

DEPARTMENT OF VETERANS AFFAIRS

VETERANS HEALTH ADMINISTRATION

Federal Funds

MEDICAL SERVICES

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, and assistance for child care for certain veterans receiving health care authorized by section 1709C 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in the Full-Year Continuing Appropriations Act, 2025 (division A of Public Law 119-4), \$15,889,000,000 is hereby rescinded] \$100,000,000, which shall be in addition to funds previously appropriated under this heading that became available on October 1, 2026: *Provided [further]*,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 2016 or 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] year 2027 in this or prior Acts. (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.*)

Program and Financing (in millions of dollars)

Identification code 036-0160-0-1-703	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Pharmaceutical Ingredients	11,291	12,527	14,809
0002 Prosthetic Supplies and Services	6,242	6,241	6,964
0003 Beneficiary Travel	1,067	1,783	1,868
0004 Equipment	1,900	2,300	2,502
0005 CHAMPVA (excluding Caregivers)	775	775	790
0006 Caregivers Support Program	3,382	3,025	3,550
0007 Readjustment Counseling Service	292	292	298
0008 Homeless Programs Grants	2,176	.....	.....
0009 Homeless Programs Specific Purpose .....	.....	2,001	2,409
0015 Health Care Services	48,029	31,975	31,497
0799 Total direct obligations	75,154	60,919	64,687
0801 Medical Services (Reimbursable)	178	171	171
0900 Total new obligations, unexpired accounts	75,332	61,090	64,858
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	5,157	2,580	2,022
1001 Discretionary unobligated balance brought fwd, Oct 1	5,152	.....	.....
1021 Recoveries of prior year unpaid obligations	77	.....	.....

1070 Unobligated balance (total)	5,234	2,580	2,022
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation (P.L. 118-158 Hurricane)	19	.....	.....
1100 Appropriation (Second Bite) .....	.....	.....	100
1120 Appropriations transferred to other acct [036-0140]	-219	.....	.....
1121 Appropriations transferred from other acct [036-5287]	3,663	3,120	3,202
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	.....	.....
1160 Appropriation, discretionary (total)	3,682	3,120	3,302
Advance appropriations, discretionary:			
1170 Advance appropriation	71,000	75,039	59,858
1172 Advance appropriations transferred to other accounts [036-0165]	-15	.....	-15
1172 Advance appropriations transferred to other accounts [036-0169]	-288	.....	-458
1172 Advance appropriations transferred to other accounts [036-0140]	-1,871	.....	.....
1172 Advance appropriations transferred to other accounts [036-0162] .....	.....	-2,030	.....
1173 Advance appropriations transferred from other accounts [036-0152] .....	.....	121	.....
1174 Advance appropriations permanently reduced .....	.....	-15,889	.....
1180 Advanced appropriation, discretionary (total)	68,826	57,241	59,385
Spending authority from offsetting collections, discretionary:			
1700 Collected	169	171	171
1701 Change in uncollected payments, Federal sources	2	.....	.....
1750 Spending auth from offsetting collections, disc (total)	171	171	171
1900 Budget authority (total)	72,679	60,532	62,858
1930 Total budgetary resources available	77,913	63,112	64,880
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1	.....	.....
1941 Unexpired unobligated balance, end of year	2,580	2,022	22

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	8,951	9,601	9,521
3010 New obligations, unexpired accounts	75,332	61,090	64,858
3011 Obligations ("upward adjustments"), expired accounts	936	.....	.....
3020 Outlays (gross)	-74,472	-61,170	-62,508
3040 Recoveries of prior year unpaid obligations, unexpired	-77	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-1,069	.....	.....
3050 Unpaid obligations, end of year	9,601	9,521	11,871
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-5	-4	-4
3070 Change in uncollected pymts, Fed sources, unexpired	-2	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	3	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-4	-4	-4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	8,946	9,597	9,517
3200 Obligated balance, end of year	9,597	9,517	11,867

