

2027 USDA EXPLANATORY NOTES – OFFICE OF BUDGET AND PROGRAM ANALYSIS

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PREFACE

This publication summarizes the fiscal year (FY) 2027 Budget for the U.S. Department of Agriculture (USDA). Throughout this publication any reference to the “Budget” is regarding the 2027 Budget, unless otherwise noted. All references to years refer to fiscal year, except where specifically noted. The budgetary tables throughout this document show actual amounts for 2024 and 2025, Working Families Tax Cut Act (WFTCA), Agriculture, Rural Development, Food and Drug Administration, and Related Agency Appropriations Act, 2026, and the President’s Budget request for 2027. Amounts for 2026 estimated levels include: non-enacted amounts such as Full-Time Equivalent levels, fleet levels, information technology investment levels, recovery levels, transfers in and out, balances available end of year, and obligation levels.

Throughout this publication, the “Working Families Tax Cut Act” is used to refer to the Public Law 119-21.

Pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985, sequestration is included in the numbers for mandatory programs in 2024, 2025, 2026 and 2027.

In tables throughout this document, amounts equal to zero (0) are displayed as dashes (-). Amounts less than 0.5 and greater than zero are rounded and shown as a zero (0). This display treatment is used to prevent the masking of small non-zero amounts that do not round up to one (1). Due to rounding, some tables may not sum exactly.

AGENCY-WIDE**PURPOSE STATEMENT**

The Office of Budget and Program Analysis (OBPA) was established in June 1981. Its predecessor, created on July 8, 1922 (Secretary’s Memorandum No. 389), under the Budget and Accounting Act of 1921, appointed a Budget Officer responsible for preparing estimates and other appropriations for the Department. OBPA fulfills multiple critical roles including serving as the Performance Improvement Officer (as per Executive Order 13450), Chief Risk Officer (supporting OMB Circular No. A-123), and Evaluation Officer (in line with the Evidence Act of 2018).

The mission of OBPA is to provide centralized coordination of the Department’s Budget. This includes the development, presentation, and administration of the budget, ensuring that programs are executed efficiently and effectively by integrating performance, evidence, and risk into decision-making. OBPA provides budgetary and programmatic analysis to the Secretary and other senior officials to support informed, data-driven decision-making.

OBPA leads several critical functions within USDA, including strategic planning, enterprise risk management, performance management and reporting, budget analysis, and budget justification. It develops essential documents such as USDA’s Strategic Plan, Annual Performance Plan and Report, Learning Agenda, Annual Evaluation Plan, and Department Risk Profile. It also oversees the USDA’s annual planning, budgeting, and execution process, in addition to managing USDA’S Enterprise Risk Management operations.

Moreover, OBPA serves as the primary liaison between the Office of Management and Budget (OMB) and the Congressional Appropriations subcommittees. OBPA plays a key role in justifying and promoting USDA’s program plans and budget estimates. Through its efforts, OBPA aims to improve programs and enhance operational effectiveness and accountability throughout USDA.

OBPA is comprised of 58 permanent full-time employees as of September 30, 2025.

OBPA activities contribute to the success of USDA’s overall mission to provide leadership on food, agriculture, natural resources, rural development, nutrition, and related issues based on public policy, the best available science, and effective management. USDA is currently developing the FY 2026 – 2030 Strategic Plan. A detailed FY 2027 performance plan, including Key Performance Indicators, can be found at <https://www.usda.gov/our-agency/about-usda/performance>.

AVAILABLE FUNDS AND FTEs

Table OBPA 1 Available Funds and FTEs (thousands of dollars, FTEs)

Item	2024		2025		2026		2027	
	Actual	FTEs	Estimated	FTEs	Estimated	FTEs	Estimated	FTEs
Discretionary Appropriations:								
OBPA.....	\$14,967	58	\$14,967	58	\$14,967	36	11,997	36
Total Adjusted Appropriation	14,967	58	14,967	58	14,967	36	11,997	36
Lapsing Balances.....	-192	-	-1,102	-	-	-	-	-
Total Obligations, OBPA	14,775	58	13,865	58	14,967	36	11,997	36
Total Obligations, OBPA	14,967	58	14,967	58	14,967	36	11,997	36

