

DEPARTMENT OF VETERANS AFFAIRS

VETERANS HEALTH ADMINISTRATION

Federal Funds

MEDICAL SERVICES

(INCLUDING CANCELLATION OF FUNDS)

For necessary expenses for furnishing, as authorized by law, inpatient and outpatient care and treatment to beneficiaries of the Department of Veterans Affairs and veterans described in section 1705(a) of title 38, United States Code, including care and treatment in facilities not under the jurisdiction of the Department, and including medical supplies and equipment, bioengineering services, food services, and salaries and expenses of healthcare employees hired under title 38, United States Code, assistance and support services for caregivers as authorized by section 1720G of title 38, United States Code, loan repayments authorized by section 604 of the Caregivers and Veterans Omnibus Health Services Act of 2010 (Public Law 111–163; 124 Stat. 1174; 38 U.S.C. 7681 note), monthly assistance allowances authorized by section 322(d) of title 38, United States Code, grants authorized by section 521A of title 38, United States Code, and administrative expenses necessary to carry out sections 322(d) and 521A of title 38, United States Code, and hospital care and medical services authorized by section 1787 of title 38, United States Code; \$59,858,000,000, plus reimbursements, which shall become available on October 1, 2026, and shall remain available until September 30, 2027: Provided, That, of the amount made available on October 1, 2026, under this heading, \$2,000,000,000 shall remain available until September 30, 2028: Provided further, That of the \$75,039,000,000 that became available on October 1, 2025, previously appropriated under this heading in the Full-Year Continuing Appropriations Act, 2025 (division A of Public Law 119–4), \$15,889,000,000 is hereby permanently cancelled: Provided further, That, notwithstanding any other provision of law, the Secretary of Veterans Affairs shall establish a priority for the provision of medical treatment for veterans who have service-connected disabilities, lower income, or have special needs: Provided further, That, notwithstanding any other provision of law, the Secretary of Veterans Affairs shall give priority funding for the provision of basic medical benefits to veterans in enrollment priority groups 1 through 6: Provided further, That, notwithstanding any other provision of law, the Secretary of Veterans Affairs may authorize the dispensing of prescription drugs from Veterans Health Administration facilities to enrolled veterans with privately written prescriptions based on requirements established by the Secretary: Provided further, That the implementation of the program described in the previous proviso shall incur no additional cost to the Department of Veterans Affairs: Provided further, That the Secretary of Veterans Affairs shall ensure that sufficient amounts appropriated under this heading for medical supplies and equipment are available for the acquisition of prosthetics designed specifically for female veterans: Provided further, That nothing in section 2044(e) of title 38, United States Code, may be construed as limiting amounts that may be made available under this heading for fiscal years 2026 and 2027 in this or prior Acts.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

MEDICAL SERVICES

■ For an additional amount for "Medical Services", \$19,258,000, to remain available until September 30, 2027, for necessary expenses related to the consequences of Hurricanes Milton and Helene: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. ■ (*Disaster Relief Supplemental Appropriations Act, 2025.*)

Program and Financing (in millions of dollars)

Identification code 036–0160–0–1–703	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Pharmaceutical Ingredients	7,590	11,114	11,291
0002 Prosthetic Supplies and Services	5,012	5,654	6,242
0003 Beneficiary Travel	1,281	1,730	1,067
0004 Equipment	1,162	1,811	1,900
0005 CHAMPVA (excluding Caregivers)	545	682	775
0006 Caregivers Support Program	2,129	2,932	3,382
0007 Readjustment Counseling Service	256	277	292
0008 Homeless Programs Grants	2,102	2,087	2,176
0010 Prior Year Recoveries	111		
0015 Health Care Services	50,335	49,884	34,415
0799 Total direct obligations	70,523	76,171	61,540
0801 Medical Services (Reimbursable)	138	138	138

0900	Total new obligations, unexpired accounts	70,661	76,309	61,678
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	3,727	5,158	1,206
1001	Discretionary unobligated balance brought fwd, Oct 1	3,715		
1021	Recoveries of prior year unpaid obligations	111		
1070	Unobligated balance (total)	3,838	5,158	1,206
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation [PL 118–158 Hurricane]		19	
1121	Appropriations transferred from other acct [036–5287]	3,237	3,471	3,649
1121	Appropriations transferred from other acct [036–0161]		8	
1121	Appropriations transferred from other acct [036–0167]		174	
1121	Appropriations transferred from other acct [036–1122]		10	
1121	Appropriations transferred from other acct [036–0142]		27	
1131	Unobligated balance of appropriations permanently reduced	-1,051		
1160	Appropriation, discretionary (total)	2,186	3,709	3,649
Advance appropriations, discretionary:				
1170	Advance appropriation	74,004	71,000	75,039
1172	Advance appropriations transferred to other accounts [036–0165]	-15	-15	-15
1172	Advance appropriations transferred to other accounts [036–0169]	-397	-385	-416
1172	Advance appropriations transferred to other accounts [036–0140]		-2,090	
1172	Advance appropriations transferred to other accounts [036–0162]			-2,030
1174	Advance appropriations permanently reduced	-3,935		-15,889
1180	Advanced appropriation, discretionary (total)	69,657	68,510	56,689
Spending authority from offsetting collections, discretionary:				
1700	Collected	137	138	138
1701	Change in uncollected payments, Federal sources	1		
1750	Spending auth from offsetting collections, disc (total)	138	138	138
1900	Budget authority (total)	71,981	72,357	60,476
1930	Total budgetary resources available	75,819	77,515	61,682
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	5,158	1,206	4
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	9,540	8,951	9,372
3010	New obligations, unexpired accounts	70,661	76,309	61,678
3011	Obligations ("upward adjustments"), expired accounts	808		
3020	Outlays (gross)	-70,892	-75,888	-61,056
3040	Recoveries of prior year unpaid obligations, unexpired	-111		
3041	Recoveries of prior year unpaid obligations, expired	-1,055		
3050	Unpaid obligations, end of year	8,951	9,372	9,994
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-8	-5	-5
3070	Change in uncollected pymts, Fed sources, unexpired	-1		
3071	Change in uncollected pymts, Fed sources, expired	4		
3090	Uncollected pymts, Fed sources, end of year	-5	-5	-5
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	9,532	8,946	9,367
3200	Obligated balance, end of year	8,946	9,367	9,989
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	71,981	72,357	60,476
Outlays, gross:				
4010	Outlays from new discretionary authority	62,862	63,650	52,895
4011	Outlays from discretionary balances	8,024	12,238	8,161
4020	Outlays, gross (total)	70,886	75,888	61,056
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-231	-1	
4033	Non-Federal sources	-177	-137	-138
4040	Offsets against gross budget authority and outlays (total)	-408	-138	-138
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-1		
4052	Offsetting collections credited to expired accounts	271		
4060	Additional offsets against budget authority only (total)	270		
4070	Budget authority, net (discretionary)	71,843	72,219	60,338
4080	Outlays, net (discretionary)	70,478	75,750	60,918

MEDICAL SERVICES—Continued
Program and Financing—Continued

Identification code 036-0160-0-1-703	2024 actual	2025 est.	2026 est.
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	6		
4180 Budget authority, net (total)	71,843	72,219	60,338
4190 Outlays, net (total)	70,484	75,750	60,918

Medical Care.—In 2026, the Budget reflects \$114.9 billion in discretionary advance appropriations for the VA Medical Care program. The Medical Care program consists of four appropriations: Medical Services, Medical Community Care, Medical Support and Compliance, and Medical Facilities. Each year, VA updates its budget estimates to incorporate the most recent data on healthcare utilization rates, actual program experience, and other factors, such as economic trends in unemployment and inflation. As a result of these updates, the adjusted budget estimates more accurately reflect the projected medical demands of veterans enrolled in the VA healthcare system.

The Budget also reflects enactment of the Sergeant First Class Heath Robinson Honoring our Promise to Address Comprehensive Toxics Act of 2022, or the Honoring our PACT Act of 2022, (Public Law 117-168; "PACT Act"), which created the Cost of War Toxic Exposures Fund ("TEF") to ensure that there is sufficient funding available to cover costs associated with providing health care and benefits to veterans exposed to environmental hazards, without shortchanging other elements of veteran care and services. The Budget includes mandatory VA Medical Care funding in the TEF of \$49.8 billion in 2026.

For 2027, the Budget requests \$122.3 billion in discretionary advance appropriations for VA Medical Care. This request for discretionary advance appropriations, in conjunction with the Toxic Exposures Fund request of \$51.7 billion in 2027, fulfills the Administration's commitment to provide reliable and timely resources to support the delivery of accessible and high-quality medical services for veterans.

The Medical Services 2026 enacted discretionary advance appropriation request is \$75.0 billion and the 2027 discretionary advance appropriation request is \$59.9 billion. This appropriation provides for the component of VA's comprehensive, integrated healthcare delivery system that addresses the needs of eligible veterans and beneficiaries in VA facilities. In 2026, to realign funding, the Budget reflected a proposed cancellation of \$15.9 billion in discretionary funding and reflects a transfer of \$2.0 billion from Medical Services to Medical Facilities. The Budget also includes \$35.4 billion in the Toxic Exposures Fund in 2026 and \$36.5 billion in 2027 for Medical Services to support these functions.

Object Classification (in millions of dollars)

Identification code 036-0160-0-1-703	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	25,203	24,673	9,967
11.3 Other than full-time permanent	544	523	180
11.5 Other personnel compensation	2,899	2,848	748
11.9 Total personnel compensation	28,646	28,044	10,895
12.1 Civilian personnel benefits	13,545	12,955	11,197
13.0 Benefits for former personnel	9	9	10
21.0 Travel & Transportation of Persons	1,424	1,881	1,225
22.0 Transportation of things	38	43	47
23.2 Rent, Communications & Utilities	1,032	1,241	1,449
24.0 Printing and reproduction	11	11	12
25.2 Other contractual services	7,671	8,535	11,442
26.0 Supplies & Materials	15,608	20,482	21,940
31.0 Equipment	1,211	1,811	2,088
32.0 Land and structures	3	3	3
41.0 Grants, Subsidies & Contributions	1,202	1,143	1,219
42.0 Insurance claims and indemnities	12	13	13
44.0 Prior-year Recoveries	111		
99.0 Direct obligations	70,523	76,171	61,540
99.0 Reimbursable obligations	138	138	138

99.9	Total new obligations, unexpired accounts	70,661	76,309	61,678
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Employment Summary

Identification code 036-0160-0-1-703	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	221,902	235,646	120,440
2001 Reimbursable civilian full-time equivalent employment	447	428	418

MEDICAL COMMUNITY CARE

(INCLUDING CANCELLATION OF FUNDS)

For necessary expenses for furnishing health care to individuals pursuant to chapter 17 of title 38, United States Code, at non-Department facilities, \$3,000,000,000, to remain available until September 30, 2027; and, in addition, \$38,700,000,000, plus reimbursements, which shall become available on October 1, 2026, and shall remain available until September 30, 2028: Provided, That of the \$34,000,000,000 that became available on October 1, 2025, previously appropriated under this heading in the Full-Year Continuing Appropriations Act, 2025 (division A of Public Law 119-4), \$3,000,000,000 is hereby permanently cancelled.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

Program and Financing (in millions of dollars)

Identification code 036-0140-0-1-703	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Ambulatory	9,897	6,479	9,945
0002 Dental Care	1,144	941	1,145
0003 Inpatient Care	9,020	5,683	8,095
0004 LTSS: Facility Based Services	1,906	1,363	1,861
0005 LTSS: Home & Community Based Services	4,192	2,739	4,508
0006 Mental Health Care	775	871	2,544
0007 CHAMPVA & Other Dependent Programs	1,972	2,547	2,951
0008 State Home Programs	1,781	2,024	2,292
0009 Camp Lejeune, Veterans Families	2	2	2
0010 Network Development and Maintenance	869	1,198	1,323
0013 Prior Year Recoveries	84		
0014 Urgent Care	112	130	145
0900 Total new obligations, unexpired accounts	31,754	23,977	34,811
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,396	616	1
1001 Discretionary unobligated balance brought fwd, Oct 1	1,396		
1021 Recoveries of prior year unpaid obligations	29		
1033 Recoveries of prior year paid obligations	55		
1070 Unobligated balance (total)	1,480	616	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation			3,000
1121 Appropriations transferred from other acct [036-5287]	599	901	914
1160 Appropriation, discretionary (total)	599	901	3,914
Advance appropriations, discretionary:			
1170 Advance appropriation	33,000	20,382	34,000
1172 Advance appropriations transferred to other accounts [036-0169]	-51	-94	-104
1173 Advance appropriations transferred from other accounts [036-0152]		81	
1173 Advance appropriations transferred from other accounts [036-0160]		2,090	
1173 Advance appropriations transferred from other accounts [036-0162]		2	
1174 Advance appropriations permanently reduced	-2,658		-3,000
1180 Advanced appropriation, discretionary (total)	30,291	22,461	30,896
1900 Budget authority (total)	30,890	23,362	34,810
1930 Total budgetary resources available	32,370	23,978	34,811
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	616	1	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	579	654	1,053
3010 New obligations, unexpired accounts	31,754	23,977	34,811
3011 Obligations ("upward adjustments"), expired accounts	30		
3020 Outlays (gross)	-31,669	-23,578	-34,782
3040 Recoveries of prior year unpaid obligations, unexpired	-29		

3041	Recoveries of prior year unpaid obligations, expired	-11		
3050	Unpaid obligations, end of year	654	1,053	1,082
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	579	654	1,053
3200	Obligated balance, end of year	654	1,053	1,082

Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	30,890	23,362	34,810
Outlays, gross:				
4010	Outlays from new discretionary authority	29,620	22,933	34,462
4011	Outlays from discretionary balances	2,049	645	320
4020	Outlays, gross (total)	31,669	23,578	34,782
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4033	Non-Federal sources	-281		
4040	Offsets against gross budget authority and outlays (total)	-281		
Additional offsets against gross budget authority only:				
4052	Offsetting collections credited to expired accounts	226		
4053	Recoveries of prior year paid obligations, unexpired accounts	55		
4060	Additional offsets against budget authority only (total)	281		
4070	Budget authority, net (discretionary)	30,890	23,362	34,810
4080	Outlays, net (discretionary)	31,388	23,578	34,782
4180	Budget authority, net (total)	30,890	23,362	34,810
4190	Outlays, net (total)	31,388	23,578	34,782

The Medical Community Care appropriation provides funding for community care services to eligible veterans and other beneficiaries.

The Budget reflects the following discretionary appropriation funding: the 2026 enacted advance appropriation of \$34.0 billion and the 2027 advance appropriation request of \$38.7 billion. The Budget also includes \$14.0 billion in the Toxic Exposures Fund in 2026 and \$14.5 billion in 2027 to support community care.

In 2027, the request for a discretionary advance appropriation, in conjunction with the Toxic Exposures Fund request, fulfills the Administration's commitment to provide reliable and timely resources to support the delivery of accessible and high-quality medical services for veterans.

Object Classification (in millions of dollars)

Identification code 036-0140-0-1-703		2024 actual	2025 est.	2026 est.
Direct obligations:				
25.2	Other Contractual Services	29,877	21,931	32,494
26.0	Supplies and materials	20	22	25
41.0	State Homes	1,773	2,024	2,292
44.0	Prior Year Recoveries	84	.....	.....
99.9	Total new obligations, unexpired accounts	31,754	23,977	34,811

MEDICAL SUPPORT AND COMPLIANCE

(INCLUDING CANCELLATION OF FUNDS)

For necessary expenses in the administration of the medical, hospital, nursing home, domiciliary, construction, supply, and research activities, as authorized by law; administrative expenses in support of capital policy activities; and administrative and legal expenses of the Department for collecting and recovering amounts owed the Department as authorized under chapter 17 of title 38, United States Code, and the Federal Medical Care Recovery Act (42 U.S.C. 2651 et seq.), \$12,000,000,000, plus reimbursements, which shall become available on October 1, 2026, and shall remain available until September 30, 2027: *Provided, That, of the amount made available on October 1, 2026, under this heading, \$350,000,000 shall remain available until September 30, 2028: Provided further, That of the \$12,700,000,000 that became available on October 1, 2025, previously appropriated under this heading in the Full-Year Continuing Appropriations Act, 2025 (division A of Public Law 119-4), \$610,000,000 is hereby permanently cancelled.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

MEDICAL SUPPORT AND COMPLIANCE

For an additional amount for "Medical Support and Compliance", \$330,000, to remain available until September 30, 2027, for necessary expenses related to the

consequences of Hurricanes Milton and Helene: *Provided, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.* (Disaster Relief Supplemental Appropriations Act, 2025.)

Program and Financing (in millions of dollars)

Identification code 036-0152-0-1-703		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	VAMCs & Other Field Activities	4,946	5,671	5,687
0002	VISN Headquarters	1,665	1,741	1,740
0016	Integrated Veterans Care	481	448	448
0021	Clinical Services	173	233	233
0022	Operations	208	236	236
0023	Patient Care Services	234	240	240
0024	Quality and Patient Safety	187	184	184
0025	Support Services	626	646	646
0027	Discovery, Education and Affiliate Networks	94	108	109
0028	Human Capital Management	398	353	353
0029	Health Informatics	209	198	198
0030	All Other Support and Program Offices	1,267	1,900	1,900
0091	Total operating expenses	10,488	11,958	11,974
0101	VAMCs & Other Field Activities	29	58	58
0102	VISN Headquarters	2	4	4
0104	Integrated Veteran Care	1	2	2
0105	Support Services	1	1	
0106	Discovery, Education and Affiliate Networks		1	1
0107	Support Services			1
0118	Operations	1	1	1
0128	Human Capital Management	1	2	2
0191	Total Capital Investment	35	69	69
0293	Total direct program	10,523	12,027	12,043
0799	Total direct obligations	10,523	12,027	12,043
0801	Medical Support and Compliance (Reimbursable)	63	63	63
0900	Total new obligations, unexpired accounts	10,586	12,090	12,106
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	154	351	1
1001	Discretionary unobligated balance brought fwd, Oct 1	151		
1021	Recoveries of prior year unpaid obligations	1		
1070	Unobligated balance (total)	155	351	1
Budget authority:				
Appropriations, discretionary:				
Advance appropriations, discretionary:				
1170	Advance appropriation	12,300	11,800	12,700
1172	Advance appropriations transferred to other accounts [036-0169]	-31	-42	-48
1172	Advance appropriations transferred to other accounts [036-0140]		-81	
1174	Advance appropriations permanently reduced	-1,550		-610
1180	Advanced appropriation, discretionary (total)	10,719	11,677	12,042
Spending authority from offsetting collections, discretionary:				
1700	Collected	57	63	63
1701	Change in uncollected payments, Federal sources	6		
1750	Spending auth from offsetting collections, disc (total)	63	63	63
1900	Budget authority (total)	10,782	11,740	12,105
1930	Total budgetary resources available	10,937	12,091	12,106
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	351	1	

Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	1,519	1,544	1,955
3010	New obligations, unexpired accounts	10,586	12,090	12,106
3011	Obligations ("upward adjustments"), expired accounts	121		
3020	Outlays (gross)	-10,490	-11,679	-11,949
3040	Recoveries of prior year unpaid obligations, unexpired	-1		
3041	Recoveries of prior year unpaid obligations, expired	-191		
3050	Unpaid obligations, end of year	1,544	1,955	2,112
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-6	-9	-9
3070	Change in uncollected pymts, Fed sources, unexpired	-6		
3071	Change in uncollected pymts, Fed sources, expired	3		
3090	Uncollected pymts, Fed sources, end of year	-9	-9	-9
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	1,513	1,535	1,946

MEDICAL SUPPORT AND COMPLIANCE—Continued

Program and Financing—Continued

Identification code 036–0152–0–1–703		2024 actual	2025 est.	2026 est.
3200	Obligated balance, end of year	1,535	1,946	2,103
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	10,782	11,740	12,105
Outlays, gross:				
4010	Outlays from new discretionary authority	9,064	10,024	10,321
4011	Outlays from discretionary balances	1,424	1,653	1,628
4020	Outlays, gross (total)	10,488	11,677	11,949
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-105	-6	.....
4033	Non-Federal sources	-13	-57	-63
4040	Offsets against gross budget authority and outlays (total)	-118	-63	-63
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-6	.....	.....
4052	Offsetting collections credited to expired accounts	61	.....	.....
4060	Additional offsets against budget authority only (total)	55	.....	.....
4070	Budget authority, net (discretionary)	10,719	11,677	12,042
4080	Outlays, net (discretionary)	10,370	11,614	11,886
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances	2	2	.....
4180	Budget authority, net (total)	10,719	11,677	12,042
4190	Outlays, net (total)	10,372	11,616	11,886

Medical Support and Compliance finances the expenses of management, security, and administration of the Department of Veterans Affairs (VA) healthcare system through the operation of VA medical centers, other facilities, Veterans Integrated Service Network offices and facility director offices, chief of staff operations, quality of care oversight, legal services, billing and coding activities, procurement, financial management, and human resource management.

For Medical Support and Compliance, the Budget reflects the following discretionary appropriation funding: the 2026 enacted advance appropriation of \$12.7 billion and the 2027 advance appropriation request of \$12.0 billion. In 2026, to realign funding, the Budget reflects a proposed cancellation of \$610 million in discretionary funding. The Budget also includes \$400 million in the Toxic Exposures Fund in 2026 and \$700.0 million in 2027 to support these functions.

In 2027, the request for a discretionary advance appropriation, in conjunction with the Toxic Exposures Fund request, continues the Administration's commitment to provide reliable and timely resources to support the delivery of accessible and high-quality medical services for veterans.

Object Classification (in millions of dollars)

Identification code 036–0152–0–1–703		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	5,065	5,467	5,517
11.3	Other than full-time permanent	109	117	118
11.5	Other personnel compensation	586	633	639
11.9	Total personnel compensation	5,760	6,217	6,274
12.1	Civilian personnel benefits	2,283	2,569	2,688
13.0	Benefits for former personnel	2	2	2
21.0	Travel & Transportation of Persons	74	75	75
22.0	Transportation of things	17	20	20
23.3	Communications, utilities, and miscellaneous charges	184	191	191
24.0	Printing and reproduction	26	27	27
25.2	Other contractual services	1,999	2,698	2,538
26.0	Medical supplies and materials	129	134	134
31.0	Equipment	34	68	68
32.0	Land and structures	1	1	1
42.0	Insurance claims and indemnities	13	25	25
44.0	Prior-Year Recoveries	1	.....	.....
99.0	Direct obligations	10,523	12,027	12,043
99.0	Reimbursable obligations	63	63	63

99.9	Total new obligations, unexpired accounts	10,586	12,090	12,106
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Employment Summary

Identification code 036–0152–0–1–703		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment	60,501	64,024	64,135
2001	Reimbursable civilian full-time equivalent employment	327	313	305

DOD-VA HEALTH CARE SHARING INCENTIVE FUND

Program and Financing (in millions of dollars)

Identification code 036–0165–0–1–703		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	DOD-VA health care sharing incentive fund	33	30	30
0003	Prior Year Recoveries	6	.....	.....
0900	Total new obligations, unexpired accounts	39	30	30
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	106	104	104
1021	Recoveries of prior year unpaid obligations	5	.....	.....
1033	Recoveries of prior year paid obligations	2	.....	.....
1070	Unobligated balance (total)	113	104	104
Budget authority:				
Appropriations, discretionary:				
1121	Appropriations transferred from other acct [097–0130]	15	15	15
Advance appropriations, discretionary:				
1173	Advance appropriations transferred from other accounts [036–0160]	15	15	15
1900	Budget authority (total)	30	30	30
1930	Total budgetary resources available	143	134	134
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	104	104	104
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	25	28	28
3010	New obligations, unexpired accounts	39	30	30
3020	Outlays (gross)	-31	-30	-29
3040	Recoveries of prior year unpaid obligations, unexpired	-5	.....	.....
3050	Unpaid obligations, end of year	28	28	29
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	25	28	28
3200	Obligated balance, end of year	28	28	29
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	30	30	30
Outlays, gross:				
4011	Outlays from discretionary balances	31	30	29
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4033	Non-Federal sources	-2	.....	.....
Additional offsets against gross budget authority only:				
4053	Recoveries of prior year paid obligations, unexpired accounts	2	.....	.....
4070	Budget authority, net (discretionary)	30	30	30
4080	Outlays, net (discretionary)	29	30	29
4180	Budget authority, net (total)	30	30	30
4190	Outlays, net (total)	29	30	29

The purpose of the Department of Defense-Veterans Affairs Health Care Sharing Incentive Fund, often referred to as the Joint Incentive Fund (JIF), is to enable the Departments to carry out a program to identify and provide incentives to implement creative sharing initiatives at the facility, intra-regional and nationwide levels. The JIF promotes collaboration and new approaches to problem solving to enable the Departments to improve the coordination of health care services. The Departments have established the fund and developed processes and criteria to solicit and select projects. Section 721 of the National Defense Authorization Act for Fiscal Year 2003, Public Law 107–314, established the fund and requires the Departments to establish a joint incentive program. In 2026, each Secretary shall

contribute a minimum of \$15 million to the fund after the appropriation is enacted.

