	1,043	1,081	971	918	889	878	866	859	845	834	817	807
		O	1,081	1,032	973	919	891	883	868	862	846	829	813	800
Trust Funds:														
Appropriation accounts included above		BA	19	20	20	30	30	31	30	29	28	27	27	27
		O	19	21	18	30	30	31	30	29	28	27	27	27
Interfunds:														
Deductions for offsetting receipts:														
Interfund transactions, mandatory	752	BA/O	-25	-26	-26	-23	-22	-23	-21	-20	-19	-18	-17	-17
Total Interfunds		BA/O	-25	-26	-26	-23	-22	-23	-21	-20	-19	-18	-17	-17
Total District of Columbia														
Total District of Columbia		BA	1,037	1,075	965	925	897	886	875	868	854	843	827	817
		O	1,075	1,027	965	926	899	891	877	871	855	838	823	810
Election Assistance Commission														
Election Assistance Commission														
Federal Funds														
Salaries and Expenses (525-00-1650):														
Appropriations, discretionary	808	BA	28	24	24	24	24	24	24	24	24	24	24	24
Outlays, discretionary		O	26	31	24	24	24	24	24	24	24	24	24	24
Election Security Grants (525-00-1651):														
Appropriations, discretionary	808	BA	---	35	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	15	10	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	13	51	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Election Assistance Commission - continued														
Election Security Grants (gross)		BA	15	45	---	---	---	---	---	---	---	---	---	---
		O	13	51	---	---	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-15	-10	---	---	---	---	---	---	---	---	---	---
Total Election Security Grants		BA	---	35	---	---	---	---	---	---	---	---	---	---
		O	-2	41	---	---	---	---	---	---	---	---	---	---
Election Assistance Commission by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	28	59	24	24	24	24	24	24	24	24	24	24
		O	24	72	24	24	24	24	24	24	24	24	24	24
Equal Employment Opportunity Commission														
Equal Employment Opportunity Commission *Federal Funds*														
Salaries and Expenses (350-00-0100):														
Appropriations, discretionary	751	BA	455	435	455	455	455	455	455	455	455	455	455	455
Outlays, discretionary		O	446	444	453	455	455	455	455	455	455	455	455	455
EEOC Education, Technical Assistance, and Training Revolving Fund (350-00-4019):														
Spending authority from offsetting collections, mandatory	751	BA	3	3	3	5	5	5	5	5	5	5	5	5
Outlays, mandatory		O	5	2	3	5	5	5	5	5	5	5	5	5
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-1	-1	-1	-2	-2	-2	-2	-2	-2	-2	-2	-2
Non-Federal sources, mandatory		BA/O	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
Total EEOC Education, Technical Assistance, and Training Revolving Fund		BA	---	---	---	1	1	1	1	1	1	1	1	1
		O	2	-1	---	1	1	1	1	1	1	1	1	1
Equal Employment Opportunity Commission by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	455	435	455	456	456	456	456	456	456	456	456	456
		O	448	443	453	456	456	456	456	456	456	456	456	456

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Export-Import Bank of the United States														
Export-Import Bank of the United States														
Federal Funds														
Inspector General (351-00-0105):														
Appropriations, discretionary	155	BA	9	9	8	8	8	8	8	8	8	8	8	8
Outlays, discretionary		O	8	9	8	8	8	8	8	8	8	8	8	8
Export-Import Bank Loans Program Account (351-00-0100):														
Appropriations, discretionary	155	BA	63	---	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	85	264	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	102	182	389	389	389	389	389	389	389	389	389	389
Outlays, discretionary		O	143	187	329	366	387	389	389	389	389	389	389	389
Outlays, mandatory		O	85	264	---	---	---	---	---	---	---	---	---	---
Export-Import Bank Loans Program Account (gross)		BA	250	446	389	389	389	389	389	389	389	389	389	389
		O	228	451	329	366	387	389	389	389	389	389	389	389
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-102	-182	-389	-389	-389	-389	-389	-389	-389	-389	-389	-389
Total Export-Import Bank Loans Program Account		BA	148	264	---	---	---	---	---	---	---	---	---	---
		O	126	269	-60	-23	-2	---	---	---	---	---	---	---
Export-Import Bank of the United States Liquidating Account (351-00-4027):														
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory	155	BA/O	-4	---	---	---	---	---	---	---	---	---	---	---
Total Export-Import Bank of the United States Liquidating Account		BA	-4	---	---	---	---	---	---	---	---	---	---	---
		O	-4	---	---	---	---	---	---	---	---	---	---	---
Export-Import Bank of the United States by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	153	273	8	8	8	8	8	8	8	8	8	8
		O	130	278	-52	-15	6	8	8	8	8	8	8	8
Deductions for offsetting receipts:														
Non-Federal sources, discretionary	155	BA/O	---	-158	-183	-183	-183	-183	-183	-183	-183	-183	-183	-183
Non-Federal sources, mandatory	155	BA/O	-242	-250	---	---	---	---	---	---	---	---	---	---
Total Federal Funds		BA	-89	-135	-175	-175	-175	-175	-175	-175	-175	-175	-175	-175
		O	-112	-130	-235	-198	-177	-175	-175	-175	-175	-175	-175	-175

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Export-Import Bank of the United States - continued														
Total Export-Import Bank of the United States														
Total Export-Import Bank of the United States		BA	-89	-135	-175	-175	-175	-175	-175	-175	-175	-175	-175	-175
		O	-112	-130	-235	-198	-177	-175	-175	-175	-175	-175	-175	-175
Farm Credit Administration														
Farm Credit Administration														
Federal Funds														
Limitation on Administrative Expenses (352-00-4131):														
Spending authority from offsetting collections, mandatory	351	BA	100	107	107	109	111	113	115	117	119	121	123	125
Outlays, mandatory		O	95	114	108	111	113	115	115	117	119	121	123	125
Offsets against gross BA and outlays:														
Interest on Treasury Securities, mandatory		BA/O	-2	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory		BA/O	-98	-107	-107	-109	-111	-113	-115	-117	-119	-121	-123	-125
Total Limitation on Administrative Expenses		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-5	7	1	2	2	2	---	---	---	---	---	---
Farm Credit System Insurance Corporation														
Farm Credit System Insurance Corporation														
Federal Funds														
Farm Credit System Insurance Fund (355-00-4171):														
Spending authority from offsetting collections, mandatory	351	BA	602	743	777	806	835	865	896	928	962	997	1,032	1,070
Outlays, mandatory		O	81	7	6	6	6	6	6	7	7	7	7	8
Offsets against gross BA and outlays:														
Interest on Treasury Securities, mandatory		BA/O	-223	-310	-335	-364	-393	-423	-454	-486	-520	-554	-590	-628
Non-Federal sources, mandatory		BA/O	-376	-433	-442	-442	-442	-442	-442	-442	-442	-442	-442	-442
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, mandatory		BA	-3	---	---	---	---	---	---	---	---	---	---	---
Total Farm Credit System Insurance Fund		BA	---	---	---	---	---	---	---	---	---	1	---	---
		O	-518	-736	-771	-800	-829	-859	-890	-921	-955	-989	-1,025	-1,062

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Farm Credit System Insurance Corporation - continued														
Federal Communications Commission														
Federal Communications Commission														
Federal Funds														
Salaries and Expenses (356-00-0100):														
Appropriations, discretionary	376	BA	---	---	-14	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	528	553	535	535	535	535	535	535	535	535	535	535
Outlays, discretionary		O	527	564	537	535	535	535	535	535	535	535	535	535
Salaries and Expenses (gross)		BA	528	553	521	535	535	535	535	535	535	535	535	535
		O	527	564	537	535	535	535	535	535	535	535	535	535
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-138	-137	-137	-137	-137	-137	-137	-137	-137	-137	-137	-137
Non-Federal sources, discretionary		BA/O	-390	-416	-398	-398	-398	-398	-398	-398	-398	-398	-398	-398
Non-Federal sources, mandatory		BA/O	-10	---	---	---	---	---	---	---	---	---	---	---
Total Salaries and Expenses		BA	-10	---	-14	---	---	---	---	---	---	---	---	---
		O	-11	11	2	---	---	---	---	---	---	---	---	---
Affordable Connectivity Fund (356-00-1911):														
Appropriations, discretionary	376	BA	---	---	-306	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	85	36	21	---	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-7	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory		BA/O	-34	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, discretionary		BA	7	---	---	---	---	---	---	---	---	---	---	---
Refund, mandatory		BA	34	---	---	---	---	---	---	---	---	---	---	---
Total Affordable Connectivity Fund		BA	---	---	-306	---	---	---	---	---	---	---	---	---
		O	44	36	21	---	---	---	---	---	---	---	---	---
Secure and Trusted Communications Networks Act Reimbursement Program (356-00-1912):														
Borrowing authority, mandatory	376	BA	3,080	---	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	428	2,742	829	---	---	---	---	---	---	---	---	---
Emergency Connectivity Fund for Educational Connections and Devices (356-00-1913):														
Outlays, mandatory	376	O	200	40	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Federal Communications Commission - continued														
Universal Service Fund (356-00-5183):														
Appropriations, mandatory	376	BA	8,573	8,289	9,189	10,308	11,047	11,134	10,906	11,264	11,041	11,126	9,107	8,976
Outlays, mandatory		O	8,835	8,504	9,497	10,491	11,153	11,005	10,776	11,134	10,911	10,996	8,976	8,845
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-191	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	191	---	---	---	---	---	---	---	---	---	---	---
Total Universal Service Fund		BA	8,573	8,289	9,189	10,308	11,047	11,134	10,906	11,264	11,041	11,126	9,107	8,976
		O	8,644	8,504	9,497	10,491	11,153	11,005	10,776	11,134	10,911	10,996	8,976	8,845
Telecommunications Relay Services Fund, Federal Communications Commission (356-00-5700):														
Appropriations, mandatory	376	BA	1,500	1,497	1,561	1,603	1,624	1,607	1,667	1,667	1,673	1,696	1,713	1,730
Outlays, mandatory		O	1,433	1,520	1,550	1,595	1,611	1,627	1,643	1,660	1,676	1,693	1,710	1,727
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-2	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	2	---	---	---	---	---	---	---	---	---	---	---
Total Telecommunications Relay Services Fund, Federal Communications Commission		BA	1,500	1,497	1,561	1,603	1,624	1,607	1,667	1,667	1,673	1,696	1,713	1,730
		O	1,431	1,520	1,550	1,595	1,611	1,627	1,643	1,660	1,676	1,693	1,710	1,727
TV Broadcaster Relocation Fund (356-00-5610):														
Outlays, mandatory	376	O	7	18	10	10	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total TV Broadcaster Relocation Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	6	18	10	10	---	---	---	---	---	---	---	---
Federal Communications Commission by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	13,143	9,786	10,430	11,911	12,671	12,741	12,573	12,931	12,714	12,822	10,820	10,706
		O	10,742	12,871	11,909	12,096	12,764	12,632	12,419	12,794	12,587	12,689	10,686	10,572
Deductions for offsetting receipts:														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Federal Communications Commission - continued														
Non-Federal sources, mandatory	376	BA/O	-20	-23	-23	-23	-23	-23	-23	-23	-23	-23	-23	-23
Non-Federal sources, mandatory	809	BA/O	-6	---	---	---	---	---	---	---	---	---	---	---
Total Federal Funds		BA	13,117	9,763	10,407	11,888	12,648	12,718	12,550	12,908	12,691	12,799	10,797	10,683
		O	10,716	12,848	11,886	12,073	12,741	12,609	12,396	12,771	12,564	12,666	10,663	10,549
Total Federal Communications Commission														
Total Federal Communications Commission		BA	13,117	9,763	10,407	11,888	12,648	12,718	12,550	12,908	12,691	12,799	10,797	10,683
		O	10,716	12,848	11,886	12,073	12,741	12,609	12,396	12,771	12,564	12,666	10,663	10,549
Federal Deposit Insurance Corporation														
Deposit Insurance														
Federal Funds														
Deposit Insurance Fund (357-20-4596):														
Spending authority from offsetting collections, discretionary	373	BA	---	---	-42	-42	-42	-42	-42	-42	-42	-42	-42	-42
Spending authority from offsetting collections, mandatory		BA	26,055	26,017	47,968	50,733	26,258	31,297	36,609	41,540	45,861	54,156	54,219	59,597
Outlays, discretionary		O	---	---	-42	-42	-42	-42	-42	-42	-42	-42	-42	-42
Outlays, mandatory		O	5,060	2,435	10,892	26,349	16,854	22,132	26,045	31,290	36,180	43,758	43,634	47,786
Deposit Insurance Fund (gross)		BA	26,055	26,017	47,926	50,691	26,216	31,255	36,567	41,498	45,819	54,114	54,177	59,555
		O	5,060	2,435	10,850	26,307	16,812	22,090	26,003	31,248	36,138	43,716	43,592	47,744
Offsets against gross BA and outlays:														
Interest on Treasury Securities, mandatory		BA/O	-3,429	-5,197	-4,925	-6,053	-6,776	-6,969	-7,229	-7,578	-7,916	-8,235	-8,578	-8,927
Non-Federal sources, mandatory		BA/O	-32,793	-20,869	-43,043	-121,145	-19,482	-24,329	-29,380	-33,962	-37,945	-49,957	-45,641	-50,670
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, mandatory		BA	10,119	---	---	---	---	---	---	---	---	---	---	---
Total Deposit Insurance Fund		BA	-48	-49	-42	-76,507	-42	-43	-42	-42	-42	-4,078	-42	-42
		O	-31,162	-23,631	-37,118	-100,891	-9,446	-9,208	-10,606	-10,292	-9,723	-14,476	-10,627	-11,853
FSLIC Resolution														
Federal Funds														
FSLIC Resolution Fund (357-30-4065):														
Spending authority from offsetting collections, mandatory	373	BA	44	37	39	44	45	53	56	63	66	69	86	91
Outlays, mandatory		O	1	---	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Federal Deposit Insurance Corporation - continued														
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Interest on Treasury Securities, mandatory		BA/O	-49	-37	-39	-44	-45	-53	-56	-63	-66	-69	-86	-91
Additional offsets against gross BA only:														
Refund, mandatory		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total FSLIC Resolution Fund		BA	-5	---	---	---	---	---	---	---	---	---	---	---
		O	-49	-37	-39	-44	-45	-53	-56	-63	-66	-69	-86	-91
Orderly Liquidation														
Federal Funds														
Orderly Liquidation Fund (357-35-5586):														
Appropriations, mandatory	373	BA	---	66	853	2,579	5,251	8,754	12,714	17,375	21,732	24,837	27,178	28,887
Borrowing authority, mandatory		BA	---	2,334	4,981	6,926	8,149	8,746	9,087	7,278	5,018	3,309	2,381	2,136
Outlays, mandatory		O	---	2,400	5,834	9,505	13,400	17,500	21,801	24,653	26,750	28,146	29,559	31,023
Total Orderly Liquidation Fund		BA	---	2,400	5,834	9,505	13,400	17,500	21,801	24,653	26,750	28,146	29,559	31,023
		O	---	2,400	5,834	9,505	13,400	17,500	21,801	24,653	26,750	28,146	29,559	31,023
FDIC_Office of Inspector General														
Federal Funds														
Office of the Inspector General (357-40-4595):														
Spending authority from offsetting collections, discretionary	373	BA	48	49	42	42	42	42	42	42	42	42	42	42
Outlays, discretionary		O	48	49	42	42	42	42	42	42	42	42	42	42
Federal Deposit Insurance Corporation by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	-5	2,400	5,834	-66,960	13,400	17,499	21,801	24,653	26,750	24,110	29,559	31,023
		O	-31,163	-21,219	-31,281	-91,388	3,951	8,281	11,181	14,340	17,003	13,643	18,888	19,121
Total Federal Deposit Insurance Corporation														
Total Federal Deposit Insurance Corporation		BA	-5	2,400	5,834	-66,960	13,400	17,499	21,801	24,653	26,750	24,110	29,559	31,023
		O	-31,163	-21,219	-31,281	-91,388	3,951	8,281	11,181	14,340	17,003	13,643	18,888	19,121
Federal Drug Control Programs														
Federal Drug Control Programs														
Federal Funds														
High Intensity Drug Trafficking Areas Program (154-00-1070):														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Federal Drug Control Programs														
Appropriations, discretionary	754	BA	278	299	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	281	405	179	30	15	---	---	---	---	---	---	---
Other Federal Drug Control Programs (154-00-1460):														
Appropriations, discretionary	802	BA	136	136	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	103	137	14	---	---	---	---	---	---	---	---	---
Federal Drug Control Programs by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	414	435	---	---	---	---	---	---	---	---	---	---
		O	384	542	193	30	15	---	---	---	---	---	---	---
Federal Election Commission														
Federal Election Commission														
Federal Funds														
Salaries and Expenses (360-00-1600):														
Appropriations, discretionary	808	BA	81	81	74	74	74	74	74	74	74	74	74	74
Outlays, discretionary		O	82	90	78	74	74	74	74	74	74	74	74	74
Federal Financial Institutions Examination Council														
Federal Financial Institutions Examination Council														
Federal Funds														
Federal Financial Institutions Examination Council Activities (362-10-5547):														
Appropriations, mandatory	376	BA	24	22	22	22	22	22	22	22	22	22	22	22
Outlays, mandatory		O	24	22	22	22	22	22	22	22	22	22	22	22
Federal Financial Institutions Examination Council Appraisal Subcommittee														
Federal Funds														
Registry Fees (362-20-5026):														
Appropriations, mandatory	376	BA	9	11	8	8	8	8	8	9	8	8	8	8
Outlays, mandatory		O	6	9	9	9	9	9	9	10	9	9	9	9
Federal Financial Institutions Examination Council by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	33	33	30	30	30	30	30	31	30	30	30	30
		O	30	31	31	31	31	31	31	32	31	31	31	31

