

OTHER DEFENSE—CIVIL PROGRAMS

MILITARY RETIREMENT

Federal Funds

PAYMENT TO MILITARY RETIREMENT FUND

Program and Financing (in millions of dollars)

Identification code 097-0040-0-1-054	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Payment to Military Retirement Fund	154,387	161,413	23,451
0900 Total new obligations, unexpired accounts (object class 94.0)	154,387	161,413	23,451
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	154,387	161,413	23,451
1930 Total budgetary resources available	154,387	161,413	23,451
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	154,387	161,413	23,451
3020 Outlays (gross)	-154,387	-161,413	-23,451
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	154,387	161,413	23,451
Outlays, gross:			
4100 Outlays from new mandatory authority	154,387	161,413	23,451
4180 Budget authority, net (total)	154,387	161,413	23,451
4190 Outlays, net (total)	154,387	161,413	23,451

The 2027 payment to the Military Retirement Fund includes funds for the amortization of the unfunded liability for all retirement benefits earned by Department of War military personnel for service prior to 1985 and Coast Guard military personnel for service prior to 2023. The amortization schedule for the unfunded liability is determined by the Department of War Retirement Board of Actuaries. Included in the unfunded liability are the consolidated requirements of the military departments to cover retired officers and enlisted personnel of the Army, Navy, Marine Corps, Air Force, Space Force and Coast Guard; retainer pay of enlisted personnel of the Fleet Reserve of the Navy and Marine Corps; and survivors' benefits.

The 2004 National Defense Authorization Act (P.L. 108-136) created additional benefits for certain retirees who receive disability compensation from the Department of Veterans Affairs and moved the responsibility for payments under the Combat-Related Special Compensation program to the Military Retirement Fund. Any additional funding requirements for retirees with service prior to 1985 will be included in this payment.

The 2016 National Defense Authorization Act (P.L. 114-92) enacted substantial changes to the current military retirement system. The new retirement system, which took effect January 1, 2018, is a blend of several components, including a defined retired pay benefit, a defined contribution to the Thrift Savings Plan, and a bonus (continuation pay) paid to the member to maintain Service retention requirements. Currently serving members will remain grandfathered under the legacy retirement system.

The 2021 National Defense Authorization Act (P.L. 116-283) added the Coast Guard and their survivors to the Military Retirement Fund effective 2023. Service in the Coast Guard performed before 2023 is the original Coast Guard unfunded liability of the fund.

Trust Funds

MILITARY RETIREMENT FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 097-8097-0-7-602	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	1,507,003	1,692,238	1,895,512

Receipts:

Current law:			
1140 Employing Agency Contributions, Military Retirement Fund	23,171	22,769	19,638
1140 Earnings on Investments, Military Retirement Fund	65,736	77,727	69,614
1140 Federal Contributions, Military Retirement Fund	154,387	161,413	23,451
1140 Federal Contributions (concurrent Receipt Accruals), Military Retirement Fund	22,588	24,340	31,551
1198 Rounding adjustment	1		
1199 Total current law receipts	265,883	286,249	144,254
1999 Total receipts	265,883	286,249	144,254
2000 Total: Balances and receipts	1,772,886	1,978,487	2,039,766
Appropriations:			
Current law:			
2101 Military Retirement Fund	-264,195	-288,452	-147,110
2135 Military Retirement Fund	183,547	205,477	61,739
2199 Total current law appropriations	-80,648	-82,975	-85,371
2999 Total appropriations	-80,648	-82,975	-85,371
5099 Balance, end of year	1,692,238	1,895,512	1,954,395

Program and Financing (in millions of dollars)

Identification code 097-8097-0-7-602	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Nondisability	70,200	71,551	73,577
0002 Temporary disability	51	66	69
0003 Permanent disability	2,797	3,583	3,740
0004 Fleet reserve	2,143	2,184	2,246
0005 Survivors' benefits	5,457	5,591	5,739
0900 Total new obligations, unexpired accounts (object class 13.0)	80,648	82,975	85,371
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	264,195	288,452	147,110
1235 Appropriations precluded from obligation (special or trust)	-183,547	-205,477	-61,739
1260 Appropriations, mandatory (total)	80,648	82,975	85,371
1930 Total budgetary resources available	80,648	82,975	85,371
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	6,476	6,659	6,848
3010 New obligations, unexpired accounts	80,648	82,975	85,371
3020 Outlays (gross)	-80,465	-82,786	-85,177
3050 Unpaid obligations, end of year	6,659	6,848	7,042
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	6,476	6,659	6,848
3200 Obligated balance, end of year	6,659	6,848	7,042
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	80,648	82,975	85,371
Outlays, gross:			
4100 Outlays from new mandatory authority	73,989	76,127	78,329
4101 Outlays from mandatory balances	6,476	6,659	6,848
4110 Outlays, gross (total)	80,465	82,786	85,177
4180 Budget authority, net (total)	80,648	82,975	85,371
4190 Outlays, net (total)	80,465	82,786	85,177
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	1,599,141	1,806,919	1,984,565
5001 Total investments, EOY: Federal securities: Par value	1,806,919	1,984,565	2,057,794

Public Law 98-94, amended by Public Law 116-283, provided for accrual funding of the Department of War military retirement system and for the establishment of a Department of War Military Retirement Fund in 1985. The fund has three sources of income. The first is payments from the Department of War military personnel accounts and the Coast Guard retired pay account, which cover the accruing costs of the future retirement benefits being earned by today's service members. The second source is interest on

MILITARY RETIREMENT FUND—Continued

investments of the fund. The third source is made up of two payments from the general fund of the Treasury. The first Treasury payment covers a portion of the accrued unfunded liability for all Department of War and Coast Guard retirees and their current members who had earned benefits before entering into the accrual funding system. The second Treasury payment covers the liability for concurrent receipt of Department of War and Coast Guard military retired pay and disability compensation paid by the Department of Veterans Affairs. This benefit was added in the 2004 National Defense Authorization Act.