Object Classification (in millions of dollars)

Identification code 036–0165–0–1–703	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	6	5	6
11.5 Other personnel compensation	1	1	1
11.9 Total personnel compensation	7	6	7
25.1 Advisory and assistance services	26	24	23
44.0 Prior Year Recoveries	6		
99.9 Total new obligations, unexpired accounts	39	30	30

Employment Summary

Identification code 036–0165–0–1–703	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	29	25	25

MEDICAL FACILITIES

For necessary expenses for the maintenance and operation of hospitals, nursing homes, domiciliary facilities, and other necessary facilities of the Veterans Health Administration; for administrative expenses in support of planning, design, project management, real property acquisition and disposition, construction, and renovation of any facility under the jurisdiction or for the use of the Department; for oversight, engineering, and architectural activities not charged to project costs; for repairing, altering, improving, or providing facilities in the several hospitals and homes under the jurisdiction of the Department, not otherwise provided for, either by contract or by the hire of temporary employees and purchase of materials; for leases of facilities; and for laundry services; \$11,700,000,000, plus reimbursements, which shall become available on October 1, 2026, and shall remain available until September 30, 2027: Provided, That, of the amount made available on October 1, 2026, under this heading, \$500,000,000 shall remain available until September 30, 2028.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

MEDICAL FACILITIES

■ For an additional amount for "Medical Facilities", \$41,660,000, to remain available until September 30, 2029, for necessary expenses related to the consequences of Hurricanes Milton and Helene and other Federally declared disasters occurring in 2023 and 2024: *Provided, That* such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. ■ (*Disaster Relief Supplemental Appropriations Act, 2025.*)

Program and Financing (in millions of dollars)

Identification code 036–0162–0–1–703	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0002 Engineering & Environmental Management Services	500	1,146	1,017
0003 Engineering Service	1,332	1,496	1,328
0004 Grounds Maintenance & Fire Protection	155	180	160
0005 Leases	1,227	1,084	1,228
0008 Operating Equipment Maintenance & Repair	507	653	580
0009 Other Facilities Operation Support	40	83	73
0011 Plant Operation	1,107	1,156	1,027
0012 Recurring Maintenance & Repair	655	680	603
0013 Textile Care Processing & Management	207	234	208
0014 Transportation	251	311	276
0091 Total operating expenses	5,981	7,023	6,500
0102 Engineering & Environmental Management Services	112	38	38
0103 Engineering Service	34	17	17
0104 Grounds Maintenance & Fire Protection	21	8	8
0105 Leases	1,037	484	1,263
0106 Non-Recurring Maintenance	1,500	2,627	4,841
0107 Operating Equipment Maintenance & Repair	45	18	19
0108 Other Facilities Operation Support	10	1	1
0109 Plant Operation	24	56	57
0110 Recurring Maintenance & Repair	27	20	20
0111 Textile Care Processing & Management	94	44	45
0122 Transportation	6	6	6

0191 Total capital investment	2,910	3,319	6,315
0799 Total direct obligations	8,891	10,342	12,815
0801 Medical Facilities (Reimbursable)	21	19	19
0900 Total new obligations, unexpired accounts	8,912	10,361	12,834

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2,526	2,665	2,047
1001 Discretionary unobligated balance brought fwd, Oct 1	430		
1021 Recoveries of prior year unpaid obligations	24		
1070 Unobligated balance (total)	2,550	2,665	2,047
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	149	149	
1100 Appropriation		42	
1160 Appropriation, discretionary (total)	149	191	
Advance appropriations, discretionary:			
1170 Advance appropriation	8,800	9,400	9,700
1172 Advance appropriations transferred to other accounts [036–0169]	-41	-66	-79
1172 Advance appropriations transferred to other accounts [036–0140]		-2	
1173 Advance appropriations transferred from other accounts [036–0160]			2,030
1180 Advanced appropriation, discretionary (total)	8,759	9,332	11,651
Appropriations, mandatory:			
1200 Appropriation	100		
1200 Appropriation (PACT Act, Sec 707)		200	400
1260 Appropriations, mandatory (total)	100	200	400
Spending authority from offsetting collections, discretionary:			
1700 Collected	18	20	20
1701 Change in uncollected payments, Federal sources	1		
1750 Spending auth from offsetting collections, disc (total)	19	20	20
1900 Budget authority (total)	9,027	9,743	12,071
1930 Total budgetary resources available	11,577	12,408	14,118
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2,665	2,047	1,284

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	6,336	6,310	6,195
3010 New obligations, unexpired accounts	8,912	10,361	12,834
3011 Obligations ("upward adjustments"), expired accounts	383		
3020 Outlays (gross)	-8,985	-10,476	-12,227
3040 Recoveries of prior year unpaid obligations, unexpired	-24		
3041 Recoveries of prior year unpaid obligations, expired	-32		
3050 Unpaid obligations, end of year	6,310	6,195	6,802
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-2	-2
3070 Change in uncollected pymts, Fed sources, unexpired	-1		
3071 Change in uncollected pymts, Fed sources, expired	1		
3090 Uncollected pymts, Fed sources, end of year	-2	-2	-2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	6,334	6,308	6,193
3200 Obligated balance, end of year	6,308	6,193	6,800

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	8,927	9,543	11,671
Outlays, gross:			
4010 Outlays from new discretionary authority	5,484	7,373	9,054
4011 Outlays from discretionary balances	3,440	2,511	2,606
4020 Outlays, gross (total)	8,924	9,884	11,660
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-62	-1	
4033 Non-Federal sources	-37	-19	-20
4040 Offsets against gross budget authority and outlays (total)	-99	-20	-20
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-1		
4052 Offsetting collections credited to expired accounts	81		
4060 Additional offsets against budget authority only (total)	80		
4070 Budget authority, net (discretionary)	8,908	9,523	11,651
4080 Outlays, net (discretionary)	8,825	9,864	11,640
Mandatory:			
4090 Budget authority, gross	100	200	400
Outlays, gross:			
4100 Outlays from new mandatory authority		100	200

MEDICAL FACILITIES—Continued
Program and Financing—Continued

Identification code 036–0162–0–1–703	2024 actual	2025 est.	2026 est.
4101 Outlays from mandatory balances	61	492	367
4110 Outlays, gross (total)	61	592	567
4180 Budget authority, net (total)	9,008	9,723	12,051
4190 Outlays, net (total)	8,886	10,456	12,207

Medical Facilities provides for the operations and maintenance of the capital infrastructure required to provide healthcare to the Nation's veterans. These costs include utilities, engineering, capital planning, leases, laundry services, grounds maintenance, trash removal, housekeeping, fire protection, pest management, facility repair and maintenance, and property disposition and acquisition.

For Medical Facilities, the Budget reflects the following discretionary appropriation funding: the 2026 enacted advance appropriation of \$9.7 billion and the 2027 advance appropriation request of \$11.7 billion. In 2026, to realign funding, the Budget reflects a transfer of \$2.0 billion from Medical Services to Medical Facilities.

The 2027 request for a discretionary advance appropriation fulfills the Administration's commitment to provide reliable and timely resources to support the delivery of accessible and high-quality medical services for veterans.

Section 707 of the Sergeant First Class Heath Robinson Honoring our Promise to Address Comprehensive Toxics Act of 2022 (Public Law 117–168; PACT Act) appropriated \$1.88 billion in fiscal year 2023 and a total of \$3.63 billion in fiscal years 2024 - 2031, to be available until expended, for major medical facility leases.

Section 705 of the PACT Act appropriated \$922 million in fiscal year 2022 for the Department's enhanced-use lease (EUL) program, to be available until expended. The Department allocated a portion of this funding to the Medical Facilities account.

Section 707 Appropriations (in thousands of dollars)

Fiscal Year	Appropriated
2023	\$1,880,000
2024	\$100,000
2025	\$200,000
2026	\$400,000
2027	\$450,000
2028	\$600,000
2029	\$610,000
2030	\$620,000
2031	\$650,000

Object Classification (in millions of dollars)

Identification code 036–0162–0–1–703	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	1,948	1,730	1,732
11.3 Other than full-time permanent		37	37
11.5 Other personnel compensation		200	200
11.9 Total personnel compensation	1,948	1,967	1,969
12.1 Civilian personnel benefits	761	779	814
13.0 Benefits for former personnel	1	1	1
21.0 Travel & Transportation of Persons	79	97	119
22.0 Transportation of things	24	30	39
23.2 Rent, Communications & Utilities	1,672	1,815	1,980
24.0 Printing and reproduction	79		
25.2 Other Contractual Services	1,121	1,830	1,055
26.0 Supplies & Materials	480	499	518
31.0 Equipment	85	144	144
32.0 Lands & Structures	2,636	3,175	6,171
42.0 Insurance claims and indemnities	5	5	5
99.0 Direct obligations	8,891	10,342	12,815
99.0 Reimbursable obligations	21	19	19
99.9 Total new obligations, unexpired accounts	8,912	10,361	12,834

Employment Summary

Identification code 036–0162–0–1–703	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	27,379	26,418	26,418
2001 Reimbursable civilian full-time equivalent employment	108	105	105

VETERANS MEDICAL CARE AND HEALTH FUND

Program and Financing (in millions of dollars)

Identification code 036–0173–0–1–703	2024 actual	2025 est.	2026 est.
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,688	582	
3011 Obligations ("upward adjustments"), expired accounts	86		
3020 Outlays (gross)	-1,083	-582	
3041 Recoveries of prior year unpaid obligations, expired	-109		
3050 Unpaid obligations, end of year	582		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,688	582	
3200 Obligated balance, end of year	582		
Budget authority and outlays, net:			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	1,083	582	
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-40		
4123 Non-Federal sources	-3		
4130 Offsets against gross budget authority and outlays (total)	-43		
Additional offsets against gross budget authority only:			
4142 Offsetting collections credited to expired accounts	43		
4170 Outlays, net (mandatory)	1,040	582	
4180 Budget authority, net (total)			
4190 Outlays, net (total)	1,040	582	

BRIDGING RENTAL ASSISTANCE FOR VETERAN EMPOWERMENT

(Legislative proposal, not subject to PAYGO)

Contingent upon enactment of authorizing legislation to create a rental assistance voucher program for homeless veterans at the Department of Veterans Affairs, for necessary expenses to carry out the Bridging Rental Assistance for Veteran Empowerment (BRAVE) program, \$1,100,000,000, to remain available until September 30, 2029, of which up to \$100,000,000 shall be available to the Secretary of Veterans Affairs, in consultation with the Director of the Office of Management and Budget, to carry out pilot programs, including any necessary administrative expenses, that aim to end homelessness among veterans.

Program and Financing (in millions of dollars)

Identification code 036–0185–2–1–704	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Direct program activity			1,100
0900 Total new obligations, unexpired accounts (object class 25.1)			1,100
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation			1,100
1900 Budget authority (total)			1,100
1930 Total budgetary resources available			1,100
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			1,100
3020 Outlays (gross)			-1,078
3050 Unpaid obligations, end of year			22
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			22

Budget authority and outlays, net:			
Discretionary:			
4000	Budget authority, gross		1,100
Outlays, gross:			
4010	Outlays from new discretionary authority		1,078
4180	Budget authority, net (total)		1,100
4190	Outlays, net (total)		1,078

As part of the Administration's effort to end veteran homelessness, the Bridging Rental Assistance for Veteran Empowerment (BRAVE) proposal seeks legislative authority to oversee and administer rental assistance to enable VA to oversee the full spectrum of needed supports for veterans experiencing or at-risk of homelessness, including activities to transition from the current Housing and Urban Development - VA Supportive Housing program. BRAVE will also include new pilot authorities for VA to initiate innovative activities to improve the prevention, support, treatment, long-term care or return to independence for veterans and their families. The Budget requests \$1.1 billion in 2026 in discretionary funding with up to \$100 million available for pilot programs.

MEDICAL AND PROSTHETIC RESEARCH

For necessary expenses in carrying out programs of medical and prosthetic research and development as authorized by chapter 73 of title 38, United States Code, \$943,000,000, plus reimbursements, shall remain available until September 30, 2027: Provided, That the Secretary of Veterans Affairs shall ensure that sufficient amounts appropriated under this heading are available for prosthetic research specifically for female veterans, and for toxic exposure research.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

Program and Financing (in millions of dollars)

Identification code 036-0161-0-1-703	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Bio-medical laboratory science research (821)	434	440	461
0002 Rehabilitation research (822)	112	106	110
0003 Health services research (824)	121	114	120
0004 Clinical science R&D and CSP (829)	226	214	224
0005 Million Veterans Program (826)	91	86	90
0799 Total direct obligations	984	960	1,005
0801 Medical and Prosthetic Research (Reimbursable)	47	82	82
0900 Total new obligations, unexpired accounts	1,031	1,042	1,087
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	87	94	119
1021 Recoveries of prior year unpaid obligations	37	50	50
1033 Recoveries of prior year paid obligations	1		
1070 Unobligated balance (total)	125	144	169
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	943	943	943
1120 Appropriations transferred to other acct [036-0160]		-8	
1160 Appropriation, discretionary (total)	943	935	943
Spending authority from offsetting collections, discretionary:			
1700 Collected	56	82	82
1701 Change in uncollected payments, Federal sources	1		
1750 Spending auth from offsetting collections, disc (total)	57	82	82
1900 Budget authority (total)	1,000	1,017	1,025
1930 Total budgetary resources available	1,125	1,161	1,194
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	94	119	107
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	362	332	294
3010 New obligations, unexpired accounts	1,031	1,042	1,087
3011 Obligations ("upward adjustments"), expired accounts	5		
3020 Outlays (gross)	-1,009	-1,030	-1,055
3040 Recoveries of prior year unpaid obligations, unexpired	-37	-50	-50
3041 Recoveries of prior year unpaid obligations, expired	-20		
3050 Unpaid obligations, end of year	332	294	276

Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-1	-1
3070	Change in uncollected pymts, Fed sources, unexpired	-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	361	331	293
3200	Obligated balance, end of year	331	293	275

Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	1,000	1,017	1,025
Outlays, gross:				
4010	Outlays from new discretionary authority	650	894	901
4011	Outlays from discretionary balances	359	136	154
4020	Outlays, gross (total)	1,009	1,030	1,055
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-28	-51	-51
4033	Non-Federal sources	-31	-31	-31
4040	Offsets against gross budget authority and outlays (total)	-59	-82	-82
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-1	.....	.....
4052	Offsetting collections credited to expired accounts	2	.....	.....
4053	Recoveries of prior year paid obligations, unexpired accounts	1	.....	.....
4060	Additional offsets against budget authority only (total)	2	.....	.....
4070	Budget authority, net (discretionary)	943	935	943
4080	Outlays, net (discretionary)	950	948	973
4180	Budget authority, net (total)	943	935	943
4190	Outlays, net (total)	950	948	973

For 2025, the total budgetary resources of \$2.4 billion is comprised of \$943 million in discretionary appropriations; \$850 million in medical care support such as physicians' pay, utilities, and other overhead; \$497 million in Federal grants and other non-Federal resources; \$82 million in reimbursements; and \$57 million in mandatory appropriations from the Toxic Exposures Fund (TEF). The Department of Veterans Affairs (VA) research program will support an estimated 3,778 full time equivalents through direct appropriations, reimbursable resources, and the TEF.

This account is an intramural research program with outstanding success leading to critical clinical achievements that improve the health and quality of life for veterans and the Nation. As a health research program focused exclusively on the needs of veterans, VA research continues to play a vital role in the care and rehabilitation of our men and women who have served in uniform. Building on 100 years of discovery and innovation engaging veterans as research volunteers, VA research has a proud track record of transforming VA healthcare by bringing new evidence-based treatments and technologies into everyday clinical care. The 2026 request builds upon the investments from the 2025 request to continue to increase funding to advance the Department's research missions in Veteran suicide prevention, ending homelessness, timely access, and improving Veteran physical/mental health and well-being. This request also supports our clinical priorities including pain management and opioid use; traumatic brain injury (TBI), posttraumatic stress disorder (PTSD); Gulf War illness and military toxic exposures; and cancer, with a focus on precision oncology.

Object Classification (in millions of dollars)

Identification code 036-0161-0-1-703		2024 actual	2025 est.	2026 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	407	397	416
11.9	Total personnel compensation	407	397	416
12.1	Civilian personnel benefits	159	158	165
21.0	Employee travel	4	4	4
23.3	Communications, utilities, and miscellaneous charges	12	12	12
25.2	Other services from non-Federal sources	341	328	344
26.0	Supplies and materials	48	47	50
31.0	Equipment	13	14	14
99.0	Direct obligations	984	960	1,005

MEDICAL AND PROSTHETIC RESEARCH—Continued

Object Classification—Continued

Identification code 036–0161–0–1–703	2024 actual	2025 est.	2026 est.
99.0 Reimbursable obligations	47	82	82
99.9 Total new obligations, unexpired accounts	1,031	1,042	1,087

Employment Summary

Identification code 036–0161–0–1–703	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	3,551	3,555	3,413
2001 Reimbursable civilian full-time equivalent employment	152	152	152

JOINT DEPARTMENT OF DEFENSE-DEPARTMENT OF VETERANS AFFAIRS MEDICAL
FACILITY DEMONSTRATION FUND

Program and Financing (in millions of dollars)

Identification code 036–0169–0–1–703	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Joint DOD-VA Medical Facility Demonstration Fund (Direct)	693	801	837
0801 Joint DOD-VA Medical Facility Demonstration Fund (Reimbursable)	9	12	12
0900 Total new obligations, unexpired accounts	702	813	849

Budgetary resources:

1000 Unobligated balance:			
Unobligated balance brought forward, Oct 1	8	27	1
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [036–0167]	8	8	8
1121 Appropriations transferred from other acct [097–0130]	172	163	165
1121 Appropriations transferred from other acct [036–5287]	11	17	17
1160 Appropriation, discretionary (total)	191	188	190
Advance appropriations, discretionary:			
1173 Advance appropriations transferred from other accounts [036–0160]	397	385	416
1173 Advance appropriations transferred from other accounts [036–0140]	51	94	104
1173 Advance appropriations transferred from other accounts [036–0152]	31	42	48
1173 Advance appropriations transferred from other accounts [036–0162]	41	66	79
1180 Advanced appropriation, discretionary (total)	520	587	647
Spending authority from offsetting collections, discretionary:			
1700 Collected	10	12	12
1900 Budget authority (total)	721	787	849
1930 Total budgetary resources available	729	814	850
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	27	1	1

Change in obligated balance:

3000 Unpaid obligations:			
Unpaid obligations, brought forward, Oct 1	135	143	100
3010 New obligations, unexpired accounts	702	813	849
3011 Obligations ("upward adjustments"), expired accounts	15		
3020 Outlays (gross)	-699	-856	-841
3041 Recoveries of prior year unpaid obligations, expired	-10		
3050 Unpaid obligations, end of year	143	100	108
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	135	143	100
3200 Obligated balance, end of year	143	100	108

Budget authority and outlays, net:

4000 Discretionary:			
Budget authority, gross	721	787	849
Outlays, gross:			
4010 Outlays from new discretionary authority	613	709	764
4011 Outlays from discretionary balances	86	147	77
4020 Outlays, gross (total)	699	856	841
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-11	-11	-11
4033 Non-Federal sources	-8	-1	-1

4040 Offsets against gross budget authority and outlays (total)	-19	-12	-12
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	9		
4070 Budget authority, net (discretionary)	711	775	837
4080 Outlays, net (discretionary)	680	844	829
4180 Budget authority, net (total)	711	775	837
4190 Outlays, net (total)	680	844	829

The Department of Veterans Affairs (VA) and the Department of Defense (DOD) will each contribute funding to the Joint Department of Defense-Department of Veterans Affairs Medical Facility Demonstration Fund, established by section 1704 of Public Law 111–84, the National Defense Authorization Act for Fiscal Year 2010. This funding will support the continuing operations of the Captain James A. Lovell Federal Health Care Center (FHCC), which opened on December 20, 2010. In 2026, VA expects to transfer funds from the Medical Services, Medical Community Care, Medical Support and Compliance, Medical Facilities, and Information Technology Systems accounts, while DOD expects to transfer funds from the Defense Health Program account.

Object Classification (in millions of dollars)

Identification code 036–0169–0–1–703	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	256	272	279
11.3 Other than full-time permanent	6	6	6
11.5 Other personnel compensation	30	32	33
11.9 Total personnel compensation	292	310	318
12.1 Civilian personnel benefits	99	105	108
21.0 Travel and transportation of persons	6	7	8
22.0 Transportation of things			1
23.3 Communications, utilities, and miscellaneous charges	14	18	24
25.1 Advisory and assistance services	158	182	209
26.0 Supplies and materials	84	90	96
31.0 Equipment	12	13	14
32.0 Land and structures	21	68	51
41.0 Grants, subsidies, and contributions	1	1	1
42.0 Insurance claims and indemnities	6	7	7
99.0 Direct obligations	693	801	837
99.0 Reimbursable obligations	9	12	12
99.9 Total new obligations, unexpired accounts	702	813	849

Employment Summary

Identification code 036–0169–0–1–703	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	2,536	2,520	2,522
2001 Reimbursable civilian full-time equivalent employment		73	71

MEDICAL CARE COLLECTIONS FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 036–5287–0–2–703	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	329	491	491
0198 Adjustment, previously shown in Medical Services			
0199 Balance, start of year	329	491	491
Receipts:			
Current law:			
1130 Pharmaceutical Co-payments, MCCF	361	376	413
1130 Medical Care Collections Fund, Third Party Prescription Claims	148	184	221
1130 Enhanced-use Lease Proceeds, MCCF	1	1	1
1130 Fee Basis 3rd Party MCCF	605	868	883
1130 Fee Basis First Party Collections, Medical Care Collections Fund	15	34	32
1130 First Party Collections, MCCF	135	118	114
1130 Third Party Collections, MCCF	2,690	2,776	2,884
1130 Parking Fees, MCCF	4	3	3
1130 Compensated Work Therapy, MCCF	46	25	25
1130 MCCF, Long-term Care Copayments	2	2	2
1140 Payments from Compensation and Pension, MCCF	2	2	2

1199	Total current law receipts	4,009	4,389	4,580
1999	Total receipts	4,009	4,389	4,580
2000	Total: Balances and receipts	4,338	4,880	5,071
Appropriations:				
Current law:				
2101	Medical Care Collections Fund	-3,847	-4,389	-4,580
5099	Balance, end of year	491	491	491

Program and Financing (in millions of dollars)

Identification code 036-5287-0-2-703		2024 actual	2025 est.	2026 est.
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	17	17	17
Budget authority:				
Appropriations, discretionary:				
1101	Appropriation (special or trust)	3,847	4,389	4,580
1120	Appropriations transferred to other accts [036-0160]	-3,237	-3,471	-3,649
1120	Appropriations transferred to other accts [036-0169]	-11	-17	-17
1120	Appropriations transferred to other acct [036-0140]	-599	-901	-914
1930	Total budgetary resources available	17	17	17
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	17	17	17
4180	Budget authority, net (total)			
4190	Outlays, net (total)			

The Department of Veterans Affairs has the authority to collect co-payments, which are deposited into the Medical Care Collections Fund (MCCF) account. As allowed by the provisions of the appropriations Act, these receipts are transferred to Medical Services, Medical Community Care, and the Joint Department of Defense-Department of Veterans Affairs Medical Facility Demonstration Fund (Joint Demonstration Fund) where they remain available until expended for the purposes of the account. In 2026, VA anticipates collecting \$4.6 billion in the MCCF account, which will be transferred to Medical Services, Medical Community Care, and the Joint Demonstration Fund to provide healthcare to veterans. These collections consist of co-payments from veterans for inpatient, outpatient, and nursing home care, and prescribed medications; third-party insurance payments from veterans for nonservice-connected conditions; and collections from enhanced-use leases, the Compensated Work Therapy Program, Compensation and Living Expensed Program, and the Parking Program.

CANTEEN SERVICE REVOLVING FUND**Program and Financing** (in millions of dollars)

Identification code 036-4014-0-3-705		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0801	Reimbursable operating expenses	408	455	482
0899	Total reimbursable obligations	408	455	482
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	48	70	70
1021	Recoveries of prior year unpaid obligations	1		
1070	Unobligated balance (total)	49	70	70
Budget authority:				
Spending authority from offsetting collections, mandatory:				
1800	Collected	429	455	482
1900	Budget authority (total)	429	455	482
1930	Total budgetary resources available	478	525	552
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	70	70	70
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	47	29	10
3010	New obligations, unexpired accounts	408	455	482
3020	Outlays (gross)	-425	-474	-476
3040	Recoveries of prior year unpaid obligations, unexpired	-1		
3050	Unpaid obligations, end of year	29	10	16

Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-5	-5	-5
3090	Uncollected pymts, Fed sources, end of year	-5	-5	-5
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	42	24	5
3200	Obligated balance, end of year	24	5	11

Budget authority and outlays, net:

Mandatory:				
4090	Budget authority, gross	429	455	482
Outlays, gross:				
4100	Outlays from new mandatory authority	330	445	471
4101	Outlays from mandatory balances	95	29	5
4110	Outlays, gross (total)	425	474	476
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources	-429	-455	-482
4180	Budget authority, net (total)			
4190	Outlays, net (total)	-4	19	-6

The Veterans Canteen Service was established to furnish, at reasonable prices, meals, merchandise, and services necessary for the comfort and well-being of veterans in Department of Veterans Affairs medical facilities.

Object Classification (in millions of dollars)

Identification code 036-4014-0-3-705		2024 actual	2025 est.	2026 est.
11.1	Reimbursable obligations: Personnel compensation: Full-time permanent	115	122	129
11.9	Total personnel compensation	115	122	129
12.1	Civilian personnel benefits	44	47	50
21.0	Travel and transportation of persons	1	1	1
22.0	Transportation of things	1	1	1
25.2	Other services from non-Federal sources	70	74	78
26.0	Supplies and materials	176	209	222
31.0	Equipment	1	1	1
99.0	Reimbursable obligations	408	455	482
99.9	Total new obligations, unexpired accounts	408	455	482

Employment Summary

Identification code 036-4014-0-3-705		2024 actual	2025 est.	2026 est.
2001	Reimbursable civilian full-time equivalent employment	2,100	2,100	2,100

VETERANS CHOICE FUND**Program and Financing** (in millions of dollars)

Identification code 036-0172-0-1-703		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0006	MCC (0140) Expenditure Transfers .....	.....	305	.....
0091	Direct program activities, subtotal .....	.....	305	.....
0900	Total new obligations, unexpired accounts (object class 25.2) .....	.....	305	.....
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	305	305	.....
1930	Total budgetary resources available	305	305	.....
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	305	.....	.....
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	.....	.....	305
3010	New obligations, unexpired accounts .....	.....	305	.....
3050	Unpaid obligations, end of year .....	.....	305	305
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	.....	.....	305
3200	Obligated balance, end of year .....	.....	305	305
4180	Budget authority, net (total) .....	.....	.....	.....
4190	Outlays, net (total) .....	.....	.....	.....

VETERANS CHOICE FUND—Continued

The Veterans Access, Choice, and Accountability Act of 2014 ("Veterans Choice Act"), Public Law 113–146, provided \$10 billion in mandatory funding to establish a temporary program ("Veterans Choice Program") improving veterans' access to health care by allowing eligible veterans who met certain wait time or distance standards to use eligible healthcare providers outside the Department of Veterans Affairs (VA) system. The law directed that this funding be deposited in the Veterans Choice Fund, and over time additional mandatory funding was appropriated to this account to support the Veterans Choice Program. In June 2018, the final appropriation was included in the MISSION Act (Public Law 115–182), which provided VA with flexibility, beginning on March 1, 2019, to use Veterans Choice Fund dollars for community care. The MISSION Act also sunset the Choice Program and established the Veterans Community Care Program.

Trust Funds

GENERAL POST FUND, NATIONAL HOMES

Special and Trust Fund Receipts (in millions of dollars)

Identification code 036–8180–0–7–705	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	2		
0198 Reconciliation adjustment	-2		
0199 Balance, start of year			
Receipts:			
Current law:			
1130 General Post Fund, National Homes, Deposits	17	17	18
1140 General Post Fund, National Homes, Interest on Investments	7	7	7
1199 Total current law receipts	24	24	25
1999 Total receipts	24	24	25
2000 Total: Balances and receipts	24	24	25
Appropriations:			
Current law:			
2101 General Post Fund, National Homes	-24	-24	-25
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 036–8180–0–7–705	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Religious, recreational, and entertainment activities	19	20	21
0003 Therapeutic residence maintenance	1	1	1
0900 Total new obligations, unexpired accounts	20	21	22
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	135	140	143
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	136	140	143
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	24	24	25
1930 Total budgetary resources available	160	164	168
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	140	143	146
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	4	3	
3010 New obligations, unexpired accounts	20	21	22
3020 Outlays (gross)	-20	-24	-22
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3050 Unpaid obligations, end of year	3		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	4	3	
3200 Obligated balance, end of year	3		

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	24	24	25

Outlays, gross:

4100 Outlays from new mandatory authority	17	18	
4101 Outlays from mandatory balances	20	7	4
4110 Outlays, gross (total)	20	24	22
4180 Budget authority, net (total)	24	24	25
4190 Outlays, net (total)	20	24	22

Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value	140	120	120
5001 Total investments, EOY: Federal securities: Par value	120	120	120

This fund consists of gifts, bequests, and proceeds from the sale of property left in the care of the facilities by former beneficiaries; patients' fund balances; and proceeds from the sale of effects of beneficiaries who die leaving no heirs or without having otherwise disposed of their estate. Such funds are used to promote the comfort and welfare of veterans at hospitals, nursing homes, and domiciliaries where no general appropriation is available. Public Law 102–54 authorizes compensation work therapy and therapeutic transitional housing and loan programs to be funded from the General Post Fund (38 U.S.C. chapters 83 and 85).