PERMANENT POSITIONS BY GRADE AND FTEs

Table OBPA 2 Permanent Positions by Grade and FTEs

Item	2024		2025		2026		2027									
	HQ	Field	Actual	Total	HQ	Field	Actual	Total	HQ	Field	Estimated	Total	HQ	Field	Estimated	Total
SES.....	5	-	5	5	-	5	2	-	2	2	-	2	-	-	-	2
GS-15.....	12	-	12	10	-	10	8	-	8	8	-	8	-	-	-	8
GS-14.....	21	-	21	24	-	24	13	-	13	13	-	13	-	-	-	13
GS-13.....	9	-	9	14	-	14	12	-	12	12	-	12	-	-	-	12
GS-12.....	3	-	3	3	-	3	1	-	1	1	-	1	-	-	-	1
GS-11.....	6	-	6	1	-	1	-	-	-	-	-	-	-	-	-	-
GS-10.....	1	-	1	1	-	1	-	-	-	-	-	-	-	-	-	-
GS-8	1	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Permanent	58	-	58	58	-	58	36	-	36	36	-	36	36	-	-	36
Total Perm. FT EOY	58	-	58	58	-	58	36	-	36	36	-	36	36	-	-	36
FTE ¹	58	-	58	58	-	58	36	-	36	36	-	36	36	-	-	36

¹ Total FTEs are all inclusive of workforce categories including temporary positions.

SHARED FUNDING PROJECTS

Table OBPA 3 Shared Funding Projects (thousands of dollars)

Item	2024 Actuals	2025 Actuals	2026 Estimates	2027 Estimates
Working Capital Fund:				
Administrative Services:				
AskUSDA Contact Center	\$3	\$3	-	-
General Counsel Legal Compliance.....	-	2	\$29	\$29
Human Resources Enterprise System Management	2	2	4	4
Integrated Procurement Systems	3	2	2	2
Mail and Reproduction Management Division.....	27	31	24	25
Material Management Service Center	15	12	9	10
Personnel and Document Security Program	2	3	3	0
Procurement Operations Division	-	-	19	19
Subtotal.....	52	55	90	89
Finance and Management:				
Internal Control Support Services	13	11	5	5
Financial Shared Services.....	17	15	12	12
National Finance Center	13	17	16	16
Subtotal	43	43	33	33
Information Technology:				
Client Experience Center	272	281	242	235
Dept Administration Information Technology Office.....	32	27	6	-
Digital Infrastructure Services Center	5	4	4	20
Enterprise Cybersecurity Services	24	30	30	30
Enterprise Data and Analytics Services	18	18	7	8
Enterprise Network Services.....	10	7	8	8
Subtotal	361	367	297	301
Correspondence Management Services:				
Office of the Executive Secretariat.....	50	12	10	10
Total, Working Capital Fund	506	477	430	433
Department-Wide Shared Cost Programs:				
Agency Partnership Outreach	4	4	2	2
Diversity, Equity, Inclusion, and Accessibility	1	-	-	-
Employee Experience	2	2	-	-
Medical Services	8	-	-	-
NCR Interpreting Services.....	5	3	3	-
OCFO Shared Services Branch.....	-	-	-	1
Office of Customer Experience	2	1	-	-
Physical Security	3	3	2	2
Security Detail	3	5	10	10
Security Operations.....	4	4	4	4
Talent Group	2	2	-	-
TARGET Center.....	1	1	1	1
Total, Department-Wide Reimbursable Programs	35	25	22	23
Agency Total	541	502	452	456

ACCOUNT 1: OFFICE OF BUDGET AND PROGRAM ANALYSIS

APPROPRIATIONS LANGUAGE

The appropriations language follows (new language underscored; deleted matter enclosed in brackets):

Office of Budget and Program Analysis

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

LEAD-OFF TABULAR STATEMENT

Table OBPA 4 Lead-Off Tabular Statement (in dollars)

Item	Amount
Estimate, 2026	\$14,967,000
Change in Appropriation	<u>-2,970,000</u>
Budget Estimate, 2027	<u>11,997,000</u>

PROJECT STATEMENTS

Table OBPA 5 Project Statement on Basis of Appropriations (thousands of dollars, FTEs)²

Item	2024 Actual	FTEs	2025 Actual	FTEs	2026 Estimated	FTEs	2027 Estimated	FTEs	Inc. or Dec.	FTE Inc. or Chg Dec.	Key
Discretionary											
Appropriations:											
Total Appropriations .	\$14,967	58	\$14,967	58	\$14,967	36	\$11,997	36	-\$2,970	-	(1)
Total Available	14,967	58	14,967	58	14,967	36	11,997	36	-2,970	-	-
Lapsing Balances	-192	-	-1,102	-	-	-	-	-	-	-	-
Total Obligations	<u>14,775</u>	58	<u>13,865</u>	58	<u>14,967</u>	36	<u>11,997</u>	36	-2,970	-	-

Table OBPA 6 Project Statement on Basis of Obligations (thousands of dollars, FTEs)³