The status of the fund is as follows:

Status of Funds (in millions of dollars)

Identification code 097-8097-0-7-602	2025 actual	2026 est.	2027 est.
Unexpended balance, start of year:			
0100 Balance, start of year	1,513,479	1,698,897	1,902,360
0999 Total balance, start of year	1,513,479	1,698,897	1,902,360
Cash income during the year:			
Current law:			
Receipts:			
1150 Earnings on Investments, Military Retirement Fund	65,736	77,727	69,614
1160 Employing Agency Contributions, Military Retirement Fund	23,171	22,769	19,638
1160 Federal Contributions, Military Retirement Fund	154,387	161,413	23,451
1160 Federal Contributions (concurrent Receipt Accruals), Military Retirement Fund	22,588	24,340	31,551
1199 Income under present law	265,882	286,249	144,254
1999 Total cash income	265,882	286,249	144,254
Cash outgo during year:			
Current law:			
2100 Military Retirement Fund	-80,465	-82,786	-85,177
2199 Outgo under current law	-80,465	-82,786	-85,177
2999 Total cash outgo (-)	-80,465	-82,786	-85,177
Surplus or deficit:			
3110 Excluding interest	119,681	125,736	-10,537
3120 Interest	65,736	77,727	69,614
3199 Subtotal, surplus or deficit	185,417	203,463	59,077
3298 Rounding adjustment	1		
3299 Total adjustments	1		
3999 Total change in fund balance	185,418	203,463	59,077
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year	-108,022	-82,205	-96,357
4200 Military Retirement Fund	1,806,919	1,984,565	2,057,794
4999 Total balance, end of year	1,698,897	1,902,360	1,961,437

RETIREE HEALTH CARE

Federal Funds

PAYMENT TO DEPARTMENT OF DEFENSE MEDICARE-ELIGIBLE RETIREE HEALTH CARE FUND

Program and Financing (in millions of dollars)

Identification code 097-0850-0-1-054	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Payment to DoW Medicare	14,569	18,554	19,112
0900 Total new obligations, unexpired accounts (object class 94.0)	14,569	18,554	19,112
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	14,569	18,554	19,112
1900 Budget authority (total)	14,569	18,554	19,112
1930 Total budgetary resources available	14,569	18,554	19,112
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	14,569	18,554	19,112

3020 Outlays (gross)	-14,569	-18,554	-19,112
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	14,569	18,554	19,112
Outlays, gross:			
4100 Outlays from new mandatory authority	14,569	18,554	19,112
4180 Budget authority, net (total)	14,569	18,554	19,112
4190 Outlays, net (total)	14,569	18,554	19,112

DEPARTMENT OF DEFENSE MEDICARE-ELIGIBLE RETIREE HEALTH CARE FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 097-5472-0-2-551	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	369,899	400,233	438,204
Receipts:			
Current law:			
1140 Non-DoD Employing Agency Contributions, DoD Medicare-Eligible Retiree Health Care Fund	331	390	460
1140 Earnings on Investments, DoD Medicare-Eligible Retiree Health Care Fund	17,362	19,839	15,900
1140 Federal Contributions, DoD Medicare-Eligible Retiree Health Care Fund	14,569	18,554	19,112
1140 Department of Defense Contributions, DoD Medicare-Eligible Retiree Health Care Fund	11,046	12,841	14,349
1199 Total current law receipts	43,308	51,624	49,821
1999 Total receipts	43,308	51,624	49,821
2000 Total: Balances and receipts	413,207	451,857	488,025
Appropriations:			
Current law:			
2101 Department of Defense Medicare-Eligible Retiree Health Care Fund	-43,119	-51,622	-49,643
2135 Department of Defense Medicare-Eligible Retiree Health Care Fund	30,144	37,969	35,086
2199 Total current law appropriations	-12,975	-13,653	-14,557
2999 Total appropriations	-12,975	-13,653	-14,557
5098 Rounding adjustment	1		
5099 Balance, end of year	400,233	438,204	473,468

Program and Financing (in millions of dollars)

Identification code 097-5472-0-2-551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Direct Care	2,394	2,600	2,753
0002 Purchased Care	10,581	11,053	11,804
0900 Total new obligations, unexpired accounts (object class 13.0)	12,975	13,653	14,557

Budgetary resources:

Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	43,119	51,622	49,643
1235 Appropriations precluded from obligation (special or trust)	-30,144	-37,969	-35,086
1260 Appropriations, mandatory (total)	12,975	13,653	14,557
1900 Budget authority (total)	12,975	13,653	14,557
1930 Total budgetary resources available	12,975	13,653	14,557

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	375	397	546
3010 New obligations, unexpired accounts	12,975	13,653	14,557
3020 Outlays (gross)	-12,953	-13,504	-14,521
3050 Unpaid obligations, end of year	397	546	582
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	375	397	546
3200 Obligated balance, end of year	397	546	582