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Federal Financial Institutions Examination Council - continued														
Total Federal Financial Institutions Examination Council														
Total Federal Financial Institutions Examination Council		BA	33	33	30	30	30	30	30	31	30	30	30	30
		O	30	31	31	31	31	31	31	32	31	31	31	31
Federal Housing Finance Agency														
Federal Housing Finance Agency														
Federal Funds														
Federal Housing Finance Agency, Administrative Expenses (537-00-5532):														
Appropriations, mandatory	371	BA	438	347	350	355	366	377	388	400	412	424	437	450
Spending authority from offsetting collections, mandatory		BA	2	2	2	2	2	2	2	2	2	2	2	2
Outlays, mandatory		O	380	359	349	356	366	377	389	400	412	424	437	451
Federal Housing Finance Agency, Administrative Expenses (gross)		BA	440	349	352	357	368	379	390	402	414	426	439	452
		O	380	359	349	356	366	377	389	400	412	424	437	451
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-2	-3	-3	-1	-1	-1	-1	-1	-1	-1	-1	-1
Non-Federal sources, mandatory		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	1	1	1	---	---	---	---	---	---	---	---	---
Total Federal Housing Finance Agency, Administrative Expenses		BA	438	347	350	356	367	378	389	401	413	425	438	451
		O	377	356	346	355	365	376	388	399	411	423	436	450
Office of Inspector General (537-00-5564):														
Spending authority from offsetting collections, mandatory	371	BA	55	52	52	61	61	62	62	62	62	63	63	63
Outlays, mandatory		O	51	56	61	60	61	62	62	62	62	63	63	63
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-55	-52	-52	-61	-61	-62	-62	-62	-62	-63	-63	-63
Total Office of Inspector General		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-4	4	9	-1	---	---	---	---	---	---	---	---
Federal Housing Finance Agency by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	438	347	350	356	367	378	389	401	413	425	438	451

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Federal Housing Finance Agency - continued														
		O	373	360	355	354	365	376	388	399	411	423	436	450
Deductions for offsetting receipts:														
Intrafund receipts, net interest	908	BA/O	-13	-12	-10	-10	-11	-11	-11	-12	-12	-12	-13	-13
Total Federal Funds		BA	425	335	340	346	356	367	378	389	401	413	425	438
		O	360	348	345	344	354	365	377	387	399	411	423	437
Total Federal Housing Finance Agency														
Total Federal Housing Finance Agency		BA	425	335	340	346	356	367	378	389	401	413	425	438
		O	360	348	345	344	354	365	377	387	399	411	423	437
Federal Labor Relations Authority														
Federal Labor Relations Authority														
Federal Funds														
Salaries and Expenses (365-00-0100):														
Appropriations, discretionary	805	BA	30	30	28	28	28	28	28	28	28	28	28	28
Outlays, discretionary		O	30	29	28	28	28	28	28	28	28	28	28	28
Federal Maritime Commission														
Federal Maritime Commission														
Federal Funds														
Salaries and Expenses (366-00-0100):														
Appropriations, discretionary	403	BA	40	40	40	40	40	40	40	40	40	40	40	40
Outlays, discretionary		O	39	45	41	40	40	40	40	40	40	40	40	40
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Salaries and Expenses		BA	40	40	40	40	40	40	40	40	40	40	40	40
		O	38	45	41	40	40	40	40	40	40	40	40	40
Federal Maritime Commission by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	40	40	40	40	40	40	40	40	40	40	40	40
		O	38	45	41	40	40	40	40	40	40	40	40	40

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Federal Maritime Commission - continued														
Deductions for offsetting receipts:														
Non-Federal sources, mandatory	809	BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Total Federal Funds		BA	39	40	40	40	40	40	40	40	40	40	40	40
		O	37	45	41	40	40	40	40	40	40	40	40	40
Total Federal Maritime Commission														
Total Federal Maritime Commission		BA	39	40	40	40	40	40	40	40	40	40	40	40
		O	37	45	41	40	40	40	40	40	40	40	40	40
Federal Mediation and Conciliation Service														
Federal Mediation and Conciliation Service														
Federal Funds														
Salaries and Expenses (367-00-0100):														
Appropriations, discretionary	505	BA	54	49	7	7	7	7	7	7	7	7	7	7
Spending authority from offsetting collections, discretionary		BA	2	2	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	51	53	9	7	7	7	7	7	7	7	7	7
Salaries and Expenses (gross)		BA	56	51	7	7	7	7	7	7	7	7	7	7
		O	51	53	9	7	7	7	7	7	7	7	7	7
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1	-1	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-1	-1	---	---	---	---	---	---	---	---	---	---
Total Salaries and Expenses		BA	54	49	7	7	7	7	7	7	7	7	7	7
		O	49	51	9	7	7	7	7	7	7	7	7	7
Federal Mine Safety and Health Review Commission														
Federal Mine Safety and Health Review Commission														
Federal Funds														
Salaries and Expenses (368-00-2800):														
Appropriations, discretionary	554	BA	18	18	17	17	17	17	17	17	17	17	17	17
Outlays, discretionary		O	16	18	19	17	17	17	17	17	17	17	17	17
Federal Permitting Improvement Steering Council														
Federal Permitting Improvement Steering Council														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Federal Permitting Improvement Steering Council														
Federal Funds														
Environmental Review Improvement Fund (473-00-5761):														
Appropriations, discretionary	808	BA	---	---	10	10	10	10	10	10	10	10	10	10
Advance Appropriations, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	1	---	6	9	10	10	10	10	10	10	10	10
Outlays, mandatory		O	34	138	49	46	30	16	11	10	4	1	---	---
Total Environmental Review Improvement Fund		BA	1	---	10	10	10	10	10	10	10	10	10	10
		O	35	138	55	55	40	26	21	20	14	11	10	10
Federal Trade Commission														
Federal Trade Commission														
Federal Funds														
Salaries and Expenses (370-00-0100):														
Appropriations, discretionary	376	BA	134	55	122	122	122	122	122	122	122	122	122	122
Spending authority from offsetting collections, discretionary		BA	291	329	304	304	304	304	304	304	304	304	304	304
Outlays, discretionary		O	429	259	446	426	426	426	426	426	426	426	426	426
Outlays, mandatory		O	---	1	---	---	---	---	---	---	---	---	---	---
Salaries and Expenses (gross)		BA	425	384	426	426	426	426	426	426	426	426	426	426
		O	429	260	446	426	426	426	426	426	426	426	426	426
Offsets against gross BA and outlays:														
Offsetting governmental, discretionary		BA/O	-300	-329	-304	-304	-304	-304	-304	-304	-304	-304	-304	-304
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Salaries and Expenses		BA	126	55	122	122	122	122	122	122	122	122	122	122
		O	129	-69	142	122	122	122	122	122	122	122	122	122
Federal Trade Commission by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	126	55	122	122	122	122	122	122	122	122	122	122
		O	129	-69	142	122	122	122	122	122	122	122	122	122
Deductions for offsetting receipts:														
Non-Federal sources, mandatory	809	BA/O	-10	---	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Federal Trade Commission - continued														
Total Federal Funds		BA	116	55	122	122	122	122	122	122	122	122	122	122
		O	119	-69	142	122	122	122	122	122	122	122	122	122
Total Federal Trade Commission														
Total Federal Trade Commission		BA	116	55	122	122	122	122	122	122	122	122	122	122
		O	119	-69	142	122	122	122	122	122	122	122	122	122
Gulf Coast Ecosystem Restoration Council														
Gulf Coast Ecosystem Restoration Council														
Federal Funds														
Gulf Coast Ecosystem Restoration Council (586-00-1770):														
Spending authority from offsetting collections, mandatory	452	BA	90	350	156	95	95	95	340	95	140	95	95	95
Outlays, mandatory		O	184	166	166	166	163	166	166	166	166	166	166	166
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-184	-350	-156	-95	-95	-95	-340	-95	-140	-95	-95	-95
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, mandatory		BA	94	---	---	---	---	---	---	---	---	---	---	---
Total Gulf Coast Ecosystem Restoration Council		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	---	-184	10	71	68	71	-174	71	26	71	71	71
Harry S Truman Scholarship Foundation														
Harry S Truman Scholarship Foundation														
Federal Funds														
Payment to the Harry S Truman Scholarship Memorial Trust Fund (372-00-0950):														
Appropriations, discretionary	502	BA	3	3	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	3	3	---	---	---	---	---	---	---	---	---	---
Trust Funds														
Harry S Truman Memorial Scholarship Trust Fund (372-00-8296):														
Appropriations, mandatory	502	BA	5	2	2	2	2	2	2	2	2	2	2	2
Legislative proposal, not subject to PAYGO, mandatory		BA	---	---	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
Outlays, mandatory		O	3	2	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Harry S Truman Scholarship Foundation - continued														
Total Harry S Truman Memorial Scholarship Trust Fund		BA	5	2	---	---	---	---	---	---	---	---	---	---
		O	3	2	---	---	---	---	---	---	---	---	---	---
Harry S Truman Scholarship Foundation by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	3	3	---	---	---	---	---	---	---	---	---	---
		O	3	3	---	---	---	---	---	---	---	---	---	---
Trust Funds:														
Appropriation accounts included above		BA	5	2	---	---	---	---	---	---	---	---	---	---
		O	3	2	---	---	---	---	---	---	---	---	---	---
Interfunds:														
Deductions for offsetting receipts:														
Interfund transactions, mandatory	502	BA/O	-3	-3	-3	-3	-3	-3	-3	-3	-3	-4	-4	-4
Total Interfunds		BA/O	-3	-3	-3	-3	-3	-3	-3	-3	-3	-4	-4	-4
Total Harry S Truman Scholarship Foundation														
Total Harry S Truman Scholarship Foundation		BA	5	2	-3	-3	-3	-3	-3	-3	-3	-4	-4	-4
		O	3	2	-3	-3	-3	-3	-3	-3	-3	-4	-4	-4
Institute of American Indian and Alaska Native Culture and Arts Development														
Institute of American Indian and Alaska Native Culture and Arts Development														
Federal Funds														
Payment to the Institute (373-00-2900):														
Appropriations, discretionary	502	BA	13	13	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	13	13	---	---	---	---	---	---	---	---	---	---
Institute of Museum and Library Services														
Institute of Museum and Library Services														
Federal Funds														
Office of Museum and Library Services: Grants and Administration (474-00-0300):														
Appropriations, discretionary	503	BA	295	292	6	6	6	6	6	6	6	6	6	6
Outlays, discretionary		O	336	426	207	20	6	6	6	6	6	6	6	6
Outlays, mandatory		O	1	---	---	---	---	---	---	---	---	---	---	---