Object Classification (in millions of dollars)

Identification code 036–8180–0–7–705	2024 actual	2025 est.	2026 est.
Direct obligations:			
21.0 Travel and transportation of persons	1	1	1
23.3 Communications, utilities, and miscellaneous charges	1	1	1
25.2 Other services from non-Federal sources	4	5	5
26.0 Supplies and materials	11	12	13
31.0 Equipment	1	2	2
44.0 Prior Year Recoveries	2		
99.9 Total new obligations, unexpired accounts	20	21	22

BENEFITS PROGRAMS**Federal Funds**

COMPENSATION AND PENSIONS

(INCLUDING TRANSFER OF FUNDS)

For the payment of compensation benefits to or on behalf of veterans and a pilot program for disability examinations as authorized by section 107 and chapters 11, 13, 18, 51, 53, 55, and 61 of title 38, United States Code; pension benefits to or on behalf of veterans as authorized by chapters 15, 51, 53, 55, and 61 of title 38, United States Code; and burial benefits, the Reinstated Entitlement Program for Survivors, emergency and other officers' retirement pay, adjusted-service credits and certificates, payment of premiums due on commercial life insurance policies guaranteed under the provisions of title IV of the Servicemembers Civil Relief Act (50 U.S.C. App. 541 et seq.) and for other benefits as authorized by sections 107, 1312, 1977, and 2106, and chapters 23, 51, 53, 55, and 61 of title 38, United States Code, \$241,947,603,000, which shall become available on October 1, 2026, to remain available until expended; and, in addition, for payment of such benefits and expenses after June 30, 2027, for unanticipated costs incurred during fiscal year 2027, such sums as may be necessary, which shall become available on June 30, 2027, to remain available until expended: Provided, That not to exceed \$29,454,647 of the amount made available for fiscal year 2027 under this heading shall be reimbursed to "General Operating Expenses, Veterans Benefits Administration", and "Information Technology Systems" for necessary expenses in implementing the provisions of chapters 51, 53, and 55 of title 38, United States Code, the funding source for which is specifically provided as the "Compensation and Pensions" appropriation: Provided further, That such sums as may be earned on an actual qualifying patient basis, shall be reimbursed to "Medical Care Collections Fund" to augment the funding of individual medical facilities for nursing home care provided to pensioners as authorized.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 036–0102–0–1–701	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0101 Veterans	157,593	181,235	207,947

0102	Survivors	10,936	11,714	12,312
0191	Compensation sub-total	168,529	192,949	220,259
0200	Other compensation expenses	168,529	192,949	220,259
0201	Chapter 18	25	25	25
0202	Clothing allowance	174	188	202
0203	Misc assistance (EAI, SAFD)	49	50	51
0204	Medical exam pilot program	5,286	7,033	6,929
0205	OBRA payment to VBA and IT	4	9	9
0291	Total other compensation expenses	5,538	7,305	7,216
0293	Total compensation	174,067	200,254	227,475
0302	Veterans	2,216	2,094	1,951
0303	Survivors	1,266	1,224	1,162
0391	Pensions sub total	3,482	3,318	3,113
0401	Reimbursements to GOE, IT and VHA	17	14	14
0492	Total pensions	3,499	3,332	3,127
0502	Burial allowance	39	41	49
0503	Burial plots	39	48	51
0504	Service-connected deaths	115	125	131
0505	Burial flags	27	28	29
0506	Headstones and markers	95	78	81
0508	Graveliners	3	3	3
0509	Pre-Place Crypts	34	40	13
0591	Total burial program	352	363	357
0900	Total new obligations, unexpired accounts (object class 42.0)	177,918	203,949	230,959
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	17,175	4,409	13,322
1021	Recoveries of prior year unpaid obligations	26	10	.....
1033	Recoveries of prior year paid obligations	990	299	.....
1070	Unobligated balance (total)	18,191	4,718	13,322
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation	17,358	30,242	.....
Advance appropriations, mandatory:				
1270	Advance appropriation	146,778	182,311	227,240
1900	Budget authority (total)	164,136	212,553	227,240
1930	Total budgetary resources available	182,327	217,271	240,562
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	4,409	13,322	9,603
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	223	15,830	17,559
3010	New obligations, unexpired accounts	177,918	203,949	230,959
3020	Outlays (gross)	-162,285	-202,210	-228,990
3040	Recoveries of prior year unpaid obligations, unexpired	-26	-10	.....
3050	Unpaid obligations, end of year	15,830	17,559	19,528
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	223	15,830	17,559
3200	Obligated balance, end of year	15,830	17,559	19,528
Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross	164,136	212,553	227,240
Outlays, gross:				
4100	Outlays from new mandatory authority	144,887	181,970	198,109
4101	Outlays from mandatory balances	17,398	20,240	30,881
4110	Outlays, gross (total)	162,285	202,210	228,990
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal sources	-344	-299	.....
4123	Non-Federal sources	-709	.....	.....
4130	Offsets against gross budget authority and outlays (total)	-1,053	-299	.....
Additional offsets against gross budget authority only:				
4142	Offsetting collections credited to expired accounts	63	.....	.....
4143	Recoveries of prior year paid obligations, unexpired accounts	990	299	.....
4150	Additional offsets against budget authority only (total)	1,053	299	.....
4160	Budget authority, net (mandatory)	164,136	212,553	227,240
4170	Outlays, net (mandatory)	161,232	201,911	228,990
4180	Budget authority, net (total)	164,136	212,553	227,240
4190	Outlays, net (total)	161,232	201,911	228,990

WORKLOAD

	2024 actual	2025 est.	2026 est.
Compensation Completed Claims:			
Rating	2,400,085	2,353,587	2,228,656
Not-Rating Claims	3,476,976	3,659,773	3,680,435
Pension Completed Claims:			
Rating	117,434	126,667	128,081
Non-Rating Claims	324,866	335,462	341,635

For 2027, the Budget requests \$241,947,603,000 in advance appropriation for Compensation and Pensions. This request satisfies the requirement created by the Consolidated and Further Continuing Appropriations Act, 2015 (P.L. 113–235) and prevents our Nation's veterans from being adversely affected by budget delays.

This appropriation provides for the payment of compensation, pension, and burial benefits to veterans and survivors.

Compensation is paid to veterans for disabilities incurred in or aggravated during active military service. Dependency and Indemnity Compensation is paid to survivors of servicemembers or veterans whose death occurred while on active duty or as a result of service-connected disabilities. Compensation and vocational rehabilitation is provided to the children of Vietnam veterans who were born with certain birth defects. The Secretary may pay a clothing allowance to each veteran who uses a prescribed medication for a service-connected skin condition or wears a prosthetic or orthopedic appliance (including a wheelchair) which, in the judgment of the Secretary, tends to damage or tear the clothing of such veteran.

Miscellaneous benefits provided for are:

(a) payments for claims made pursuant to the provision of the World War Adjusted Compensation Act of 1924, as amended;

(b) a special allowance (38 U.S.C. 1312) to dependents of certain veterans who died after December 31, 1956, but who were not fully and currently insured under the Social Security Act; and

(c) payments authorized by the Equal Access to Justice Act.

The appropriation also provides for a program to allow the Department of Veterans Affairs (VA) to perform income matches for certain compensation recipients.

In accordance with Public Law 97–377, the Reinstated Entitlement Program for Survivors (REPS) program restores Social Security benefits to certain surviving spouses or children of veterans who died of service-connected causes.

Legislation is proposed to provide a cost-of-living adjustment comparable to the annual Social Security increase to recipients of disability compensation, dependency and indemnity compensation, and clothing allowances. The increase, effective with payments made on January 1, 2026, is expected to be 2.4 percent.

AVERAGE NUMBER OF COMPENSATION CASES AND PAYMENTS

	2024 actual	2025 est.	2026 est.
Veterans:			
Cases	5,830,809	6,151,003	6,456,252
Average payment per case, per year	\$27,028	\$29,464	\$32,209
Total obligations (in millions)	\$157,593	\$181,236	\$207,947
Survivors:			
Cases	508,865	531,402	556,499
Average payment per case, per year	\$21,491	\$22,043	\$22,125
Total obligations (in millions)	\$10,936	\$11,714	\$12,312
Chapter 18:			
Children	1,062	1,048	1,034
Average payment per case, per year	\$23,098	\$23,675	\$24,243
Total obligations (in millions)	\$25	\$25	\$25
Clothing allowance:			
Number of veterans	174,386	183,852	192,899
Average payment per case, per year	\$997	\$1,021	\$1,046
Total obligations (in millions)	\$174	\$188	\$202
Special Allowance for Dependents:			
Cases	9	9	9
Average benefit	\$4,484	\$4,596	\$4,706
Total obligations (in millions)	\$0	\$0	\$0
Equal Access to Justice Act:			
Cases	6,392	6,276	6,276
Average benefit	\$7,721	\$7,914	\$8,104
Total obligations (in millions)	\$49	\$50	\$51
REPS:			
Cases	0	0	0
Average benefit	\$0	\$0	\$0

COMPENSATION AND PENSIONS—Continued

AVERAGE NUMBER OF COMPENSATION CASES AND PAYMENTS—Continued

	2024 actual	2025 est.	2026 est.
Total obligations (in millions)	\$0	\$0	\$0

Pension benefits may be paid to veterans or their survivors. A veteran's entitlement is based on active duty service of a specific length (normally 90 days or more) during a designated war period, disabilities considered permanent and total, and countable income below established levels. There is no disability requirement for survivor cases or veterans age 65 or older. Income support is provided at established benefit levels.

An automatic annual cost-of-living increase comparable to the annual social security increase is provided for those pensioners in the improved program and to parents receiving dependency and indemnity compensation. The increase, effective with payments made on January 1, 2026, is expected to be 2.4 percent.

AVERAGE NUMBER OF PENSION CASES AND PAYMENTS

	2024 actual	2025 est.	2026 est.
Veterans:			
Cases	144,888	130,536	116,873
Average payment per case, per year	\$15,293	\$16,047	\$16,689
Total obligations (in millions)	\$2,216	\$2,095	\$1,951
Survivors:			
Cases	102,975	93,034	83,331
Average payment per case, per year	\$12,291	\$13,152	\$13,941
Total obligations (in millions)	\$1,266	\$1,224	\$1,162

Burial benefits in 2025 provide for: (a) the payment of an allowance of \$978 toward burial and funeral expenses; (b) the payment of \$978 for a plot allowance where an eligible veteran is not buried in a national cemetery or other cemetery under the jurisdiction of the United States; (c) the payment of a burial allowance of up to \$2,000 when a veteran dies as a result of a service-connected disability; (d) furnishing a flag to drape the casket of each deceased veteran entitled thereto; (e) furnishing a headstone or marker for the grave of a veteran and, in certain cases, eligible dependents; and (f) authority to provide outer burial receptacles in the National Cemetery Administration.

NUMBER OF BURIAL BENEFITS

	2024 actual	2025 est.	2026 est.
Burial allowance	47,971	41,726	45,858
Burial allowances for deaths in Dept. facility	223	191	197
Burial plot	44,515	49,191	50,866
Service-connected deaths	67,972	61,922	65,748
Burial flags	405,476	405,925	403,896
Headstones and markers	298,048	282,251	279,429
Graveliners	6,926	6,559	6,493
Preplaced crypts	17,526	54,207	16,806
Caskets and Urns	347	329	325
Urns and Plaques	298	950	950

READJUSTMENT BENEFITS

For the payment of readjustment and rehabilitation benefits to or on behalf of veterans as authorized by chapters 21, 30, 31, 33, 34, 35, 36, 39, 41, 51, 53, 55, and 61 of title 38, United States Code, \$20,057,841,000, which shall become available on October 1, 2026, to remain available until expended; and, in addition, for payment of such benefits after June 30, 2027, for unanticipated costs incurred during fiscal year 2027, such sums as may be necessary, which shall become available on June 30, 2027, to remain available until expended: Provided, That expenses for rehabilitation program services and assistance which the Secretary is authorized to provide under subsection (a) of section 3104 of title 38, United States Code, other than under paragraphs (1), (2), (5), and (11) of that subsection, shall be charged to this account.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

Program and Financing (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Identification code 036-0137-0-1-702			
Obligations by program activity:			
0101 Sons and daughters	1,698	2,177	2,412
0102 Spouses	379	459	491
0191 Total education and training	2,077	2,636	2,903

0201 Vocational rehabilitation training	1,109	1,625	2,044
0202 Subsistence allowance	938	1,111	1,433
0203 Automobiles and adaptive equipment	143	189	187
0204 Housing Grants	153	175	189
0205 Housing Technology Grants		1	
0291 Total special assistance to disabled veterans	2,343	3,101	3,853
0301 Work study	43	52	63
0302 Payments to States	27	30	30
0303 All-volunteer assistance: Basic benefits and all other	9,773	11,458	13,070
0305 Tuition Assistance	2	2	2
0306 Licensing and Certification	3	4	4
0308 Reporting Fees	14	18	20
0310 Contract Counseling	6	6	6
0391 Total All-volunteer assistance and other	9,868	11,570	13,195
0799 Total direct obligations	14,288	17,307	19,951
0802 Veterans and servicepersons supplementary benefits	7	14	20
0803 Chapter 1606 reservists benefits	91	103	111
0804 Chapter 1606 reservists supplementary benefits	28	29	30
0807 Chapter 33 DoD Reimbursements	34	37	39
0899 Total reimbursable obligations	160	183	200
0900 Total new obligations, unexpired accounts	14,448	17,490	20,151

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	5,375	690	1,703
1021 Recoveries of prior year unpaid obligations	3	3	
1033 Recoveries of prior year paid obligations	175	53	
1070 Unobligated balance (total)	5,553	746	1,703
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	972	4,864	
Advance appropriations, mandatory:			
1270 Advance appropriation	8,453	13,400	20,372
Spending authority from offsetting collections, mandatory:			
1800 Collected	160	183	200
1900 Budget authority (total)	9,585	18,447	20,572
1930 Total budgetary resources available	15,138	19,193	22,275
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	690	1,703	2,124

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	303	1,013	1,171
3010 New obligations, unexpired accounts	14,448	17,490	20,151
3020 Outlays (gross)	-13,735	-17,329	-19,905
3040 Recoveries of prior year unpaid obligations, unexpired	-3	-3	
3050 Unpaid obligations, end of year	1,013	1,171	1,417
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-1	-1
3090 Uncollected pymts, Fed sources, end of year	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	302	1,012	1,170
3200 Obligated balance, end of year	1,012	1,170	1,416

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	9,585	18,447	20,572
Outlays, gross:			
4100 Outlays from new mandatory authority	8,176	15,627	17,031
4101 Outlays from mandatory balances	5,559	1,702	2,874
4110 Outlays, gross (total)	13,735	17,329	19,905
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-160	-183	-200
4123 Non-Federal sources	-175	-53	
4130 Offsets against gross budget authority and outlays (total)	-335	-236	-200
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	175	53	
4160 Budget authority, net (mandatory)	9,425	18,264	20,372
4170 Outlays, net (mandatory)	13,400	17,093	19,705
4180 Budget authority, net (total)	9,425	18,264	20,372
4190 Outlays, net (total)	13,400	17,093	19,705

WORKLOAD—Veteran Readiness and Employment

	2024 actual	2025 est.	2026 est.
Evaluation and planning	20,360	24,670	29,549
Rehabilitation services	90,324	109,446	131,089
Employment services status	11,274	13,661	16,362

WORKLOAD—Education

	2024 actual	2025 est.	2026 est.
Original claims	372,340	383,741	375,000
Adjustments/supplemental claims	4,003,858	4,701,930	4,750,000

For 2027, the Budget requests \$20.1 billion in advance appropriation for Readjustment Benefits. This request satisfies the requirement created by the Consolidated and Further Continuing Appropriations Act, 2015 (P.L. 113–235) and prevents our Nation's veterans from being adversely affected by budget delays.

This appropriation finances educational assistance allowances for certain servicemembers, veterans, and for eligible dependents of those: (a) veterans who died from service-connected causes or have a total and permanent rated service-connected disability; and (b) servicemembers who were captured or missing in action. In addition, certain disabled veterans are provided with vocational rehabilitation, specially adapted housing grants, and automobile grants with the associated approved adaptive equipment. Voluntary contributions by eligible servicemembers and matching contributions provided by the Department of Defense are included in the Post-Vietnam Era Veterans Education Account.

The Post-9/11 GI Bill (Chapter 33).—P.L. 110–252 greatly expanded education benefits beginning on August 1, 2009. Based on length of active duty service and training rate, trainees may be entitled to benefits including: tuition and fees, housing allowance, books and supplies stipend, kickers, and Yellow Ribbon matching payments. Certain active duty members of the Armed Forces may transfer benefits to a spouse or children.

Survivors and Dependents Educational Assistance (Chapter 35).—Benefits are provided to children and spouses of veterans who died of a service-connected disability or whose service-connected disability is rated permanent and total. In addition, dependents of servicemembers missing in action or interred by a hostile foreign government for more than 90 days are also eligible. The table below provides a comparison of trainees and costs for the Dependents Educational Assistance.

All Volunteer Force Educational Assistance Program (Montgomery GI Bill).—P.L. 98–525, enacted October 19, 1984, established two new educational programs: an assistance program for veterans who enter active duty during the period beginning July 1, 1985; and an assistance program for certain members of the Selected Reserve. The Readjustment Benefit appropriation pays the basic benefit allowance for veterans, except for certain Post-Vietnam Era Veterans Education participants who transferred to the Montgomery GI Bill program. Supplementary educational assistance, Post-Vietnam Era Veterans Education converters, and reservists are financed by payments from the Department of Defense. Due to P.L. 116–315, the Montgomery GI Bill will be phased out starting in 2030.

Veteran Employment Through Technology Education Courses (VET TEC).—The Senator Elizabeth Dole 21st Century Veterans Healthcare and Benefits Improvement Act launched a new VET TEC program. This program authorizes VA to enroll up to 4,000 trainees each fiscal year and will only take enrollments for programs that begin by September 30, 2027.

Veteran Rapid Retraining Assistance Program (VRRAP).—P.L. 117–2 established the VRRAP program and appropriated \$386 million for benefits payments. P.L. 117–16 made further improvements to the program. VRRAP offered education and training to Veterans who were unemployed because of the COVID–19 pandemic. This program stopped accepting new enrollments after December 10, 2022.

The following table shows a caseload and cost comparison for these beneficiaries under existing legislation.

CASELOAD AND AVERAGE COST DATA

	2024 actual	2025 est.	2026 est.
Chapter 33:			
Number of trainees	573,732	598,304	639,752
Average cost per trainee	\$16,820	\$18,571	\$19,681
Total cost (in millions)	\$9,650	\$11,111	\$12,591
Chapter 35 Sons and Daughters:			
Number of trainees	207,963	264,659	295,494
Average cost per trainee	\$8,164	\$8,225	\$8,163

Total cost (in millions)	\$1,698	\$2,177	\$2,412
Chapter 35 Spouse and Widow(ers):			
Number of trainees	54,829	64,769	69,182
Average cost per trainee	\$6,909	\$7,087	\$7,094
Total cost (in millions)	\$379	\$459	\$491
Chapter 30:			
Number of trainees	16,711	33,598	65,545
Average cost per trainee	\$9,680	\$9,371	\$6,883
Total cost (in millions)	\$162	\$315	\$451
Chapter 1606:			
Number of trainees	35,634	38,656	42,660
Average cost per trainee	\$3,371	\$3,362	\$3,243
Total cost (in millions)	\$120	\$132	\$141
Veteran Employment Through Technology Education Courses (VET TEC):			
Number of trainees	4,624	4,000	4,000
Average cost per trainee	\$3,617	\$20,633	\$21,549
Total cost (in millions)	\$17	\$83	\$86
Veteran Rapid Retraining Assistance Program (VRRAP):			
Number of trainees	2,739	0	0
Average cost per trainee	\$5,602	\$0	\$0
Total cost (in millions)	\$15	\$0	\$0

Veteran Readiness and Employment (VR&E, Chapter 31).—VR&E provides service members and veterans with service-connected disabilities receive the assistance necessary to help them prepare for, obtain, and maintain suitable employment. Comprehensive assessments may include interest and aptitude testing as well as specialized assessments such as functional capacity examinations. During the training phase of the program, eligible servicemembers and veterans are provided assistance for necessary training such as tuition, fees, books and supplies at colleges, technical schools and other training programs. A veteran enrolled in training receives a monthly subsistence allowance. Eligible veterans may also receive specialized or adaptive equipment to help them overcome a disability or enable them to compete with non-disabled individuals. At the completion of training, veterans are provided with employment and placement services, including supplies and equipment needed to enter employment, adaptive equipment and workplace accommodations, incentives to employers to reimburse them for hiring and training veterans with disabilities, and two final months of subsistence allowance.

CASELOAD AND AVERAGE COST DATA

	2024 actual	2025 est.	2026 est.
Chapter 31:			
Rehabilitation, Evaluation, Planning and Service cases	71,326	55,586	67,585
Number of trainees	107,023	154,790	188,766
Average cost per trainee	\$19,129	\$17,675	\$18,420
Total cost (in millions)	\$2,047	\$2,736	\$3,477

Specially Adapted Housing Grants.—Specially adapted housing grants are provided to certain severely disabled veterans. In 2025, the maximum grant amount is \$121,812. The maximum amount of grant funds available to individual veterans is based on their VA disability compensation rating and their specific service-connected disability \$26,417 in 2025 and will continue to increase based on the CPI-U. Adaptive equipment and the maintenance and replacement of such equipment is also provided.

CASELOAD AND AVERAGE COST DATA

	2024 actual	2025 est.	2026 est.
Housing grants:			
Number of housing grants	2,780	3,357	3,445
Average cost per grant	\$55,055	\$52,184	\$54,840
Total cost (in millions)	\$153	\$175	\$189
Number of housing technology grants	2	5	0
Average cost per grant	\$199,868	\$200,000	\$0
Total cost (in millions)	\$0.4	\$1	\$0
Automobiles or other conveyances:			
Number of conveyances	1,410	2,818	2,776
Average benefit	\$24,722	\$24,151	\$24,576
Obligations (in millions)	\$35	\$68	\$68
Adaptive equipment (including maintenance, repair, and installation for automobiles):			
Number of items	3,366	3,714	3,567
Average benefit	\$32,154	\$32,472	\$33,253
Obligations (in millions)	\$108	\$121	\$119

Tuition Assistance.—Public Law 106–398, enacted October 30, 2000, allows the military services to pay up to 100 percent of tuition and expenses charged by a school for servicemembers. If a service department pays less

READJUSTMENT BENEFITS—Continued

than 100 percent, a servicemember eligible for the Montgomery GI Bill Active-duty (MGIB) or the Post-9/11 GI Bill (Chapter 33) can elect to receive VA benefits for all or a portion of the remaining expenses. Public Law 108-454 established a program that provides availability of education benefits for payment for national admissions exams and national exams for credit at institutions of higher education.

The National Exams.—The benefit allows VA to reimburse for the fee charged for national tests for admission to institutions of higher learning and national tests providing an opportunity for course credit at institutions of higher learning.

Licensing and Certification Test Payments.—Under Public Law 106-419, veterans and other eligible persons may receive up to \$2,000 to pay fees required for civilian occupational licensing and certification examinations needed to enter, maintain, or advance in employment in a vocation or profession, effective March 1, 2001.

Work-Study.—Certain veterans, reservists, and dependents pursuing a program of rehabilitation, education or training, who are enrolled as full-time students, can work up to 250 hours per semester, receiving the Federal (\$7.25 as of July 24, 2009) or State minimum wage rate, whichever is higher.

Payments to States.—State approving agencies are reimbursed for the costs of inspecting, approving, and supervising programs of education and training offered by educational institutions and training establishments in which veterans, dependents, and reservists are enrolled or are about to enter.

Reporting Fees.—Reporting fees are paid to education and training institutions to help defray the costs of certifying education enrollment for veterans enrolled in training during a calendar year.

Object Classification (in millions of dollars)

Identification code	036-0137-0-1-702	2024 actual	2025 est.	2026 est.
41.0	Direct obligations: Grants, subsidies, and contributions	14,288	17,307	19,951
99.0	Reimbursable obligations	160	183	200
99.9	Total new obligations, unexpired accounts	14,448	17,490	20,151

VETERANS INSURANCE AND INDEMNITIES

For military and naval insurance, national service life insurance, servicemen's indemnities, service-disabled veterans insurance, and veterans mortgage life insurance as authorized by chapters 19 and 21 of title 38, United States Code, \$97,893,000, which shall become available on October 1, 2026, to remain available until expended.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

Program and Financing (in millions of dollars)

Identification code	036-0120-0-1-701	2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0011	VMLI Death Claims	32	29	29
0012	Payment to Service-Disabled Veterans Insurance	109	114	105
0100	Total direct expenses	141	143	134
0799	Total direct obligations	141	143	134
0801	Reimbursable program activity		5	4
0900	Total new obligations, unexpired accounts	141	148	138
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	14	11	3
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation	13		
Advance appropriations, mandatory:				
1270	Advance appropriation	121	135	132
Spending authority from offsetting collections, mandatory:				
1800	Collected	4	5	4

1900	Budget authority (total)	138	140	136
1930	Total budgetary resources available	152	151	139
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	11	3	1

Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	9	8	7
3010	New obligations, unexpired accounts	141	148	138
3020	Outlays (gross)	-142	-149	-136
3050	Unpaid obligations, end of year	8	7	9
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	9	8	7
3200	Obligated balance, end of year	8	7	9

Budget authority and outlays, net:

Mandatory:				
4090	Budget authority, gross	138	140	136
Outlays, gross:				
4100	Outlays from new mandatory authority	119	140	136
4101	Outlays from mandatory balances	23	9	
4110	Outlays, gross (total)	142	149	136
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources	-4	-5	-4
4180	Budget authority, net (total)	134	135	132
4190	Outlays, net (total)	138	144	132

WORKLOAD

	2024 actual	2025 est.	2026 est.
Policy service actions	846,735	831,873	777,693
Collections	85,792	76,707	69,156
Disability claims	35,301	30,049	31,543
Insurance awards	46,206	67,710	65,040

For 2027, the Budget requests \$97,893,000 in advance appropriation for Veterans Insurance and Indemnities (VI&I). This request satisfies the requirement created by the Consolidated and Further Continuing Appropriations Act, 2015 (P.L. 113-235) and prevents our Nation's veterans from being adversely affected by budget delays.

Note.—Department of Veterans Affairs insurance policy loans are not an extension of Federal credit. Credit schedules previously shown for this account have been discontinued.

The insurance business line administers seven life insurance programs, including two trust funds, three public enterprise revolving funds, a trust revolving fund, and Veterans' Mortgage Life Insurance (VMLI); and supervises four additional programs for the benefit of service members, veterans, and their beneficiaries through contracts with a commercial company. All programs are operated on a commercial basis, to the extent possible, consistent with all applicable statutes. The insurance appropriation is the supplemental funding mechanism for the following Government life insurance activities: National Service Life Insurance (NSLI); Service-Disabled Veterans Insurance Fund (S-DVI); and VMLI.

National Service Life Insurance (NSLI).—Payments are made to the NSLI fund for certain World War II veterans for: (a) extra hazards of service; (b) gratuitous insurance granted to certain persons unable to apply for NSLI; and (c) death claims on policies under the waiver of a premium while the insured was on active duty.

Payment to Service-Disabled Veterans Insurance Fund (S-DVI).—Payments are made to the S-DVI fund to supplement the premiums and other receipts of the fund in amounts necessary to pay claims on insurance policies issued to veterans with service-connected disabilities.

Veterans' Mortgage Life Insurance (VMLI).—Payments are made to mortgage holders under this program, which provides mortgage protection life insurance to veterans who have received a grant for specially adapted housing due to severe disabilities. The trend in the number and amount of insurance policies in force appears in the following table.