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	12,975	13,653	14,557
Outlays, gross:			
4100 Outlays from new mandatory authority	12,578	13,107	13,975

4101	Outlays from mandatory balances	375	397	546
4110	Outlays, gross (total)	12,953	13,504	14,521
4180	Budget authority, net (total)	12,975	13,653	14,557
4190	Outlays, net (total)	12,953	13,504	14,521

Memorandum (non-add) entries:

5000	Total investments, SOY: Federal securities: Par value	386,778	416,973	453,183
5001	Total investments, EOY: Federal securities: Par value	416,973	453,183	489,527

Public Law 106–398 provides for accrual funding for health care to Medicare-eligible retirees. The statute establishes an accrual health care fund which has three sources of funding. The first is contributions from employing agencies, which cover the liability for future benefits accruing to current service members. The second is an annual payment from the general fund of the Treasury on the accrued unfunded liability, and the third source is income from the investment of fund balances.

Status of Funds (in millions of dollars)

Identification code 097–5472–0–2–551	2025 actual	2026 est.	2027 est.
Unexpended balance, start of year:			
0100 Balance, start of year	370,274	400,629	438,749
0999 Total balance, start of year	370,274	400,629	438,749
Cash income during the year:			
Current law:			
Receipts:			
1150 Earnings on Investments, DoD Medicare-Eligible Retiree Health Care Fund	17,362	19,839	15,900
1160 Non-DoD Employing Agency Contributions, DoD Medicare-Eligible Retiree Health Care Fund	331	390	460
1160 Federal Contributions, DoD Medicare-Eligible Retiree Health Care Fund	14,569	18,554	19,112
1160 Department of Defense Contributions, DoD Medicare-Eligible Retiree Health Care Fund	11,046	12,841	14,349
1199 Income under present law	43,308	51,624	49,821
1999 Total cash income	43,308	51,624	49,821
Cash outgo during year:			
Current law:			
2100 Department of Defense Medicare-Eligible Retiree Health Care Fund	-12,953	-13,504	-14,521
2199 Outgo under current law	-12,953	-13,504	-14,521
2999 Total cash outgo (-)	-12,953	-13,504	-14,521
Surplus or deficit:			
3110 Excluding interest	12,993	18,281	19,400
3120 Interest	17,362	19,839	15,900
3199 Subtotal, surplus or deficit	30,355	38,120	35,300
3999 Total change in fund balance	30,355	38,120	35,300
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year	-16,344	-14,434	-15,478
4200 Department of Defense Medicare-Eligible Retiree Health Care Fund	416,973	453,183	489,527
4999 Total balance, end of year	400,629	438,749	474,049

Appropriations:				
Current law:				
2101	Education Benefits Fund	-62	-122	-216
2103	Education Benefits Fund	-100	-49	.....
2135	Education Benefits Fund	4	.....	34
2199	Total current law appropriations	-158	-171	-182
2999	Total appropriations	-158	-171	-182
5098	Rounding adjustment	-1	.....	.....
5099	Balance, end of year	649	600	633

Program and Financing (in millions of dollars)

Identification code 097–8098–0–7–702	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	Active duty program	26	28	29
0002	Selected Reserve program	132	143	153
0900	Total new obligations, unexpired accounts (object class 13.0)	158	171	182
Budgetary resources:				
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund)	62	122	216
1203	Appropriation (previously unavailable)(special or trust) ...	100	49	.....
1235	Appropriations precluded from obligation (special or trust)	-4	.....	-34
1260	Appropriations, mandatory (total)	158	171	182
1930	Total budgetary resources available	158	171	182
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	1	.....	.....
3010	New obligations, unexpired accounts	158	171	182
3020	Outlays (gross)	-159	-171	-182
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	1	.....	.....
Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross	158	171	182
Outlays, gross:				
4100	Outlays from new mandatory authority	158	171	182
4101	Outlays from mandatory balances	1	.....	.....
4110	Outlays, gross (total)	159	171	182
4180	Budget authority, net (total)	158	171	182
4190	Outlays, net (total)	159	171	182
Memorandum (non-add) entries:				
5000	Total investments, SOY: Federal securities: Par value	756	671	885
5001	Total investments, EOY: Federal securities: Par value	671	885	957

The 1985 Department of Defense Authorization Act, Public Law 98–525, as amended by Public Laws 100–48 and 108–375, and the Post 9/11 Veterans Educational Assistance Improvements Act of 2010, Public Law 111–377, provide for the accrual funding of certain education benefits for active duty military personnel under the authority of Chapters 30 and 33, Title 38 U.S.C., and to selected Reserve personnel under the authority of Chapters 1606 and 1607, Title 10 U.S.C. Chapter 1607 was sunset by Public Law 114–92, although the statute allows members who were receiving Chapter 1607 benefits before the statute was enacted to continue to receive these education benefits through November 2019. The fund is financed through actuarially determined Government contributions from the Department of War military personnel appropriations and interest on investments. Funds are transferred to the Department of Veterans Affairs to make benefit payments to eligible personnel. The status of the fund is as follows:

Status of Funds (in millions of dollars)

Identification code 097–8098–0–7–702	2025 actual	2026 est.	2027 est.	
0100	Balance, start of year	746	649	600
Receipts:				
Current law:				
1140	Employing Agency Contributions, Education Benefits Fund	42	106	204
1140	Interest on Investments, Education Benefits Fund	20	16	11
1199	Total current law receipts	62	122	215
1999	Total receipts	62	122	215
2000	Total: Balances and receipts	808	771	815