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Institute of Museum and Library Services - continued														
Total Office of Museum and Library Services: Grants and Administration		BA	295	292	6	6	6	6	6	6	6	6	6	6
		O	337	426	207	20	6	6	6	6	6	6	6	6
Intelligence Community Management Account														
Intelligence Community Management Account														
Federal Funds														
Intelligence Community Management Account (467-00-0401):														
Appropriations, discretionary	054	BA	629	629	591	603	615	627	640	640	640	640	640	640
Spending authority from offsetting collections, discretionary		BA	35	60	54	55	56	57	58	58	58	58	58	58
Outlays, discretionary		O	651	674	651	656	668	680	694	697	698	698	698	698
Intelligence Community Management Account (gross)		BA	664	689	645	658	671	684	698	698	698	698	698	698
		O	651	674	651	656	668	680	694	697	698	698	698	698
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-38	-60	-54	-55	-56	-57	-58	-58	-58	-58	-58	-58
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	4	---	---	---	---	---	---	---	---	---	---	---
Total Intelligence Community Management Account		BA	629	629	591	603	615	627	640	640	640	640	640	640
		O	612	614	597	601	612	623	636	639	640	640	640	640
International Trade Commission														
International Trade Commission														
Federal Funds														
Salaries and Expenses (378-00-0100):														
Appropriations, discretionary	153	BA	122	122	134	134	134	134	134	134	134	134	134	134
Outlays, discretionary		O	131	140	133	134	134	134	134	134	134	134	134	134
James Madison Memorial Fellowship Foundation														
James Madison Memorial Fellowship Foundation														
Trust Funds														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
James Madison Memorial Fellowship Foundation														
James Madison Memorial Fellowship Trust Fund (381-00-8282):														
Appropriations, mandatory	502	BA	2	2	2	2	2	2	2	2	2	2	2	2
Outlays, mandatory		O	3	3	2	2	2	2	2	2	2	2	2	2
Japan-United States Friendship Commission														
Japan-United States Friendship Commission														
Trust Funds														
Japan-United States Friendship Trust Fund (382-00-8025):														
Appropriations, mandatory	154	BA	2	2	2	2	2	2	2	2	2	2	2	2
Outlays, mandatory		O	2	4	2	2	2	2	2	2	2	2	2	2
Legal Services Corporation														
Legal Services Corporation														
Federal Funds														
Payment to the Legal Services Corporation (385-00-0501):														
Appropriations, discretionary	752	BA	560	540	21	21	21	21	21	21	21	21	21	21
Spending authority from offsetting collections, discretionary		BA	3	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	563	540	21	21	21	21	21	21	21	21	21	21
Payment to the Legal Services Corporation (gross)		BA	563	540	21	21	21	21	21	21	21	21	21	21
		O	563	540	21	21	21	21	21	21	21	21	21	21
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-3	---	---	---	---	---	---	---	---	---	---	---
Total Payment to the Legal Services Corporation		BA	560	540	21	21	21	21	21	21	21	21	21	21
		O	560	540	21	21	21	21	21	21	21	21	21	21
Marine Mammal Commission														
Marine Mammal Commission														
Federal Funds														
Salaries and Expenses (387-00-2200):														
Appropriations, discretionary	302	BA	5	4	1	1	1	1	1	1	1	1	1	1
Outlays, discretionary		O	5	3	2	1	1	1	1	1	1	1	1	1

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Merit Systems Protection Board														
Merit Systems Protection Board														
Federal Funds														
Salaries and Expenses (389-00-0100):														
Appropriations, discretionary	805	BA	49	49	44	44	44	44	44	44	44	44	44	44
Spending authority from offsetting collections, discretionary		BA	3	2	2	2	2	2	2	2	2	2	2	2
Outlays, discretionary		O	52	54	46	46	46	46	46	46	46	46	46	46
Salaries and Expenses (gross)		BA	52	51	46	46	46	46	46	46	46	46	46	46
		O	52	54	46	46	46	46	46	46	46	46	46	46
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-3	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
Total Salaries and Expenses		BA	49	49	44	44	44	44	44	44	44	44	44	44
		O	49	52	44	44	44	44	44	44	44	44	44	44
Military Compensation and Retirement Modernization Commission														
Military Compensation and Retirement Modernization Commission														
Federal Funds														
Military Compensation and Retirement Modernization Commission (479-00-2994):														
Outlays, discretionary	054	O	---	1	---	---	---	---	---	---	---	---	---	---
Morris K. Udall and Stewart L. Udall Foundation														
Morris K. Udall and Stewart L. Udall Foundation														
Federal Funds														
Federal Payment to Morris K. Udall and Stewart L. Udall Foundation Trust Fund (487-00-0900):														
Appropriations, discretionary	502	BA	2	2	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	2	2	---	---	---	---	---	---	---	---	---	---
Environmental Dispute Resolution Fund (487-00-0925):														
Appropriations, discretionary	306	BA	4	4	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	3	2	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	6	8	---	---	---	---	---	---	---	---	---	---
Environmental Dispute Resolution Fund (gross)		BA	7	6	---	---	---	---	---	---	---	---	---	---
		O	6	8	---	---	---	---	---	---	---	---	---	---

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Morris K. Udall and Stewart L. Udall Foundation - continued														
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-2	-2	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-1	---	---	---	---	---	---	---	---	---	---	---
Total Environmental Dispute Resolution Fund		BA	4	4	---	---	---	---	---	---	---	---	---	---
		O	4	6	---	---	---	---	---	---	---	---	---	---
Trust Funds														
Morris K. Udall and Stewart L. Udall Foundation (487-00-8615):														
Appropriations, discretionary	502	BA	2	2	---	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	3	2	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	---	2	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	3	2	---	---	---	---	---	---	---	---	---	---
Total Morris K. Udall and Stewart L. Udall Foundation		BA	5	4	---	---	---	---	---	---	---	---	---	---
		O	3	4	---	---	---	---	---	---	---	---	---	---
Morris K. Udall and Stewart L. Udall Foundation by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	6	6	---	---	---	---	---	---	---	---	---	---
		O	6	8	---	---	---	---	---	---	---	---	---	---
Trust Funds:														
Appropriation accounts included above		BA	5	4	---	---	---	---	---	---	---	---	---	---
		O	3	4	---	---	---	---	---	---	---	---	---	---
Deductions for offsetting receipts:														
Non-Federal sources, mandatory	502	BA/O	-2	-2	---	---	---	---	---	---	---	---	---	---
Total Trust Funds		BA	3	2	---	---	---	---	---	---	---	---	---	---
		O	1	2	---	---	---	---	---	---	---	---	---	---
Interfunds:														
Deductions for offsetting receipts:														
Interfund transactions, discretionary	502	BA/O	---	-2	---	---	---	---	---	---	---	---	---	---
Total Interfunds		BA/O	---	-2	---	---	---	---	---	---	---	---	---	---
Total Morris K. Udall and Stewart L. Udall Foundation														

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Morris K. Udall and Stewart L. Udall Foundation - continued														
Total Morris K. Udall and Stewart L. Udall Foundation		BA	9	6	---	---	---	---	---	---	---	---	---	---
		O	7	8	---	---	---	---	---	---	---	---	---	---
National Archives and Records Administration														
National Archives and Records Administration														
Federal Funds														
Operating Expenses (393-00-0300):														
Appropriations, discretionary	804	BA	450	421	405	405	405	405	405	405	405	405	405	405
Spending authority from offsetting collections, discretionary		BA	3	1	1	1	1	1	1	1	1	1	1	1
Outlays, discretionary		O	455	426	411	407	406	406	406	406	406	406	406	406
Operating Expenses (gross)		BA	453	422	406	406	406	406	406	406	406	406	406	406
		O	455	426	411	407	406	406	406	406	406	406	406	406
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-3	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Total Operating Expenses		BA	450	421	405	405	405	405	405	405	405	405	405	405
		O	452	425	410	406	405	405	405	405	405	405	405	405
Office of the Inspector General--National Archives and Records Administration (393-00-0305):														
Appropriations, discretionary	804	BA	6	6	5	5	5	5	5	5	5	5	5	5
Outlays, discretionary		O	5	5	6	5	5	5	5	5	5	5	5	5
Repairs and Restoration (393-00-0302):														
Appropriations, discretionary	804	BA	8	8	10	10	10	10	10	10	10	10	10	10
Spending authority from offsetting collections, discretionary		BA	---	2	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	24	64	30	10	10	10	10	10	10	10	10	10
Repairs and Restoration (gross)		BA	8	10	10	10	10	10	10	10	10	10	10	10
		O	24	64	30	10	10	10	10	10	10	10	10	10
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	---	-2	---	---	---	---	---	---	---	---	---	---
Total Repairs and Restoration		BA	8	8	10	10	10	10	10	10	10	10	10	10
		O	24	62	30	10	10	10	10	10	10	10	10	10
National Historical Publications and Records Commission (393-00-0301):														
Appropriations, discretionary	804	BA	10	19	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
National Archives and Records Administration - continued														
Outlays, discretionary		O	21	55	20	3	---	---	---	---	---	---	---	---
Records Center Revolving Fund (393-00-4578):														
Spending authority from offsetting collections, discretionary	804	BA	222	228	230	230	230	230	230	230	230	230	230	230
Outlays, discretionary		O	235	228	230	230	230	230	230	230	230	230	230	230
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-230	-228	-230	-230	-230	-230	-230	-230	-230	-230	-230	-230
Non-Federal sources, discretionary		BA/O	-2	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	10	---	---	---	---	---	---	---	---	---	---	---
Total Records Center Revolving Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	3	---	---	---	---	---	---	---	---	---	---	---
Trust Funds														
National Archives Gift Fund (393-00-8127):														
Appropriations, mandatory	804	BA	5	4	3	3	3	3	3	3	3	3	3	3
Outlays, mandatory		O	9	7	5	3	3	3	3	3	3	3	3	3
National Archives Trust Fund (393-00-8436):														
Spending authority from offsetting collections, mandatory	804	BA	13	13	13	17	17	17	17	17	17	17	17	17
Outlays, mandatory		O	16	13	13	16	17	17	17	17	17	17	17	17
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	---	---	---	-1	-1	-1	-1	-1	-1	-1	-1	-1
Non-Federal sources, mandatory		BA/O	-16	-13	-13	-16	-16	-16	-16	-16	-16	-16	-16	-16
Additional offsets against gross BA only:														
Refund, mandatory		BA	3	---	---	---	---	---	---	---	---	---	---	---
Total National Archives Trust Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	---	---	---	-1	---	---	---	---	---	---	---	---
National Archives and Records Administration by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	474	454	420	420	420	420	420	420	420	420	420	420
		O	505	547	466	424	420	420	420	420	420	420	420	420
Trust Funds:														
Appropriation accounts included above		BA	5	4	3	3	3	3	3	3	3	3	3	3

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
National Archives and Records Administration - continued														
		O	9	7	5	2	3	3	3	3	3	3	3	3
Deductions for offsetting receipts:														
Non-Federal sources, mandatory	804	BA/O	-4	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
Non-Federal sources, net interest	909	BA/O	-1	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
Total Trust Funds		BA	---	---	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
		O	4	3	1	-2	-1	-1	-1	-1	-1	-1	-1	-1
Total National Archives and Records Administration														
Total National Archives and Records Administration		BA	474	454	419	419	419	419	419	419	419	419	419	419
		O	509	550	467	422	419	419	419	419	419	419	419	419
National Capital Planning Commission														
National Capital Planning Commission														
Federal Funds														
Salaries and Expenses (394-00-2500):														
Appropriations, discretionary	451	BA	9	9	9	9	9	9	9	9	9	9	9	9
Outlays, discretionary		O	11	12	12	9	9	9	9	9	9	9	9	9
National Commission on Military, National, and Public Service														
National Commission on Military, National, and Public Service														
Federal Funds														
National Commission on Military, National, and Public Service (236-00-2978):														
Outlays, discretionary	054	O	---	2	---	---	---	---	---	---	---	---	---	---
National Commission on Military Aviation Safety														
National Commission on Military Aviation Safety														
Federal Funds														
National Commission on Military Aviation Safety (246-00-2865):														
Outlays, discretionary		O	---	1	---	---	---	---	---	---	---	---	---	---
National Council on Disability														
National Council on Disability														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
National Council on Disability														
Federal Funds														
Salaries and Expenses (413-00-3500):														
Appropriations, discretionary	506	BA	4	4	4	4	4	4	4	4	4	4	4	4
Outlays, discretionary		O	3	5	4	4	4	4	4	4	4	4	4	4
National Credit Union Administration														
National Credit Union Administration														
Federal Funds														
Operating Fund (415-00-4056):														
Spending authority from offsetting collections, mandatory	373	BA	400	346	320	329	339	349	360	370	381	392	404	416
Outlays, mandatory		O	389	405	321	329	338	349	359	370	380	391	404	415
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-244	-218	-195	-201	-207	-213	-219	-226	-233	-240	-247	-254
Interest on Treasury Securities, mandatory		BA/O	-6	-6	-5	-5	-5	-5	-5	-5	-5	-5	-5	-5
Non-Federal sources, mandatory		BA/O	-4	---	---	---	---	---	---	---	---	---	---	---
Offsetting governmental, mandatory		BA/O	-142	-122	-120	-124	-127	-131	-135	-139	-143	-148	-152	-157
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, mandatory		BA	-4	---	---	---	---	---	---	---	---	---	---	---
Total Operating Fund		BA	---	---	---	-1	---	---	1	---	---	-1	---	---
		O	-7	59	1	-1	-1	---	---	---	-1	-2	---	-1
Credit Union Share Insurance Fund (415-00-4468):														
Spending authority from offsetting collections, mandatory	373	BA	1,461	1,494	2,271	2,535	2,782	3,028	3,302	3,580	3,875	4,189	4,504	4,824
Outlays, mandatory		O	517	660	504	547	589	633	676	723	771	1,176	1,384	1,493
Offsets against gross BA and outlays:														
Interest on Treasury Securities, mandatory		BA/O	-599	-767	-924	-1,096	-1,245	-1,372	-1,549	-1,711	-1,877	-2,045	-2,217	-2,381
Non-Federal sources, mandatory		BA/O	-72	-20	-47	-53	-59	-65	-71	-77	-84	-91	-98	-105
Offsetting governmental, mandatory		BA/O	-777	-707	-1,300	-1,386	-1,478	-1,591	-1,682	-1,792	-1,914	-2,053	-2,189	-2,338
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, mandatory		BA	-13	---	---	---	---	---	---	---	---	---	---	---
Total Credit Union Share Insurance Fund		BA	---	---	---	---	---	---	---	---	---	---	---	---