Item	2024 Actual	FTEs	2025 Actual	FTEs	2026 Estimated	FTEs	2026 Estimated	FTEs	Inc. or Dec.	FTE Inc. or Dec.	
Discretionary Obligations:											
Office of Budget and											
Program Analysis	\$14,775	58	\$13,865	58	\$14,967	36	\$11,997	36	-\$2,970	-	
Total Obligations	14,775	58	13,865	58	14,967	36	11,997	36	-2,970	-	
Add back:											
Lapsing Balances	192	-	1,102	-	-	-	-	-	-	-	
Total Appropriation	<u>14,967</u>	58	<u>14,967</u>	58	<u>14,967</u>	36	<u>11,997</u>	36	-2,970	-	

JUSTIFICATION OF CHANGES

Base funds will allow OBPA to continue to provide analyses and information to the Secretary and other senior policy officials to support informed data driven decision-making regarding the Department’s programs and policies, and budget actions. In accordance with administration policy announced in the Budget, OBPA will follow new government-wide grants guidance prohibiting the use of Federal funds to pay for subscriptions to academic journals, as well as for the publication of research results that are not specifically required by Federal statute or approved in advance by a Federal agency. This policy preserves funds to support actual research by ensuring that the American taxpayer does not pay for the research, publication, and access to that research, essentially triple-charging the public for the same product. In accordance with administration policy announced in the Budget, OBPA will follow new government-wide grants guidance prohibiting the use of Federal funds to pay for

² This table does not match MAX Schedule X due to reimbursables.

³ This table does not match MAX Schedule X due to reimbursables.

subscriptions to academic journals, as well as for the publication of research results that are not specifically required by Federal statute or approved in advance by a Federal agency. This policy preserves funds to support actual research by ensuring that the American taxpayer does not pay for the research, publication, and access to that research, essentially triple-charging the public for the same product.

The number of the following listing relates to values in the Change (Chg) Key column of the Project Statement:

- (1) A decrease of \$2,970,000 and 0 FTEs(\$14,967,000 and 36 FTEs available in 2026).

The decrease in funding reflects a deliberate effort to align with administration priorities through streamlining workforce efforts, facilities, and other government efficiencies, while ensuring OBPA continues to provide analyses and information to the Secretary and other senior policy officials to support informed data driven decision-making regarding the Department’s programs and policies, and budget actions. As part of this broader efficiency initiative, a specific \$3,234 decrease in National Security Related Expenses is being realigned to the Office of Homeland Security (OHS); this strategic move enhances departmental efficiency and effectiveness by centralizing national security resources under OHS, eliminating redundancies, and improving the coordination and execution of security policies without compromising USDA's resilience or readiness.

GEOGRAPHIC BREAKDOWN OF OBLIGATIONS AND FTEs

Table OBPA 7 Geographic Breakdown of Obligations and FTEs for Office of Budget and Program Analysis (thousands of dollars, FTEs)

State/Territory/Country	2024		2025		2026		2027	
	Actual	FTEs	Actual	FTEs	Estimated	FTEs	Estimated	FTEs
District of Columbia	\$14,775	58	\$13,865	56	\$14,967	36	\$11,997	36
Obligations	14,775	58	13,865	58	14,967	36	11,997	36
Lapsing Balances	192	-	1,102	-	-	-	-	-
Total, Available	14,967	58	14,967	58	14,967	36	11,997	36

OBJECT CLASSIFICATION

Table OBPA 8 Classification by Objects – Discretionary Funding (thousands of dollars) ⁴

Item No.	Item	2024 Actual	2025 Actual	2026 Estimated	2027 Estimated
Personnel Compensation:					
	Washington D.C.	\$8,922	\$9,702	\$5,670	\$5,781
11	Total personnel compensation.....	8,922	9,702	5,670	5,781
12	Personal benefits	3,216	3,386	1,979	2,018
13.0	Benefits for former personnel.....	-	-	-	-
	Total, personnel comp. and benefits	12,138	13,088	7,649	7,799
Other Objects:					
21.0	Travel and transportation of persons.....	51	25	1,000	850
22.0	Transportation of things	1	1	50	50
23.3	Communications, utilities, and misc. charges	30	26	100	100
24.0	Printing and reproduction	44	33	200	100
25.1	Advisory and assistance services.....	893	1	400	500
25.2	Other services from non-Federal sources.....	707	6	1,018	500
25.3	Other goods and services from Federal sources.....	552	413	3,000	948
25.4	Operation and maintenance of facilities	343	5	400	500
25.7	Operation and maintenance of equipment.....	1	261	1,000	500
26.0	Supplies and materials	14	6	100	50
31.0	Equipment	1	-	50	100
	Total, Other Objects.....	2,637	777	7,318	4,198
99.9	Total, new obligations	14,775	13,865	14,967	11,997
	DHS Bldg. Sec. Payments (included in 25.3).....	\$25	\$24	\$26	\$27
Position Data:					
	Average Salary (dollars), ES Position	\$205,500	\$243,500	\$214,534	\$214,534
	Average Salary (dollars), GS Position.....	\$134,000	\$181,200	\$157,512	\$160,591