Identification code 097–8098–0–7–702	2025 actual	2026 est.	2027 est.	
Unexpended balance, start of year:				
0100	Balance, start of year	746	650	601
0999	Total balance, start of year	746	650	601

EDUCATIONAL BENEFITS

Trust Funds

EDUCATION BENEFITS FUND

Special and Trust Fund Receipts (in millions of dollars)

EDUCATION BENEFITS FUND—Continued
Status of Funds—Continued

Identification code 097-8098-0-7-702	2025 actual	2026 est.	2027 est.
Cash income during the year:			
Current law:			
Receipts:			
1150 Interest on Investments, Education Benefits Fund	20	16	11
1160 Employing Agency Contributions, Education Benefits Fund	42	106	204
1199 Income under present law	62	122	215
1999 Total cash income	62	122	215
Cash outgo during year:			
Current law:			
2100 Education Benefits Fund	-159	-171	-182
2199 Outgo under current law	-159	-171	-182
2999 Total cash outgo (-)	-159	-171	-182
Surplus or deficit:			
3110 Excluding interest	-117	-65	22
3120 Interest	20	16	11
3199 Subtotal, surplus or deficit	-97	-49	33
3298 Rounding adjustment	1		
3299 Total adjustments	1		
3999 Total change in fund balance	-96	-49	33
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year	-21	-284	-323
4200 Education Benefits Fund	671	885	957
4999 Total balance, end of year	650	601	634

AMERICAN BATTLE MONUMENTS COMMISSION

Federal Funds

SALARIES AND EXPENSES

For necessary expenses, not otherwise provided for, of the American Battle Monuments Commission, including the acquisition of land or interest in land in foreign countries; purchases and repair of uniforms for caretakers of national cemeteries and monuments outside of the United States and its territories and possessions; rent of office and garage space in foreign countries; purchase (one-for-one replacement basis only) and hire of passenger motor vehicles; not to exceed \$15,000 for official reception and representation expenses; and insurance of official motor vehicles in foreign countries, when required by law of such countries, **[\$110,000,000] \$107,925,000**, to remain available until expended. (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.*)

Program and Financing (in millions of dollars)

Identification code 074-0100-0-1-705	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Administration	45	39	38
0002 Cemetery operations	81	71	70
0900 Total new obligations, unexpired accounts	126	110	108
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	109	134	134
1010 Unobligated balance transfer to other accts [074-0101]	-10		
1021 Recoveries of prior year unpaid obligations	2		
1070 Unobligated balance (total)	101	134	134
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	159	110	108
1930 Total budgetary resources available	260	244	242
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	134	134	134
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	29	50	44
3010 New obligations, unexpired accounts	126	110	108
3020 Outlays (gross)	-103	-116	-117

3040 Recoveries of prior year unpaid obligations, unexpired	-2		
3050 Unpaid obligations, end of year	50	44	35
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	29	50	44
3200 Obligated balance, end of year	50	44	35

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	159	110	108
Outlays, gross:			
4010 Outlays from new discretionary authority	84	66	65
4011 Outlays from discretionary balances	19	50	52
4020 Outlays, gross (total)	103	116	117
4180 Budget authority, net (total)	159	110	108
4190 Outlays, net (total)	103	116	117

The American Battle Monuments Commission is responsible for: the maintenance and construction of U.S. monuments and memorials commemorating the achievements in battle of our Armed Forces since 1917; controlling erection of monuments and markers by U.S. citizens and organizations in foreign countries; and the design, construction, and maintenance of permanent military cemetery memorials in foreign countries. The Commission requests 537 full-time equivalent (FTE) civilian employees to manage and support the annual investment in maintenance, infrastructure, and interpretive projects.

Object Classification (in millions of dollars)

Identification code 074-0100-0-1-705	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	28	28	30
11.3 Other than full-time permanent	2	2	2
11.5 Other personnel compensation	1	1	1
11.9 Total personnel compensation	31	31	33
12.1 Civilian personnel benefits	17	17	18
21.0 Travel and transportation of persons	1	2	2
22.0 Transportation of things	1	1	1
23.1 Rental payments to GSA	1	1	1
23.3 Communications, utilities, and miscellaneous charges	8	7	8
25.1 Advisory and assistance services	10	4	2
25.2 Other services from non-Federal sources	3	4	4
25.3 Other goods and services from Federal sources	18	11	18
25.4 Operation and maintenance of facilities	8	12	12
26.0 Supplies and materials	5	4	3
31.0 Equipment	3	2	3
32.0 Land and structures	20	14	3
99.9 Total new obligations, unexpired accounts	126	110	108

Employment Summary

Identification code 074-0100-0-1-705	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	494	528	528

FOREIGN CURRENCY FLUCTUATIONS ACCOUNT

For necessary expenses, not otherwise provided for, of the American Battle Monuments Commission, such sums as may be necessary, to remain available until expended, for purposes authorized by section 2109 of title 36, United States Code. (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.*)

Program and Financing (in millions of dollars)

Identification code 074-0101-0-1-705	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		10	10
1011 Unobligated balance transfer from other acct [074-0100]	10		
1070 Unobligated balance (total)	10	10	10
1930 Total budgetary resources available	10	10	10
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	10	10	10

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

The agency has a currency fluctuation account that insulates its appropriation's buying power from changes in exchange rates. Under "such sums as may be necessary" language, the Commission will reprogram prior year available funds to address exchange rate imbalances in 2027. The Commission will continue to estimate and report its Foreign Currency Fluctuations Account requirements.