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
National Credit Union Administration - continued														
		O	-931	-834	-1,767	-1,988	-2,193	-2,395	-2,626	-2,857	-3,104	-3,013	-3,120	-3,331
Central Liquidity Facility (415-00-4470):														
Borrowing authority, mandatory	373	BA	1	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, mandatory		BA	68	80	80	80	80	80	80	80	80	80	80	80
Outlays, mandatory		O	22	37	2	2	2	2	2	2	2	2	2	2
Central Liquidity Facility (gross)		BA	69	80	80	80	80	80	80	80	80	80	80	80
		O	22	37	2	2	2	2	2	2	2	2	2	2
Offsets against gross BA and outlays:														
Interest on Treasury Securities, mandatory		BA/O	-41	-40	-40	-40	-40	-40	-40	-40	-40	-40	-40	-40
Non-Federal sources, mandatory		BA/O	-27	-40	-40	-40	-40	-40	-40	-40	-40	-40	-40	-40
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, mandatory		BA	-1	---	---	---	---	---	---	---	---	---	---	---
Total Central Liquidity Facility		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-46	-43	-78	-78	-78	-78	-78	-78	-78	-78	-78	-78
Community Development Revolving Loan Fund (415-00-4472):														
Appropriations, discretionary	373	BA	3	3	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, mandatory		BA	1	---	1	2	1	1	1	1	1	1	1	1
Outlays, discretionary		O	2	3	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	1	5	1	2	1	1	1	1	1	1	1	1
Community Development Revolving Loan Fund (gross)		BA	4	3	1	2	1	1	1	1	1	1	1	1
		O	3	8	1	2	1	1	1	1	1	1	1	1
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-1	---	-1	-2	-1	-1	-1	-1	-1	-1	-1	-1
Total Community Development Revolving Loan Fund		BA	3	3	---	---	---	---	---	---	---	---	---	---
		O	2	8	---	---	---	---	---	---	---	---	---	---
National Credit Union Administration by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	3	3	---	-1	---	---	1	---	---	-1	---	---
		O	-982	-810	-1,844	-2,067	-2,272	-2,473	-2,704	-2,935	-3,183	-3,093	-3,198	-3,410

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
National Endowment for the Arts														
National Endowment for the Arts														
Federal Funds														
Grants and Administration (417-00-0100):														
Appropriations, discretionary	503	BA	207	207	29	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	1	1	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	232	168	206	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	2	---	---	---	---	---	---	---	---	---	---	---
Grants and Administration (gross)		BA	208	208	29	---	---	---	---	---	---	---	---	---
		O	234	168	206	---	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1	-1	---	---	---	---	---	---	---	---	---	---
Total Grants and Administration		BA	207	207	29	---	---	---	---	---	---	---	---	---
		O	233	167	206	---	---	---	---	---	---	---	---	---
Trust Funds														
Gifts and Donations, National Endowment for the Arts (417-00-8040):														
Appropriations, mandatory	503	BA	---	1	1	1	1	1	1	1	1	1	1	1
Legislative proposal, subject to PAYGO, mandatory		BA	---	---	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Outlays, mandatory		O	1	1	1	1	1	1	1	1	1	1	1	1
Legislative proposal, subject to PAYGO, mandatory		O	---	---	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Total Gifts and Donations, National Endowment for the Arts		BA	---	1	---	---	---	---	---	---	---	---	---	---
		O	1	1	---	---	---	---	---	---	---	---	---	---
National Endowment for the Arts by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	207	207	29	---	---	---	---	---	---	---	---	---
		O	233	167	206	---	---	---	---	---	---	---	---	---
Trust Funds:														
Appropriation accounts included above		BA	---	1	---	---	---	---	---	---	---	---	---	---
		O	1	1	---	---	---	---	---	---	---	---	---	---
Deductions for offsetting receipts:														
Non-Federal sources, mandatory	503	BA/O	---	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Legislative proposal, subject to PAYGO, mandatory	503	BA/O	---	---	1	1	1	1	1	1	1	1	1	1

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
National Endowment for the Arts - continued														
Total Trust Funds		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	1	---	---	---	---	---	---	---	---	---	---	---
Total National Endowment for the Arts														
Total National Endowment for the Arts		BA	207	207	29	---	---	---	---	---	---	---	---	---
		O	234	167	206	---	---	---	---	---	---	---	---	---
National Endowment for the Humanities														
National Endowment for the Humanities														
Federal Funds														
Grants and Administration (418-00-0200):														
Appropriations, discretionary	503	BA	207	207	38	---	---	---	---	---	---	---	---	---
Appropriations, mandatory		BA	40	1	1	1	1	1	1	1	1	1	1	1
Legislative proposal, subject to PAYGO, mandatory		BA	---	---	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Spending authority from offsetting collections, discretionary		BA	18	1	1	1	1	1	1	1	1	1	1	1
Outlays, discretionary		O	198	196	153	41	---	---	---	---	---	---	---	---
Outlays, mandatory		O	2	9	21	11	4	1	1	1	1	1	1	1
Legislative proposal, subject to PAYGO, mandatory		O	---	---	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Grants and Administration (gross)		BA	265	209	39	1	1	1	1	1	1	1	1	1
		O	200	205	173	51	3	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-3	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-17	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	2	---	---	---	---	---	---	---	---	---	---	---
Total Grants and Administration		BA	247	208	38	---	---	---	---	---	---	---	---	---
		O	197	204	172	50	2	-1	-1	-1	-1	-1	-1	-1
National Endowment for the Humanities by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	247	208	38	---	---	---	---	---	---	---	---	---
		O	197	204	172	50	2	-1	-1	-1	-1	-1	-1	-1
Trust Funds:														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
National Endowment for the Humanities - continued														
Deductions for offsetting receipts:														
Non-Federal sources, mandatory	503	BA/O	---	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Legislative proposal, subject to PAYGO, mandatory	503	BA/O	---	---	1	1	1	1	1	1	1	1	1	1
Total Trust Funds		BA	---	-1	---	---	---	---	---	---	---	---	---	---
		O	---	-1	---	---	---	---	---	---	---	---	---	---
Total National Endowment for the Humanities														
Total National Endowment for the Humanities		BA	247	207	38	---	---	---	---	---	---	---	---	---
		O	197	203	172	50	2	-1	-1	-1	-1	-1	-1	-1
National Labor Relations Board														
National Labor Relations Board														
Federal Funds														
Salaries and Expenses (420-00-0100):														
Appropriations, discretionary	505	BA	299	294	285	285	285	285	285	285	285	285	285	285
Outlays, discretionary		O	305	294	286	285	285	285	285	285	285	285	285	285
Outlays, mandatory		O	5	11	4	---	---	---	---	---	---	---	---	---
Total Salaries and Expenses		BA	299	294	285	285	285	285	285	285	285	285	285	285
		O	310	305	290	285	285	285	285	285	285	285	285	285
National Mediation Board														
National Mediation Board														
Federal Funds														
Salaries and Expenses (421-00-2400):														
Appropriations, discretionary		BA	15	15	14	14	14	14	14	14	14	14	14	14
Outlays, discretionary		O	15	18	14	14	14	14	14	14	14	14	14	14
National Railroad Passenger Corporation Office of Inspector General														
National Railroad Passenger Corporation Office of Inspector General														
Federal Funds														
Salaries and Expenses (575-00-2996):														
Appropriations, discretionary	401	BA	29	29	31	31	31	31	31	31	31	31	31	31
Outlays, discretionary		O	28	34	31	31	31	31	31	31	31	31	31	31

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
National Railroad Passenger Corporation Office of Inspector General - continued														
National Railroad Passenger Corporation Office of Inspector General by Fund Group														
Federal Funds:														
Total Federal Funds		BA	29	29	31	31	31	31	31	31	31	31	31	31
		O	28	34	31	31	31	31	31	31	31	31	31	31
National Transportation Safety Board														
National Transportation Safety Board														
Federal Funds														
Salaries and Expenses (424-00-0310):														
Appropriations, discretionary	407	BA	145	145	187	187	187	187	187	187	187	187	187	187
Outlays, discretionary		O	143	149	170	173	177	182	186	186	186	186	186	186
Outlays, mandatory		O	5	6	1	---	---	---	---	---	---	---	---	---
Total Salaries and Expenses		BA	145	145	187	187	187	187	187	187	187	187	187	187
		O	148	155	171	173	177	182	186	186	186	186	186	186
Neighborhood Reinvestment Corporation														
Neighborhood Reinvestment Corporation														
Federal Funds														
Payment to the Neighborhood Reinvestment Corporation (428-00-1300):														
Appropriations, discretionary	451	BA	158	158	15	15	15	15	15	15	15	15	15	15
Outlays, discretionary		O	158	158	15	15	15	15	15	15	15	15	15	15
Northern Border Regional Commission														
Northern Border Regional Commission														
Federal Funds														
Northern Border Regional Commission (573-00-3742):														
Appropriations, discretionary	452	BA	46	47	-90	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	3	2	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	28	45	3	77	59	28	---	---	---	---	---	---
Northern Border Regional Commission (gross)		BA	49	49	-90	---	---	---	---	---	---	---	---	---
		O	28	45	3	77	59	28	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Northern Border Regional Commission - continued														
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-3	-2	---	---	---	---	---	---	---	---	---	---
Total Northern Border Regional Commission		BA	46	47	-90	---	---	---	---	---	---	---	---	---
		O	25	43	3	77	59	28	---	---	---	---	---	---
Northwest Regional Commission														
Northwest Regional Commission														
Federal Funds														
Expenses, Northwest Regional Commission (568-00-2852):														
Appropriations, discretionary		BA	---	1	---	---	---	---	---	---	---	---	---	---
Nuclear Regulatory Commission														
Nuclear Regulatory Commission														
Federal Funds														
Salaries and Expenses (429-00-0200):														
Appropriations, discretionary	276	BA	928	953	878	878	878	878	878	878	878	878	878	878
Spending authority from offsetting collections, discretionary		BA	3	9	7	7	7	7	7	7	7	7	7	7
Outlays, discretionary		O	976	940	904	885	885	885	885	885	885	885	885	885
Salaries and Expenses (gross)		BA	931	962	885	885	885	885	885	885	885	885	885	885
		O	976	940	904	885	885	885	885	885	885	885	885	885
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-1	-4	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Non-Federal sources, discretionary		BA/O	-6	-5	-6	-6	-6	-6	-6	-6	-6	-6	-6	-6
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	3	---	---	---	---	---	---	---	---	---	---	---
Refund, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Total Salaries and Expenses		BA	928	953	878	878	878	878	878	878	878	878	878	878
		O	969	931	897	878	878	878	878	878	878	878	878	878
Office of Inspector General (429-00-0300):														
Appropriations, discretionary	276	BA	16	19	14	14	14	14	14	14	14	14	14	14
Outlays, discretionary		O	13	19	15	14	14	14	14	14	14	14	14	14

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Nuclear Regulatory Commission - continued														
Nuclear Regulatory Commission by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	944	972	892	892	892	892	892	892	892	892	892	892
		O	982	950	912	892	892	892	892	892	892	892	892	892
Deductions for offsetting receipts:														
Offsetting governmental, discretionary	276	BA/O	-813	-819	-756	-756	-756	-756	-756	-756	-756	-756	-756	-756
Non-Federal sources, mandatory	809	BA/O	---	-1	-1	-1	---	---	---	---	---	---	---	---
Total Federal Funds		BA	131	152	135	135	136	136	136	136	136	136	136	136
		O	169	130	155	135	136	136	136	136	136	136	136	136
Total Nuclear Regulatory Commission														
Total Nuclear Regulatory Commission		BA	131	152	135	135	136	136	136	136	136	136	136	136
		O	169	130	155	135	136	136	136	136	136	136	136	136
Nuclear Waste Technical Review Board														
Nuclear Waste Technical Review Board														
Federal Funds														
Salaries and Expenses (431-00-0500):														
Appropriations, discretionary	271	BA	4	4	4	4	4	4	4	4	4	4	4	4
Outlays, discretionary		O	4	5	4	4	4	4	4	4	4	4	4	4
Occupational Safety and Health Review Commission														
Occupational Safety and Health Review Commission														
Federal Funds														
Salaries and Expenses (432-00-2100):														
Appropriations, discretionary	554	BA	15	14	14	14	14	14	14	14	14	14	14	14
Outlays, discretionary		O	14	16	15	14	14	14	14	14	14	14	14	14
Office of Government Ethics														
Office of Government Ethics														
Federal Funds														
Salaries and Expenses (434-00-1100):														
Appropriations, discretionary	805	BA	23	23	23	23	23	23	23	23	23	23	23	23
Spending authority from offsetting collections, discretionary		BA	---	1	1	1	1	1	1	1	1	1	1	1