STATUS OF PROGRAMS

OBPA coordinates the preparation of Departmental budget estimates, strategic planning, and legislative budgetary reports. It also administers Department-wide allotment and apportionment of funds, provides analysis of USDA program issues, drafts budget proposals, and aids USDA leadership in the development and execution of desired policies and programs. By offering guidance, sound analysis, and objective information, OBPA supports the USDA mission to ensure effective budget management, programs, and performance.

Office of Budget and Program Analysis

Current Activities

OBPA ensures agency-developed material requiring action by the Office of the Secretary is analytically sound, consistent with Administration policy, program, and budget requirements, and compliant with statutory authorities. OBPA develops alternatives and supporting data for policy officials in making budget decisions, including reprogramming, supplemental funding requests, and reallocating funding. It ensures agencies are accountable for results and improving program delivery and effectiveness.

OBPA conducts reviews of current programs, proposed programs, agency shutdown contingency plans, and reorganization proposals. It addresses problem areas affecting management efficiency, program outcomes, and implementation of statutory requirements and Administration policy.

In its program coordination role, OBPA serves as the focal point for implementing major legislation such as the Working Families Tax Cut Act, ensuring provisions are assigned to the appropriate agency or office, and tracking and reporting on implementation progress, such as developing spend plans. OBPA also leads the department in the tracking and implementation of Executive Orders, coordinating across all USDA agencies and staff offices to ensure the implementation of administration priorities.

⁴ This table does not match MAX Schedule O due to reimbursables.

Each year, OBPA prepares budget materials, including the USDA Budget Summary, Annual Performance Plan and Report, and Explanatory Notes, which are submitted to Congress and made available online to the public. OBPA provides guidance for these deliverables and coordinates the review process.

As needed, OBPA coordinates Departmental responses to Congressional questions for the record regarding Secretarial and Agency Appropriations hearings. OBPA also serves as liaison with OMB, the Appropriations Committees, and the Congressional Budget Office.

Selected Examples of Recent Progress

During 2025, OBPA spearheaded several key initiatives, including developing and implementing an automated solution of more efficient workflow of apportionment analysis and approval, and coordinating the Department's implementation of supplemental funding, including activities supported by WFTCA.

Budget Formulation

OBPA successfully reimagined and streamlined the Department Estimates process for the 2027 cycle after the delayed release of the 2026 President's Budget compressed the overall formulation timeline. Working closely with agencies that were also operating with reduced staffing, analysts applied deep program expertise to deliver a complete 2026 President's Budget under accelerated conditions while simultaneously developing a more efficient approach for the 2027 Department Estimates. OBPA continued to provide extensive congressional technical assistance, synthesize legislative changes for Department leadership, and produce in-depth analytical products for the Director of OBPA, ensuring high-quality budget coordination and decision support during a uniquely challenging year.

Budget Execution

OBPA continues to leverage resources by collaborating with USDA's Digital Infrastructure Service Center to improve the MAX Jira Apportionment Workflow Database – a department-wide automated apportionment workflow system. The MAX Jira system replaced a manual, paper-based clearance process, creating a more efficient apportionment review and analysis. It electronically notifies the next-level reviewer as requests transition through the clearance process, and provides real-time status reports for better tracking, analyses, and accountability. In 2025, OBPA worked with the Department of Education's Budget Line of Business and USDA's Digital Infrastructure Service Center to make internal updates to the system enhancing its efficiency and user-friendliness. OBPA successfully processed apportionments and other documents to ensure that Department priorities were funded in an effective and timely manner.

In 2025, OBPA processed 1,227 budget execution documents, including 313 apportionments (SF-132s), 51 internal apportionments, 297 non-expenditure transfers (SF-1151s), 488 Advice of Allotments, 73 warrant requests, and 5 Treasury Account Fund Symbol (TAFS) requests.

Performance, Evaluation, Risk, and Program Coordination

In 2025, OBPA continued to strengthen the application of planning, program management, performance, evidence, evaluation, and risk into departmental activities. OBPA provided implementation support and oversight of departmental priorities for Executives Orders, WFTCA and other department wide initiatives, such as the Return to the Office program. Providing coordinated program management support for Administration priorities has helped the Department meet deadlines, provide effective executive level reporting, and achieve mission objectives.