Trust Funds
CONTRIBUTIONS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 074-8569-0-7-705	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Contributions, American Battle Monuments Commission		1	1
1140 Earnings on Investments, American Battle Monuments Commission			1
1199 Total current law receipts		1	2
1999 Total receipts		1	2
2000 Total: Balances and receipts		1	2
Appropriations:			
Current law:			
2101 Contributions		-1	-2
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 074-8569-0-7-705	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0004 World War II Memorial	1	1	1
0900 Total new obligations, unexpired accounts (object class 25.4)	1	1	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1		
Budget authority:			
Mandatory:			
1201 Appropriation (special or trust fund)		1	2
1930 Total budgetary resources available	1	1	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1		1	2
3010 New obligations, unexpired accounts	1	1	1
3020 Outlays (gross)			-2
3050 Unpaid obligations, end of year	1	2	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year		1	2
3200 Obligated balance, end of year	1	2	1
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross		1	2
Outlays, gross:			
4101 Outlays from mandatory balances			2
4180 Budget authority, net (total)		1	2
4190 Outlays, net (total)			2

Repair of non-Federal war memorials.—When requested to do so and upon receipt of the necessary funds, the Commission arranges for and oversees the repair of war memorials to U.S. Forces erected in foreign countries by American citizens, States, municipalities, or associations.

ARMED FORCES RETIREMENT HOME

Federal Funds

GENERAL FUND PAYMENT, ARMED FORCES RETIREMENT HOME

Program and Financing (in millions of dollars)

Identification code 084-0100-0-1-701	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 General fund payment	62	27	27
0900 Total new obligations, unexpired accounts (object class 94.0)	62	27	27
Budgetary resources:			
Budget authority:			
Discretionary:			
1100 Appropriations, discretionary:			
Appropriation	56	27	27
Appropriations, mandatory:			
1200 Appropriation	6		
1900 Budget authority (total)	62	27	27
1930 Total budgetary resources available	62	27	27
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	62	27	27
3020 Outlays (gross)	-62	-27	-27
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	56	27	27
Outlays, gross:			
4010 Outlays from new discretionary authority	56	27	27
Mandatory:			
4090 Budget authority, gross	6		
Outlays, gross:			
4100 Outlays from new mandatory authority	6		
4180 Budget authority, net (total)	62	27	27
4190 Outlays, net (total)	62	27	27

Trust Funds

ARMED FORCES RETIREMENT HOME TRUST FUND

For expenses necessary for the Armed Forces Retirement Home to operate and maintain the Armed Forces Retirement Home—Washington, District of Columbia, and the Armed Forces Retirement Home—Gulfport, Mississippi, to be paid from funds available in the Armed Forces Retirement Home Trust Fund, **[\$80,000,000]** \$77,000,000, to remain available until September 30, **[2027]** 2028, of which **[\$2,072,000]** \$2,000,000 shall remain available until expended for construction and renovation of the physical plants at the Armed Forces Retirement Home—Washington, District of Columbia, and the Armed Forces Retirement Home—Gulfport, Mississippi: *Provided*, That of the amounts made available under this heading from funds available in the Armed Forces Retirement Home Trust Fund, \$27,000,000 shall be paid from the general fund of the Treasury to the Trust Fund. (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.*)

Special and Trust Fund Receipts (in millions of dollars)

Identification code 084-8522-0-7-701	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	59	58	64
0198 Reconciliation adjustment	-4		
0199 Balance, start of year	55	58	64
Receipts:			
Current law:			
1110 Deductions, Armed Forces Retirement Home	7	7	7
1110 Fines and Forfeitures, Armed Forces Retirement Home	16	16	16
1130 Other Receipts, Armed Forces Retirement Home	18	19	20
1130 Gifts, Armed Forces Retirement Home	1	1	1
1130 Property Sales/Leases, Armed Forces Retirement Home	4	4	4
1140 Interest from Investments, Armed Forces Retirement Home	9	8	8
1140 General Fund Payment to the Armed Forces Retirement Home	62	27	27
1199 Total current law receipts	117	82	83
1999 Total receipts	117	82	83

ARMED FORCES RETIREMENT HOME TRUST FUND—Continued
Special and Trust Fund Receipts—Continued

Identification code 084-8522-0-7-701	2025 actual	2026 est.	2027 est.
2000 Total: Balances and receipts	172	140	147
Appropriations:			
Current law:			
2101 Armed Forces Retirement Home Trust Fund	-108	-80	-77
2101 Armed Forces Retirement Home Trust Fund	-6		
2199 Total current law appropriations	-114	-80	-77
2999 Total appropriations	-114	-80	-77
Special and trust fund receipts returned:			
3010 Armed Forces Retirement Home Trust Fund		4	1
5099 Balance, end of year	58	64	71

Program and Financing (in millions of dollars)