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Office of Government Ethics - continued														
Outlays, discretionary		O	21	25	24	24	24	24	24	24	24	24	24	24
Salaries and Expenses (gross)		BA	23	24	24	24	24	24	24	24	24	24	24	24
		O	21	25	24	24	24	24	24	24	24	24	24	24
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	---	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Total Salaries and Expenses		BA	23	23	23	23	23	23	23	23	23	23	23	23
		O	21	24	23	23	23	23	23	23	23	23	23	23
Office of Navajo and Hopi Indian Relocation														
Office of Navajo and Hopi Indian Relocation														
Federal Funds														
Salaries and Expenses (435-00-1100):														
Appropriations, discretionary	808	BA	2	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	5	---	---	---	---	---	---	---	---	---	---	---
Office of Special Counsel														
Office of Special Counsel														
Federal Funds														
Salaries and Expenses (436-00-0100):														
Appropriations, discretionary	805	BA	32	32	32	32	32	32	32	32	32	32	32	32
Outlays, discretionary		O	32	31	31	31	31	31	31	31	31	31	31	31
Other Commissions and Boards														
Other Commissions and Boards														
Federal Funds														
Other Commissions and Boards (505-00-9911):														
Other general government (subfunction 808):														
Appropriations, discretionary	808	BA	1	1	1	1	1	1	1	1	1	1	1	1
Outlays, discretionary		O	---	2	1	1	1	1	1	1	1	1	1	1
Patient-Centered Outcomes Research Trust Fund														
Patient-Centered Outcomes Research Trust Fund														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Patient-Centered Outcomes Research Trust Fund														
Federal Funds														
Payment to the Patient-Centered Outcomes Research Trust Fund (579-00-1299):														
Appropriations, mandatory	552	BA	338	356	364	381	399	---	---	---	---	---	---	---
Outlays, mandatory		O	338	356	364	381	399	---	---	---	---	---	---	---
Trust Funds														
Patient-Centered Outcomes Research Trust Fund (579-00-8299):														
Appropriations, mandatory	552	BA	847	896	929	899	945	---	---	---	---	---	---	---
Outlays, mandatory		O	848	898	929	899	945	---	---	---	---	---	---	---
Patient-Centered Outcomes Research Trust Fund by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	338	356	364	381	399	---	---	---	---	---	---	---
		O	338	356	364	381	399	---	---	---	---	---	---	---
Trust Funds:														
Appropriation accounts included above		BA	847	896	929	899	945	---	---	---	---	---	---	---
		O	848	898	929	899	945	---	---	---	---	---	---	---
Interfunds:														
Deductions for offsetting receipts:														
Interfund transactions, mandatory	552	BA/O	-338	-356	-364	-381	-399	---	---	---	---	---	---	---
Total Interfunds		BA/O	-338	-356	-364	-381	-399	---	---	---	---	---	---	---
Total Patient-Centered Outcomes Research Trust Fund														
Total Patient-Centered Outcomes Research Trust Fund		BA	847	896	929	899	945	---	---	---	---	---	---	---
		O	848	898	929	899	945	---	---	---	---	---	---	---
Postal Service														
Postal Service														
Federal Funds														
Payment to the Postal Service Fund (440-00-1001):														
Appropriations, discretionary	372	BA	50	38	32	32	32	32	32	32	32	32	32	32
Appropriations, mandatory		BA	32	32	32	32	32	32	32	32	32	32	32	32
Outlays, discretionary		O	50	38	32	32	32	32	32	32	32	32	32	32
Outlays, mandatory		O	32	32	32	32	32	32	32	32	32	32	32	32
Total Payment to the Postal Service Fund		BA	82	70	64	64	64	64	64	64	64	64	64	64

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Postal Service - continued														
		O	82	70	64	64	64	64	64	64	64	64	64	64
Office of Inspector General (440-00-0100) (off-budget):														
Spending authority from offsetting collections, discretionary	372	BA	271	275	242	242	242	242	242	242	242	242	242	242
Outlays, discretionary		O	271	275	242	242	242	242	242	242	242	242	242	242
Outlays, mandatory		O	4	4	3	---	---	---	---	---	---	---	---	---
Office of Inspector General (gross)		BA	271	275	242	242	242	242	242	242	242	242	242	242
		O	275	279	245	242	242	242	242	242	242	242	242	242
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-3	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Total Office of Inspector General		BA	268	274	241	241	241	241	241	241	241	241	241	241
		O	272	278	244	241	241	241	241	241	241	241	241	241
Postal Service Fund (440-00-4020) (off-budget):														
Spending authority from offsetting collections, discretionary	372	BA	---	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, mandatory		BA	83,212	83,832	86,285	88,931	91,025	93,164	95,625	98,178	100,374	102,639	105,244	106,480
Outlays, discretionary		O	---	---	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	88,367	88,966	90,409	90,616	91,437	93,576	95,626	98,178	100,374	102,639	105,245	106,480
Postal Service Fund (gross)		BA	83,212	83,832	86,285	88,931	91,025	93,164	95,625	98,178	100,374	102,639	105,244	106,480
		O	88,367	88,966	90,409	90,616	91,437	93,576	95,626	98,178	100,374	102,639	105,245	106,480
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-1,419	-1,307	-1,279	-1,247	-1,247	-1,247	-1,247	-1,247	-1,247	-1,247	-1,247	-1,247
Interest on Treasury Securities, mandatory		BA/O	-1,081	-388	-82	-13	-12	-11	-9	-8	-7	-5	-4	-2
Non-Federal sources, mandatory		BA/O	-81,056	-82,137	-84,924	-87,671	-89,766	-91,906	-94,369	-96,923	-99,120	-101,387	-103,993	-105,231
Total Postal Service Fund		BA	-344	---	---	---	---	---	---	---	---	---	---	---
		O	4,811	5,134	4,124	1,685	412	412	1	---	---	---	1	---
Postal Service by Fund Group														
Federal Funds:														
Appropriation accounts included above (off-budget)		BA	-76	274	241	241	241	241	241	241	241	241	241	241
Appropriation accounts included above		BA	82	70	64	64	64	64	64	64	64	64	64	64
		O	82	70	64	64	64	64	64	64	64	64	64	64
Appropriation accounts included above (off-budget)		O	5,083	5,412	4,368	1,926	653	653	242	241	241	241	242	241

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Presidio Trust														
Presidio Trust														
Federal Funds														
Presidio Trust (512-00-4331):														
Spending authority from offsetting collections, discretionary	303	BA	203	197	203	203	203	203	203	203	203	203	203	203
Outlays, discretionary		O	241	301	221	200	203	203	203	203	203	203	203	203
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-8	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
Interest on Treasury Securities, discretionary		BA/O	-17	-10	-10	-10	-10	-10	-10	-10	-10	-10	-10	-10
Non-Federal sources, discretionary		BA/O	-200	-195	-206	-206	-206	-206	-206	-206	-206	-206	-206	-206
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	16	---	---	15	15	15	15	15	15	15	15	15
Total Presidio Trust		BA	-6	-10	-15	---	---	---	---	---	---	---	---	---
		O	16	94	3	-18	-15	-15	-15	-15	-15	-15	-15	-15
Privacy and Civil Liberties Oversight Board														
Privacy and Civil Liberties Oversight Board														
Federal Funds														
Salaries and Expenses (535-00-2724):														
Appropriations, discretionary	054	BA	14	14	14	14	15	15	15	15	15	15	15	15
Outlays, discretionary		O	13	14	14	14	15	15	15	15	15	15	15	15
Public Buildings Reform Board														
Public Buildings Reform Board														
Federal Funds														
Public Buildings Reform Board Salaries and Expenses (290-00-2860):														
Appropriations, discretionary	804	BA	4	4	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	3	6	3	---	---	---	---	---	---	---	---	---
Public Defender Service for the District of Columbia														
Public Defender Service for the District of Columbia														
Federal Funds														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Public Defender Service for the District of Columbia														
Federal Payment to the District of Columbia Public Defender Service (587-00-1733):														
Appropriations, discretionary	754	BA	54	54	53	53	53	53	53	53	53	53	53	53
Outlays, discretionary		O	52	58	53	53	53	53	53	53	53	53	53	53
Payment to Puerto Rico Oversight Board														
Payment to Puerto Rico Oversight Board														
Federal Funds														
Payment to Puerto Rico Oversight Board (328-00-5619):														
Appropriations, mandatory	806	BA	59	59	59	59	59	59	---	---	---	---	---	---
Outlays, mandatory		O	59	59	59	59	59	59	---	---	---	---	---	---
Railroad Retirement Board														
Railroad Retirement Board														
Federal Funds														
Dual Benefits Payments Account (446-00-0111):														
Appropriations, discretionary	601	BA	7	5	4	4	4	4	4	4	4	4	4	4
Appropriations, mandatory		BA	1	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	5	5	4	4	4	4	4	4	4	4	4	4
Total Dual Benefits Payments Account		BA	8	5	4	4	4	4	4	4	4	4	4	4
		O	5	5	4	4	4	4	4	4	4	4	4	4
Federal Payments to the Railroad Retirement Accounts (446-00-0113):														
Appropriations, mandatory	601	BA	863	798	867	895	940	973	998	1,025	1,056	1,089	1,131	1,181
Outlays, mandatory		O	863	798	867	895	940	973	998	1,025	1,056	1,089	1,131	1,181
Railroad Unemployment Insurance Extended Benefit Payments (446-00-0117):														
Outlays, mandatory	603	O	---	3	---	---	---	---	---	---	---	---	---	---
Railroad Unemployment Insurance Enhanced Benefit Payments (446-00-0122):														
Outlays, mandatory	603	O	---	1	---	---	---	---	---	---	---	---	---	---
Trust Funds														
Railroad Unemployment Insurance Trust Fund (446-00-8051):														
Appropriations, discretionary	603	BA	19	20	20	20	20	20	20	20	20	20	20	20
Appropriations, mandatory		BA	88	120	139	153	162	166	173	179	186	193	199	207

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Railroad Retirement Board - continued														
Spending authority from offsetting collections, mandatory		BA	15	18	18	19	20	20	21	22	23	24	24	25
Outlays, discretionary		O	19	20	20	20	20	20	20	20	20	20	20	20
Outlays, mandatory		O	108	149	157	172	182	186	194	201	209	217	223	232
Railroad Unemployment Insurance Trust Fund (gross)		BA	122	158	177	192	202	206	214	221	229	237	243	252
		O	127	169	177	192	202	206	214	221	229	237	243	252
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-21	-18	-18	-19	-20	-20	-21	-22	-23	-24	-24	-25
Additional offsets against gross BA only:														
Refund, mandatory		BA	6	---	---	---	---	---	---	---	---	---	---	---
Total Railroad Unemployment Insurance Trust Fund		BA	107	140	159	173	182	186	193	199	206	213	219	227
		O	106	151	159	173	182	186	193	199	206	213	219	227
Rail Industry Pension Fund (446-00-8011):														
Appropriations, discretionary	601	BA	96	99	98	98	98	98	98	98	98	98	98	98
Appropriations, mandatory		BA	5,833	5,934	5,980	6,020	6,062	6,102	6,144	6,183	6,224	6,266	6,310	6,352
Outlays, discretionary		O	96	99	98	98	98	98	98	98	98	98	98	98
Outlays, mandatory		O	5,842	6,334	5,972	6,012	6,051	6,090	6,131	6,171	6,212	6,253	6,295	6,336
Rail Industry Pension Fund (gross)		BA	5,929	6,033	6,078	6,118	6,160	6,200	6,242	6,281	6,322	6,364	6,408	6,450
		O	5,938	6,433	6,070	6,110	6,149	6,188	6,229	6,269	6,310	6,351	6,393	6,434
Offsets against gross BA and outlays:														
Non-Federal sources, mandatory		BA/O	-5	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Refund, mandatory		BA	5	---	---	---	---	---	---	---	---	---	---	---
Total Rail Industry Pension Fund		BA	5,929	6,033	6,078	6,118	6,160	6,200	6,242	6,281	6,322	6,364	6,408	6,450
		O	5,933	6,433	6,070	6,110	6,149	6,188	6,229	6,269	6,310	6,351	6,393	6,434
Limitation on Administration (446-00-8237):														
Spending authority from offsetting collections, discretionary	601	BA	158	157	156	156	156	156	156	156	156	156	156	156
Outlays, discretionary		O	167	199	156	156	156	156	156	156	156	156	156	156
Outlays, mandatory		O	2	1	---	---	---	---	---	---	---	---	---	---
Limitation on Administration (gross)		BA	158	157	156	156	156	156	156	156	156	156	156	156
		O	169	200	156	156	156	156	156	156	156	156	156	156
Offsets against gross BA and outlays:														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Railroad Retirement Board - continued														
Federal sources, discretionary		BA/O	-159	-157	-156	-156	-156	-156	-156	-156	-156	-156	-156	-156
Non-Federal sources, discretionary		BA/O	-1	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Offsetting collections credited to expired accounts, discretionary		BA	2	---	---	---	---	---	---	---	---	---	---	---
Total Limitation on Administration		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	9	43	---	---	---	---	---	---	---	---	---	---
National Railroad Retirement Investment Trust (446-00-8118):														
Appropriations, mandatory	601	BA	1,381	1,646	1,713	1,555	1,498	1,413	1,334	1,292	1,207	1,093	1,034	920
Outlays, mandatory		O	1,381	1,646	1,713	1,555	1,498	1,413	1,334	1,292	1,207	1,093	1,034	920
Limitation on the Office of Inspector General (446-00-8018):														
Spending authority from offsetting collections, discretionary	601	BA	14	14	14	14	14	14	14	14	14	14	14	14
Outlays, discretionary		O	11	22	14	14	14	14	14	14	14	14	14	14
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-14	-14	-14	-14	-14	-14	-14	-14	-14	-14	-14	-14
Total Limitation on the Office of Inspector General		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-3	8	---	---	---	---	---	---	---	---	---	---
Railroad Social Security Equivalent Benefit Account (446-00-8010):														
Appropriations, discretionary	601	BA	24	22	23	23	23	23	23	23	23	23	23	23
Appropriations, mandatory		BA	3,736	3,906	4,007	4,124	4,258	4,388	4,517	4,647	4,781	4,919	5,068	5,239
Borrowing authority, mandatory		BA	5,216	5,152	5,181	5,285	5,290	5,297	5,305	5,310	5,318	5,321	5,299	5,269
Outlays, discretionary		O	24	22	23	23	23	23	23	23	23	23	23	23
Outlays, mandatory		O	8,940	9,800	9,175	9,401	9,539	9,675	9,812	9,946	10,087	10,227	10,354	10,494
Total Railroad Social Security Equivalent Benefit Account		BA	8,976	9,080	9,211	9,432	9,571	9,708	9,845	9,980	10,122	10,263	10,390	10,531
		O	8,964	9,822	9,198	9,424	9,562	9,698	9,835	9,969	10,110	10,250	10,377	10,517
Railroad Retirement Board by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	871	803	871	899	944	977	1,002	1,029	1,060	1,093	1,135	1,185
		O	868	807	871	899	944	977	1,002	1,029	1,060	1,093	1,135	1,185
Trust Funds:														
Appropriation accounts included above		BA	16,393	16,899	17,161	17,278	17,411	17,507	17,614	17,752	17,857	17,933	18,051	18,128