POLICIES AND INSURANCE IN FORCE

	2024 actual	2025 est.	2026 est.
VMLI Policies			
Number of Policies	2,155	2,190	2,260
Amount of Insurance (dollars in millions)	\$346	\$352	\$363

Object Classification (in millions of dollars)

Identification code 036--0120--0--1--701	2024 actual	2025 est.	2026 est.
42.0 Direct obligations: Insurance claims and indemnities	137	143	134
99.0 Reimbursable obligations	4	5	4
99.9 Total new obligations, unexpired accounts	141	148	138

FILIPINO VETERANS EQUITY COMPENSATION FUND**Program and Financing** (in millions of dollars)

Identification code 036--1121--0--1--701	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	56	56	56
1930 Total budgetary resources available	56	56	56
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	56	56	56
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

The Filipino Veterans Equity Compensation Fund was established under the Consolidated Security, Disaster Assistance, and Continuing Appropriations Act of 2009 (P.L. 110--329), to make payments to eligible persons who served in the Philippines during World War II. Payments were subsequently authorized by the Congress in the American Recovery and Reinvestment Act of 2009 (P.L. 111--5). Original funding of \$198,000,000 was supplemented by a transfer of \$67,000,000 authorized by Public Law 111--212. These payments were made from the FVEC Fund (available until expended) established for this purpose. Payments to citizens of the United States are \$15,000. Payments to non-U.S. citizens are \$9,000. All original claims were adjudicated by the end of September 2011. VA continued to accept and grant reopened claims if the original claim was filed timely, and new and material evidence was received. As of March 2025, VA has resolved all pending appeals.

GENERAL OPERATING EXPENSES, VETERANS BENEFITS ADMINISTRATION

For necessary operating expenses of the Veterans Benefits Administration, not otherwise provided for, including hire of passenger motor vehicles, reimbursement of the General Services Administration for security guard services, and reimbursement of the Department of Defense for the cost of overseas employee mail, \$3,879,000,000: Provided, That expenses for services and assistance authorized under paragraphs (1), (2), (5), and (11) of section 3104(a) of title 38, United States Code, that the Secretary of Veterans Affairs determines are necessary to enable entitled veterans: (1) to the maximum extent feasible, to become employable and to obtain and maintain suitable employment; or (2) to achieve maximum independence in daily living, shall be charged to this account: Provided further, That, of the funds made available under this heading, not to exceed 10 percent shall remain available until September 30, 2027.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119--4).

Program and Financing (in millions of dollars)

Identification code 036--0151--0--1--705	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0010 Compensation and pensions	2,959	3,150	3,060
0011 Education	426	365	360
0012 VRE	354	279	339
0013 Insurance	9	5	5
0014 Housing	67	43	38
0015 Transition and Economic Development	94	77	77
0799 Total direct obligations	3,909	3,919	3,879
0801 Compensation and pensions	5,201	7,043	6,891
0804 Insurance	45	44	45
0805 Housing	206	209	212
0807 VRE			2

0899 Total reimbursable obligations	5,452	7,296	7,150
0900 Total new obligations, unexpired accounts	9,361	11,215	11,029

Budgetary resources:
Unobligated balance:

1000 Unobligated balance brought forward, Oct 1	81	20	
1001 Discretionary unobligated balance brought fwd, Oct 1	81		
1012 Unobligated balance transfers between expired and unexpired accounts	71		
1070 Unobligated balance (total)	152	20	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	3,899	3,899	3,879
1120 Appropriations transferred to other acct [036--0142]	-1		
1131 Unobligated balance of appropriations permanently reduced	-30		
1160 Appropriation, discretionary (total)	3,868	3,899	3,879
Spending authority from offsetting collections, discretionary:			
1700 Collected	3,549	7,296	7,150
1701 Change in uncollected payments, Federal sources	1,903		
1750 Spending auth from offsetting collections, disc (total)	5,452	7,296	7,150
Spending authority from offsetting collections, mandatory:			
1800 Collected	3		
1900 Budget authority (total)	9,323	11,195	11,029
1930 Total budgetary resources available	9,475	11,215	11,029
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-94		
1941 Unexpired unobligated balance, end of year	20		

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,481	3,137	679
3010 New obligations, unexpired accounts	9,361	11,215	11,029
3011 Obligations ("upward adjustments"), expired accounts	767		
3020 Outlays (gross)	-8,805	-13,673	-10,911
3041 Recoveries of prior year unpaid obligations, expired	-667		
3050 Unpaid obligations, end of year	3,137	679	797
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1,050	-2,625	-2,625
3070 Change in uncollected pymts, Fed sources, unexpired	-1,903		
3071 Change in uncollected pymts, Fed sources, expired	328		
3090 Uncollected pymts, Fed sources, end of year	-2,625	-2,625	-2,625
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,431	512	-1,946
3200 Obligated balance, end of year	512	-1,946	-1,828

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	9,320	11,195	11,029
Outlays, gross:			
4010 Outlays from new discretionary authority	6,850	10,571	10,408
4011 Outlays from discretionary balances	1,952	3,019	503
4020 Outlays, gross (total)	8,802	13,590	10,911
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-3,643	-7,296	-7,150
4033 Non-Federal sources	-135		
4040 Offsets against gross budget authority and outlays (total)	-3,778	-7,296	-7,150
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-1,903		
4052 Offsetting collections credited to expired accounts	229		
4060 Additional offsets against budget authority only (total)	-1,674		
4070 Budget authority, net (discretionary)	3,868	3,899	3,879
4080 Outlays, net (discretionary)	5,024	6,294	3,761
Mandatory:			
4090 Budget authority, gross	3		
Outlays, gross:			
4100 Outlays from new mandatory authority	2		
4101 Outlays from mandatory balances	1	83	
4110 Outlays, gross (total)	3	83	
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-3		
4180 Budget authority, net (total)	3,868	3,899	3,879
4190 Outlays, net (total)	5,024	6,377	3,761

General Operating Expenses, Veterans Benefits Administration.—This appropriation provides for the Department's top management direction and

GENERAL OPERATING EXPENSES, VETERANS BENEFITS ADMINISTRATION—Continued administrative support, including fiscal, personnel, and legal services, as well as for the administration of veteran benefits. The total cost of administering veterans insurance programs is funded through direct appropriations to this account and through reimbursements from the insurance trust fund.

Note.—Reflects FTE treated as reimbursements in all years and the effects of Credit Reform, per Public Law 101–508.

Object Classification (in millions of dollars)

Identification code 036–0151–0–1–705	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	2,211	2,223	2,220
11.9 Total personnel compensation	2,211	2,223	2,220
12.1 Civilian personnel benefits	845	889	846
13.0 Benefits for former personnel	1	1	1
21.0 Travel and transportation of persons	21	9	13
22.0 Transportation of things	3	5	5
23.1 Rent	158	175	181
24.0 Printing and reproduction	2	3	3
25.2 Other services from non-Federal sources	633	597	592
26.0 Supplies and materials	4	6	6
31.0 Equipment	15	8	9
41.0 Grants, subsidies, and contributions	5	.....	.....
42.0 Insurance claims and indemnities	11	3	3
99.0 Direct obligations	3,909	3,919	3,879
99.0 Reimbursable obligations	5,452	7,296	7,150
99.9 Total new obligations, unexpired accounts	9,361	11,215	11,029

Employment Summary

Identification code 036–0151–0–1–705	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	23,762	23,932	22,991
2001 Reimbursable civilian full-time equivalent employment	1,262	1,093	1,503

SERVICE-DISABLED VETERANS INSURANCE FUND

Program and Financing (in millions of dollars)

Identification code 036–4012–0–3–701	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0801 Capital investment	32	26	25
0802 Death claims	111	127	125
0803 All other	36	40	43
0804 Payments to GOE and IT	12	6	6
0900 Total new obligations, unexpired accounts	191	199	199

Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	58	68	76
Budget authority:			
Spending authority from offsetting collections, mandatory:			
Collected	201	207	193
1800 Total budgetary resources available	259	275	269
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	68	76	70

Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	78	78	47
3010 New obligations, unexpired accounts	191	199	199
3020 Outlays (gross)	-191	-230	-199
3050 Unpaid obligations, end of year	78	47	47
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	78	78	47
3200 Obligated balance, end of year	78	47	47

Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	201	207	193
Outlays, gross:			
4100 Outlays from new mandatory authority	92	199	193
4101 Outlays from mandatory balances	99	31	6

4110 Outlays, gross (total)	191	230	199
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-109	-114	-105
4123 Non-Federal sources	-6	-6	-4
4123 Non-Federal sources	-61	-59	-55
4123 Non-Federal sources	-22	-28	-29
4123 Non-Federal sources	-3	.....	.....
4130 Offsets against gross budget authority and outlays (total)	-201	-207	-193
4170 Outlays, net (mandatory)	-10	23	6
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total)	-10	23	6

The Insurance Act of 1951 established the Service-Disabled Veterans Insurance (S-DVI) program for veterans with service-connected disabilities. S-DVI closed to new policy issuances after December 31, 2022, for veterans who separated from the service on or after April 25, 1951. This fund finances the payment of claims on existing life insurance policies and remains open for new issues at standard rates to veterans having service-connected disabilities.

OPERATING COSTS

Death claims.—Represents payments to designated beneficiaries.

All other.—Represents payments to policyholders who surrender their policies for their cash value and hold endowment policies which have matured.

Capital investment.—A policyholder may borrow up to 94 percent of the value of his or her policy.

Administration.—Represents the administrative costs of claims processing and account maintenance.

The trend in the number and amount of policies in force is indicated in the following table.

POLICIES AND INSURANCE IN FORCE

	2024 actual	2024 est.	2026 est.
Number of policies (EOY)	255,737	241,967	228,517
Insurance in force (dollars in millions) (EOY)	\$2,693	\$2,533	\$2,366

Financing.—Operations are financed from premiums and other receipts. Additional funds are received by transfer from the Veterans Insurance and Indemnities appropriation, instead of direct appropriations to this fund.

Operating results and financial condition.—Since premium and other receipts are insufficient to cover operations, the fund continues to project liabilities in excess of assets. The deficit is expected to reach an estimated \$1,622 million by September 30, 2025. The expected deficit is financed by additional funds from the above-mentioned Veterans Insurance and Indemnities appropriations.

Object Classification (in millions of dollars)

Identification code 036–4012–0–3–701	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
33.0 Investments and loans	32	26	25
42.0 Insurance claims and indemnities	159	173	174
99.9 Total new obligations, unexpired accounts	191	199	199

VETERANS REOPENED INSURANCE FUND

Program and Financing (in millions of dollars)

Identification code 036–4010–0–3–701	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0801 Death claims	5	4	3
0803 All other	2	1	1
0900 Total new obligations, unexpired accounts	7	5	4

Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	22	16	12

Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800	Collected	1	1
1930	Total budgetary resources available	23	17
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	16	12
Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	11	9
3010	New obligations, unexpired accounts	7	5
3020	Outlays (gross)	-9	-7
3050	Unpaid obligations, end of year	9	7
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	11	9
3200	Obligated balance, end of year	9	7
Budget authority and outlays, net:			
Mandatory:			
4090	Budget authority, gross	1	1
Outlays, gross:			
4100	Outlays from new mandatory authority	1	1
4101	Outlays from mandatory balances	8	6
4110	Outlays, gross (total)	9	7
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4121	Interest on Federal securities	-1	-1
4180	Budget authority, net (total)		
4190	Outlays, net (total)	8	6
Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	32	25
5001	Total investments, EOY: Federal securities: Par value	25	19

Note.—Department of Veterans Affairs insurance policy loans are not an extension of Federal credit. Credit schedules previously shown for this account have been discontinued.

The Veterans' Reopened Insurance Fund pays claims and administrative costs on participating life insurance policies issued during the period May 1, 1965, through May 2, 1966, under three life insurance programs: 1) service-disabled standard insurance; 2) service-disabled rated insurance; and 3) nonservice-disabled insurance availing disabled World War II and Korean conflict veterans an opportunity to acquire life insurance coverage who were no longer eligible for other government insurance.

Budget program:

Death claims.—Represents payments to designated beneficiaries.

Dividends.—Policyholders participate in the distribution of annual dividends.

All other.—This represents resources for the administrative costs of processing claims and maintaining the accounts, and to those policyholders who: (a) surrender their policies for cash value; (b) hold endowment policies which have matured; and (c) have purchased total disability income coverage and subsequently become disabled.

Policy loans made.—A policyholder may borrow up to 94 percent of the cash value of their policy at an interest rate adjusted to reflect private sector borrowing costs.

The following table reflects the decrease in the number of policies and the amount of insurance in force:

POLICIES AND INSURANCE IN FORCE

	2024 actual	2025 est.	2026 est.
Number of policies	1,458	1,027	702
Insurance in force (dollars in millions)	\$15	\$11	\$8

Financing.—Operations are financed from premiums collected from policyholders and interest on investments. Excess earnings of the fund are distributed to the policyholders in the form of an annual dividend.

Object Classification (in millions of dollars)

Identification code 036-4010-0-3-701	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
42.0	Insurance claims and indemnities	6	5
43.0	Interest and dividends	1	

99.9	Total new obligations, unexpired accounts	7	5	4
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SERVICEMEMBERS' GROUP LIFE INSURANCE FUND

Program and Financing (in millions of dollars)

Identification code 036-4009-0-3-701	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0801	Premium payments	816	660
0803	Payment to GOE	2	3
0900	Total new obligations, unexpired accounts (object class 41.0)	818	663
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	3,734	4,267
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800	Collected	1,344	1,048
1801	Change in uncollected payments, Federal sources	7	
1850	Spending auth from offsetting collections, mand (total)	1,351	1,048
1930	Total budgetary resources available	5,085	5,315
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	4,267	4,652
Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2	2
3010	New obligations, unexpired accounts	818	663
3020	Outlays (gross)	-818	-665
3050	Unpaid obligations, end of year	2	
Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-35	-42
3070	Change in uncollected pymts, Fed sources, unexpired	-7	
3090	Uncollected pymts, Fed sources, end of year	-42	-42
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	-33	-40
3200	Obligated balance, end of year	-40	-42
Budget authority and outlays, net:			
Mandatory:			
4090	Budget authority, gross	1,351	1,048
Outlays, gross:			
4100	Outlays from new mandatory authority	816	662
4101	Outlays from mandatory balances	2	3
4110	Outlays, gross (total)	818	665
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4121	Interest on Federal securities	-151	-185
4123	Non-Federal sources	-1,193	-863
4130	Offsets against gross budget authority and outlays (total)	-1,344	-1,048
Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	-7	
4170	Outlays, net (mandatory)	-526	-383
4180	Budget authority, net (total)		
4190	Outlays, net (total)	-526	-383
Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	3,699	4,225
5001	Total investments, EOY: Federal securities: Par value	4,225	4,607

This fund finances the payment of group life insurance premiums to private insurance companies under the Servicemembers' Group Life Insurance (SGLI) Act of 1965, as amended. SGLI is a program for servicemembers on active duty, ready reservists, members of the National Guard, members of the Commissioned Corps of the National Oceanic and Atmospheric Administration and the Public Health Service, cadets and midshipmen of the four service academies, and members of the Reserve Officer Training Corps. SGLI coverage is available in \$50,000 increments up to the maximum of \$500,000. Veterans' Group Life Insurance (VGLI) is a program of post-separation insurance which allows servicemembers to convert their SGLI coverage to renewable term insurance. Family Servicemembers' Group Life Insurance (FSGLI) is a program extended to the spouses and dependent children of members insured under the SGLI pro-

SERVICEMEMBERS' GROUP LIFE INSURANCE FUND—Continued

gram. FSGLI provides up to a maximum of \$100,000 of insurance coverage for spouses, not to exceed the amount of SGLI the insured member has in force, and \$10,000 of free coverage for dependent children. Spousal coverage is issued in increments of \$10,000.

The Servicemembers' Group Life Insurance Traumatic Injury Protection Program (TSGLI) became effective December 1, 2005. TSGLI provides for payment between \$25,000 and \$100,000 (depending on the type of injury) to any member of the uniformed services covered by SGLI who sustains a traumatic injury that results in certain serious losses.

VETERANS AFFAIRS LIFE INSURANCE

Program and Financing (in millions of dollars)

Identification code 036-4379-0-3-705	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0801 Death Claims	2	18	35
0802 Cash Surrenders	1	1	2
0805 Payment to Insurance account	6	9	12
0900 Total new obligations, unexpired accounts	9	28	49
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	16	70	132
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	62	90	112
1801 Change in uncollected payments, Federal sources	1		
1850 Spending auth from offsetting collections, mand (total)	63	90	112
1930 Total budgetary resources available	79	160	244
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	70	132	195
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	5	6	8
3010 New obligations, unexpired accounts	9	28	49
3020 Outlays (gross)	-8	-26	-45
3050 Unpaid obligations, end of year	6	8	12
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-1	-1
3070 Change in uncollected pymts, Fed sources, unexpired	-1		
3090 Uncollected pymts, Fed sources, end of year	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	5	5	7
3200 Obligated balance, end of year	5	7	11
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	63	90	112
Outlays, gross:			
4100 Outlays from new mandatory authority	5	20	45
4101 Outlays from mandatory balances	3	6	
4110 Outlays, gross (total)	8	26	45
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-86	-106	
4121 Interest on Federal securities	-1	-4	-6
4123 Non-Federal sources	-61		
4130 Offsets against gross budget authority and outlays (total)	-62	-90	-112
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	-1		
4170 Outlays, net (mandatory)	-54	-64	-67
4180 Budget authority, net (total)			
4190 Outlays, net (total)	-54	-64	-67
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	18	64	141
5001 Total investments, EOY: Federal securities: Par value	64	141	208

Veterans Affairs Life Insurance (VA Life) was established under Public Law 116-315 and is effective starting January 1, 2023, replacing the Service-Disabled Veterans Insurance (S-DVI) program. The program provides

guaranteed whole life insurance coverage to participants and expands eligibility to all service-disabled veterans under age 81 without medical underwriting. Insurance coverage ranges from \$10,000 to \$40,000 and provides financial assurance to beneficiaries. This program is designed to be self-supporting.

POLICIES AND INSURANCE IN FORCE

	2024 actual	2025 est.	2026 est.
Number of policies (EOY)	45,700	64,070	77,570
Insurance in force (dollars in millions) (EOY)	\$1,454	\$1,891	\$2,257

Object Classification (in millions of dollars)

Identification code 036-4379-0-3-705	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
33.0 Investments and loans	2	18	35
42.0 Insurance claims and indemnities	7	10	14
99.9 Total new obligations, unexpired accounts	9	28	49

VETERANS HOUSING BENEFIT PROGRAM FUND

For the cost of direct and guaranteed loans, such sums as may be necessary to carry out the program, as authorized by subchapters I through III of chapter 37 of title 38, United States Code: Provided, That such costs, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974: Provided further, That, during fiscal year 2026, within the resources available, not to exceed \$500,000 in gross obligations for direct loans are authorized for specially adapted housing loans.

In addition, for administrative expenses to carry out the direct and guaranteed loan programs, \$266,736,842.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

Program and Financing (in millions of dollars)

Identification code 036-1119-0-1-704	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0701 Direct loan subsidy	40	2,338	21
0702 Loan guarantee subsidy			327
0704 Subsidy for modifications of loan guarantees	1,096	2,073	
0705 Reestimates of direct loan subsidy	9	8	
0706 Interest on reestimates of direct loan subsidy	11	5	
0707 Reestimates of loan guarantee subsidy	420	855	
0708 Interest on reestimates of loan guarantee subsidy	59	117	
0709 Administrative expenses	315	317	267
0900 Total new obligations, unexpired accounts	1,950	5,713	615
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1			9
1020 Adjustment of unobligated bal brought forward, Oct 1		8	
1070 Unobligated balance (total)		8	9
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	317	317	267
Appropriations, mandatory:			
1200 Appropriation	1,635	3,324	348
1200 Appropriation Modification of Subsidy		2,073	
1260 Appropriations, mandatory (total)	1,635	5,397	348
1900 Budget authority (total)	1,952	5,714	615
1930 Total budgetary resources available	1,952	5,722	624
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-2		
1941 Unexpired unobligated balance, end of year		9	9
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	223	458	457
3010 New obligations, unexpired accounts	1,950	5,713	615
3020 Outlays (gross)	-1,715	-5,714	-615
3050 Unpaid obligations, end of year	458	457	457
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	223	458	457

3200	Obligated balance, end of year	458	457	457
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	317	317	267
Outlays, gross:				
4010	Outlays from new discretionary authority	28	317	267
4011	Outlays from discretionary balances	92		
4020	Outlays, gross (total)	120	317	267
Mandatory:				
4090	Budget authority, gross	1,635	5,397	348
Outlays, gross:				
4100	Outlays from new mandatory authority	1,595	4,939	348
4101	Outlays from mandatory balances		458	
4110	Outlays, gross (total)	1,595	5,397	348
4180	Budget authority, net (total)	1,952	5,714	615
4190	Outlays, net (total)	1,715	5,714	615

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

Identification code 036-1119-0-1-704	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Acquired Direct Loans	402	9,468	174
115004 Vendee Direct Loans	11	75	520
115999 Total direct loan levels	413	9,543	694
Direct loan subsidy (in percent):			
132001 Acquired Direct Loans	11.99	24.70	12.11
132004 Vendee Direct Loans	-27.93	-28.97	-31.21
132999 Weighted average subsidy rate	10.93	24.28	-20.35
Direct loan subsidy budget authority:			
133001 Acquired Direct Loans	41	2,338	21
133004 Vendee Direct Loans	-4	-22	-162
133999 Total subsidy budget authority	37	2,316	-141
Direct loan subsidy outlays:			
134001 Acquired Direct Loans	1,096	2,338	21
134004 Vendee Direct Loans	-4	-22	-162
134999 Total subsidy outlays	1,092	2,316	-141
Direct loan reestimates:			
135001 Acquired Direct Loans	2	-1,061	
135004 Vendee Direct Loans	5	6	
135005 Acquired and Vendee Loan Reestimates	11	1	
135999 Total direct loan reestimates	18	-1,054	
Guaranteed loan levels supportable by subsidy budget authority:			
215001 Housing Guaranteed Loans	155,490	217,411	223,713
215999 Total loan guarantee levels	155,490	217,411	223,713
Guaranteed loan subsidy (in percent):			
232001 Housing Guaranteed Loans	-0.3	-19	0.15
232999 Weighted average subsidy rate	-0.3	-19	0.15
Guaranteed loan subsidy budget authority:			
233001 Housing Guaranteed Loans	-47	-417	327
233999 Total subsidy budget authority	-47	-417	327
Guaranteed loan subsidy outlays:			
234001 Housing Guaranteed Loans	-5,073	1,656	327
234999 Total subsidy outlays	-5,073	1,656	327
Guaranteed loan reestimates:			
235001 Housing Guaranteed Loans	336	-2,688	
235002 Guaranteed Loan Sale Securities—Vendee	-4	1	
235999 Total guaranteed loan reestimates	332	-2,687	
Administrative expense data:			
3510 Budget authority	317	317	267
3590 Outlays from new authority	120	302	267

Veterans Affairs (VA) Housing Credit Program Account.—The housing credit program account helps eligible veterans, active duty personnel, surviving spouses, and members of the Reserves and National Guard purchase, retain, and adapt homes in recognition of their service to the Nation. When a borrower purchases a house or refinances a home mortgage loan using a VA guaranty, the program operates by substituting the Federal Government's guaranty for a down payment that might otherwise be required.

Under 38 U.S.C. 3703, the VA guaranty amount for a borrower with full entitlement (first-time users of the program or users whose entitlement is fully restored) is as follows:

- (a) 50 percent for loans of \$45,000 or less;
- (b) \$22,500 for loans greater than \$45,000, but no more than \$56,250;
- (c) the lesser of \$36,000 or 40 percent of the loan amount for loans greater than \$56,250, but not more than \$144,000; or
- (d) 25 percent of the loan amount for loans of \$144,001 or greater.

The housing credit program account provides annual appropriations for the corporate leadership and operational support to VA's housing credit programs. The housing credit program facilitates the extension of private capital, on more liberal terms than generally available to nonveterans, to assist veterans and servicemembers in obtaining housing credit, and assist veterans in retaining their homes during periods of temporary economic difficulty through intensive supplemental mortgage loan servicing.