Identification code 084-8522-0-7-701	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operations and maintenance	74	78	75
0002 Construction	7	2	2
0900 Total new obligations, unexpired accounts	81	80	77
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	108	146	148
1001 Discretionary unobligated balance brought fwd, Oct 1	108		
1021 Recoveries of prior year unpaid obligations	2	2	2
1030 Other balances withdrawn to special or trust funds		-1	-1
1070 Unobligated balance (total)	110	147	149
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	108	80	77
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	6		
Spending authority from offsetting collections, discretionary:			
1700 Collected	3	1	
1900 Budget authority (total)	117	81	77
1930 Total budgetary resources available	227	228	226
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	146	148	149
Special and non-revolving trust funds:			
1950 Other balances withdrawn and returned to unappropriated receipts		4	1
1952 Expired unobligated balance, start of year	7	5	5
1953 Expired unobligated balance, end of year	5	5	5
1955 Unobligated balances withdrawn and returned to general fund	3		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	21	20	22
3010 New obligations, unexpired accounts	81	80	77
3020 Outlays (gross)	-79	-76	-86
3040 Recoveries of prior year unpaid obligations, unexpired	-2	-2	-2
3041 Recoveries of prior year unpaid obligations, expired	-1		
3050 Unpaid obligations, end of year	20	22	11
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	21	20	22
3200 Obligated balance, end of year	20	22	11
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	111	81	77
Outlays, gross:			
4010 Outlays from new discretionary authority	59	63	60
4011 Outlays from discretionary balances	20	10	24
4020 Outlays, gross (total)	79	73	84
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-3	-1	
Mandatory:			
4090 Budget authority, gross	6		
Outlays, gross:			
4101 Outlays from mandatory balances		3	2
4180 Budget authority, net (total)	114	80	77
4190 Outlays, net (total)	76	75	86

Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value	181	220	225
5001 Total investments, EOY: Federal securities: Par value	220	225	190

Public Law 101-510 created an Armed Forces Retirement Home (AFRH) Trust Fund to finance the AFRH—Gulfport and the AFRH—Washington Homes. The Homes are financed by appropriations drawn from the Trust Fund. AFRH provides residences and related services for certain retired and former members of the Armed Forces and the Coast Guard. The members receiving domiciliary and hospital care are:

	2025 actual	2026 est.	2027 est.
Domiciliary care	560	570	570
Hospital care	136	145	145
Totals	696	715	715

Both AFRH facilities (Gulfport, MS and Washington, DC) are accredited in all areas by The Joint Commission (TJC) and Commission on Accreditation of Rehabilitation Facilities (CARF). AFRH is accredited with TJC for the wellness clinics (Ambulatory Care), nursing care (Assisted Living, Memory Support, Long Term Care, and Independent Living Plus (Home Health Care)), and as an Assisted Living Community. For 2025, AFRH earned its 21st consecutive unmodified financial audit opinion with no weaknesses or deficiencies identified in the management letter. Since 2020 AFRH has worked to invest in critical capital infrastructure principally on its Washington campus to address significant deferred maintenance projects. In 2023 and 2025, AFRH received funding to renovate its principal residential building on the Washington campus to provide larger rooms and modernize building systems to modern standards and efficiency. AFRH signed an agreement with the General Services Administration to manage the project on its behalf, with General Contractor Award expected in 2026. Construction will occur over two phases and anticipated to last three years. AFRH continues to evaluate market conditions engage with local public and private stakeholders to inform future opportunities for the redevelopment of the 80 acres of underutilized land on its Washington campus. The National Capital Planning Commission approved master plan authorizes 4.9 million square feet of mixed-use which if executed under AFRH's statutory leasing authority would provide long-term revenue to the AFRH Trust Fund. In July 2020, AFRH executed a memorandum of understanding with the National Capital Planning Commission and the District of Columbia Office of Planning laying out the zoning process for private redevelopment on AFRH's federally-owned land.

Object Classification (in millions of dollars)

Identification code 084-8522-0-7-701	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	23	22	23
11.3 Other than full-time permanent	1	1	1
11.5 Other personnel compensation	2	2	2
11.9 Total personnel compensation	26	25	26
12.1 Civilian personnel benefits	10	10	10
21.0 Travel and transportation of persons	1	1	1
23.3 Communications, utilities, and miscellaneous charges	3	3	3
25.1 Advisory and assistance services	1	1	1
25.2 Other services from non-Federal sources	1	1	1
25.3 Other goods and services from Federal sources	7	7	7
25.4 Operation and maintenance of facilities	5	5	5
25.6 Medical care	4	4	5
25.7 Operation and maintenance of equipment	3	3	3
25.8 Subsistence and support of persons	13	13	13
26.0 Supplies and materials	1	1	1
31.0 Equipment	5	5	
32.0 Land and structures	3	2	2
99.0 Direct obligations	83	81	78
99.5 Adjustment for rounding	-2	-1	-1
99.9 Total new obligations, unexpired accounts	81	80	77

Employment Summary

Identification code 084-8522-0-7-701	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	295	300	300

CEMETERIAL EXPENSES

Federal Funds

SALARIES AND EXPENSES

For necessary expenses for maintenance, operation, and improvement of Arlington National Cemetery and Soldiers' and Airmen's Home National Cemetery, including the purchase or lease of passenger motor vehicles for replacement on a one-for-one basis only, and not to exceed \$2,000 for official reception and representation expenses, \$118,780,450, of which not to exceed **[\$15,000,000]** \$20,000,000 shall remain available until September 30, **[2028]** 2029. In addition, such sums as may be necessary for parking maintenance, repairs and replacement, to be derived from the "Lease of Department of Defense Real Property for Defense Agencies" account. *In addition, such sums as may be necessary for repairs to or replacement of damaged real property, to be derived from amounts recovered under section 2782 of title 10, United States Code. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 021-1805-0-1-705	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0008 Salaries and Expenses	100	121	125
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	9	13	11
1001 Discretionary unobligated balance brought fwd, Oct 1	9	12	
1021 Recoveries of prior year unpaid obligations	4		
1070 Unobligated balance (total)	13	13	11
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	100	119	119
1900 Budget authority (total)	100	119	119
1930 Total budgetary resources available	113	132	130
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	13	11	5