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Railroad Retirement Board - continued														
		O	16,390	18,103	17,140	17,262	17,391	17,485	17,591	17,729	17,833	17,907	18,023	18,098
Deductions for offsetting receipts:														
Intrafund receipts, mandatory	601	BA/O	-7,362	-7,414	-7,665	-7,540	-7,610	-7,555	-7,484	-7,507	-7,457	-7,382	-7,362	-7,243
Non-Federal sources, net interest	909	BA/O	-2,735	-2,676	-2,365	-1,024	-990	-957	-939	-926	-916	-909	-905	-902
Total Trust Funds		BA	6,296	6,809	7,131	8,714	8,811	8,995	9,191	9,319	9,484	9,642	9,784	9,983
		O	6,293	8,013	7,110	8,698	8,791	8,973	9,168	9,296	9,460	9,616	9,756	9,953
Interfunds:														
Deductions for offsetting receipts:														
Interfund transactions, mandatory	601	BA/O	-863	-805	-874	-902	-947	-980	-1,005	-1,032	-1,063	-1,096	-1,138	-1,188
Total Interfunds		BA/O	-863	-805	-874	-902	-947	-980	-1,005	-1,032	-1,063	-1,096	-1,138	-1,188
Total Railroad Retirement Board														
Total Railroad Retirement Board		BA	6,304	6,807	7,128	8,711	8,808	8,992	9,188	9,316	9,481	9,639	9,781	9,980
		O	6,298	8,015	7,107	8,695	8,788	8,970	9,165	9,293	9,457	9,613	9,753	9,950
Securities and Exchange Commission														
Securities and Exchange Commission														
Federal Funds														
Salaries and Expenses (449-00-0100):														
Spending authority from offsetting collections, discretionary	376	BA	2,189	2,150	1,908	1,908	1,908	1,908	1,908	1,908	1,908	1,908	1,908	1,908
Outlays, discretionary		O	2,172	2,250	2,044	1,909	1,908	1,908	1,908	1,908	1,908	1,908	1,908	1,908
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	---	-1	---	---	---	---	---	---	---	---	---	---
Offsetting governmental, discretionary		BA/O	-3,691	-2,149	-1,908	-1,908	-1,908	-1,908	-1,908	-1,908	-1,908	-1,908	-1,908	-1,908
Total Salaries and Expenses		BA	-1,502	---	---	---	---	---	---	---	---	---	---	---
		O	-1,519	100	136	1	---	---	---	---	---	---	---	---
Securities and Exchange Commission Reserve Fund (449-00-5566):														
Appropriations, mandatory	376	BA	50	---	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	47	---	---	---	---	---	---	---	---	---	---	---
Investor Protection Fund (449-00-5567):														
Appropriations, mandatory	376	BA	22	295	214	197	241	218	218	226	221	222	223	222
Outlays, mandatory		O	170	307	213	197	241	218	218	226	221	222	223	222
Securities and Exchange Commission by Fund Group														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Securities and Exchange Commission - continued														
Federal Funds:														
Appropriation accounts included above		BA	-1,430	295	214	197	241	218	218	226	221	222	223	222
		O	-1,302	407	349	198	241	218	218	226	221	222	223	222
Deductions for offsetting receipts:														
Intrafund receipts, net interest	908	BA/O	-16	-16	-16	-16	-16	-16	-16	-16	-16	-16	-16	-16
Total Federal Funds		BA	-1,446	279	198	181	225	202	202	210	205	206	207	206
		O	-1,318	391	333	182	225	202	202	210	205	206	207	206
Total Securities and Exchange Commission														
Total Securities and Exchange Commission		BA	-1,446	279	198	181	225	202	202	210	205	206	207	206
		O	-1,318	391	333	182	225	202	202	210	205	206	207	206
Smithsonian Institution														
Smithsonian Institution														
Federal Funds														
Salaries and Expenses (452-00-0100):														
Appropriations, discretionary	503	BA	893	929	841	841	841	841	841	841	841	841	841	841
Spending authority from offsetting collections, discretionary		BA	17	11	11	11	11	11	11	11	11	11	11	11
Outlays, discretionary		O	912	993	873	853	852	852	852	852	852	852	852	852
Salaries and Expenses (gross)		BA	910	940	852	852	852	852	852	852	852	852	852	852
		O	912	993	873	853	852	852	852	852	852	852	852	852
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-15	-11	-11	-11	-11	-11	-11	-11	-11	-11	-11	-11
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	-6	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	4	---	---	---	---	---	---	---	---	---	---	---
Total Salaries and Expenses		BA	893	929	841	841	841	841	841	841	841	841	841	841
		O	897	982	862	842	841	841	841	841	841	841	841	841
Facilities Capital (452-00-0103):														
Appropriations, discretionary	503	BA	198	152	120	120	120	120	120	120	120	120	120	120
Outlays, discretionary		O	229	235	139	153	122	120	120	120	120	120	120	120

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Smithsonian Institution - continued														
Operations and Maintenance, Trump-Kennedy Center for the Performing Arts (452-00-0302):														
Appropriations, discretionary	503	BA	32	32	35	35	35	35	35	35	35	35	35	35
Appropriations, mandatory		BA	5	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	29	33	34	35	35	35	35	35	35	35	35	35
Outlays, mandatory		O	---	2	2	1	1	---	---	---	---	---	---	---
Total Operations and Maintenance, Trump-Kennedy Center for the Performing Arts		BA	37	32	35	35	35	35	35	35	35	35	35	35
		O	29	35	36	36	36	35	35	35	35	35	35	35
Capital Repair and Restoration, Trump-Kennedy Center for the Performing Arts (452-00-0303):														
Appropriations, discretionary	503	BA	13	5	2	2	2	2	2	2	2	2	2	2
Appropriations, mandatory		BA	251	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	11	8	4	2	2	2	2	2	2	2	2	2
Outlays, mandatory		O	---	175	50	20	6	---	---	---	---	---	---	---
Total Capital Repair and Restoration, Trump-Kennedy Center for the Performing Arts		BA	264	5	2	2	2	2	2	2	2	2	2	2
		O	11	183	54	22	8	2	2	2	2	2	2	2
Salaries and Expenses, National Gallery of Art (452-00-0200):														
Appropriations, discretionary	503	BA	175	185	178	178	178	178	178	178	178	178	178	178
Outlays, discretionary		O	179	199	180	180	178	178	178	178	178	178	178	178
Repair, Restoration, and Renovation of Buildings, National Gallery of Art (452-00-0201):														
Appropriations, discretionary	503	BA	34	19	8	8	8	8	8	8	8	8	8	8
Outlays, discretionary		O	17	9	28	13	8	8	8	8	8	8	8	8
Salaries and Expenses, Woodrow Wilson International Center for Scholars (452-00-0400):														
Appropriations, discretionary	503	BA	15	5	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	14	3	1	---	---	---	---	---	---	---	---	---
Smithsonian Institution by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	1,616	1,327	1,184	1,184	1,184	1,184	1,184	1,184	1,184	1,184	1,184	1,184
		O	1,376	1,646	1,300	1,246	1,193	1,184	1,184	1,184	1,184	1,184	1,184	1,184
Great Lakes Authority														
Great Lakes Authority														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Great Lakes Authority														
Federal Funds														
Great Lakes Authority (589-00-3745):														
Appropriations, discretionary	452	BA	---	5	-14	---	---	---	---	---	---	---	---	---
Southeast Crescent Regional Commission														
Southeast Crescent Regional Commission														
Federal Funds														
Southeast Crescent Regional Commission (574-00-3744):														
Appropriations, discretionary		BA	20	20	-5	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	7	---	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, mandatory		BA	1	2	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	7	20	17	14	10	4	---	---	---	---	---	---
Outlays, mandatory		O	1	2	1	---	---	---	---	---	---	---	---	---
Southeast Crescent Regional Commission (gross)		BA	28	22	-5	---	---	---	---	---	---	---	---	---
		O	8	22	18	14	10	4	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-7	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, mandatory		BA/O	-1	-2	---	---	---	---	---	---	---	---	---	---
Total Southeast Crescent Regional Commission		BA	20	20	-5	---	---	---	---	---	---	---	---	---
		O	---	20	18	14	10	4	---	---	---	---	---	---
Southwest Border Regional Commission														
Southwest Border Regional Commission														
Federal Funds														
Southwest Border Regional Commission (569-00-1500):														
Appropriations, discretionary		BA	5	9	-1	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	1	---	7	7	6	4	1	---	---	---	---	---
State Justice Institute														
State Justice Institute														
Federal Funds														
Salaries and Expenses (453-00-0052):														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
State Justice Institute														
Appropriations, discretionary	752	BA	8	8	6	6	6	6	6	6	6	6	6	6
Outlays, discretionary		O	8	11	8	6	6	6	6	6	6	6	6	6
Surface Transportation Board														
Surface Transportation Board														
Federal Funds														
Salaries and Expenses (472-00-0301):														
Appropriations, discretionary	401	BA	46	40	40	40	40	40	40	40	40	40	40	40
Spending authority from offsetting collections, discretionary		BA	1	1	1	1	1	1	1	1	1	1	1	1
Outlays, discretionary		O	46	49	41	41	41	41	41	41	41	41	41	41
Salaries and Expenses (gross)		BA	47	41	41	41	41	41	41	41	41	41	41	41
		O	46	49	41	41	41	41	41	41	41	41	41	41
Offsets against gross BA and outlays:														
Non-Federal sources, discretionary		BA/O	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Total Salaries and Expenses		BA	46	40	40	40	40	40	40	40	40	40	40	40
		O	45	48	40	40	40	40	40	40	40	40	40	40
Tennessee Valley Authority														
Tennessee Valley Authority														
Federal Funds														
Tennessee Valley Authority Fund (455-00-4110):														
Energy supply (subfunction 271):														
Borrowing authority, mandatory	271	BA	3,509	3,356	3,047	2,237	1,427	1,887	2,099	2,753	3,495	2,820	2,049	1,068
Spending authority from offsetting collections, mandatory		BA	67,774	72,557	67,537	67,704	67,811	67,977	67,987	68,029	68,031	68,154	68,287	68,299
Outlays, mandatory		O	70,011	74,175	69,542	69,941	69,238	69,864	70,086	70,782	71,526	70,974	70,336	69,367
Energy supply (gross)		BA	71,283	75,913	70,584	69,941	69,238	69,864	70,086	70,782	71,526	70,974	70,336	69,367
		O	70,011	74,175	69,542	69,941	69,238	69,864	70,086	70,782	71,526	70,974	70,336	69,367
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-445	-1,955	-1,955	-1,955	-1,955	-1,955	-1,955	-1,955	-1,955	-1,955	-1,955	-1,955
Interest on Treasury Securities, mandatory		BA/O	---	-45	-45	-45	-45	-45	-45	-45	-45	-45	-45	-45
Non-Federal sources, mandatory		BA/O	-67,006	-70,617	-65,549	-66,666	-67,133	-67,649	-67,973	-67,952	-68,095	-68,266	-69,305	-69,095
Additional offsets against gross BA only:														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Tennessee Valley Authority - continued														
Change in uncollected customer payments from Federal sources, mandatory		BA	-323	60	12	---	---	---	---	---	---	---	---	---
Total Energy supply (subfunction 271)		BA	3,509	3,356	3,047	1,275	105	215	113	830	1,431	708	-969	-1,728
		O	2,560	1,558	1,993	1,275	105	215	113	830	1,431	708	-969	-1,728
U.S. Agency for Global Media														
U.S. Agency for Global Media														
Federal Funds														
International Broadcasting Operations (514-00-0206):														
Appropriations, discretionary	154	BA	857	643	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	1	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	764	639	102	51	---	---	---	---	---	---	---	---
International Broadcasting Operations (gross)		BA	858	643	---	---	---	---	---	---	---	---	---	---
		O	764	639	102	51	---	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-3	---	---	---	---	---	---	---	---	---	---	---
Non-Federal sources, discretionary		BA/O	-3	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only: Offsetting collections credited to expired accounts, discretionary		BA	5	---	---	---	---	---	---	---	---	---	---	---
Total International Broadcasting Operations		BA	857	643	---	---	---	---	---	---	---	---	---	---
		O	758	639	102	51	---	---	---	---	---	---	---	---
Broadcasting Capital Improvements (514-00-0204):														
Appropriations, discretionary	154	BA	10	10	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	12	13	4	3	---	---	---	---	---	---	---	---
Trust Funds														
Foreign Service National Separation Liability Trust Fund (514-00-8285):														
Appropriations, mandatory	602	BA	9	---	---	---	---	---	---	---	---	---	---	---
Outlays, mandatory		O	2	2	---	---	---	---	---	---	---	---	---	---
U.S. Agency for Global Media by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	867	653	---	---	---	---	---	---	---	---	---	---

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
U.S. Agency for Global Media - continued														
		O	770	652	106	54	---	---	---	---	---	---	---	---
Trust Funds:														
Appropriation accounts included above		BA	9	---	---	---	---	---	---	---	---	---	---	---
		O	2	2	---	---	---	---	---	---	---	---	---	---
Interfunds:														
Deductions for offsetting receipts:														
Interfund transactions, mandatory	602	BA/O	-9	---	---	---	---	---	---	---	---	---	---	---
Total Interfunds		BA/O	-9	---	---	---	---	---	---	---	---	---	---	---
Total U.S. Agency for Global Media														
Total U.S. Agency for Global Media		BA	867	653	---	---	---	---	---	---	---	---	---	---
		O	763	654	106	54	---	---	---	---	---	---	---	---
United States Court of Appeals for Veterans Claims														
United States Court of Appeals for Veterans Claims														
Federal Funds														
Salaries and Expenses (345-00-0300):														
Appropriations, discretionary	705	BA	47	49	50	50	50	50	50	50	50	50	50	50
Outlays, discretionary		O	41	49	50	50	50	50	50	50	50	50	50	50
Trust Funds														
Court of Appeals for Veterans Claims Retirement Fund (345-00-8290):														
Appropriations, mandatory	705	BA	3	3	4	3	3	3	3	3	4	4	5	5
Outlays, mandatory		O	3	2	1	4	4	4	4	4	5	5	5	5
Total United States Court of Appeals for Veterans Claims														
Total United States Court of Appeals for Veterans Claims		BA	50	52	54	53	53	53	53	53	54	54	55	55
		O	44	51	51	54	54	54	54	54	55	55	55	55
United States Holocaust Memorial Museum														
United States Holocaust Memorial Museum														
Federal Funds														
Holocaust Memorial Museum (456-00-3300):														
Appropriations, discretionary	503	BA	65	65	65	65	65	65	65	65	65	65	65	65
Outlays, discretionary		O	66	65	67	66	65	65	65	65	65	65	65	65