WORKLOAD

[in thousands]			
	2024 actual	2025 est.	2026 est.
Construction and valuation	421	433	518
Loan processing	257	147	320
Loan service and claims	120	142	141

Object Classification (in millions of dollars)

Identification code 036-1119-0-1-704	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources	315	317	267
41.0 Grants, subsidies, and contributions	1,635	5,396	348
99.9 Total new obligations, unexpired accounts	1,950	5,713	615

HOUSING DIRECT LOAN FINANCING ACCOUNT**Program and Financing** (in millions of dollars)

Identification code 036-4127-0-3-704	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0003 Property sales expense			1
0004 Property management/other expense	1	1	5
0091 Direct program activities, subtotal	1	1	6
Credit program obligations:			
0710 Direct loan obligations	413	9,543	694
0713 Payment of interest to Treasury	220	143	199
0740 Negative subsidy obligations	4	22	162
0742 Downward reestimates paid to receipt accounts		1,008	
0743 Interest on downward reestimates	2	59	
0791 Direct program activities, subtotal	639	10,775	1,055
0900 Total new obligations, unexpired accounts	640	10,776	1,061
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	134	1,239	7
1020 Adjustment of unobligated bal brought forward, Oct 1		8	
1023 Unobligated balances applied to repay debt	-103	-1,239	
1070 Unobligated balance (total)	31	8	7
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	5,178	8,437	1,040
1422 Borrowing authority applied to repay debt	-4,732		
1440 Borrowing authority, mandatory (total)	446	8,437	1,040
Spending authority from offsetting collections, mandatory:			
1800 Collected	1,375	2,691	967
1801 Change in uncollected payments, Federal sources	40		
1825 Spending authority from offsetting collections applied to repay debt	-13	-353	-946
1850 Spending auth from offsetting collections, mand (total)	1,402	2,338	21
1900 Budget authority (total)	1,848	10,775	1,061
1930 Total budgetary resources available	1,879	10,783	1,068
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,239	7	7

HOUSING DIRECT LOAN FINANCING ACCOUNT—Continued
Program and Financing—Continued

Identification code 036-4127-0-3-704	2024 actual	2025 est.	2026 est.
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	4	1	191
3010 New obligations, unexpired accounts	640	10,776	1,061
3020 Outlays (gross)	-643	-10,586	-1,238
3050 Unpaid obligations, end of year	1	191	14
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1		-40	-40
3070 Change in uncollected pymts, Fed sources, unexpired	-40		
3090 Uncollected pymts, Fed sources, end of year	-40	-40	-40
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	4	-39	151
3200 Obligated balance, end of year	-39	151	-26
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	1,848	10,775	1,061
Financing disbursements:			
4110 Outlays, gross (total)	643	10,586	1,238
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources: Payments from program account	-1,115	-2,352	-21
4122 Interest on uninvested funds	-227		
4123 Interest and principal received on loans	-30	-336	-926
4123 Fees		-2	-12
4123 Cash sale of properties	-3	-1	-8
4130 Offsets against gross budget authority and outlays (total)	-1,375	-2,691	-967
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired	-40		
4160 Budget authority, net (mandatory)	433	8,084	94
4170 Outlays, net (mandatory)	-732	7,895	271
4180 Budget authority, net (total)	433	8,084	94
4190 Outlays, net (total)	-732	7,895	271

Status of Direct Loans (in millions of dollars)

Identification code 036-4127-0-3-704	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	413	9,543	694
1150 Total direct loan obligations	413	9,543	694
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	232	561	9,945
1231 Disbursements: Direct loan disbursements	413	9,543	694
1251 Repayments: Repayments and prepayments	-20	-214	-656
1263 Write-offs for default: Direct loans		-8	-75
1264 Other adjustments, net (+ or -)	-64	63	
1290 Outstanding, end of year	561	9,945	9,908

Balance Sheet (in millions of dollars)

Identification code 036-4127-0-3-704	2023 actual	2024 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	137	1,199
Investments in U.S. securities:		
1106 Receivables, net	46	54
1206 Non-Federal assets: Receivables, net	2	2
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	232	561
1402 Interest receivable	11	10
1404 Foreclosed property	4	2
1405 Allowance for subsidy cost (-)	46	104
1499 Net present value of assets related to direct loans	293	677
1901 Other Federal assets: Other assets	1	1
1999 Total assets	479	1,933
LIABILITIES:		
Federal liabilities:		
2101 Accounts payable	5	801
2103 Debt	471	1,130
2105 Other	3	2
Non-Federal liabilities:		
2201 Accounts payable		

2207 Other		
2999 Total liabilities	479	1,933
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	479	1,933

HOUSING GUARANTEED LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 036-4129-0-3-704	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0002 Losses on defaulted loans	378	244	1,281
0005 Payment to trustee reserve	2		
0009 Property sales expense	52	31	211
0010 Property management expense	112	31	215
0011 Property improvement expense		1	6
0012 Loans acquired	402	9,468	175
0013 Refunds	95	328	337
0091 Direct program activities, subtotal	1,041	10,103	2,225
Credit program obligations:			
0711 Default claim payments on principal	430	387	2,679
0713 Payment of interest to Treasury	4		
0740 Negative subsidy obligations	47	417	
0741 Modification savings	5,027		
0742 Downward reestimates paid to receipt accounts	138	3,375	
0743 Interest on downward reestimates	9	286	
0791 Direct program activities, subtotal	5,655	4,465	2,679
0900 Total new obligations, unexpired accounts	6,696	14,568	4,904
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	11,083	7,683	7,982
1022 Capital transfer of unobligated balances to general fund	-156	-60	
1033 Recoveries of prior year paid obligations	6		
1070 Unobligated balance (total)	10,933	7,623	7,982
Financing authority:			
Appropriations, mandatory:			
1200 Appropriation	20	72	
Borrowing authority, mandatory:			
1400 Borrowing authority	60	4,076	
Spending authority from offsetting collections, mandatory:			
1800 Collected	3,369	14,866	5,136
1801 Change in uncollected payments, Federal sources	-3		
1820 Capital transfer of spending authority from offsetting collections to general fund		-11	
1825 Spending authority from offsetting collections applied to repay debt		-4,076	
1850 Spending auth from offsetting collections, mand (total)	3,366	10,779	5,136
1900 Budget authority (total)	3,446	14,927	5,136
1930 Total budgetary resources available	14,379	22,550	13,118
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	7,683	7,982	8,214

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	158	211	212
3010 New obligations, unexpired accounts	6,696	14,568	4,904
3020 Outlays (gross)	-6,643	-14,567	-5,015
3050 Unpaid obligations, end of year	211	212	101
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-3		
3070 Change in uncollected pymts, Fed sources, unexpired	3		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	155	211	212
3200 Obligated balance, end of year	211	212	101

Financing authority and disbursements, net:

Mandatory:			
4090 Budget authority, gross	3,446	14,927	5,136
Financing disbursements:			
4110 Outlays, gross (total)	6,643	14,567	5,015
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Payments from program account	-479	-972	-327
4120 Recoveries from DLFA	-416	-9,544	-694
4120 Modification of subsidy		-2,073	

4122	Interest on uninvested funds	-195	-142	-143
4123	Funding fees	-1,395	-1,709	-1,774
4123	Cash sale of properties	-726	-304	-2,102
4123	Transferred Collections to the U.S. Treasury	-164	-122	-96
4130	Offsets against gross budget authority and outlays (total)	-3,375	-14,866	-5,136
	Additional offsets against financing authority only (total):			
4140	Change in uncollected pymts, Fed sources, unexpired	3		
4143	Recoveries of prior year paid obligations, unexpired accounts	6		
4150	Additional offsets against budget authority only (total)	9		
4160	Budget authority, net (mandatory)	80	61	
4170	Outlays, net (mandatory)	3,268	-299	-121
4180	Budget authority, net (total)	80	61	
4190	Outlays, net (total)	3,268	-299	-121

Status of Guaranteed Loans (in millions of dollars)

Identification code 036-4129-0-3-704	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority	155,490	217,411	223,713
2150 Total guaranteed loan commitments	155,490	217,411	223,713
2199 Guaranteed amount of guaranteed loan commitments	42,916	60,006	61,745
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	995,021	1,060,390	1,203,910
2231 Disbursements of new guaranteed loans	155,490	217,411	223,713
2251 Repayments and prepayments	-88,767	-63,593	-68,921
Adjustments:			
2261 Terminations for default that result in loans receivable	-189	-60	-5
2262 Terminations for default that result in acquisition of property	-430	-387	-2,679
2263 Terminations for default that result in claim payments	-593	-9,652	-1,450
2264 Other adjustments, net	-142	-199	
2290 Outstanding, end of year	1,060,390	1,203,910	1,354,568
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	266,616	302,934	341,003
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year	1,867	1,820	1,869
2331 Disbursements for guaranteed loan claims	188	60	5
2351 Repayments of loans receivable	-152	-94	-96
2364 Other adjustments, net	-83	83	
2390 Outstanding, end of year	1,820	1,869	1,778

Balance Sheet (in millions of dollars)

Identification code 036-4129-0-3-704	2023 actual	2024 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	11,222	7,896
Investments in U.S. securities:		
1106 Receivables, net	5	706
1206 Non-Federal assets: Receivables, net	11	7
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross	1,867	1,820
1504 Accounts receivable from foreclosed property		
1504 Foreclosed property	556	261
1599 Net present value of assets related to defaulted guaranteed loans	2,423	2,081
1999 Total assets	13,661	10,690
LIABILITIES:		
Federal liabilities:		
2103 Debt		60
2105 Other liabilities	4,628	3,353
Non-Federal liabilities:		
2201 Accounts payable	157	211
2204 Non-federal liabilities for loan guarantees	8,873	7,042
2999 Total liabilities	13,658	10,666
NET POSITION:		
3100 Unexpended appropriations	3	24
3300 Cumulative results of operations		
3999 Total net position	3	24

4999	Total liabilities and net position	13,661	10,690
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HOUSING LIQUIDATING ACCOUNT**Program and Financing** (in millions of dollars)

Identification code 036-4025-0-3-704	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	1	
1022 Capital transfer of unobligated balances to general fund	-1	-1	
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	3	3	2
1820 Capital transfer of spending authority from offsetting collections to general fund	-2	-3	-2
1850 Spending auth from offsetting collections, mand (total)	1		
1930 Total budgetary resources available	1		
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	
3020 Outlays (gross)		-1	
3050 Unpaid obligations, end of year	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	1	
3200 Obligated balance, end of year	1		
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	1		
Outlays, gross:			
4101 Outlays from mandatory balances		1	
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Loan repayments and prepayments	-3	-3	-2
4180 Budget authority, net (total)	-2	-3	-2
4190 Outlays, net (total)	-3	-2	-2
Memorandum (non-add) entries:			
5010 Total investments, SOY: non-Fed securities: Market value	140	140	
5011 Total investments, EOY: non-Fed securities: Market value	140		

Status of Direct Loans (in millions of dollars)

Identification code 036-4025-0-3-704	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	24	3	3
1264 Other adjustments, net (+ or -)	-21		
1290 Outstanding, end of year	3	3	3

Balance Sheet (in millions of dollars)

Identification code 036-4025-0-3-704	2023 actual	2024 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	2	2
Non-Federal assets:		
1201 Investments in non-Federal securities, net	139	139
1206 Receivables, net		
1601 Direct loans, gross	24	3
1602 Interest receivable	20	16
1603 Allowance for estimated uncollectible loans and interest (-)	-41	-16
1604 Direct loans and interest receivable, net	3	3
1605 Accounts receivable from foreclosed property		
1699 Value of assets related to direct loans	3	3
1701 Defaulted guaranteed loans, gross		
1703 Allowance for estimated uncollectible loans and interest (-)		
1704 Defaulted guaranteed loans and interest receivable, net		
1706 Foreclosed property		
1799 Value of assets related to loan guarantees		
1999 Total assets	144	144

HOUSING LIQUIDATING ACCOUNT—Continued

Balance Sheet—Continued

Identification code 036–4025–0–3–704	2023 actual	2024 actual
LIABILITIES:		
Non-Federal liabilities:		
2201 Accounts payable	1	1
2204 Liabilities for loan guarantees	143	143
2207 Other Deferred Revenue		
2999 Total liabilities	144	144
4999 Total liabilities and net position	144	144

NATIVE AMERICAN VETERAN HOUSING LOAN PROGRAM ACCOUNT

For the cost of direct loans, \$6,865,235, as authorized by subchapter V of chapter 37 of title 38, United States Code: Provided, That such costs, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974: Provided further, That funds made available under this heading are available to subsidize gross obligations for the principal amount of direct loans not to exceed \$75,000,000.

In addition, for administrative expenses necessary to carry out the direct loan program \$5,845,241, which may be paid as appropriate to the appropriations for "General Operating Expenses, Veterans Benefits Administration" and "General Administration".

VOCATIONAL REHABILITATION LOANS PROGRAM ACCOUNT

For the cost of direct loans, \$45,428, as authorized by chapter 31 of title 38, United States Code: Provided, That such costs, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974: Provided further, That funds made available under this heading are available to subsidize gross obligations for the principal amount of direct loans not to exceed \$1,394,442.

In addition, for administrative expenses necessary to carry out the direct loan program, \$507,254, which may be paid to the appropriation for "General Operating Expenses, Veterans Benefits Administration".

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 036–1120–0–1–704	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0701 Direct loan subsidy			7
0705 Reestimates of direct loan subsidy	2	7	
0706 Interest on reestimates of direct loan subsidy		1	
0709 Administrative expenses	3	3	6
0900 Total new obligations, unexpired accounts (object class 25.2)	5	11	13
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	2	2
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	3	3	13
Appropriations, mandatory:			
1200 Appropriation	2	8	
1900 Budget authority (total)	5	11	13
1930 Total budgetary resources available	7	13	15
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2	2	2
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1		3	3
3010 New obligations, unexpired accounts	5	11	13
3020 Outlays (gross)	-2	-11	-13
3050 Unpaid obligations, end of year	3	3	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year		3	3
3200 Obligated balance, end of year	3	3	3
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	3	3	13

Outlays, gross:			
4010 Outlays from new discretionary authority	3	13	
Mandatory:			
4090 Budget authority, gross	2	8	
Outlays, gross:			
4100 Outlays from new mandatory authority	5		
4101 Outlays from mandatory balances	2	3	
4110 Outlays, gross (total)	2	8	
4180 Budget authority, net (total)	5	11	13
4190 Outlays, net (total)	2	11	13

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

Identification code 036–1120–0–1–704	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115002 Native American Direct Loans	10	18	43
115003 Vocational Rehabilitation	2	2	1
115999 Total direct loan levels	12	20	44
Direct loan subsidy (in percent):			
132002 Native American Direct Loans	-20.26	-60	15.83
132003 Vocational Rehabilitation	3.87	4.12	3.26
132999 Weighted average subsidy rate	-16.24	-13	15.54
Direct loan subsidy budget authority:			
133002 Native American Direct Loans	-2		7
133999 Total subsidy budget authority	-2		7
Direct loan subsidy outlays:			
134002 Native American Direct Loans	-2		7
134999 Total subsidy outlays	-2		7
Direct loan reestimates:			
135002 Native American Direct Loans	-4	7	
135999 Total direct loan reestimates	-4	7	
Administrative expense data:			
3510 Budget authority	2	3	6
3590 Outlays from new authority		3	6

The Native American Veteran Housing Loan program provides direct loans to veterans living on trust lands under 38 U.S.C. chapter 37, section 3761. These loans are available to purchase, construct, or improve homes to be occupied as the veteran's residence. This program began as a pilot in 1993 and was made permanent on June 15, 2006, through Public Law 109–233.

The Vocational Rehabilitation Loan program: In accordance with 38 U.S.C. 3112 and 38 CFR 21.274, a Revolving Fund Loan (RFL) is a non-interest loan from the revolving fund, established to provide advances to veterans who would otherwise be unable to begin or continue in a rehabilitation program without such assistance. This program is authorized by Chapter 31 of 38 U.S.C. 3112. Repayment of the loan is made in monthly installments from future payments of compensation or pension payments, educational assistance allowance, retirement pay, or subsistence allowance payments.

NATIVE AMERICAN DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 036–4130–0–3–704	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations	9	18	43
0713 Payment of interest to Treasury	3	3	4
0740 Negative subsidy obligations	2		
0742 Downward reestimates paid to receipt accounts	5		
0743 Interest on downward reestimates	1		
0900 Total new obligations, unexpired accounts	20	21	47
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	15	12	12
1023 Unobligated balances applied to repay debt	-9		
1070 Unobligated balance (total)	6	12	12

Financing authority:			
Borrowing authority, mandatory:			
1400	Borrowing authority	16	14 40
Spending authority from offsetting collections, mandatory:			
1800	Collected	12	17 18
1825	Spending authority from offsetting collections applied to repay debt	-2	-10 -11
1850	Spending auth from offsetting collections, mand (total)	10	7 7
1900	Budget authority (total)	26	21 47
1930	Total budgetary resources available	32	33 59
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	12	12 12
Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1	1 2
3010	New obligations, unexpired accounts	20	21 47
3020	Outlays (gross)	-20	-20 -43
3050	Unpaid obligations, end of year	1	2 6
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1	1 2
3200	Obligated balance, end of year	1	2 6
Financing authority and disbursements, net:			
Mandatory:			
4090	Budget authority, gross	26	21 47
Financing disbursements:			
4110	Outlays, gross (total)	20	20 43
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120	Federal sources	-2	-8 -7
4122	Interest on uninvested funds	-1	.....
4123	Non-federal sources - Repayments and prepayments of principal	-7	-6 -7
4123	Non-Federal sources - Interest received on loans	-2	-3 -4
4130	Offsets against gross budget authority and outlays (total)	-12	-17 -18
4160	Budget authority, net (mandatory)	14	4 29
4170	Outlays, net (mandatory)	8	3 25
4180	Budget authority, net (total)	14	4 29
4190	Outlays, net (total)	8	3 25

Status of Direct Loans (in millions of dollars)

Identification code 036-4130-0-3-704			
	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111	Direct loan obligations from current-year authority	9	18 43
1150	Total direct loan obligations	9	18 43
Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year	70	71 85
1231	Disbursements: Direct loan disbursements	9	16 39
1251	Repayments: Repayments and prepayments	-8	-2 -7
1290	Outstanding, end of year	71	85 117

Balance Sheet (in millions of dollars)

Identification code 036-4130-0-3-704			
	2023 actual	2024 actual	
ASSETS:			
Federal assets:			
1101	Fund balances with Treasury	16	13
Investments in U.S. securities:			
1106	Receivables, net	7	
Net value of assets related to post-1991 direct loans receivable:			
1401	Direct loans receivable, gross	70	71
1402	Interest receivable	1	1
1405	Other assets	15	8
1499	Net present value of assets related to direct loans	86	80
1999	Total assets	102	100
LIABILITIES:			
Federal liabilities:			
2103	Federal liabilities debt	92	97
2105	Other liabilities	10	2
2999	Total liabilities	102	99
NET POSITION:			
3300	Cumulative results of operations		1

4999	Total liabilities and net position	102	100
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TRANSITIONAL HOUSING DIRECT LOAN FINANCING ACCOUNT**Program and Financing (in millions of dollars)**

Identification code 036-4258-0-3-704			
	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	4	4 4
1930	Total budgetary resources available	4	4 4
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	4	4 4
4180	Budget authority, net (total)		
4190	Outlays, net (total)		

Status of Direct Loans (in millions of dollars)

Identification code 036-4258-0-3-704			
	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1121	Limitation available from carry-forward	95	95 95
1143	Unobligated limitation carried forward	-95	-95 -95
Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year	4	4 4
1290	Outstanding, end of year	4	4 4

Balance Sheet (in millions of dollars)

Identification code 036-4258-0-3-704			
	2023 actual	2024 actual	
ASSETS:			
1101	Federal assets: Fund balances with Treasury	4	4
1401	Net value of assets related to post-1991 direct loans receivable:		
	Direct loans receivable, gross	4	4
1999	Total assets	8	8
LIABILITIES:			
Federal liabilities:			
2103	Debt	4	4
2105	Loan Guaranty/Other Liabilities	4	4
2999	Total liabilities	8	8
4999	Total liabilities and net position	8	8

VOCATIONAL REHABILITATION DIRECT LOAN FINANCING ACCOUNT**Program and Financing (in millions of dollars)**

Identification code 036-4112-0-3-702			
	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0710	Direct loan obligations	1	2 1
0900	Total new obligations, unexpired accounts	1	2 1
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	1
Financing authority:			
Borrowing authority, mandatory:			
1400	Authority to borrow (indefinite)	1	2 1
Spending authority from offsetting collections, mandatory:			
1800	Collected	1	2 2
1825	Spending authority from offsetting collections applied to repay debt		-2 -2
1850	Spending auth from offsetting collections, mand (total)	1	.....
1900	Budget authority (total)	2	2 1
1930	Total budgetary resources available	2	3 2
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1	1 1
Change in obligated balance:			
Unpaid obligations:			
3010	New obligations, unexpired accounts	1	2 1

VOCATIONAL REHABILITATION DIRECT LOAN FINANCING ACCOUNT—Continued

Program and Financing—Continued

Identification code 036–4112–0–3–702	2024 actual	2025 est.	2026 est.
3020 Outlays (gross)	-1	-2	-1
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	2	2	1
Financing disbursements:			
4110 Outlays, gross (total)	1	2	1
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4123 Repayments and prepayments of principal	-1	-2	-2
4180 Budget authority, net (total)	1		-1
4190 Outlays, net (total)			-1

Status of Direct Loans (in millions of dollars)

Identification code 036–4112–0–3–702	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	1	2	1
1150 Total direct loan obligations	1	2	1
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	1	1	1
1231 Disbursements: Direct loan disbursements	1	2	1
1251 Repayments: Repayments and prepayments	-1	-2	-1
1290 Outstanding, end of year	1	1	1

Balance Sheet (in millions of dollars)

Identification code 036–4112–0–3–702	2023 actual	2024 actual
ASSETS:		
Federal assets:		
Investments in U.S. securities:		
1104 Investments US Securities		
1401 Net value of assets related to post-1991 direct loans receivable:	1	1
Direct loans receivable, gross		
1999 Total assets	1	1
LIABILITIES:		
2103 Federal liabilities: Debt	1	1
4999 Total liabilities and net position	1	1

Trust Funds

POST-VIETNAM ERA VETERANS EDUCATION ACCOUNT

Program and Financing (in millions of dollars)

Identification code 036–8133–0–7–702	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Disenrollments	3	1	1
0900 Total new obligations, unexpired accounts (object class 44.0)	3	1	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	50	47	46
1930 Total budgetary resources available	50	47	46
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	47	46	45
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	1
3010 New obligations, unexpired accounts	3	1	1
3020 Outlays (gross)	-3	-1	-1
3050 Unpaid obligations, end of year	1	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	1	1
3200 Obligated balance, end of year	1	1	1

Budget authority and outlays, net:

Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	3	1	1
4180 Budget authority, net (total)			
4190 Outlays, net (total)	3	1	1

The Post-Vietnam Era Veterans' Educational Assistance Program was established under Public Law 94–502, Veterans' Education and Employment Assistance Act, 1976. This program consists of voluntary contributions by eligible servicemembers and matching contributions provided by the Department of Defense and provides educational assistance payments to participants who entered the service after December 31, 1976. Chapter 32, title 38, U.S.C. Section 901 is a non-contributory program with educational assistance provided by the Department of Defense. Public Law 99–576, enacted October 28, 1986, closed the program permanently for new enrollments effective March 31, 1987. The estimated activity in the fund follows:

CONTRIBUTIONS, PARTICIPANTS, DISENROLLMENTS, REFUNDS AND TRAINEES

	2024 actual	2025 est.	2026 est.
Total program obligations (in thousands)	\$3,023	\$907	\$680
Number of disenrollments	5,231	1,569	1,177
Total refunds (in thousands)	\$3,023	\$907	\$680
Average Refund	\$578	\$578	\$578
Total trainees	0	0	0
Total trainee cost (in thousands)	\$0	\$0	\$0
Average trainee cost	\$0	\$0	\$0
Section 901 trainees	0	0	0
Total Section 901 trainee cost (in thousands)	\$0	\$0	\$0
Average Section 901 trainee cost	\$0	\$0	\$0

NATIONAL SERVICE LIFE INSURANCE FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 036–8132–0–7–701	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	563	381	246
Receipts:			
Current law:			
1130 NSLI Fund, Premium and Other Receipts	9	7	5
1140 NSLI Fund, Interest	20	13	9
1199 Total current law receipts	29	20	14
1999 Total receipts	29	20	14
2000 Total: Balances and receipts	592	401	260
Appropriations:			
Current law:			
2101 National Service Life Insurance Fund	-29	-20	-14
2103 National Service Life Insurance Fund	-182	-135	-92
2199 Total current law appropriations	-211	-155	-106
2999 Total appropriations	-211	-155	-106
5099 Balance, end of year	381	246	154

Program and Financing (in millions of dollars)

Identification code 036–8132–0–7–701	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Death claims	114	82	50
0003 Matured endowments	28	49	37
0004 Cash surrenders	59	10	7
0005 Dividends	5	8	8
0006 Interest paid on dividend credits and deposits		2	1
0007 Payment to general operating expenses	4	3	2
0091 Total operating expenses	210	154	105
0201 Capital investment: Policy loans	1	1	1
0799 Total direct obligations	211	155	106
0801 Death claims	4	3	2
0803 Matured endowments	1	2	2
0804 Cash surrenders	2		
0899 Total reimbursable obligations	7	5	4

0900	Total new obligations, unexpired accounts	218	160	110
Budgetary resources:				
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund)	29	20	14
1203	Appropriation (previously unavailable)(special or trust)	182	135	92
1260	Appropriations, mandatory (total)	211	155	106
Spending authority from offsetting collections, mandatory:				
1800	Collected	7	5	4
1900	Budget authority (total)	218	160	110
1930	Total budgetary resources available	218	160	110
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	278	211	148
3010	New obligations, unexpired accounts	218	160	110
3020	Outlays (gross)	-285	-223	-154
3050	Unpaid obligations, end of year	211	148	104
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	278	211	148
3200	Obligated balance, end of year	211	148	104
Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross	218	160	110
Outlays, gross:				
4100	Outlays from new mandatory authority	36	103	18
4101	Outlays from mandatory balances	249	120	136
4110	Outlays, gross (total)	285	223	154
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources	-7	-5	-4
4180	Budget authority, net (total)	211	155	106
4190	Outlays, net (total)	278	218	150
Memorandum (non-add) entries:				
5000	Total investments, SOY: Federal securities: Par value	832	586	356
5001	Total investments, EOY: Federal securities: Par value	586	356	220

Note.—Department of Veterans Affairs insurance policy loans are not an extension of Federal credit. Credit schedules previously shown for this account have been discontinued.

The National Service Life Insurance Fund was established in 1940. It is for the World War II servicemembers' and veterans' insurance program. Over 22 million policies were issued under this program. Activity of the fund reflects a declining claim workload. The trend in the number and amount of policies in force is shown as follows:

POICIES AND INSURANCE IN FORCE

	2024 actual	2025 est.	2026 est.
Number of policies	28,248	16,664	9,599
Insurance in force (dollars in millions)	\$349	\$213	\$117

This fund is operated on a commercial basis to the extent possible. The income of the fund is derived from premium receipts, interest on investments, and payments which are made to the fund from the Veterans Insurance and Indemnities appropriation.

Assets of the fund, which are largely invested in special interest-bearing Treasury securities and in policy loans, are expected to decrease from an estimated \$380 million as of September 30, 2025 to \$228 million as of September 30, 2026. The actuarial estimate of policy obligations as of September 30, 2026, totals \$212 million, leaving a balance of \$16 million for contingency reserves.

Status of Funds (in millions of dollars)

Identification code 036-8132-0-7-701	2024 actual	2025 est.	2026 est.
Unexpended balance, start of year:			
0100 Balance, start of year	841	592	394
0999 Total balance, start of year	841	592	394
Cash income during the year:			
Current law:			
Receipts:			
1130 NSLI Fund, Premium and Other Receipts	9	7	5
1130 National Service Life Insurance Fund	7	5	4

1150	NSLI Fund, Interest	20	13	9
1199	Income under present law	36	25	18
1999	Total cash income	36	25	18
Cash outgo during year:				
Current law:				
2100	National Service Life Insurance Fund	-285	-223	-154
2199	Outgo under current law	-285	-223	-154
2999	Total cash outgo (-)	-285	-223	-154
Surplus or deficit:				
3110	Excluding interest	-269	-211	-145
3120	Interest	20	13	9
3199	Subtotal, surplus or deficit	-249	-198	-136
3999	Total change in fund balance	-249	-198	-136
Unexpended balance, end of year:				
4100	Uninvested balance (net), end of year	6	38	38
4200	National Service Life Insurance Fund	586	356	220
4999	Total balance, end of year	592	394	258

Object Classification (in millions of dollars)

Identification code 036-8132-0-7-701		2024 actual	2025 est.	2026 est.
Direct obligations:				
33.0	Investments and loans	1	1	1
42.0	Insurance claims and indemnities	201	142	94
43.0	Interest and dividends	9	12	11
99.0	Direct obligations	211	155	106
99.0	Reimbursable obligations	7	5	4
99.9	Total new obligations, unexpired accounts	218	160	110

UNITED STATES GOVERNMENT LIFE INSURANCE FUND**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 036-8150-0-7-701	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	1	1	1
2000 Total: Balances and receipts	1	1	1
5099 Balance, end of year	1	1	1

Program and Financing (in millions of dollars)

Identification code 036-8150-0-7-701		2024 actual	2025 est.	2026 est.
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	1	1	.....
3020	Outlays (gross) .....	.....	-1	.....
3050	Unpaid obligations, end of year	1	.....	.....
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	1	1	.....
3200	Obligated balance, end of year	1	.....	.....
Budget authority and outlays, net:				
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances .....	.....	1	.....
4180	Budget authority, net (total) .....	.....	.....	.....
4190	Outlays, net (total) .....	.....	1	.....
Memorandum (non-add) entries:				
5000	Total investments, SOY: Federal securities: Par value	1	1	1
5001	Total investments, EOY: Federal securities: Par value	1	1	1

Note.—Department of Veterans Affairs insurance policy loans are not an extension of Federal credit. Credit schedules previously shown for this account have been discontinued.

The United States Government Life Insurance Fund (USGLI) was established in 1919 to receive premiums and pay claims on insurance issued under the provisions of the War Risk Insurance Act. The general decline in the activity of the fund is indicated in the table below. All USGLI pro-

UNITED STATES GOVERNMENT LIFE INSURANCE FUND—Continued

gram policies have reached the maturity age. However, the program will continue to disburse insurance annuity benefits to beneficiaries.

POLICIES AND INSURANCE IN FORCE

	2024 actual	2025 est.	2026 est.
Number of policies	0	0	0
Insurance in force (dollars in millions)	\$0	\$0	\$0

The fund is operated on a commercial basis to the extent possible. The income of the fund is derived from interest on investments. Effective January 1, 1983, premiums were discontinued because reserves held in the fund were adequate to meet future liabilities of the program.

Assets of the fund, which are invested in interest-bearing securities are estimated to decrease from \$1.2 million as of September 30, 2025, to \$1 million as of September 30, 2026, as payments continue to be disbursed to remaining annuitants. The actuarial evaluation of policy obligations as of September 30, 2026, totals \$0.7 million, leaving a balance of \$0.4 million for contingency reserves.