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	60	57	36
3001 Adjustments to unpaid obligations brought forward, Oct 1	2		
3010 New obligations, unexpired accounts	100	121	125
3011 Obligations ("upward adjustments"), expired accounts	9		
3020 Outlays (gross)	-105	-142	-127
3040 Recoveries of prior year unpaid obligations, unexpired	-4		
3041 Recoveries of prior year unpaid obligations, expired	-5		
3050 Unpaid obligations, end of year	57	36	34
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1		-1	-1
3071 Change in uncollected pymts, Fed sources, expired	-1		
3090 Uncollected pymts, Fed sources, end of year	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	62	56	35
3200 Obligated balance, end of year	56	35	33

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	100	119	119
Outlays, gross:			
4010 Outlays from new discretionary authority	48	90	90
4011 Outlays from discretionary balances	57	52	37
4020 Outlays, gross (total)	105	142	127
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-8		
4040 Offsets against gross budget authority and outlays (total)	-8		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	8		

4060 Additional offsets against budget authority only (total)	8		
4070 Budget authority, net (discretionary)	100	119	119
4080 Outlays, net (discretionary)	97	142	127
4180 Budget authority, net (total)	100	119	119
4190 Outlays, net (total)	97	142	127

Operation and Maintenance.—Funding supports day-to-day operations of Arlington National Cemetery (ANC), including planning and execution for more than 7,000 interments and inurnments annually, as well as routine repairs made to facilities, contracted services, and horticultural work at Arlington National Cemetery and the Soldiers' and Airmen's Home National Cemetery.

Construction.—A ten-year capital investment plan has been developed to manage all construction, major rehabilitation, major maintenance, automation and study efforts. Funding supports long-term planning and capital investments made in construction of facilities, land improvements, and other major infrastructure sustainment, restoration, and maintenance.

Sustainment, Restoration and Modernization (SRM).—Funding supports ANC's infrastructure to include the renovation, sustainment, and maintenance of ANC facilities, infrastructure, and roadways.

Object Classification (in millions of dollars)

Identification code 021-1805-0-1-705	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	20	23	23
11.5 Other personnel compensation	2	1	1
11.9 Total personnel compensation	22	24	24
12.1 Civilian personnel benefits	8	9	9
23.3 Communications, utilities, and miscellaneous charges	5	3	3
24.0 Printing and reproduction	1		
25.2 Other services from non-Federal sources	33	43	49
26.0 Supplies and materials	3	1	1
31.0 Equipment	1	1	1
32.0 Land and structures	27	40	38
99.9 Total new obligations, unexpired accounts	100	121	125

Employment Summary

Identification code 021-1805-0-1-705	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	197	219	219

CONSTRUCTION

Program and Financing (in millions of dollars)

Identification code 021-1809-0-1-705	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Major Construction	10		
0003 Design		23	3
0900 Total new obligations, unexpired accounts (object class 32.0)	10	23	3
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	254	333	311
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	89	1	
1930 Total budgetary resources available	343	334	311
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	333	311	308

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	121	97	30
3010 New obligations, unexpired accounts	10	23	3
3020 Outlays (gross)	-34	-90	-25
3050 Unpaid obligations, end of year	97	30	8
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	121	97	30

CONSTRUCTION—Continued
Program and Financing—Continued

Identification code 021-1809-0-1-705	2025 actual	2026 est.	2027 est.
3200 Obligated balance, end of year	97	30	8
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	89	1	.....
Outlays, gross:			
4011 Outlays from discretionary balances	34	90	25
4180 Budget authority, net (total)	89	1	.....
4190 Outlays, net (total)	34	90	25

NATIONAL MILITARY CEMETERIES CONCESSIONS, ARMY

Special and Trust Fund Receipts (in millions of dollars)

Identification code 021-5602-0-2-705	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	1	1	2
0198 Reconciliation adjustment	-1	.....	.....
0199 Balance, start of year .....	.....	1	2
Receipts:			
Current law:			
1130 Concessions Fees, Army National Military Cemeteries	1	1	1
2000 Total: Balances and receipts	1	2	3
5099 Balance, end of year	1	2	3

Program and Financing (in millions of dollars)

Identification code 021-5602-0-2-705	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0010 Direct program activity	1	2	1
0900 Total new obligations, unexpired accounts (object class 25.2)	1	2	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4	3	1
1930 Total budgetary resources available	4	3	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3	1	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	.....	1	2
3010 New obligations, unexpired accounts	1	2	1
3020 Outlays (gross) .....	.....	-1	.....
3050 Unpaid obligations, end of year	1	2	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	.....	1	2
3200 Obligated balance, end of year	1	2	3
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....	.....	1	.....
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	1	.....