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
United States Holocaust Memorial Museum - continued														
United States Institute of Peace														
United States Institute of Peace														
Federal Funds														
United States Institute of Peace (458-00-1300):														
Appropriations, discretionary	153	BA	55	20	---	---	---	---	---	---	---	---	---	---
Spending authority from offsetting collections, discretionary		BA	2	---	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	74	67	---	16	4	---	---	---	---	---	---	---
United States Institute of Peace (gross)		BA	57	20	---	---	---	---	---	---	---	---	---	---
		O	74	67	---	16	4	---	---	---	---	---	---	---
Offsets against gross BA and outlays:														
Federal sources, discretionary		BA/O	-16	---	---	---	---	---	---	---	---	---	---	---
Additional offsets against gross BA only:														
Change in uncollected customer payments from Federal sources, discretionary		BA	12	---	---	---	---	---	---	---	---	---	---	---
Offsetting collections credited to expired accounts, discretionary		BA	2	---	---	---	---	---	---	---	---	---	---	---
Total United States Institute of Peace		BA	55	20	---	---	---	---	---	---	---	---	---	---
		O	58	67	---	16	4	---	---	---	---	---	---	---
United States Institute of Peace by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	55	20	---	---	---	---	---	---	---	---	---	---
		O	58	67	---	16	4	---	---	---	---	---	---	---
Deductions for offsetting receipts:														
Non-Federal sources, mandatory	809	BA/O	-13	---	---	---	---	---	---	---	---	---	---	---
Total Federal Funds		BA	42	20	---	---	---	---	---	---	---	---	---	---
		O	45	67	---	16	4	---	---	---	---	---	---	---
Total United States Institute of Peace														
Total United States Institute of Peace		BA	42	20	---	---	---	---	---	---	---	---	---	---
		O	45	67	---	16	4	---	---	---	---	---	---	---
United States Interagency Council on Homelessness														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
United States Interagency Council on Homelessness														
United States Interagency Council on Homelessness														
Federal Funds														
Operating Expenses (376-00-1300):														
Appropriations, discretionary	808	BA	4	4	---	---	---	---	---	---	---	---	---	---
Outlays, discretionary		O	3	4	---	---	---	---	---	---	---	---	---	---
Affordable Housing Program														
Affordable Housing Program														
Federal Funds														
Affordable Housing Program (530-00-5528):														
Appropriations, mandatory	604	BA	650	486	486	486	486	486	486	501	515	515	515	515
Outlays, mandatory		O	650	486	486	486	486	486	486	501	515	515	515	515
Corporation for Travel Promotion														
Corporation for Travel Promotion														
Federal Funds														
Travel Promotion Fund (580-00-5585):														
Appropriations, mandatory	376	BA	100	25	20	20	20	20	20	20	21	---	---	---
Outlays, mandatory		O	126	50	20	20	20	20	20	20	21	---	---	---
Concrete Masonry Products Board														
Concrete Masonry Products Board														
Federal Funds														
Concrete Masonry Checkoff (257-00-5768):														
Appropriations, mandatory	376	BA	4	4	4	5	5	7	7	5	9	9	9	9
Outlays, mandatory		O	---	8	4	5	5	7	7	5	9	9	9	9
Electric Reliability Organization														
Electric Reliability Organization														
Federal Funds														
Electric Reliability Organization (531-00-5522):														
Appropriations, mandatory	276	BA	116	116	116	116	116	116	116	120	123	123	123	123
Outlays, mandatory		O	116	116	116	116	116	116	116	120	123	123	123	123

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Federal Retirement Thrift Investment Board														
Federal Retirement Thrift Investment Board														
Federal Funds														
Program Expenses (369-00-5290):														
Appropriations, mandatory	602	BA	501	490	503	501	495	500	504	508	512	516	520	524
Outlays, mandatory		O	468	490	503	501	495	500	504	508	512	516	520	524
Federal Retirement Thrift Investment Board by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	501	490	503	501	495	500	504	508	512	516	520	524
		O	468	490	503	501	495	500	504	508	512	516	520	524
Deductions for offsetting receipts:														
Non-Federal sources, mandatory	602	BA/O	-501	-490	-503	-501	-495	-500	-504	-508	-512	-516	-520	-524
Total Federal Funds		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-33	---	---	---	---	---	---	---	---	---	---	---
Total Federal Retirement Thrift Investment Board														
Total Federal Retirement Thrift Investment Board		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	-33	---	---	---	---	---	---	---	---	---	---	---
Medical Center Research Organizations														
Medical Center Research Organizations														
Federal Funds														
Medical Center Research Organizations (185-00-4026):														
Spending authority from offsetting collections, mandatory	703	BA	333	325	332	339	346	353	360	367	374	382	389	397
Outlays, mandatory		O	333	81	164	249	335	342	350	357	364	371	378	385
Offsets against gross BA and outlays:														
Federal sources, mandatory		BA/O	-333	-325	-332	-339	-346	-353	-360	-367	-374	-382	-389	-397
Total Medical Center Research Organizations		BA	---	---	---	---	---	---	---	---	---	---	---	---
		O	---	-244	-168	-90	-11	-11	-10	-10	-10	-11	-11	-12
National Association of Registered Agents and Brokers														
National Association of Registered Agents and Brokers														
Federal Funds														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
National Association of Registered Agents and Brokers														
National Association of Registered Agents and Brokers (543-00-5743):														
Appropriations, mandatory	376	BA	---	---	2	2	2	2	2	2	2	2	2	2
Outlays, mandatory		O	---	---	2	2	2	2	2	2	2	2	2	2
National Oilheat Research Alliance														
National Oilheat Research Alliance														
Federal Funds														
National Oilheat Research Alliance (544-00-5643):														
Appropriations, mandatory	276	BA	6	6	6	6	18	---	---	---	---	---	---	---
Outlays, mandatory		O	6	6	6	6	9	9	---	---	---	---	---	---
Public Company Accounting Oversight Board														
Public Company Accounting Oversight Board														
Federal Funds														
Public Company Accounting Oversight Board (526-00-5376):														
Appropriations, discretionary	376	BA	12	15	15	15	15	15	15	15	15	15	15	15
Appropriations, mandatory		BA	375	306	315	324	335	347	359	383	395	399	413	427
Outlays, discretionary		O	10	10	15	15	15	15	15	15	15	15	15	15
Outlays, mandatory		O	372	324	325	324	335	347	359	383	395	399	413	427
Total Public Company Accounting Oversight Board		BA	387	321	330	339	350	362	374	398	410	414	428	442
		O	382	334	340	339	350	362	374	398	410	414	428	442
Public Company Accounting Oversight Board by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	387	321	330	339	350	362	374	398	410	414	428	442
		O	382	334	340	339	350	362	374	398	410	414	428	442
Deductions for offsetting receipts:														
Offsetting governmental, discretionary	376	BA/O	-12	-15	-15	-15	-15	-15	-15	-15	-15	-15	-15	-15
Non-Federal sources, net interest	908	BA/O	-11	-7	-7	-7	-7	-7	-7	-7	-7	-7	-7	-7
Total Federal Funds		BA	364	299	308	317	328	340	352	376	388	392	406	420
		O	359	312	318	317	328	340	352	376	388	392	406	420
Total Public Company Accounting Oversight Board														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Public Company Accounting Oversight Board - continued														
Total Public Company Accounting Oversight Board		BA	364	299	308	317	328	340	352	376	388	392	406	420
		O	359	312	318	317	328	340	352	376	388	392	406	420
Securities Investor Protection Corporation														
Securities Investor Protection Corporation														
Federal Funds														
Securities Investor Protection Corporation (576-00-5600):														
Appropriations, mandatory	376	BA	191	274	221	88	57	57	58	61	64	63	65	66
Outlays, mandatory		O	190	275	221	88	57	57	58	61	64	63	65	66
Securities Investor Protection Corporation by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	191	274	221	88	57	57	58	61	64	63	65	66
		O	190	275	221	88	57	57	58	61	64	63	65	66
Deductions for offsetting receipts:														
Non-Federal sources, net interest	908	BA/O	-145	-179	-189	-214	-229	-249	-285	-302	-311	-319	-335	-362
Total Federal Funds		BA	46	95	32	-126	-172	-192	-227	-241	-247	-256	-270	-296
		O	45	96	32	-126	-172	-192	-227	-241	-247	-256	-270	-296
Total Securities Investor Protection Corporation														
Total Securities Investor Protection Corporation		BA	46	95	32	-126	-172	-192	-227	-241	-247	-256	-270	-296
		O	45	96	32	-126	-172	-192	-227	-241	-247	-256	-270	-296
Standard Setting Body														
Standard Setting Body														
Federal Funds														
Payment to Standard Setting Body (527-00-5377):														
Appropriations, mandatory	376	BA	33	29	30	31	33	34	35	37	38	39	40	41
Outlays, mandatory		O	33	29	30	31	33	34	35	37	38	39	40	41
United Mine Workers of America Benefit Funds														
United Mine Workers of America Benefit Funds														
Trust Funds														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
United Mine Workers of America Benefit Funds														
United Mine Workers of America Combined Benefit Fund (476-00-8295):														
Appropriations, mandatory	551	BA	19	26	21	20	19	18	17	16	15	14	14	13
Outlays, mandatory		O	19	26	21	20	19	18	17	16	15	14	14	13
United Mine Workers of America 1992 Benefit Plan (476-00-8260):														
Appropriations, mandatory	551	BA	111	51	52	49	47	45	43	41	40	38	37	36
Outlays, mandatory		O	111	51	52	49	47	45	43	41	40	38	37	36
United Mine Workers of America 1993 Benefit Plan (476-00-8535):														
Appropriations, mandatory	551	BA	664	310	369	369	369	366	363	358	358	354	349	343
Outlays, mandatory		O	664	310	369	369	369	366	363	358	358	354	349	343
United Mine Workers of America Pension Funds (476-00-8553):														
Appropriations, mandatory	601	BA	718	719	724	728	731	731	732	733	733	563	504	489
Outlays, mandatory		O	718	719	724	728	731	731	732	733	733	563	504	489
United Mine Workers of America Benefit Funds by Fund Group														
Trust Funds:														
Appropriation accounts included above		BA	1,512	1,106	1,166	1,166	1,166	1,160	1,155	1,148	1,146	969	904	881
		O	1,512	1,106	1,166	1,166	1,166	1,160	1,155	1,148	1,146	969	904	881
Interfunds:														
Deductions for offsetting receipts:														
Interfund transactions, mandatory	551	BA/O	-785	-389	-449	-446	-442	-436	-430	-423	-420	-414	-407	-400
Interfund transactions, mandatory	601	BA/O	-718	-719	-724	-728	-731	-731	-732	-733	-733	-563	-504	-489
Total Interfunds		BA/O	-1,503	-1,108	-1,173	-1,174	-1,173	-1,167	-1,162	-1,156	-1,153	-977	-911	-889
Total United Mine Workers of America Benefit Funds														
Total United Mine Workers of America Benefit Funds		BA	9	-2	-7	-8	-7	-7	-7	-8	-7	-8	-7	-8
		O	9	-2	-7	-8	-7	-7	-7	-8	-7	-8	-7	-8
Miscellaneous Receipts Below the Reporting Threshold														
Miscellaneous Receipts Below the Reporting Threshold by Fund Group														
Federal Funds:														
Deductions for offsetting receipts:														
Non-Federal sources, mandatory	809	BA/O	-1	---	---	---	---	---	---	---	---	---	---	---

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Miscellaneous Receipts Below the Reporting Threshold - continued														
Total Federal Funds		BA	-1	---	---	---	---	---	---	---	---	---	---	---
		O	-1	---	---	---	---	---	---	---	---	---	---	---
Allowances														
Allowances														
Federal Funds														
Allowance for Future Federal Capital Revolving Fund Projects (900-05-9035):														
Spending authority from offsetting collections, discretionary														
Legislative proposal, not subject to PAYGO, discretionary	804	BA	---	---	---	142	308	475	642	708	758	792	825	858
Spending authority from offsetting collections, mandatory														
Legislative proposal, not subject to PAYGO, mandatory		BA	---	---	---	2,125	2,500	2,500	2,500	1,000	750	500	500	500
Outlays, discretionary														
Legislative proposal, not subject to PAYGO, discretionary		O	---	---	---	142	308	475	642	708	758	792	825	858
Outlays, mandatory														
Legislative proposal, not subject to PAYGO, mandatory		O	---	---	---	64	287	771	1,509	2,111	2,260	1,950	1,407	903
Allowance for Future Federal Capital Revolving Fund Projects (gross)		BA	---	---	---	2,267	2,808	2,975	3,142	1,708	1,508	1,292	1,325	1,358
		O	---	---	---	206	595	1,246	2,151	2,819	3,018	2,742	2,232	1,761
Offsets against gross BA and outlays:														
Federal sources, mandatory														
Legislative proposal, not subject to PAYGO, mandatory		BA/O	---	---	---	-2,125	-2,500	-2,500	-2,500	-1,000	-750	-500	-500	-500
Total Allowance for Future Federal Capital Revolving Fund Projects		BA	---	---	---	142	308	475	642	708	758	792	825	858
		O	---	---	---	-1,919	-1,905	-1,254	-349	1,819	2,268	2,242	1,732	1,261
Reductions for BBEDCA Section 251A Enforcement (Defense) (900-05-9015):														
Department of Defense-Military (subfunction 051):														
Appropriations, mandatory														
Legislative proposal, subject to PAYGO, mandatory	051	BA	---	---	2,890	2,953	3,002	3,072	3,137	1,539	---	---	---	---
Outlays, mandatory														
Legislative proposal, subject to PAYGO, mandatory		O	---	---	2,890	2,953	3,002	3,072	3,137	1,539	---	---	---	---
Atomic energy defense activities (subfunction 053):														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate									
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Allowances - continued														
Appropriations, mandatory														
Legislative proposal, subject to PAYGO, mandatory	053	BA	---	---	16	16	17	17	18	10	---	---	---	---
Outlays, mandatory														
Legislative proposal, subject to PAYGO, mandatory		O	---	---	16	16	17	17	18	10	---	---	---	---
Total Reductions for BBEDCA Section 251A Enforcement (Defense)		BA	---	---	2,906	2,969	3,019	3,089	3,155	1,549	---	---	---	---
		O	---	---	2,906	2,969	3,019	3,089	3,155	1,549	---	---	---	---
Sequestration Pop-up and Interfunds (900-05-9041):														
Department of Defense-Military (subfunction 051):														
Appropriations, mandatory														
Legislative proposal, subject to PAYGO, mandatory	051	BA	---	---	-2,856	-2,920	-2,969	-3,039	-3,104	-1,523	---	---	---	---
Outlays, mandatory														
Legislative proposal, subject to PAYGO, mandatory		O	---	---	-2,856	-2,920	-2,969	-3,039	-3,104	-1,523	---	---	---	---
Reductions for Joint Committee Enforcement (Nondefense) (subfunction 922):														
Appropriations, mandatory														
Legislative proposal, subject to PAYGO, mandatory	922	BA	---	---	---	-34	-33	-33	-33	-33	-16	---	---	---
Outlays, mandatory														
Legislative proposal, subject to PAYGO, mandatory		O	---	---	---	-34	-33	-33	-33	-33	-16	---	---	---
Total Sequestration Pop-up and Interfunds		BA	---	---	-2,856	-2,954	-3,002	-3,072	-3,137	-1,556	-16	---	---	---
		O	---	---	-2,856	-2,954	-3,002	-3,072	-3,137	-1,556	-16	---	---	---
Allowance for Discretionary Programs (Non-Defense) (900-05-9008):														
Appropriations, discretionary	924	BA	---	---	---	-64,598	-77,235	-89,720	-101,992	-113,806	-125,330	-137,022	-148,195	-159,120
Outlays, discretionary		O	---	---	---	-37,655	-63,329	-79,350	-93,464	-106,098	-118,216	-130,046	-141,426	-152,510
Adjustment to Certain Accounts (900-05-9034):														
Appropriations, discretionary	924	BA	---	-30	-8,249	-8,249	-8,249	-8,249	-8,249	-8,249	-8,249	-8,249	-8,249	-8,249
Outlays, discretionary		O	---	-26	-7,097	-8,002	-8,249	-8,249	-8,249	-8,249	-8,249	-8,249	-8,249	-8,249
Allowance for Discretionary Programs (Defense) (900-05-9001):														
Defense-related activities (subfunction 054):														
Appropriations, discretionary	054	BA	---	---	---	7	31	52	72	72	72	72	72	72
Outlays, discretionary		O	---	---	---	4	20	38	58	66	69	70	71	71