Status of Funds (in millions of dollars)

Identification code 036–8150–0–7–701	2024 actual	2025 est.	2026 est.
Unexpended balance, start of year:			
0100 Balance, start of year	2	1	
0999 Total balance, start of year	2	1	
Cash outgo during year:			
Current law:			
2100 United States Government Life Insurance Fund		-1	
2199 Outgo under current law		-1	
2999 Total cash outgo (-)		-1	
Surplus or deficit:			
3110 Excluding interest		-1	
3199 Subtotal, surplus or deficit		-1	
3298 Rounding adjustment	-1		
3299 Total adjustments	-1		
3999 Total change in fund balance	-1	-1	
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year		-1	-1
4200 United States Government Life Insurance Fund	1	1	1
4999 Total balance, end of year	1		

VETERANS SPECIAL LIFE INSURANCE FUND

Program and Financing (in millions of dollars)

Identification code 036–8455–0–8–701	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0801 Death claims	112	98	80
0802 Cash surrenders	18	5	5
0803 Dividends	1		
0804 All other	1	13	17
0806 Capital investment	1	1	1
0900 Total new obligations, unexpired accounts	133	117	103
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	538	439	348
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	35	26	20
1801 Change in uncollected payments, Federal sources	-1		
1850 Spending auth from offsetting collections, mand (total)	34	26	20
1930 Total budgetary resources available	572	465	368
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	439	348	265
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	279	232	194
3010 New obligations, unexpired accounts	133	117	103

3020 Outlays (gross)	-180	-155	-135
3050 Unpaid obligations, end of year	232	194	162
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-6	-5	-5
3070 Change in uncollected pymts, Fed sources, unexpired	1		
3090 Uncollected pymts, Fed sources, end of year	-5	-5	-5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	273	227	189
3200 Obligated balance, end of year	227	189	157

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	34	26	20
Outlays, gross:			
4100 Outlays from new mandatory authority	34	26	20
4101 Outlays from mandatory balances	146	129	115
4110 Outlays, gross (total)	180	155	135
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4121 Interest on Federal securities	-24	-18	-14
4123 Non-Federal sources	-11	-4	-3
4123 Non-Federal sources		-4	-3
4130 Offsets against gross budget authority and outlays (total)	-35	-26	-20
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	1		
4170 Outlays, net (mandatory)	145	129	115
4180 Budget authority, net (total)			
4190 Outlays, net (total)	145	129	115

Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value	805	663	535
5001 Total investments, EOY: Federal securities: Par value	663	535	419

Note.—Department of Veterans Affairs insurance policy loans are not an extension of Federal credit. Credit schedules previously shown for this account have been discontinued.

The Veterans' Special Life Insurance Fund finances the payment of claims on life insurance policies issued before January 3, 1957, to veterans who served in the Armed Forces subsequent to April 1, 1951. No new policies can be issued.

Benefit program:

Death claims.—Represents payments to designated beneficiaries.

Cash surrenders.—A policyholder may terminate his or her insurance by cashing in the policy for its cash value.

Dividends.—Policyholders participate in the distribution of annual dividends.

All other.—Classified in this category are payments to policyholders who: (a) hold endowment policies which have matured; (b) have purchased total disability income coverage and subsequently become disabled; and (c) are paid interest on dividend credits and deposits.

The following table reflects the decrease in the number of policies and the amounts of insurance in force:

POLICIES AND INSURANCE IN FORCE

	2024 actual	2025 est.	2026 est.
Number of policies	32,595	25,100	19,309
Insurance in force (dollars in millions)	\$498	\$390	\$289

Financing.—Payments from this fund are financed primarily from premium receipts and interest on investments.

Object Classification (in millions of dollars)

Identification code 036–8455–0–8–701	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
33.0 Investments and loans	1	1	1
42.0 Insurance claims and indemnities	129	115	101
43.0 Interest and dividends	3	1	1
99.9 Total new obligations, unexpired accounts	133	117	103

DEPARTMENTAL ADMINISTRATION

Federal Funds

CONSTRUCTION, MAJOR PROJECTS

For constructing, altering, extending, and improving any of the facilities, including parking projects, under the jurisdiction or for the use of the Department of Veterans Affairs, or for any of the purposes set forth in sections 316, 2404, 2406 and chapter 81 of title 38, United States Code, not otherwise provided for, including planning, architectural and engineering services, construction management services, maintenance or guarantee period services costs associated with equipment guarantees provided under the project, services of claims analysts, offsite utility and storm drainage system construction costs, and site acquisition, where the estimated cost of a project is more than the amount set forth in section 8104(a)(3)(A) of title 38, United States Code, or where funds for a project were made available in a previous major project appropriation, \$1,871,000,000, of which \$834,321,000 shall remain available until September 30, 2030, and of which \$1,036,679,000 shall remain available until expended: Provided, That except for advance planning activities, including needs assessments which may or may not lead to capital investments, and other capital asset management related activities, including portfolio development and management activities, and planning, cost estimating, and design for major medical facility projects and major medical facility leases and investment strategy studies funded through the advance planning fund and the planning and design activities funded through the design fund, staffing expenses, and funds provided for the purchase, security, and maintenance of land for the National Cemetery Administration and the Veterans Health Administration through the land acquisition line item, none of the funds made available under this heading shall be used for any project that has not been notified to Congress through the budgetary process or that has not been approved by the Congress through statute, joint resolution, or in the explanatory statement accompanying such Act and presented to the President at the time of enrollment: Provided further, That funds provided for the Veterans Health Administration through the land acquisition line item shall be only for projects included on the five year development plan notified to Congress through the budgetary process: Provided further, That such sums as may be necessary shall be available to reimburse the "General Administration" account for payment of salaries and expenses of all Office of Construction and Facilities Management employees to support the full range of capital infrastructure services provided, including minor construction and leasing services: Provided further, That funds made available under this heading for fiscal year 2026, for each approved project shall be obligated: (1) by the awarding of a construction documents contract by September 30, 2026; and (2) by the awarding of a construction contract by September 30, 2027: Provided further, That the Secretary of Veterans Affairs shall promptly submit to the Committees on Appropriations of both Houses of Congress a written report on any approved major construction project for which obligations are not incurred within the time limitations established above: Provided further, That notwithstanding the requirements of section 8104(a) of title 38, United States Code, amounts made available under this heading for seismic improvement projects and seismic program management activities shall be available for the completion of both new and existing seismic projects of the Department.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

CONSTRUCTION, MAJOR PROJECTS

■ For an additional amount for "Construction, Major Projects", \$4,000,000, to remain available until September 30, 2029, for necessary expenses related to the consequences of Hurricanes Milton and Helene: Provided, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. (Disaster Relief Supplemental Appropriations Act, 2025.)

Program and Financing (in millions of dollars)

Identification code 036–0110–0–1–703	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Medical programs	415	1,104	2,140
0002 National cemeteries	153	117	379
0005 Staff offices	14	10	25
0799 Total direct obligations	582	1,231	2,544
0801 Reimbursable program activity - Medical Program			1
0900 Total new obligations, unexpired accounts	582	1,231	2,545
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3,319	3,805	3,539

1001 Discretionary unobligated balance brought fwd, Oct 1	3,266		
1021 Recoveries of prior year unpaid obligations	53		
1033 Recoveries of prior year paid obligations	137		
1070 Unobligated balance (total)	3,509	3,805	3,539
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,095	965	1,871
1131 Unobligated balance of appropriations permanently reduced	-214		
1160 Appropriation, discretionary (total)	881	965	1,871
1900 Budget authority (total)	881	965	1,871
1930 Total budgetary resources available	4,390	4,770	5,410
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-3		
1941 Unexpired unobligated balance, end of year	3,805	3,539	2,865

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	916	909	1,255
3010 New obligations, unexpired accounts	582	1,231	2,545
3011 Obligations ("upward adjustments"), expired accounts	25	17	17
3020 Outlays (gross)	-559	-902	-1,154
3040 Recoveries of prior year unpaid obligations, unexpired	-53		
3041 Recoveries of prior year unpaid obligations, expired	-2		
3050 Unpaid obligations, end of year	909	1,255	2,663
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	916	909	1,255
3200 Obligated balance, end of year	909	1,255	2,663

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	881	965	1,871
Outlays, gross:			
4010 Outlays from new discretionary authority	161	374	722
4011 Outlays from discretionary balances	393	524	427
4020 Outlays, gross (total)	554	898	1,149
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-136		
4033 Non-Federal sources	-1		
4040 Offsets against gross budget authority and outlays (total)	-137		
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts	137		
4060 Additional offsets against budget authority only (total)	137		
4070 Budget authority, net (discretionary)	881	965	1,871
4080 Outlays, net (discretionary)	417	898	1,149
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	5	4	5
4180 Budget authority, net (total)	881	965	1,871
4190 Outlays, net (total)	422	902	1,154

The Construction, Major Projects appropriation funds construction projects currently costing more than \$30 million. Funding is requested for one on-going project in St. Louis, MO and one on-going project in Riverside, CA (Riverside National Cemetery). Funds are also requested to support homeless affordable housing in West Los Angeles, CA, to support New Hampshire veterans, and for major construction line item requirements, including salaries and associated expenses for staff for the Office of Construction and Facilities Management, to support advance planning and design activities, and hazardous waste.

Object Classification (in millions of dollars)

Identification code 036–0110–0–1–703	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources	56	118	245
25.3 Other goods and services from Federal sources	164	347	717
32.0 Land and structures	362	766	1,582
99.0 Direct obligations	582	1,231	2,544
99.0 Reimbursable obligations			1

CONSTRUCTION, MAJOR PROJECTS—Continued

Object Classification—Continued

Identification code 036-0110-0-1-703	2024 actual	2025 est.	2026 est.
99.9 Total new obligations, unexpired accounts	582	1,231	2,545

CONSTRUCTION, MINOR PROJECTS

For constructing, altering, extending, and improving any of the facilities, including parking projects, under the jurisdiction or for the use of the Department of Veterans Affairs, including planning and assessments of needs which may lead to capital investments, architectural and engineering services, maintenance or guarantee period services costs associated with equipment guarantees provided under the project, services of claims analysts, offsite utility and storm drainage system construction costs, and site acquisition, or for any of the purposes set forth in sections 316, 2404, 2406 and chapter 81 of title 38, United States Code, not otherwise provided for, where the estimated cost of a project is equal to or less than the amount set forth in section 8104(a)(3)(A) of title 38, United States Code, \$232,000,000, of which \$152,000,000 shall remain available until September 30, 2030, and of which \$80,000,000 shall remain available until expended, along with unobligated balances of previous "Construction, Minor Projects" appropriations which are hereby made available for any project where the estimated cost is equal to or less than the amount set forth in such section: Provided, That funds made available under this heading shall be for: (1) repairs to any of the nonmedical facilities under the jurisdiction or for the use of the Department which are necessary because of loss or damage caused by any natural disaster or catastrophe; and (2) temporary measures necessary to prevent or to minimize further loss by such causes.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

CONSTRUCTION, MINOR PROJECTS

[For an additional amount for "Construction, Minor Projects", \$2,020,000, to remain available until September 30, 2029, for necessary expenses related to the consequences of Hurricanes Milton and Helene: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.] (Disaster Relief Supplemental Appropriations Act, 2025.)

Program and Financing (in millions of dollars)

Identification code 036-0111-0-1-703	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Medical programs	776	600	360
0002 National cemeteries	105	185	185
0003 Regional offices	44	45	45
0004 Staff offices	79	73	65
0900 Total new obligations, unexpired accounts	1,004	903	655
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,364	1,123	914
1001 Discretionary unobligated balance brought fwd, Oct 1	792		
1021 Recoveries of prior year unpaid obligations	77		
1070 Unobligated balance (total)	1,441	1,123	914
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	692	694	232
1900 Budget authority (total)	692	694	232
1930 Total budgetary resources available	2,133	1,817	1,146
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-6		
1941 Unexpired unobligated balance, end of year	1,123	914	491
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	881	1,358	1,492
3010 New obligations, unexpired accounts	1,004	903	655
3011 Obligations ("upward adjustments"), expired accounts	29	4	4
3020 Outlays (gross)	-463	-773	-512
3040 Recoveries of prior year unpaid obligations, unexpired	-77		
3041 Recoveries of prior year unpaid obligations, expired	-16		
3050 Unpaid obligations, end of year	1,358	1,492	1,639

Memorandum (non-add) entries:

3100 Obligated balance, start of year	881	1,358	1,492
3200 Obligated balance, end of year	1,358	1,492	1,639

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	692	694	232
Outlays, gross:			
4010 Outlays from new discretionary authority	11	127	42
4011 Outlays from discretionary balances	445	371	419
4020 Outlays, gross (total)	456	498	461
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1		
4040 Offsets against gross budget authority and outlays (total)	-1		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	1		
4060 Additional offsets against budget authority only (total)	1		
4070 Budget authority, net (discretionary)	692	694	232
4080 Outlays, net (discretionary)	455	498	461
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	7	275	51
4180 Budget authority, net (total)	692	694	232
4190 Outlays, net (total)	462	773	512

The Construction, Minor Projects appropriation funds construction projects costing equal to or less than \$30 million. This account is used to improve the infrastructure of medical facilities and other Department-owned facilities to reduce the risk to patient life and safety, correct code deficiencies, and improve national cemeteries and regional and staff offices.

Object Classification (in millions of dollars)

Identification code 036-0111-0-1-703	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources	6	5	
25.3 Other goods and services from Federal sources	42	20	18
32.0 Land and structures	956	878	637
99.9 Total new obligations, unexpired accounts	1,004	903	655

GRANTS FOR CONSTRUCTION OF STATE EXTENDED CARE FACILITIES

For grants to assist States to acquire or construct State nursing home and domiciliary facilities and to remodel, modify, or alter existing hospital, nursing home, and domiciliary facilities in State homes, for furnishing care to veterans as authorized by sections 8131 through 8137 of title 38, United States Code, \$171,000,000, to remain available until expended.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

Program and Financing (in millions of dollars)

Identification code 036-0181-0-1-703	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Grants for construction of state extended care facilities	10	496	171
0900 Total new obligations, unexpired accounts (object class 41.0)	10	496	171
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	147	325	
1001 Discretionary unobligated balance brought fwd, Oct 1	146		
1021 Recoveries of prior year unpaid obligations	17		
1070 Unobligated balance (total)	164	325	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	171	171	171
1900 Budget authority (total)	171	171	171
1930 Total budgetary resources available	335	496	171
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	325		

Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	839	579	772
3010	New obligations, unexpired accounts	10	496	171
3011	Obligations ("upward adjustments"), expired accounts	1		
3020	Outlays (gross)	-254	-303	-241
3040	Recoveries of prior year unpaid obligations, unexpired	-17		
3050	Unpaid obligations, end of year	579	772	702
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	839	579	772
3200	Obligated balance, end of year	579	772	702
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	171	171	171
Outlays, gross:				
4011	Outlays from discretionary balances	91	203	189
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances	163	100	52
4180	Budget authority, net (total)	171	171	171
4190	Outlays, net (total)	254	303	241

The Grants for Construction of State Extended Care Facilities program is authorized by sections 8131 through 8137 of title 38, United States Code. It is a shared program between States and the Department of Veterans Affairs (VA), whereby VA provides no more than 65 percent of the funding for new construction of State home facilities, furnishing of domiciliary or nursing home care to veterans, and expansion, remodeling, or alteration of existing State home facilities. The State is responsible for providing the remaining 35 percent of funding.

GRANTS FOR CONSTRUCTION OF VETERANS CEMETERIES

For grants to assist States and tribal organizations in establishing, expanding, or improving veterans cemeteries as authorized by section 2408 of title 38, United States Code, \$60,000,000, to remain available until expended.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 036–0183–0–1–705				
	2024 actual	2025 est.	2026 est.	
Obligations by program activity:				
0001	Grants for construction of state veterans cemeteries	45	60	60
0900	Total new obligations, unexpired accounts (object class 41.0)	45	60	60
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1		20	24
1021	Recoveries of prior year unpaid obligations	5	4	4
1070	Unobligated balance (total)	5	24	28
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	60	60	60
1930	Total budgetary resources available	65	84	88
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	20	24	28
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	113	94	74
3010	New obligations, unexpired accounts	45	60	60
3020	Outlays (gross)	-59	-76	-58
3040	Recoveries of prior year unpaid obligations, unexpired	-5	-4	-4
3050	Unpaid obligations, end of year	94	74	72
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	113	94	74
3200	Obligated balance, end of year	94	74	72
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	60	60	60
Outlays, gross:				
4010	Outlays from new discretionary authority		26	26
4011	Outlays from discretionary balances	59	50	32

4020	Outlays, gross (total)	59	76	58
4180	Budget authority, net (total)	60	60	60
4190	Outlays, net (total)	59	76	58

The Grants for the Construction of Veterans Cemeteries program is authorized by section 2408 of title 38, United States Code. Grants are provided to states, counties, territories, and tribal organizations for the establishment, expansion, improvement, or operations and maintenance of veterans cemeteries.

COST OF WAR TOXIC EXPOSURES FUND

For investment in the delivery of veterans' health care associated with exposure to environmental hazards, the expenses incident to the delivery of veterans health care and benefits associated with exposure to environmental hazards, and medical and other research relating to exposure to environmental hazards, as authorized by section 324 of title 38, United States Code, and in addition to amounts otherwise available for such purposes, \$52,676,000,000, which shall become available on October 1, 2025, and shall remain available until expended; and, in addition, \$51,742,000,000, which shall become available on October 1, 2026, and shall remain available until expended.

Program and Financing (in millions of dollars)

Identification code 036–1126–0–1–700				
	2024 actual	2025 est.	2026 est.	
Obligations by program activity:				
0001	VBA General Operating Expenses	1,342	1,446	1,190
0002	VHA Research	20	46	68
0003	VHA Medical Support and Compliance	848	416	400
0004	VHA Medical Services	11,706	13,150	35,370
0005	VHA Medical Community Care	4,800	17,696	14,030
0006	Office of Information Technology	1,081	1,830	1,391
0008	General Administration	25	30	59
0900	Total new obligations, unexpired accounts	19,822	34,614	52,508
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	4,243	4,738	579
1021	Recoveries of prior year unpaid obligations	51		
1070	Unobligated balance (total)	4,294	4,738	579
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation	20,268	30,455	52,676
1900	Budget authority (total)	20,268	30,455	52,676
1930	Total budgetary resources available	24,562	35,193	53,255
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-2		
1941	Unexpired unobligated balance, end of year	4,738	579	747
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	528	842	5,090
3010	New obligations, unexpired accounts	19,822	34,614	52,508
3020	Outlays (gross)	-19,457	-30,366	-51,716
3040	Recoveries of prior year unpaid obligations, unexpired	-51		
3050	Unpaid obligations, end of year	842	5,090	5,882
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	528	842	5,090
3200	Obligated balance, end of year	842	5,090	5,882
Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross	20,268	30,455	52,676
Outlays, gross:				
4100	Outlays from new mandatory authority	14,974	26,924	46,720
4101	Outlays from mandatory balances	4,483	3,442	4,996
4110	Outlays, gross (total)	19,457	30,366	51,716
4180	Budget authority, net (total)	20,268	30,455	52,676
4190	Outlays, net (total)	19,457	30,366	51,716
Summary of Budget Authority and Outlays (in millions of dollars)				
	2024 actual	2025 est.	2026 est.	
Enacted/requested:				
	Budget Authority	20,268	30,455	52,676
	Outlays	19,457	30,366	51,716

COST OF WAR TOXIC EXPOSURES FUND—Continued
Summary of Budget Authority and Outlays—Continued

	2024 actual	2025 est.	2026 est.
Legislative proposal, subject to PAYGO:			
Budget Authority			165
Outlays			165
Total:			
Budget Authority	20,268	30,455	52,841
Outlays	19,457	30,366	51,881

Cost of War Toxic Exposures Fund.—The Sergeant First Class Heath Robinson Honoring our Promise to Address Comprehensive Toxics Act of 2022 (Public Law 117–168; PACT Act) represents the most significant expansion of VA healthcare and disability compensation benefits for veterans exposed to burn pits and other environmental exposures in 30 years. As part of the PACT Act, Congress authorized the Cost of War Toxic Exposures Fund (TEF) to fund healthcare and benefits delivery for veterans exposed to a number of environmental hazards to ensure there is sufficient funding available to cover these costs, without shortchanging other elements of veteran medical care and benefit delivery.

Object Classification (in millions of dollars)

Identification code 036–1126–0–1–700	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	9,170	10,294	25,194
11.3 Other than full-time permanent	20	210	560
11.5 Other personnel compensation	150	1,045	3,180
11.9 Total personnel compensation	9,340	11,549	28,934
12.1 Civilian personnel benefits	459	1,473	3,915
21.0 Travel and transportation of persons	749	410	1,185
23.3 Communications, utilities, and miscellaneous charges	82	67	52
24.0 Printing and reproduction			1
25.1 Advisory and assistance services	1,033		
25.2 Other services from non-Federal sources	297	19,808	15,632
25.3 Other goods and services from Federal sources	69		
25.6 Medical care	4,796		
25.7 Operation and maintenance of equipment	4		
26.0 Supplies and materials	2,964	1,256	2,762
31.0 Equipment	29	51	27
99.9 Total new obligations, unexpired accounts	19,822	34,614	52,508

Employment Summary

Identification code 036–1126–0–1–700	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	96,897	77,782	191,433

COST OF WAR TOXIC EXPOSURES FUND
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 036–1126–4–1–700	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0004 VHA Medical Services			165
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			165
1930 Total budgetary resources available			165
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			165
3020 Outlays (gross)			-165
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			165
Outlays, gross:			
4100 Outlays from new mandatory authority			165
4180 Budget authority, net (total)			165

4190 Outlays, net (total)	165
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The Budget includes legislative proposals affecting VA health care programs, for which a portion of the estimated costs may be paid from the Toxic Exposures Fund (TEF) and the remaining portion from discretionary appropriations. In 2026, the total estimated cost of the health care legislative proposals that may be paid for from the TEF is \$165 million.

Object Classification (in millions of dollars)

Identification code 036–1126–4–1–700	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources			121
41.0 Grants, subsidies, and contributions			44
99.9 Total new obligations, unexpired accounts			165

GENERAL ADMINISTRATION

(INCLUDING TRANSFER OF FUNDS)

For necessary operating expenses of the Department of Veterans Affairs, not otherwise provided for, including administrative expenses in support of Department-wide capital planning, management and policy activities, uniforms, or allowances therefor; not to exceed \$25,000 for official reception and representation expenses; hire of passenger motor vehicles; and reimbursement of the General Services Administration for security guard services, \$440,000,000, of which not to exceed 10 percent shall remain available until September 30, 2027: Provided, That funds provided under this heading may be transferred to "General Operating Expenses, Veterans Benefits Administration".

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 036–0142–0–1–705	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0014 General administration	456	469	440
0806 General administration, reimbursable program	501	553	618
0900 Total new obligations, unexpired accounts	957	1,022	1,058
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	35	43	21
1001 Discretionary unobligated balance brought fwd, Oct 1	15		
1021 Recoveries of prior year unpaid obligations	4		
1070 Unobligated balance (total)	39	43	21
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	475	475	440
1120 Appropriations transferred to other acct [036–0160]		-27	
1121 Appropriations transferred from other acct [036–0151]	1		
1131 Unobligated balance of appropriations permanently reduced	-5		
1160 Appropriation, discretionary (total)	471	448	440
Spending authority from offsetting collections, discretionary:			
1700 Collected	493	552	621
1701 Change in uncollected payments, Federal sources	2		
1750 Spending auth from offsetting collections, disc (total)	495	552	621
1900 Budget authority (total)	966	1,000	1,061
1930 Total budgetary resources available	1,005	1,043	1,082
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-5		
1941 Unexpired unobligated balance, end of year	43	21	24

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	224	211	268
3010 New obligations, unexpired accounts	957	1,022	1,058
3011 Obligations ("upward adjustments"), expired accounts	52		
3020 Outlays (gross)	-1,000	-965	-1,076
3040 Recoveries of prior year unpaid obligations, unexpired	-4		
3041 Recoveries of prior year unpaid obligations, expired	-18		
3050 Unpaid obligations, end of year	211	268	250

Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-51	-11	-11
3070	Change in uncollected pymts, Fed sources, unexpired	-2		
3071	Change in uncollected pymts, Fed sources, expired	42		
3090	Uncollected pymts, Fed sources, end of year	-11	-11	-11
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	173	200	257
3200	Obligated balance, end of year	200	257	239
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	966	1,000	1,061
Outlays, gross:				
4010	Outlays from new discretionary authority	767	805	861
4011	Outlays from discretionary balances	216	158	213
4020	Outlays, gross (total)	983	963	1,074
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-556	-552	-621
4033	Non-Federal sources	-29		
4040	Offsets against gross budget authority and outlays (total)	-585	-552	-621
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-2		
4052	Offsetting collections credited to expired accounts	92		
4060	Additional offsets against budget authority only (total)	90		
4070	Budget authority, net (discretionary)	471	448	440
4080	Outlays, net (discretionary)	398	411	453
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances	17	2	2
4180	Budget authority, net (total)	471	448	440
4190	Outlays, net (total)	415	413	455

General Administration funds—departmental executive direction functions, departmental support offices, the Office of General Counsel, the Veteran Experience Office, and the Office of Accountability and Whistleblower Protection. These offices provide policy direction and a variety of mission critical support services such as legal counsel, human resources, and stakeholder outreach. Also included in this account is the Pershing Hall Revolving Fund, which operates and manages Pershing Hall, an asset of the United States, located in Paris, France. All Pershing Hall expenses are borne by the revolving fund and all receipts are deposited in this revolving fund.

Object Classification (in millions of dollars)

Identification code 036–0142–0–1–705				
2024 actual 2025 est. 2026 est.				
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	245	251	252
11.5	Other personnel compensation	11	11	11
11.9	Total personnel compensation	256	262	263
12.1	Civilian personnel benefits	91	97	97
21.0	Travel and transportation of persons	5	3	3
23.1	Rent	18	17	14
23.2	Rental payments to others	1	1	1
23.3	Communications, utilities, and miscellaneous charges	10	3	3
25.2	Other services from non-Federal sources	73	84	57
26.0	Supplies and materials	1	1	1
31.0	Equipment	1	1	1
99.0	Direct obligations	456	469	440
99.0	Reimbursable obligations	501	553	618
99.9	Total new obligations, unexpired accounts	957	1,022	1,058

Employment Summary

Identification code 036–0142–0–1–705				
2024 actual 2025 est. 2026 est.				
1001	Direct civilian full-time equivalent employment	1,712	1,742	1,716
2001	Reimbursable civilian full-time equivalent employment	1,397	1,633	1,903

BOARD OF VETERANS APPEALS

For necessary operating expenses of the Board of Veterans Appeals, \$277,000,000, of which not to exceed 10 percent shall remain available until September 30, 2027.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 036–1122–0–1–705				
2024 actual 2025 est. 2026 est.				
Obligations by program activity:				
0014	Board of Veterans' Appeals	279	294	277
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	29	18	1
1001	Discretionary unobligated balance brought fwd, Oct 1	29		
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	287	287	277
1120	Appropriations transferred to other acct [036–0160]		-10	
1131	Unobligated balance of appropriations permanently reduced	-15		
1160	Appropriation, discretionary (total)	272	277	277
1900	Budget authority (total)	272	277	277
1930	Total budgetary resources available	301	295	278
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-4		
1941	Unexpired unobligated balance, end of year	18	1	1
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	18	23	64
3010	New obligations, unexpired accounts	279	294	277
3011	Obligations ("upward adjustments"), expired accounts	2		
3020	Outlays (gross)	-275	-253	-273
3041	Recoveries of prior year unpaid obligations, expired	-1		
3050	Unpaid obligations, end of year	23	64	68
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	18	23	64
3200	Obligated balance, end of year	23	64	68
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	272	277	277
Outlays, gross:				
4010	Outlays from new discretionary authority	248	234	234
4011	Outlays from discretionary balances	27	19	39
4020	Outlays, gross (total)	275	253	273
4180	Budget authority, net (total)	272	277	277
4190	Outlays, net (total)	275	253	273

The mission of the Board of Veterans' Appeals (Board or BVA), as set forth in 38 U.S.C. 7101(a) is to conduct hearings and consider appeals for benefits and services properly before the Board in a timely manner. The Board's goal is to issue quality decisions in compliance with the requirements of the law, including the precedential decisions of the United States Court of Appeals for Veterans Claims and other federal courts. The Board makes final decisions on behalf of the Secretary on appeals from decisions of the agencies of original jurisdiction with the Department of Veterans Affairs offices. The Board reviews all appeals for entitlement to veterans' benefits, including claims for service connection, increased disability ratings, total disability ratings, pension, insurance benefits, educational benefits, home loan guaranties, vocational rehabilitation, dependency and indemnity compensation, memorial benefits, and healthcare delivery to include a program of comprehensive assistance for family caregivers. The Veterans Appeals Improvement and Modernization Act of 2017, enacted on August 23, 2017, became effective on February 19, 2019. This law reformed the current appeals process and replaced it with a new, simpler process that uses easy to understand language and gives veterans choice and control of their appeal.