ADMINISTRATIVE PROVISION

SEC. 301. Amounts deposited into the special account established under 10 U.S.C. 7727 are appropriated and shall be available until expended to support activities at the Army National Military Cemeteries. (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.*)

FOREST AND WILDLIFE CONSERVATION, MILITARY RESERVATIONS

Federal Funds

WILDLIFE CONSERVATION

Special and Trust Fund Receipts (in millions of dollars)

Identification code 097-5095-0-2-303	2025 actual	2026 est.	2027 est.
0100 Balance, start of year .....	.....	.....	.....
Receipts:			
Current law:			
1130 Sales of Hunting and Fishing Permits, Military Reservations	18	19	19
2000 Total: Balances and receipts	18	19	19
Appropriations:			
Current law:			
2101 Wildlife Conservation	-18	-19	-19
5099 Balance, end of year .....	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 097-5095-0-2-303	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Department of the Army	14	19	19
0900 Total new obligations, unexpired accounts (object class 26.0)	14	19	19
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	46	51	51
1001 Discretionary unobligated balance brought fwd, Oct 1	3	.....	.....
1021 Recoveries of prior year unpaid obligations	1	.....	.....
1070 Unobligated balance (total)	47	51	51
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	18	19	19
1900 Budget authority (total)	18	19	19
1930 Total budgetary resources available	65	70	70
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	51	51	51
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	14	13	15
3010 New obligations, unexpired accounts	14	19	19
3020 Outlays (gross)	-14	-17	-30
3040 Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050 Unpaid obligations, end of year	13	15	4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	14	13	15
3200 Obligated balance, end of year	13	15	4
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	18	19	19
Outlays, gross:			
4100 Outlays from new mandatory authority .....	.....	4	4
4101 Outlays from mandatory balances	14	13	26
4110 Outlays, gross (total)	14	17	30
4180 Budget authority, net (total)	18	19	19
4190 Outlays, net (total)	14	17	30

These appropriations provide for development and conservation of fish and wildlife and recreational facilities on military installations. Proceeds from the sale of fishing and hunting permits are used for these programs at Army, Navy, Marine Corps, and Air Force installations charging such user fees. These programs are carried out through cooperative plans agreed upon by the local representatives of the Secretary of Defense, the Secretary of the Interior, and the appropriate agency of the State in which the installation is located.

SELECTIVE SERVICE SYSTEM

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the Selective Service System, including promotion of its mission; expenses of attendance at meetings and of training for uniformed personnel assigned to the Selective Service System, as authorized by 5 U.S.C. 4101–4118 for civilian employees; hire of passenger motor vehicles; services as authorized by 5 U.S.C. 3109; and not to exceed \$1,000 for official reception and representation expenses, 32,300,000: Provided, That during the current fiscal year, the President may exempt this appropriation from the provisions of 31 U.S.C. 1341, whenever the President deems such action to be necessary in the interest of national defense: Provided further, That none of the funds appropriated by this Act may be expended for or in connection with the induction of any person into the Armed Forces of the United States.

Program and Financing (in millions of dollars)

Identification code 090–0400–0–1–054	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Selective Service System	34	31	32
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	4	7
1011 Unobligated balance transfer from other acct [047–0616]	4	2	.....
1070 Unobligated balance (total)	6	6	7
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	31	31	32
Spending authority from offsetting collections, discretionary:			
1700 Collected	1	1	1
1900 Budget authority (total)	32	32	33
1930 Total budgetary resources available	38	38	40
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	4	7	8
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	14	13	5
3010 New obligations, unexpired accounts	34	31	32
3020 Outlays (gross)	-34	-39	-33
3041 Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050 Unpaid obligations, end of year	13	5	4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	14	13	5
3200 Obligated balance, end of year	13	5	4
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	32	32	33
Outlays, gross:			
4010 Outlays from new discretionary authority	24	26	27

4011	Outlays from discretionary balances	8	13	6
4020	Outlays, gross (total)	32	39	33
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-1	-1	-1
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances	2	.....	.....
4180	Budget authority, net (total)	31	31	32
4190	Outlays, net (total)	33	38	32

The Selective Service System (SSS) registers men ages 18 through 25. It maintains a database of over 100 million registrant records to support a fair and just military draft if directed by Congress and the President.

As an independent agency with more than a century of distinguished public service, SSS stands ready to provide personnel to the Department of War (DOW) in a national emergency by conducting the national lottery, issuing induction notices, and delivering inductees to Military Entrance Processing Stations. Under the Military Selective Service Act (MSSA), the Agency also administers an alternative service program for conscientious objectors. SSS continues to strengthen its partnership with the Armed Services while enhancing outreach strategies to increase public awareness of the registration requirement.

The Agency is modernizing its technology infrastructure, which includes migrating its national registration database to a FedRAMP-certified secure cloud environment and transitioning its on-premises custom applications to modern cloud platforms to ensure operational readiness, improving data accuracy, and enabling rapid scalability during mobilization.

Object Classification (in millions of dollars)

Identification code 090–0400–0–1–054	2025 actual	2026 est.	2027 est.	
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	14	13	13
11.8	Special personal services payments	2	2	.....
11.9	Total personnel compensation	16	15	13
12.1	Civilian personnel benefits	5	5	5
23.1	Rental payments to GSA	2	2	2
23.3	Communications, utilities, and miscellaneous charges	9	7	9
25.2	Other services from non-Federal sources	2	2	3
99.9	Total new obligations, unexpired accounts	34	31	32

Employment Summary

Identification code 090–0400–0–1–054	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment	113	101	101