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Allowances - continued														
Allowances by Fund Group														
Federal Funds:														
Appropriation accounts included above		BA	---	-30	-8,199	-72,683	-85,128	-97,425	-109,509	-121,282	-132,765	-144,407	-155,547	-166,439
		O	---	-26	-7,047	-47,557	-73,446	-88,798	-101,986	-112,469	-124,144	-135,983	-147,872	-159,427
Undistributed Offsetting Receipts														
Undistributed Offsetting Receipts by Fund Group														
Interfunds:														
Deductions for offsetting receipts:														
Interfund transactions, mandatory	372	BA/O	---	---	---	---	---	---	---	---	---	---	---	---
Total Interfunds		BA/O	---	---	---	---	---	---	---	---	---	---	---	---
TOTAL FEDERAL GOVERNMENT														
ON-BUDGET AND OFF-BUDGET TOTALS														
On-Budget Accounts														
Federal Funds:														
Appropriation accounts included above		BA	6,171,493	6,006,106	6,386,600	6,234,350	6,550,237	6,799,859	7,030,095	7,249,585	7,524,770	7,771,664	8,045,512	8,282,261
		O	5,638,708	6,051,215	6,179,322	6,350,150	6,600,472	6,739,271	6,914,271	7,117,550	7,409,855	7,607,299	7,842,947	8,056,845
Deductions for offsetting receipts:														
Distributed by agency above:														
Offsetting governmental, discretionary		BA/O	-1,718	-1,741	-1,695	-1,726	-1,739	-1,748	-1,661	-1,579	-1,589	-1,599	-1,610	-1,621
Intrafund receipts, discretionary		BA/O	-287	-2	-255	-255	-255	-255	-255	-255	-255	-255	-255	-255
Non-Federal sources, discretionary		BA/O	-11,727	-10,957	-11,798	-11,995	-12,308	-12,512	-12,768	-13,135	-13,440	-13,323	-13,493	-13,684
Offsetting governmental, mandatory		BA/O	-16,744	-16,832	-17,780	-16,613	-17,061	-17,492	-17,940	-12,308	-10,349	-10,403	-10,458	-10,513
Legislative proposal, subject to PAYGO, mandatory		BA/O	---	---	1,680	---	---	---	---	---	---	---	---	---
Intrafund receipts, mandatory		BA/O	-15,416	-20,961	-21,435	-21,629	-22,240	-22,837	-23,521	-24,152	-24,771	-25,467	-26,228	-26,946
Non-Federal sources, mandatory		BA/O	-207,702	-119,831	-33,504	-35,739	-36,395	-37,978	-40,374	-35,018	-34,170	-33,783	-33,231	-32,967
Offsetting governmental, net interest		BA/O	-13	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2
Intrafund receipts, net interest		BA/O	-30,242	-32,105	-28,321	-29,836	-38,957	-33,553	-35,968	-21,931	-36,599	-38,452	-43,461	-40,901
Legislative proposal, not subject to PAYGO, net interest		BA/O	---	---	-56	-74	-106	-123	-127	-101	-54	-21	-4	-1
Non-Federal sources, net interest		BA/O	-58,257	-72,825	-73,171	-69,087	-76,532	-82,996	-88,562	-94,193	-95,925	-96,790	-97,606	-98,328
Undistributed by agency:														

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
ON-BUDGET AND OFF-BUDGET TOTALS - continued														
Other interest, net interest	908	BA/O	---	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1	-1
Employer share, employee retirement (on-budget), mandatory	951	BA/O	-11,377	-13,924	-15,718	-16,902	-18,066	-19,216	-20,274	-18,843	-19,765	-20,733	-21,752	-22,822
Rents and royalties on the Outer Continental Shelf, mandatory	953	BA/O	-5,775	-6,347	-6,347	-6,585	-6,901	-6,965	-7,176	-7,192	-7,235	-7,267	-7,317	-7,324
Sale of major assets, mandatory	954	BA/O	-31	-3	-3	-3	-3	-3	-3	---	---	---	---	---
Other undistributed offsetting receipts, mandatory	959	BA/O	---	-17	-4	-27,006	-6	-5,007	-10,007	-8,007	-7	-15,010	-20,010	-38
Total Federal Funds		BA	5,812,204	5,710,558	6,178,190	5,996,897	6,319,665	6,559,171	6,771,456	7,012,868	7,280,608	7,508,558	7,770,084	8,026,858
		O	5,279,419	5,755,667	5,970,912	6,112,697	6,369,900	6,498,583	6,655,632	6,880,833	7,165,693	7,344,193	7,567,519	7,801,442
Trust Funds:														
Appropriation accounts included above		BA	1,652,033	1,789,653	1,932,268	2,092,899	2,095,579	2,293,406	2,433,762	2,589,894	2,854,033	2,961,212	3,013,562	3,308,892
		O	1,601,408	1,723,106	1,889,717	2,072,028	2,063,892	2,267,180	2,406,507	2,559,560	2,828,750	2,925,455	2,966,727	3,263,827
Deductions for offsetting receipts:														
Distributed by agency above:														
Offsetting governmental, discretionary		BA/O	-17	-17	-18	-18	-18	-18	-18	-18	-18	-18	-18	-18
Intrafund receipts, mandatory		BA/O	-7,368	-7,417	-7,668	-7,543	-7,613	-7,558	-7,487	-7,510	-7,460	-7,385	-7,365	-7,246
Non-Federal sources, mandatory		BA/O	-258,690	-288,689	-306,484	-329,388	-353,814	-386,184	-415,999	-441,400	-470,726	-506,639	-540,420	-572,969
Legislative proposal, subject to PAYGO, mandatory		BA/O	---	---	2	2	2	2	2	2	2	2	2	2
Non-Federal sources, net interest		BA/O	-3,554	-3,400	-3,083	-1,699	-1,600	-1,489	-1,377	-1,220	-1,065	-990	-966	-964
Total Trust Funds		BA	1,382,404	1,490,129	1,615,016	1,754,252	1,732,535	1,898,158	2,008,882	2,139,747	2,374,765	2,446,181	2,464,794	2,727,696
		O	1,331,779	1,423,582	1,572,465	1,733,381	1,700,848	1,871,932	1,981,627	2,109,413	2,349,482	2,410,424	2,417,959	2,682,631
Interfunds:														
Deductions for offsetting receipts:														
Distributed by agency above:														
Interfund transactions, discretionary		BA/O	-441	-215	-247	-247	-247	-247	-247	-247	-247	-247	-247	-247
Interfund transactions, mandatory		BA/O	-804,542	-923,732	-824,204	-861,799	-957,707	-1,000,700	-1,068,627	-1,154,815	-1,237,814	-1,339,069	-1,442,667	-1,510,551
Interfund transactions, net interest		BA/O	-479	-630	-380	-240	-80	-20	---	---	---	---	---	---
Undistributed by agency:														
Interest received by on-budget trust funds, net interest	902	BA/O	-117,535	-135,594	-127,433	-125,435	-131,550	-133,334	-141,913	-129,226	-146,603	-148,716	-156,238	-153,740
Employer share, employee retirement (on-budget), mandatory	951	BA/O	-108,701	-110,393	-113,124	-115,189	-117,372	-119,972	-122,554	-126,567	-130,561	-133,071	-135,433	-138,090
Total Interfunds		BA/O	-1,031,698	-1,170,564	-1,065,388	-1,102,910	-1,206,956	-1,254,273	-1,333,341	-1,410,855	-1,515,225	-1,621,103	-1,734,585	-1,802,628
Total On-Budget Accounts:														
As shown in detail above		BA	6,162,910	6,030,123	6,727,818	6,648,239	6,845,244	7,203,056	7,446,997	7,741,760	8,140,148	8,333,636	8,500,293	8,951,926
		O	5,579,500	6,008,685	6,477,989	6,743,168	6,863,792	7,116,242	7,303,918	7,579,391	7,999,950	8,133,514	8,250,893	8,681,445

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code			2025	Estimate										
			Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
ON-BUDGET AND OFF-BUDGET TOTALS - continued														
Off-Budget Accounts														
Federal Funds:														
Appropriation accounts included above		BA	-76	274	241	241	241	241	241	241	241	241	241	241
		O	5,083	5,412	4,368	1,926	653	653	242	241	241	241	242	241
Total Federal Funds		BA	-76	274	241	241	241	241	241	241	241	241	241	241
		O	5,083	5,412	4,368	1,926	653	653	242	241	241	241	242	241
Trust Funds:														
Appropriation accounts included above		BA	1,593,410	1,684,671	1,779,323	1,872,374	1,965,378	2,060,312	2,160,242	2,263,360	2,368,924	2,477,228	2,589,119	2,704,864
		O	1,580,990	1,676,570	1,771,426	1,864,574	1,957,469	2,052,280	2,151,651	2,254,588	2,359,942	2,467,989	2,579,572	2,694,936
Deductions for offsetting receipts:														
Distributed by agency above:														
Non-Federal sources, mandatory		BA/O	-65	-158	-163	-167	-171	-174	-179	-184	-189	-193	-198	-203
Total Trust Funds		BA	1,593,345	1,684,513	1,779,160	1,872,207	1,965,207	2,060,138	2,160,063	2,263,176	2,368,735	2,477,035	2,588,921	2,704,661
		O	1,580,925	1,676,412	1,771,263	1,864,407	1,957,298	2,052,106	2,151,472	2,254,404	2,359,753	2,467,796	2,579,374	2,694,733
Interfunds:														
Deductions for offsetting receipts:														
Distributed by agency above:														
Interfund transactions, mandatory		BA/O	-60,007	-57,390	-69,255	-74,635	-82,858	-90,025	-96,387	-103,256	-111,157	-118,619	-126,534	-135,294
Undistributed by agency:														
Interest received by off-budget trust funds, net interest	903	BA/O	-70,026	-67,838	-66,157	-63,297	-59,012	-55,099	-51,079	-46,283	-39,488	-31,468	-25,209	-18,443
Employer share, employee retirement (off-budget), mandatory	952	BA/O	-24,370	-24,847	-25,348	-26,208	-26,650	-27,587	-28,387	-29,210	-30,229	-30,915	-31,608	-32,741
Total Interfunds		BA/O	-154,403	-150,075	-160,760	-164,140	-168,520	-172,711	-175,853	-178,749	-180,874	-181,002	-183,351	-186,478
Total Off-Budget Accounts:														
As shown in detail above		BA	1,438,866	1,534,712	1,618,641	1,708,308	1,796,928	1,887,668	1,984,451	2,084,668	2,188,102	2,296,274	2,405,811	2,518,424
		O	1,431,605	1,531,749	1,614,871	1,702,193	1,789,431	1,880,048	1,975,861	2,075,896	2,179,120	2,287,035	2,396,265	2,508,496
TOTALS BY TYPE OF TRANSMITTAL														
Enacted/requested:														
BA		BA	7,601,776	7,564,960	7,995,541	8,382,417	8,667,398	9,115,232	9,454,971	9,851,057	10,352,096	10,653,247	10,928,186	11,491,518
O		O	7,011,105	7,540,559	7,981,390	8,309,511	8,568,169	8,950,728	9,246,411	9,629,976	10,157,726	10,403,100	10,631,250	11,174,882
Legislative proposal, not subject to PAYGO:														
BA		BA	---	---	-27,896	-26,672	-25,717	-24,728	-23,739	-22,835	-21,931	-21,386	-20,104	-19,165
O		O	---	---	108	10,619	12,303	13,427	14,286	17,355	17,491	17,205	16,686	16,206

TABLE 16-1. FEDERAL BUDGET BY AGENCY AND ACCOUNT, FY2027 PRESIDENT'S BUDGET POLICY
(In millions of dollars)

Account and Subfunction Code		2025	Estimate										
		Actual	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
TOTALS BY TYPE OF TRANSMITTAL - continued													
Legislative proposal, subject to PAYGO:													
BA	BA	---	-125	378,814	802	491	220	216	-1,794	-1,915	-1,951	-1,978	-2,003
O	O	---	-125	111,362	125,231	72,751	32,135	19,082	7,956	3,853	244	-778	-1,147
TOTAL FEDERAL GOVERNMENT													
Total Federal Government	BA	7,601,776	7,564,835	8,346,459	8,356,547	8,642,172	9,090,724	9,431,448	9,826,428	10,328,250	10,629,910	10,906,104	11,470,350
	O	7,011,105	7,540,434	8,092,860	8,445,361	8,653,223	8,996,290	9,279,779	9,655,287	10,179,070	10,420,549	10,647,158	11,189,941