BOARD OF VETERANS APPEALS—Continued

Object Classification (in millions of dollars)

Identification code 036–1122–0–1–705		2024 actual	2025 est.	2026 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	190	200	190
11.9	Total personnel compensation	190	200	190
12.1	Civilian personnel benefits	66	70	68
23.2	Rental payments to others	9	8	7
25.2	Other services from non-Federal sources	14	15	12
42.0	Insurance claims and indemnities		1	
99.9	Total new obligations, unexpired accounts	279	294	277

Employment Summary

Identification code 036–1122–0–1–705		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment	1,368	1,405	1,320

OFFICE OF INSPECTOR GENERAL

For necessary expenses of the Office of Inspector General, to include information technology, in carrying out the provisions of the Inspector General Act of 1978 (5 U.S.C. App.), \$296,000,000, of which not to exceed 10 percent shall remain available until September 30, 2027.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 036–0170–0–1–705		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0101	Office of Inspector General (Direct)	287	312	296
0192	Total direct program	287	312	296
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	11	27	11
1001	Discretionary unobligated balance brought fwd, Oct 1	11		
1012	Unobligated balance transfers between expired and unexpired accounts	8		
1070	Unobligated balance (total)	19	27	11
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	296	296	296
1900	Budget authority (total)	296	296	296
1930	Total budgetary resources available	315	323	307
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-1		
1941	Unexpired unobligated balance, end of year	27	11	11
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	40	29	76
3010	New obligations, unexpired accounts	287	312	296
3011	Obligations ("upward adjustments"), expired accounts	1		
3020	Outlays (gross)	-293	-265	-294
3041	Recoveries of prior year unpaid obligations, expired	-6		
3050	Unpaid obligations, end of year	29	76	78
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	40	29	76
3200	Obligated balance, end of year	29	76	78
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	296	296	296
Outlays, gross:				
4010	Outlays from new discretionary authority	247	221	219
4011	Outlays from discretionary balances	46	44	75
4020	Outlays, gross (total)	293	265	294
4180	Budget authority, net (total)	296	296	296
4190	Outlays, net (total)	293	265	294

This appropriation provides for carrying out the independent oversight responsibilities of the Inspector General Act of 1978. This oversight includes Department of Veterans Affairs (VA)-wide audit, investigation, healthcare inspection, and management support functions to identify and report weaknesses and deficiencies that create conditions for actual or potential fraud and other criminal activity, mismanagement, and waste in VA programs and operations. The audit function plans and conducts internal programmatic and financial audits and evaluations of all facets of VA operations. The healthcare inspection function performs legislatively mandated medical care quality assurance reviews and oversight of VA healthcare programs. The investigative function performs criminal and administrative investigations of improper and illegal activities involving VA operations, personnel, beneficiaries, and other parties.

Object Classification (in millions of dollars)

Identification code 036–0170–0–1–705		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	159	179	170
11.5	Other personnel compensation	11		
11.9	Total personnel compensation	170	179	170
12.1	Civilian personnel benefits	69	77	73
21.0	Employee Travel	7	8	6
23.1	Rental payments to GSA	8	9	9
23.3	Communications, utilities, and miscellaneous charges	5	2	1
25.2	Other services from non-Federal sources	24	30	31
26.0	Supplies and materials	1	1	1
31.0	Equipment	3	6	5
99.0	Direct obligations	287	312	296
99.9	Total new obligations, unexpired accounts	287	312	296

Employment Summary

Identification code 036–0170–0–1–705		2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment	1,126	1,170	1,070

INFORMATION TECHNOLOGY SYSTEMS

For necessary expenses for information technology systems and telecommunications support, including developmental information systems and operational information systems; for pay and associated costs; and for the capital asset acquisition of information technology systems, including management and related contractual costs of said acquisitions, including contractual costs associated with operations authorized by section 3109 of title 5, United States Code, \$5,908,000,000, plus reimbursements, to remain available until September 30, 2028.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 036–0167–0–1–705		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	Development	136	164	
0002	Operations and maintenance	4,768	4,540	
0003	Administrative and salaries	1,638	1,612	
0004	P.L. 113–146, Sec. 801 - IT Support		1	
0009	Recurring Expenses Transformation Fund	50		
0091	Direct program activities, subtotal	6,592	6,317	
0101	Benefits Services			36
0102	Cemetery and Memorial Services			55
0103	Health and Social			943
0104	Veterans Experience			34
0191	Mission Delivery, Subtotal			1,068
0201	Shared and Corporate			217
0291	Mission Support, Subtotal			217
0301	Delivery Solutions			1,198
0302	Infrastructure Solutions			586
0303	Platform Solutions			601

0304	Workplace Solutions			816
0391	Standard IT Investments, Subtotal			3,201
0401	Pay & Associated Cost			1,414
0799	Total direct obligations	6,592	6,317	5,900
0804	IT Systems, Reimbursable obligations	173	173	
0811	Benefits Services			144
0813	Health and Social			2
0814	Veterans Experience			5
0819	Reimbursable program activities, subtotal			151
0821	Shared and Corporate			2
0829	Reimbursable program activities, subtotal			2
0831	Delivery Solutions			2
0832	Infrastructure Solutions			34
0833	Platform Solutions			1
0834	Workplace Solutions			8
0839	Reimbursable program activities, subtotal			45
0841	Reimbursable Pay & Associated Cost			18
0899	Total reimbursable obligations	173	173	216
0900	Total new obligations, unexpired accounts	6,765	6,490	6,116

Budgetary resources:
Unobligated balance:

1000	Unobligated balance brought forward, Oct 1	286	98	
1001	Discretionary unobligated balance brought fwd, Oct 1	285		
1011	Unobligated balance transfer from other acct [047-0616]	12		
1021	Recoveries of prior year unpaid obligations	14		
1070	Unobligated balance (total)	312	98	
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	6,401	6,401	5,908
1120	Appropriations transferred to other accts [036-0169]	-8	-8	-8
1120	Appropriations transferred to other acct [036-0160]		-174	
1131	Unobligated balance of appropriations permanently reduced	-15		
1160	Appropriation, discretionary (total)	6,378	6,219	5,900
Spending authority from offsetting collections, discretionary:				
1700	Collected	63	173	216
1701	Change in uncollected payments, Federal sources	110		
1750	Spending auth from offsetting collections, disc (total)	173	173	216
1900	Budget authority (total)	6,551	6,392	6,116
1930	Total budgetary resources available	6,863	6,490	6,116
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	98		

Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	2,883	3,289	1,890
3010	New obligations, unexpired accounts	6,765	6,490	6,116
3011	Obligations ("upward adjustments"), expired accounts	79		
3020	Outlays (gross)	-6,343	-7,889	-6,666
3040	Recoveries of prior year unpaid obligations, unexpired	-14		
3041	Recoveries of prior year unpaid obligations, expired	-81		
3050	Unpaid obligations, end of year	3,289	1,890	1,340
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-179	-119	-119
3070	Change in uncollected pymts, Fed sources, unexpired	-110		
3071	Change in uncollected pymts, Fed sources, expired	170		
3090	Uncollected pymts, Fed sources, end of year	-119	-119	-119
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	2,704	3,170	1,771
3200	Obligated balance, end of year	3,170	1,771	1,221

Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross	6,551	6,392	6,116
Outlays, gross:				
4010	Outlays from new discretionary authority	3,710	5,148	4,936
4011	Outlays from discretionary balances	2,628	2,741	1,730
4020	Outlays, gross (total)	6,338	7,889	6,666
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-227	-173	-216
4033	Non-Federal sources	-4		
4040	Offsets against gross budget authority and outlays (total)	-231	-173	-216
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-110		

4052	Offsetting collections credited to expired accounts	168		
4060	Additional offsets against budget authority only (total)	58		
4070	Budget authority, net (discretionary)	6,378	6,219	5,900
4080	Outlays, net (discretionary)	6,107	7,716	6,450
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances	5		
4180	Budget authority, net (total)	6,378	6,219	5,900
4190	Outlays, net (total)	6,112	7,716	6,450

The Information Technology (IT) Systems appropriation funds the enterprise IT capabilities that enable and secure the delivery of health care, benefits, and memorial services to veterans, their families, caregivers, and survivors. These resources support critical systems across all VA administrations and staff offices ensuring reliable infrastructure, strengthened cybersecurity, improved data management, and expanded digital access. Investments are prioritized to modernize legacy systems, drive operational efficiency, and deliver measurable outcomes in direct support of VA's mission.

Object Classification (in millions of dollars)

Identification code 036-0167-0-1-705	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	1,102	1,079	946
12.1 Civilian personnel benefits	399	464	406
21.0 Travel and transportation of persons	7	3	8
23.3 Communications, utilities, and miscellaneous charges	1,334	1,436	1,242
23.3 Communications, utilities, and miscellaneous charges - Recurring Expenses Transformation Fund	36		
25.2 Other services from non-Federal sources	3,208	3,053	2,808
25.2 Other services from non-Federal -Choice Act, P.L. 113-146, Sec. 801		1	
25.2 Other services from non-Federal sources - Recurring Expenses Transformation Fund	1		
25.2 Other services from non-Federal sources - TMF	8	4	
26.0 Supplies and materials	1	6	3
31.0 Equipment	482	270	486
31.0 Equipment - Recurring Expenses Transformation Fund	13		
42.0 Insurance claims and indemnities	1	1	1
99.0 Direct obligations	6,592	6,317	5,900
99.0 Reimbursable obligations	173	173	216
99.9 Total new obligations, unexpired accounts	6,765	6,490	6,116

Employment Summary

Identification code 036-0167-0-1-705	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	7,945	7,801	6,870
2001 Reimbursable civilian full-time equivalent employment	48	71	72

VETERANS ELECTRONIC HEALTH RECORD

For activities related to implementation, preparation, development, interface, management, rollout, and maintenance of a Veterans Electronic Health Record system, including contractual costs associated with operations authorized by section 3109 of title 5, United States Code, and salaries and expenses of employees hired under titles 5 and 38, United States Code, \$3,495,000,000, to remain available until September 30, 2028: Provided, That the Secretary of Veterans Affairs shall submit to the Committees on Appropriations of both Houses of Congress quarterly reports detailing obligations, expenditures, and deployment implementation by facility, including any changes from the deployment plan or schedule: Provided further, That the funds provided in this account shall only be available to the Office of the Deputy Secretary, to be administered by that Office.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

Program and Financing (in millions of dollars)

Identification code 036-1123-0-1-703	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 EHR Contract	884	899	2,176
0002 PMO Support	339	255	659

VETERANS ELECTRONIC HEALTH RECORD—Continued
Program and Financing—Continued

Identification code 036–1123–0–1–703	2024 actual	2025 est.	2026 est.
0003 Infrastructure Readiness	385	454	660
0900 Total new obligations, unexpired accounts	1,608	1,608	3,495
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	817	281	.....
1021 Recoveries of prior year unpaid obligations	199	5	.....
1070 Unobligated balance (total)	1,016	286	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,334	1,334	3,495
1131 Unobligated balance of appropriations permanently reduced	-460	-12	.....
1160 Appropriation, discretionary (total)	874	1,322	3,495
1930 Total budgetary resources available	1,890	1,608	3,495
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1	.....	.....
1941 Unexpired unobligated balance, end of year	281	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,150	2,252	1,342
3010 New obligations, unexpired accounts	1,608	1,608	3,495
3011 Obligations ("upward adjustments"), expired accounts	8	.....	.....
3020 Outlays (gross)	-1,285	-2,513	-1,760
3040 Recoveries of prior year unpaid obligations, unexpired	-199	-5	.....
3041 Recoveries of prior year unpaid obligations, expired	-30	.....	.....
3050 Unpaid obligations, end of year	2,252	1,342	3,077
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2,150	2,252	1,342
3200 Obligated balance, end of year	2,252	1,342	3,077
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	874	1,322	3,495
Outlays, gross:			
4010 Outlays from new discretionary authority	295	261	699
4011 Outlays from discretionary balances	990	2,252	1,061
4020 Outlays, gross (total)	1,285	2,513	1,760
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-5	.....	.....
4040 Offsets against gross budget authority and outlays (total)	-5	.....	.....
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	5	.....	.....
4060 Additional offsets against budget authority only (total)	5	.....	.....
4070 Budget authority, net (discretionary)	874	1,322	3,495
4080 Outlays, net (discretionary)	1,280	2,513	1,760
4180 Budget authority, net (total)	874	1,322	3,495
4190 Outlays, net (total)	1,280	2,513	1,760

The Veterans Electronic Health Care Record appropriation funds necessary expenses related to the development and deployment of a new Veterans Electronic Health Record (EHR) system. This new EHR will allow the Department of Veterans Affairs (VA) to move toward a single common health record that has full integration between the Department of Defense and VA, as well as community providers. From the veteran perspective, the new system will provide a single, accurate, lifetime health record while improving patient care and safety.

Object Classification (in millions of dollars)

Identification code 036–1123–0–1–703	2024 actual	2025 est.	2026 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	28	53	54
12.1 Civilian personnel benefits	10	26	27
21.0 Travel and transportation of persons .....	.....	4	4
23.1 Rental payments to GSA	1	2	2
23.3 Communications, utilities, and miscellaneous charges	7	59	60
25.2 Other services from non-Federal sources	1,536	1,350	3,220
25.3 Other goods and services from Federal sources (FTE to VHA)	16	8	15

25.3 Other goods and services from Federal sources .....	.....	.....	5
31.0 Equipment	10	106	108
99.0 Direct obligations	1,608	1,608	3,495
99.9 Total new obligations, unexpired accounts	1,608	1,608	3,495

Employment Summary

Identification code 036–1123–0–1–703	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	200	313	313

NATIONAL CEMETERY ADMINISTRATION

For necessary expenses of the National Cemetery Administration for operations and maintenance, not otherwise provided for, including uniforms or allowances therefor; cemeterial expenses as authorized by law; purchase of one passenger motor vehicle for use in cemeterial operations; hire of passenger motor vehicles; and repair, alteration or improvement of facilities under the jurisdiction of the National Cemetery Administration, \$497,000,000, of which not to exceed 10 percent shall remain available until September 30, 2027.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

NATIONAL CEMETERY ADMINISTRATION

■ For an additional amount for "National Cemetery Administration" for necessary expenses related to the consequences of Hurricanes Milton and Helene, \$693,000, to remain available until September 30, 2029: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. ■ *(Disaster Relief Supplemental Appropriations Act, 2025.)*

Special and Trust Fund Receipts (in millions of dollars)

Identification code 036–0129–0–1–705	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	.....	.....	.....
Receipts:			
Current law:			
1130 Lease of Land Buildings, National Cemetery Administration			
Facilities Operation Fund .....	.....	1	1
1130 Gifts and Donations, National Cemetery Gift Fund .....	.....	1	1
1198 Rounding adjustment	1	.....	.....
1199 Total current law receipts	1	2	2
1999 Total receipts	1	2	2
2000 Total: Balances and receipts	1	2	2
Appropriations:			
Current law:			
2101 National Cemetery Administration	-1	-2	-2
5099 Balance, end of year .....	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 036–0129–0–1–705	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0201 Operations and maintenance	481	495	499
0801 Reimbursable program activity	2	1	1
0900 Total new obligations, unexpired accounts	483	496	500
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	11	12	.....
1001 Discretionary unobligated balance brought fwd, Oct 1	8	.....	.....
1012 Unobligated balance transfers between expired and unexpired accounts	3	.....	.....
1070 Unobligated balance (total)	14	12	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	480	481	497
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	1	2	2
Spending authority from offsetting collections, discretionary:			
1700 Collected	2	1	1
1900 Budget authority (total)	483	484	500
1930 Total budgetary resources available	497	496	500

Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-2		
1941	Unexpired unobligated balance, end of year	12		
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	130	147	107
3010	New obligations, unexpired accounts	483	496	500
3011	Obligations ("upward adjustments"), expired accounts	22		
3020	Outlays (gross)	-472	-536	-486
3041	Recoveries of prior year unpaid obligations, expired	-16		
3050	Unpaid obligations, end of year	147	107	121
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	130	146	106
3200	Obligated balance, end of year	146	106	120
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	482	482	498
Outlays, gross:				
4010	Outlays from new discretionary authority	357	408	418
4011	Outlays from discretionary balances	115	127	67
4020	Outlays, gross (total)	472	535	485
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-2	-1	-1
4033	Non-Federal sources	-5		-1
4040	Offsets against gross budget authority and outlays (total)	-7	-1	-2
Additional offsets against gross budget authority only:				
4052	Offsetting collections credited to expired accounts	5		1
4060	Additional offsets against budget authority only (total)	5		1
4070	Budget authority, net (discretionary)	480	481	497
4080	Outlays, net (discretionary)	465	534	483
Mandatory:				
4090	Budget authority, gross	1	2	2
Outlays, gross:				
4101	Outlays from mandatory balances		1	1
4180	Budget authority, net (total)	481	483	499
4190	Outlays, net (total)	465	535	484

The mission of the National Cemetery Administration (NCA) is to honor veterans with final resting places in national shrines and with lasting tributes that commemorate their service to our Nation. NCA's vision is to serve all veterans and their families with the utmost dignity, respect, and compassion. VA national cemeteries inspire visitors to understand and appreciate the service and sacrifice of our Nation's veterans. NCA accomplishes this mission and vision through operational and benefit programs and services that include: 1) burying eligible veterans and their eligible family members in national cemeteries and maintaining memorial areas and gravesites as national shrines; 2) administering cemetery grants to establish, expand, improve, or operate veterans cemeteries owned and operated by State, Tribal, and other grantees; 3) administering Legacy grants for development of educational materials and hosting the Veterans Legacy Memorial platform, all of which help VA tell the stories of veterans interred in VA national and VA-grant-funded cemeteries; 4) providing burial headstones and markers for the unmarked graves of eligible veterans and memorial headstones and markers for eligible decedents whose remains are unavailable for burial; 5) providing medallions signifying the graves of eligible veterans interred in private cemeteries to be affixed to their privately purchased headstones or markers; 6) providing Presidential Memorial Certificates to family and friends of deceased eligible veterans, recognizing their qualifying service to the Nation; 7) providing graveliners or partial reimbursement for privately purchased outer burial receptacles for each new grave in open national cemeteries administered by NCA or in VA-grant funded cemeteries; 8) providing reimbursement for caskets and urns used to inter veteran remains in VA national or VA-grant-funded cemeteries when there is no next of kin or sufficient resources for a casket or urn; 9) providing an urn or commemorative plaque for an eligible de-

ceased veteran in lieu of a headstone or marker; and 10) recording First Notice of Veteran Deaths into VA electronic files to ensure timely termination of benefits and next-of-kin notification of possible entitlement to survivor benefits.

Additionally, NCA reflects budget information for the National Cemetery Gift Fund and the Facilities Operation Fund. Through the Gift Fund, the Secretary is authorized to accept gifts and bequests which are made for the purpose of beautifying national cemeteries or are determined to be beneficial to such cemeteries.

Object Classification (in millions of dollars)

Identification code 036-0129-0-1-705	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	175	173	177
11.5 Other personnel compensation	8	7	7
11.9 Total personnel compensation	183	180	184
12.1 Civilian personnel benefits	76	78	80
21.0 Travel and transportation of persons	7	5	5
22.0 Transportation of things	2	2	2
23.1 Rent	2	6	6
23.3 Communications, utilities, and miscellaneous charges	16	16	16
24.0 Printing and reproduction	2	2	2
25.2 Other services from non-Federal sources	152	165	162
26.0 Supplies and materials	15	20	21
31.0 Equipment	21	16	16
32.0 Land and structures	3	3	3
41.0 Grants, subsidies, and contributions	2	2	2
99.0 Direct obligations	481	495	499
99.0 Reimbursable obligations	2	1	1
99.9 Total new obligations, unexpired accounts	483	496	500

Employment Summary

Identification code 036-0129-0-1-705	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	2,289	2,314	2,355
2001 Reimbursable civilian full-time equivalent employment	17	3	

SUPPLY FUND

Program and Financing (in millions of dollars)

Identification code 036-4537-0-4-705	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0801 Reimbursable program-Merchandizing	2,205	2,893	2,899
0802 Reimbursable program-Operations		607	601
0900 Total new obligations, unexpired accounts	2,205	3,500	3,500
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	707	673	673
1021 Recoveries of prior year unpaid obligations	92		
1033 Recoveries of prior year paid obligations	4		
1070 Unobligated balance (total)	803	673	673
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	2,216	3,500	3,500
1801 Change in uncollected payments, Federal sources	-141		
1850 Spending auth from offsetting collections, mand (total)	2,075	3,500	3,500
1930 Total budgetary resources available	2,878	4,173	4,173
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	673	673	673
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,184	1,199	1,142
3010 New obligations, unexpired accounts	2,205	3,500	3,500
3020 Outlays (gross)	-2,098	-3,557	-3,581
3040 Recoveries of prior year unpaid obligations, unexpired	-92		
3050 Unpaid obligations, end of year	1,199	1,142	1,061

SUPPLY FUND—Continued
Program and Financing—Continued

Identification code 036-4537-0-4-705	2024 actual	2025 est.	2026 est.
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1,631	-1,490	-1,490
3070 Change in uncollected pymts, Fed sources, unexpired	141		
3090 Uncollected pymts, Fed sources, end of year	-1,490	-1,490	-1,490
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-447	-291	-348
3200 Obligated balance, end of year	-291	-348	-429
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	2,075	3,500	3,500
Outlays, gross:			
4100 Outlays from new mandatory authority	1,573	3,325	3,325
4101 Outlays from mandatory balances	525	232	256
4110 Outlays, gross (total)	2,098	3,557	3,581
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-2,129	-3,500	-3,500
4123 Non-Federal sources	-91		
4130 Offsets against gross budget authority and outlays (total)	-2,220	-3,500	-3,500
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	141		
4143 Recoveries of prior year paid obligations, unexpired accounts	4		
4150 Additional offsets against budget authority only (total)	145		
4170 Outlays, net (mandatory)	-122	57	81
4180 Budget authority, net (total)			
4190 Outlays, net (total)	-122	57	81

Under the provisions of 38 U.S.C. 8121, the Supply Fund is responsible for the operation and maintenance of a supply system for the Department of Veterans Affairs (VA). In this capacity, it provides policy and oversight to VA's acquisition and logistics programs and provides best value acquisition of goods and services through its National Acquisition Center, Denver Logistics Center, Service and Distribution Center, Technology Acquisition Center, and Strategic Acquisition Center. Operating as an intra-governmental revolving fund without fiscal year limitations, the Supply Fund is financed by revenue from fees on acquisitions of supplies, equipment, and services for both VA and other Government agency customers.

Object Classification (in millions of dollars)

Identification code 036-4537-0-4-705	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
11.1 Personnel compensation: Full-time permanent	142	176	177
12.1 Civilian personnel benefits	60	91	92
21.0 Travel and transportation of persons	4	6	7
22.0 Transportation of things	34	36	36
23.1 Rental payments to GSA	8	10	10
23.3 Communications, utilities, and miscellaneous charges	19	53	45
24.0 Printing and reproduction	13	22	22
25.2 Other services from non-Federal sources	324	466	464
26.0 Supplies and materials	1,597	2,635	2,641
31.0 Equipment	3	5	6
42.0 Insurance claims and indemnities	1		
99.9 Total new obligations, unexpired accounts	2,205	3,500	3,500

Employment Summary

Identification code 036-4537-0-4-705	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment	1,128	1,535	1,535

FRANCHISE FUND

Program and Financing (in millions of dollars)

Identification code 036-4539-0-4-705	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0801 Franchise Fund (Reimbursable)	2,041	2,119	2,207
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	644	546	316
1021 Recoveries of prior year unpaid obligations	56	90	90
1033 Recoveries of prior year paid obligations	10		
1070 Unobligated balance (total)	710	636	406
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	2,080	1,799	1,840
1701 Change in uncollected payments, Federal sources	-203		
1750 Spending auth from offsetting collections, disc (total)	1,877	1,799	1,840
1930 Total budgetary resources available	2,587	2,435	2,246
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	546	316	39
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	634	686	1,086
3010 New obligations, unexpired accounts	2,041	2,119	2,207
3020 Outlays (gross)	-1,933	-1,629	-1,665
3040 Recoveries of prior year unpaid obligations, unexpired	-56	-90	-90
3050 Unpaid obligations, end of year	686	1,086	1,538
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-643	-440	-440
3070 Change in uncollected pymts, Fed sources, unexpired	203		
3090 Uncollected pymts, Fed sources, end of year	-440	-440	-440
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-9	246	646
3200 Obligated balance, end of year	246	646	1,098
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,877	1,799	1,840
Outlays, gross:			
4010 Outlays from new discretionary authority	1,421	1,349	1,380
4011 Outlays from discretionary balances	512	280	285
4020 Outlays, gross (total)	1,933	1,629	1,665
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-2,088	-1,799	-1,840
4033 Non-Federal sources	-2		
4040 Offsets against gross budget authority and outlays (total)	-2,090	-1,799	-1,840
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	203		
4053 Recoveries of prior year paid obligations, unexpired accounts	10		
4060 Additional offsets against budget authority only (total)	213		
4080 Outlays, net (discretionary)	-157	-170	-175
4180 Budget authority, net (total)			
4190 Outlays, net (total)	-157	-170	-175

The Department of Veterans Affairs (VA) Franchise Fund was established under the authority of the Government Management Reform Act of 1994 and the VA and Housing and Urban Development and Independent Agencies Act of 1997. VA was selected by the Office of Management and Budget in 1996 as one of the six executive branch agencies to establish a franchise fund pilot program. Created as a revolving fund, the VA Franchise Fund began providing common administrative support services to the VA and other Government agencies in 1997 on a fee-for-service basis. In 2006, under the Military Quality of Life and Veterans Affairs Appropriations Act (P.L. 109-114), permanent status was conferred upon the VA Franchise Fund. The purpose of the fund is to provide a more efficient and effective way to support the various operations and services within the VA and other Federal government agencies. By utilizing the Franchise Fund, the VA can streamline its operations, reduce duplication of efforts, and focus more resources on providing direct care and services to veterans. It is part

of the VA's broader effort to improve efficiency and effectiveness in delivering healthcare and benefits to the veteran population.

Object Classification (in millions of dollars)

Identification code 036-4539-0-4-705	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
11.1 Personnel compensation: Full-time permanent	241	280	289
12.1 Civilian personnel benefits	91	99	107
21.0 Travel and transportation of persons	3	4	5
23.1 Rental payments to GSA	10	11	12
23.3 Communications, utilities, and miscellaneous charges	154	160	168
24.0 Printing and reproduction	9	10	10
25.2 Other services from non-Federal sources	1,505	1,527	1,585
26.0 Supplies and materials	5	5	6
31.0 Equipment	23	23	25
99.9 Total new obligations, unexpired accounts	2,041	2,119	2,207

Employment Summary

Identification code 036-4539-0-4-705	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment	2,208	2,685	2,685

RECURRING EXPENSES TRANSFORMATIONAL FUND

Program and Financing (in millions of dollars)

Identification code 036-1124-0-1-705	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0003 RETF - Major Construction	26	141	1,219
0004 RETF - Minor Construction	35	45	210
0900 Total new obligations, unexpired accounts (object class 32.0)	61	186	1,429
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,007	1,266	1,980
1012 Unobligated balance transfers between expired and unexpired accounts	320	900	900
1070 Unobligated balance (total)	1,327	2,166	2,880
1930 Total budgetary resources available	1,327	2,166	2,880
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,266	1,980	1,451
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	48	84	257
3010 New obligations, unexpired accounts	61	186	1,429
3020 Outlays (gross)	-25	-13	-179
3050 Unpaid obligations, end of year	84	257	1,507
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	48	84	257
3200 Obligated balance, end of year	84	257	1,507
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	25	13	179
4180 Budget authority, net (total)			
4190 Outlays, net (total)	25	13	179

The Consolidated Appropriations Act of 2016 (P.L. 114-113) authorized the Recurring Expenses Transformational Fund (Transformational Fund). Unobligated balances of expired discretionary funds appropriated in 2016 or any succeeding fiscal year from the General Fund of the Treasury to the Department of Veterans Affairs may be transferred to the Transformational Fund at the end of the fifth fiscal year after the last fiscal year for which such funds are available for the purposes for which appropriated. Balances available in the Transformational Fund shall be available until expended for facilities infrastructure improvements, including nonrecurring maintenance, at existing hospitals and clinics of the Veterans Health Administration, and for information technology systems improvements and sustainment.

The 2026 Budget anticipates a transfer of \$900 million in unobligated balances into the Transformational Fund at the end of 2025, which will be obligated in 2026 for Minor Construction Projects totaling \$45 million for FY 2025 and \$210 million for FY 2026. In addition, this includes \$141 million in FY 2025 and \$1.219 billion in FY 2026 for Major Construction projects.

ADMINISTRATIVE PROVISIONS

(INCLUDING TRANSFER OF FUNDS)

SEC. 201. Any appropriation for fiscal year 2026 for "Compensation and Pensions", "Readjustment Benefits", and "Veterans Insurance and Indemnities" may be transferred as necessary to any other of the mentioned appropriations: Provided, That, before a transfer may take place, the Secretary of Veterans Affairs shall submit notice thereof to the Committees on Appropriations of both Houses of Congress.

(INCLUDING TRANSFER OF FUNDS)

SEC. 202. Amounts made available for the Department of Veterans Affairs for fiscal year 2026, in this or any other Act, under the "Medical Services", "Medical Community Care", "Medical Support and Compliance", and "Medical Facilities" accounts may be transferred among the accounts: Provided, That before any such transfers may take place, the Secretary of Veterans Affairs shall submit notice thereof to the Committees on Appropriations of both Houses of Congress.

SEC. 203. Appropriations available in this title for salaries and expenses shall be available for services authorized by section 3109 of title 5, United States Code; hire of passenger motor vehicles; lease of a facility or land or both; and uniforms or allowances therefore, as authorized by sections 5901 through 5902 of title 5, United States Code.

SEC. 204. No appropriations in this title (except the appropriations for "Construction, Major Projects", and "Construction, Minor Projects") shall be available for the purchase of any site for or toward the construction of any new hospital or home.

SEC. 205. No appropriations in this title shall be available for health care treatment or examination of any persons (except beneficiaries entitled to such treatment or examination under the laws providing such benefits to veterans, and persons receiving such treatment under sections 7901 through 7904 of title 5, United States Code, or the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121 et seq.)), unless reimbursement of the cost of such treatment or examination is made to the "Medical Services" account at such rates as may be fixed by the Secretary of Veterans Affairs.

SEC. 206. Appropriations available in this title for "Compensation and Pensions", "Readjustment Benefits", and "Veterans Insurance and Indemnities" shall be available for payment of prior year accrued obligations required to be recorded by law against the corresponding prior year accounts within the last quarter of fiscal year 2025.

SEC. 207. Appropriations available in this title shall be available to pay prior year obligations of corresponding prior year appropriations accounts resulting from sections 3328(a), 3334, and 3712(a) of title 31, United States Code, except that if such obligations are from trust fund accounts they shall be payable only from "Compensation and Pensions".

(INCLUDING TRANSFER OF FUNDS)

SEC. 208. Notwithstanding any other provision of law, during fiscal year 2026, the Secretary of Veterans Affairs shall, from the National Service Life Insurance Fund under section 1920 of title 38, United States Code, the Veterans' Special Life Insurance Fund under section 1923 of title 38, United States Code, and the United States Government Life Insurance Fund under section 1955 of title 38, United States Code, reimburse the "General Operating Expenses, Veterans Benefits Administration" and "Information Technology Systems" accounts for the cost of administration of the insurance programs financed through those accounts: Provided, That reimbursement shall be made only from the surplus earnings accumulated in such an insurance program during fiscal year 2026 that are available for dividends in that program after claims have been paid and actuarially determined reserves have been set aside: Provided further, That if the cost of administration of such an insurance program exceeds the amount of surplus earnings accumulated in that program, reimbursement shall be made only to the extent of such surplus earnings: Provided further, That the Secretary shall determine the cost of administration for fiscal year 2026 which is properly allocable to the provision of each such insurance program and to the provision of any total disability income insurance included in that insurance program.

SEC. 209. Amounts deducted from enhanced-use lease proceeds to reimburse an account for expenses incurred by that account during a prior fiscal year for providing enhanced-use lease services shall be available until expended.

(INCLUDING TRANSFER OF FUNDS)

SEC. 210. Funds available in this title or funds for salaries and other administrative expenses shall also be available to reimburse the Office of Resolution Management, the Office of Employment Discrimination Complaint Adjudication, and the Alternative Dispute Resolution function within the Office of Human Resources and Administration for all services provided at rates which will recover actual costs but not to exceed \$134,342,000 for the Office of Resolution Management, \$7,607,000 for the Office of Employment Discrimination Complaint Adjudication, and \$7,586,000 for the Alternative Dispute Resolution function within the Office of Human Resources and Administration: Provided, That payments may be made in advance for services to be furnished based on estimated costs: Provided further, That amounts received shall be credited to the "General Administration" and "Information Technology Systems" accounts for use by the office that provided the service.

SEC. 211. No funds of the Department of Veterans Affairs shall be available for hospital care, nursing home care, or medical services provided to any person under chapter 17 of title 38, United States Code, for a non-service-connected disability described in section 1729(a)(2) of such title, unless that person has disclosed to the Secretary of Veterans Affairs, in such form as the Secretary may require, current, accurate third-party reimbursement information for purposes of section 1729 of such title: Provided, That the Secretary may recover, in the same manner as any other debt due the United States, the reasonable charges for such care or services from any person who does not make such disclosure as required: Provided further, That any amounts so recovered for care or services provided in a prior fiscal year may be obligated by the Secretary during the fiscal year in which amounts are received.

(INCLUDING TRANSFER OF FUNDS)

SEC. 212. Notwithstanding any other provision of law, proceeds or revenues derived from enhanced-use leasing activities (including disposal) may be deposited into the "Construction, Major Projects" and "Construction, Minor Projects" accounts and be used for construction (including site acquisition and disposition), alterations, and improvements of any medical facility under the jurisdiction or for the use of the Department of Veterans Affairs. Such sums as realized are in addition to the amount provided for in "Construction, Major Projects" and "Construction, Minor Projects".

SEC. 213. Amounts made available under "Medical Services" are available—

- (1) for furnishing recreational facilities, supplies, and equipment; and
- (2) for funeral expenses, burial expenses, and other expenses incidental to funerals and burials for beneficiaries receiving care in the Department.

(INCLUDING TRANSFER OF FUNDS)

SEC. 214. Such sums as may be deposited into the Medical Care Collections Fund pursuant to section 1729A of title 38, United States Code, may be transferred to the "Medical Services" and "Medical Community Care" accounts to remain available until expended for the purposes of these accounts.

SEC. 215. The Secretary of Veterans Affairs may enter into agreements with Federally Qualified Health Centers in the State of Alaska and Indian Tribes and Tribal organizations which are party to the Alaska Native Health Compact with the Indian Health Service, to provide healthcare, including behavioral health and dental care, to veterans in rural Alaska. The Secretary shall require participating veterans and facilities to comply with all appropriate rules and regulations, as established by the Secretary. The term "rural Alaska" shall mean those lands which are not within the boundaries of the municipality of Anchorage or the Fairbanks North Star Borough.

(INCLUDING TRANSFER OF FUNDS)

SEC. 216. Such sums as may be deposited into the Department of Veterans Affairs Capital Asset Fund pursuant to section 8118 of title 38, United States Code, may be transferred to the "Construction, Major Projects" and "Construction, Minor Projects" accounts, to remain available until expended for the purposes of these accounts.

(INCLUDING TRANSFER OF FUNDS)

SEC. 217. Amounts made available under the "Medical Services", "Medical Community Care", "Medical Support and Compliance", "Medical Facilities", "General Operating Expenses, Veterans Benefits Administration", "Board of Veterans Appeals", "General Administration", and "National Cemetery Administration" accounts for fiscal year 2026 may be transferred to or from the "Information Technology Systems" account: Provided, That such transfers may not result in a more than 10 percent aggregate increase in the total amount made available by this Act for the "Information Technology Systems" account: Provided further, That, before a transfer may take place, the Secretary of Veterans Affairs shall submit notice thereof to the Committees on Appropriations of both Houses of Congress.

(INCLUDING TRANSFER OF FUNDS)

SEC. 218. Of the amounts appropriated to the Department of Veterans Affairs for fiscal year 2026 for "Medical Services", "Medical Community Care", "Medical Support and Compliance", "Medical Facilities", "Construction, Minor Projects", and "Information Technology Systems", up to \$654,954,000, plus reimbursements,

may be transferred to the Joint Department of Defense—Department of Veterans Affairs Medical Facility Demonstration Fund, established by section 1704 of the National Defense Authorization Act for Fiscal Year 2010 (Public Law 111–84; 123 Stat. 2571) and may be used for operation of the facilities designated as combined Federal medical facilities as described by section 706 of the Duncan Hunter National Defense Authorization Act for Fiscal Year 2009 (Public Law 110–417; 122 Stat. 4500): Provided, That additional funds may be transferred from accounts designated in this section to the Joint Department of Defense—Department of Veterans Affairs Medical Facility Demonstration Fund upon written notification by the Secretary of Veterans Affairs to the Committees on Appropriations of both Houses of Congress: Provided further, That section 220 of title II of division A of Public Law 118–42, as continued by division A of Public Law 119–4, is repealed.

(INCLUDING TRANSFER OF FUNDS)

SEC. 219. Of the amounts appropriated to the Department of Veterans Affairs which become available on October 1, 2026, for "Medical Services", "Medical Community Care", "Medical Support and Compliance", and "Medical Facilities", up to \$739,918,000, plus reimbursements, may be transferred to the Joint Department of Defense—Department of Veterans Affairs Medical Facility Demonstration Fund, established by section 1704 of the National Defense Authorization Act for Fiscal Year 2010 (Public Law 111–84; 123 Stat. 2571) and may be used for operation of the facilities designated as combined Federal medical facilities as described by section 706 of the Duncan Hunter National Defense Authorization Act for Fiscal Year 2009 (Public Law 110–417; 122 Stat. 4500): Provided, That additional funds may be transferred from accounts designated in this section to the Joint Department of Defense—Department of Veterans Affairs Medical Facility Demonstration Fund upon written notification by the Secretary of Veterans Affairs to the Committees on Appropriations of both Houses of Congress.

(INCLUDING TRANSFER OF FUNDS)

SEC. 220. Such sums as may be deposited into the Medical Care Collections Fund pursuant to section 1729A of title 38, United States Code, for healthcare provided at facilities designated as combined Federal medical facilities as described by section 706 of the Duncan Hunter National Defense Authorization Act for Fiscal Year 2009 (Public Law 110–417; 122 Stat. 4500) shall also be available: (1) for transfer to the Joint Department of Defense—Department of Veterans Affairs Medical Facility Demonstration Fund, established by section 1704 of the National Defense Authorization Act for Fiscal Year 2010 (Public Law 111–84; 123 Stat. 2571); and (2) for operations of the facilities designated as combined Federal medical facilities as described by section 706 of the Duncan Hunter National Defense Authorization Act for Fiscal Year 2009 (Public Law 110–417; 122 Stat. 4500): Provided, That, notwithstanding section 1704(b)(3) of the National Defense Authorization Act for Fiscal Year 2010 (Public Law 111–84; 123 Stat. 2573), amounts transferred to the Joint Department of Defense—Department of Veterans Affairs Medical Facility Demonstration Fund shall remain available until expended.

(INCLUDING TRANSFER OF FUNDS)

SEC. 221. Of the amounts available in this title for "Medical Services", "Medical Community Care", "Medical Support and Compliance", and "Medical Facilities", a minimum of \$15,000,000 shall be transferred to the DOD-VA Health Care Sharing Incentive Fund, as authorized by section 8111(d) of title 38, United States Code, to remain available until expended, for any purpose authorized by section 8111 of title 38, United States Code.

(INCLUDING TRANSFER OF FUNDS)

SEC. 222. The Secretary of Veterans Affairs, upon determination that such action is necessary to address needs of the Veterans Health Administration, may transfer to the "Medical Services" account any discretionary appropriations made available for fiscal year 2026 in this title (except appropriations made to the "General Operating Expenses, Veterans Benefits Administration" account) or any discretionary unobligated balances within the Department of Veterans Affairs, including those appropriated for fiscal year 2026, that were provided in advance by appropriations Acts: Provided, That transfers shall be made only with the approval of the Office of Management and Budget: Provided further, That the transfer authority provided in this section is in addition to any other transfer authority provided by law: Provided further, That no amounts may be transferred from amounts that were designated by Congress as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985: Provided further, That such authority to transfer may not be used unless for higher priority items, based on emergent healthcare requirements, than those for which originally appropriated and in no case where the item for which funds are requested has been denied by Congress: Provided further, That, upon determination that all or part of the funds transferred from an appropriation are not necessary, such amounts may be transferred back to that appropriation and shall be available for the same purposes as originally appropriated: Provided further, That before a transfer may take

place, the Secretary of Veterans Affairs shall submit notice thereof to the Committees on Appropriations of both Houses of Congress.

(INCLUDING TRANSFER OF FUNDS)

SEC. 223. Amounts made available for the Department of Veterans Affairs for fiscal year 2026, under the "Board of Veterans Appeals" and the "General Operating Expenses, Veterans Benefits Administration" accounts may be transferred between such accounts: Provided, That before a transfer may take place, the Secretary of Veterans Affairs shall submit notice thereof to the Committees on Appropriations of both Houses of Congress.

SEC. 224. (a) Notwithstanding any other provision of law, the amounts appropriated or otherwise made available to the Department of Veterans Affairs for the "Medical Services" account may be used to provide—

- (1) fertility counseling and treatment using assisted reproductive technology to a covered veteran or the spouse of a covered veteran; or
- (2) adoption reimbursement to a covered veteran.

(b) In this section:

(1) The term "service-connected" has the meaning given such term in section 101 of title 38, United States Code.

(2) The term "covered veteran" means a veteran, as such term is defined in section 101 of title 38, United States Code, who has a service-connected disability that results in the inability of the veteran to procreate without the use of fertility treatment.

(3) The term "assisted reproductive technology" means benefits relating to reproductive assistance provided to a member of the Armed Forces who incurs a serious injury or illness on active duty pursuant to section 1074(c)(4)(A) of title 10, United States Code, as described in the memorandum on the subject of "Policy for Assisted Reproductive Services for the Benefit of Seriously or Severely Ill/Injured (Category II or III) Active Duty Service Members" issued by the Assistant Secretary of Defense for Health Affairs on April 3, 2012, and the guidance issued to implement such policy, including any limitations on the amount of such benefits available to such a member except that—

(A) the time periods regarding embryo cryopreservation and storage set forth in part III(G) and in part IV(H) of such memorandum shall not apply; and

(B) such term includes embryo cryopreservation and storage without limitation on the duration of such cryopreservation and storage.

(4) The term "adoption reimbursement" means reimbursement for the adoption-related expenses for an adoption that is finalized after the date of the enactment of this Act under the same terms as apply under the adoption reimbursement program of the Department of Defense, as authorized in Department of Defense Instruction 1341.09, including the reimbursement limits and requirements set forth in such instruction.

(c) Amounts made available for the purposes specified in subsection (a) of this section are subject to the requirements for funds contained in section 508 of division H of the Consolidated Appropriations Act, 2018 (Public Law 115–141).

SEC. 225. None of the funds appropriated or otherwise made available by this Act or any other Act for the Department of Veterans Affairs may be used in a manner that is inconsistent with: (1) section 842 of the Transportation, Treasury, Housing and Urban Development, the Judiciary, the District of Columbia, and Independent Agencies Appropriations Act, 2006 (Public Law 109–115; 119 Stat. 2506); or (2) section 8110(a)(5) of title 38, United States Code.

SEC. 226. Section 842 of Public Law 109–115 shall not apply to conversion of an activity or function of the Veterans Health Administration, Veterans Benefits Administration, or National Cemetery Administration to contractor performance by a business concern that is at least 51 percent owned by one or more Indian Tribes as defined in section 5304(e) of title 25, United States Code.

SEC. 227. (a) The Secretary of Veterans Affairs, in consultation with the Secretary of Defense and the Secretary of Labor, shall discontinue collecting and using Social Security account numbers to authenticate individuals in all information systems of the Department of Veterans Affairs for all individuals not later than September 30, 2026.

(b) The Secretary of Veterans Affairs may collect and use a Social Security account number to identify an individual, in accordance with section 552a of title 5, United States Code, in an information system of the Department of Veterans Affairs if and only if the use of such number is necessary to:

- (1) obtain or provide information the Secretary requires from an information system that is not under the jurisdiction of the Secretary;
- (2) comply with a law, regulation, or court order;
- (3) perform anti-fraud activities; or
- (4) identify a specific individual where no adequate substitute is available.

(c) The matter in subsections (a) and (b) shall supersede section 237 of division A of Public Law 118–42, as continued by division A of Public Law 119–4.

SEC. 228. For funds provided to the Department of Veterans Affairs for each of fiscal year 2026 and 2027 for "Medical Services", section 239 of division A of Public Law 114–223 shall apply.

SEC. 229. Of the funds provided to the Department of Veterans Affairs for each of fiscal year 2026 and fiscal year 2027 for "Medical Services", funds may be used in each year to carry out and expand the child care program authorized by section 205 of Public Law 111–163, notwithstanding subsection (e) of such section.

SEC. 241. For funds provided to the Department of Veterans Affairs for each of fiscal year 2026 and 2027, section 258 of division A of Public Law 114–223 shall apply.

SEC. 242. (a) None of the funds appropriated or otherwise made available by this Act may be used to deny an Inspector General funded under this Act timely access to any records, documents, or other materials available to the department or agency over which that Inspector General has responsibilities under the Inspector General Act of 1978 (5 U.S.C. App.), or to prevent or impede the access of the Inspector General to such records, documents, or other materials, under any provision of law, except a provision of law that expressly refers to such Inspector General and expressly limits the right of access.

(b) A department or agency covered by this section shall provide its Inspector General access to all records, documents, and other materials in a timely manner.

(c) Each Inspector General shall ensure compliance with statutory limitations on disclosure relevant to the information provided by the establishment over which that Inspector General has responsibilities under the Inspector General Act of 1978 (5 U.S.C. App.).

(d) Each Inspector General covered by this section shall report to the Committee on Appropriations of the Senate and the Committee on Appropriations of the House of Representatives within 5 calendar days of any failure by any department or agency covered by this section to comply with this requirement.

SEC. 243. For funds provided to the Department of Veterans Affairs for each of fiscal year 2026 and 2027, section 248 of division A of Public Law 114–223 shall apply.

SEC. 244. Amounts made available for the "Veterans Health Administration, Medical Community Care" account in this or any other Act for fiscal years 2026 and 2027 may be used for expenses that would otherwise be payable from the Veterans Choice Fund established by section 802 of the Veterans Access, Choice, and Accountability Act, as amended (38 U.S.C. 1701 note).

SEC. 245. Obligations and expenditures applicable to the "Medical Services" account in fiscal years 2017 through 2019 for aid to state homes (as authorized by section 1741 of title 38, United States Code) shall remain in the "Medical Community Care" account for such fiscal years.

SEC. 246. Any amounts transferred to the Secretary and administered by a corporation referred to in section 7364(b) of title 38, United States Code, between October 1, 2017 and September 30, 2018 for purposes of carrying out an order placed with the Department of Veterans Affairs pursuant to section 1535 of title 31, United States Code, that are available for obligation pursuant to section 7364(b)(1) of title 38, United States Code, are to remain available for the liquidation of valid obligations incurred by such corporation during the period of performance of such order, provided that the Secretary of Veterans Affairs determines that such amounts need to remain available for such liquidation.

SEC. 247. Unobligated balances available under the headings "Construction, Major Projects" and "Construction, Minor Projects" may be obligated by the Secretary of Veterans Affairs for a facility pursuant to section 2(e)(1) of the Communities Helping Invest through Property and Improvements Needed for Veterans Act of 2016 (Public Law 114–294; 38 U.S.C. 8103 note), as amended, to provide additional funds or to fund an escalation clause under such section of such Act: Provided, That before such unobligated balances are obligated pursuant to this section, the Secretary of Veterans Affairs shall submit notice thereof to the Committees on Appropriations of both Houses of Congress the authority to obligate such unobligated balances: Provided further, That the request to obligate such unobligated balances must provide Congress notice that the entity described in section 2(a)(2) of Public Law 114–294, as amended, has exhausted available cost containment approaches as set forth in the agreement under section 2(c) of such Public Law.

(INCLUDING TRANSFER OF FUNDS)

SEC. 248. The unobligated balances from amounts made available in this Act under the headings "General Operating Expenses, Veterans Benefits Administration", "Medical Services", "Medical Community Care", "Medical Support and Compliance", "Medical Facilities", "General Administration", "Board of Veterans Appeals", "Information Technology Systems", "Veterans Electronic Health Record", "National Cemetery Administration", "Construction, Major Projects", and "Construction, Minor Projects" may be transferred between such accounts: Provided, That the total amount of funds transferred under this section shall not exceed 1 percent of the total amount of discretionary funds provided in this title: Provided further, That before

any transfer under this section may take place, the Secretary of Veterans Affairs shall receive approval from the Office of Management and Budget: Provided further, That funds transferred under this section to the "Construction, Major Projects" and "Construction, Minor Projects" accounts shall remain available for obligation through the end of the fifth fiscal year after the fiscal year in which such funds are transferred: Provided further, That the transfer authority provided in this section is in addition to any other transfer authority provided by law: Provided further, That before a transfer may take place under this section, the Secretary of Veterans Affairs shall provide notice to the Committees on Appropriations of both Houses of Congress.

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
Offsetting receipts from the public:			
036-143500 General Fund Proprietary Interest Receipts, not Otherwise Classified	4	9	10
036-247300 Contributions from Military Personnel, Veteran's Educational Assistance Act of 1984	40	1	1
036-273330 Housing Downward Reestimates	149	4,729	.....
036-275110 Native American Veteran Housing Loans, Negative Subsidies	2	.....	.....
036-275130 Native American Direct Loans, Downward Reestimate of Subsidies	6	1	.....
036-275510 Housing Negative Subsidies	5,077	439	162
036-322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	98	56	57
General Fund Offsetting receipts from the public	5,376	5,235	230
Intragovernmental payments:			
036-388500 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts	17	10	11
General Fund Intragovernmental payments	17	10	11

GENERAL PROVISIONS

SEC. 401. No part of any appropriation contained in this Act shall remain available for obligation beyond the current fiscal year unless expressly so provided herein.

SEC. 402. None of the funds made available in this Act may be used for any program, project, or activity, when it is made known to the Federal entity or official to which the funds are made available that the program, project, or activity is not in compliance with any Federal law relating to risk assessment, the protection of private property rights, or unfunded mandates.

SEC. 403. All departments and agencies funded under this Act are encouraged, within the limits of the existing statutory authorities and funding, to expand their

use of "E-Commerce" technologies and procedures in the conduct of their business practices and public service activities.

SEC. 404. Unless stated otherwise, all reports and notifications required by this Act shall be submitted to the Subcommittee on Military Construction and Veterans Affairs, and Related Agencies of the Committee on Appropriations of the House of Representatives and the Subcommittee on Military Construction and Veterans Affairs, and Related Agencies of the Committee on Appropriations of the Senate.

SEC. 405. None of the funds made available in this Act may be transferred to any department, agency, or instrumentality of the United States Government except pursuant to a transfer made by, or transfer authority provided in, this or any other appropriations Act.

SEC. 406. None of the funds made available in this Act may be used for a project or program named for an individual serving as a Member, Delegate, or Resident Commissioner of the United States House of Representatives.

SEC. 407. (a) Any agency receiving funds made available in this Act, shall, subject to subsections (b) and (c), post on the public Web site of that agency any report required to be submitted by the Congress in this or any other Act, upon the determination by the head of the agency that it shall serve the national interest.

(b) Subsection (a) shall not apply to a report if—

(1) the public posting of the report compromises national security; or

(2) the report contains confidential or proprietary information.

(c) The head of the agency posting such report shall do so only after such report has been made available to the requesting Committee or Committees of Congress for no less than 45 days.

SEC. 408. (a) None of the funds made available in this Act may be used to maintain or establish a computer network unless such network blocks the viewing, downloading, and exchanging of pornography.

(b) Nothing in subsection (a) shall limit the use of funds necessary for any Federal, State, tribal, or local law enforcement agency or any other entity carrying out criminal investigations, prosecution, or adjudication activities.

SEC. 409. None of the funds made available in this Act may be used by an agency of the executive branch to pay for first-class travel by an employee of the agency in contravention of sections 301–10.122 through 301–10.124 of title 41, Code of Federal Regulations.

SEC. 410. None of the funds made available in this Act may be used to execute a contract for goods or services, including construction services, where the contractor has not complied with Executive Order No. 12989.

SEC. 411. None of the funds made available by this Act may be used in contravention of section 101(e)(8) of title 10, United States Code.

SEC. 412. None of the funds made available by this Act may be used by the Secretary of Veterans Affairs under section 5502 of title 38, United States Code, in any case arising out of the administration by the Secretary of laws and benefits under such title, to report a person who is deemed mentally incapacitated, mentally incompetent, or to be experiencing an extended loss of consciousness as a person who has been adjudicated as a mental defective under subsection (d)(4) or (g)(4) of section 922 of title 18, United States Code, without the order or finding of a judge, magistrate, or other judicial authority of competent jurisdiction that such person is a danger to himself or herself or others.