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	72,679	60,532	62,858
Outlays, gross:			
4010 Outlays from new discretionary authority	62,147	52,778	55,213
4011 Outlays from discretionary balances	12,325	8,392	7,295
4020 Outlays, gross (total)	74,472	61,170	62,508
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-182	-2	.....
4033 Non-Federal sources	-349	-169	-171
4040 Offsets against gross budget authority and outlays (total)	-531	-171	-171
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-2	.....	.....
4052 Offsetting collections credited to expired accounts	362	.....	.....
4060 Additional offsets against budget authority only (total)	360	.....	.....
4070 Budget authority, net (discretionary)	72,508	60,361	62,687
4080 Outlays, net (discretionary)	73,941	60,999	62,337
4180 Budget authority, net (total)	72,508	60,361	62,687
4190 Outlays, net (total)	73,941	60,999	62,337

Medical Care.—In 2027, the Budget requests \$1.127 billion in discretionary resources above the enacted \$122.258 billion in discretionary advance

MEDICAL SERVICES—Continued

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 \$52.071 billion in 2027.

The Budget reflects an additional request of \$100 million in Medical Services discretionary appropriation above the 2027 enacted discretionary advance appropriation amount of \$59.858 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. The Budget also includes \$35.219 billion in the Toxic Exposures Fund in 2027 for Medical Services to support these functions. This 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 036-0160-0-1-703	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	40,596	10,757	9,583
11.3 Other than full-time permanent		479	382
11.5 Other personnel compensation		3,811	3,712
11.9 Total personnel compensation	40,596	15,047	13,677
12.1 Civilian personnel benefits		5,912	5,569
13.0 Benefits for former personnel		7	7
21.0 Travel & Transportation of Persons		2,391	2,500
22.0 Transportation of things		40	42
23.2 Rent, Communications & Utilities		999	1,038
24.0 Printing and reproduction		17	18
25.2 Other contractual services	34,558	9,375	10,098
26.0 Supplies & Materials		23,597	27,789
31.0 Equipment		2,300	2,502
41.0 Grants, Subsidies & Contributions		1,219	1,431
42.0 Insurance claims and indemnities		15	16
99.0 Direct obligations	75,154	60,919	64,687
99.0 Reimbursable obligations	178	171	171
99.9 Total new obligations, unexpired accounts	75,332	61,090	64,858

Employment Summary

Identification code 036-0160-0-1-703	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	232,106	115,153	102,978
2001 Reimbursable civilian full-time equivalent employment	708	684	667

MEDICAL COMMUNITY CARE

For necessary expenses for furnishing health care to individuals pursuant to chapter 17 of title 38, United States Code, at non-Department facilities, [\$38,700,000,000, 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, \$2,000,000,000 shall remain available until September 30, 2028] \$1,027,000,000, which shall be in addition to

funds previously appropriated under this heading that became available October 1, 2026. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)

Program and Financing (in millions of dollars)

Identification code 036-0140-0-1-703	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Ambulatory	21,069		
0003 Inpatient Care		744	193
0007 CHAMPVA & Other Dependent Programs		2,855	3,178
0008 State Home Programs	2,067	2,266	2,569
0013 Prior Year Recoveries	36		
0016 Outpatient and Other Costs		27,723	32,492
0017 Long-Term Services and Supports		2,205	2,172
0900 Total new obligations, unexpired accounts	23,172	35,793	40,604
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	617	895	1
1001 Discretionary unobligated balance brought fwd, Oct 1	616		
1021 Recoveries of prior year unpaid obligations	32		
1033 Recoveries of prior year paid obligations	4		
1070 Unobligated balance (total)	653	895	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation			1,027
1121 Appropriations transferred from other acct [036-5287]	936	899	991
1121 Appropriations transferred from other acct [036-0160]	219		
1160 Appropriation, discretionary (total)	1,155	899	2,018
Advance appropriations, discretionary:			
1170 Advance appropriation	20,382	34,000	38,700
1172 Advance appropriations transferred to other accounts [036-0169]	-75		-113
1173 Advance appropriations transferred from other accounts [036-0152]	81		
1173 Advance appropriations transferred from other accounts [036-0160]	1,871		
1173 Advance appropriations transferred from other accounts [036-0162]	2		
1180 Advanced appropriation, discretionary (total)	22,261	34,000	38,587
1900 Budget authority (total)	23,416	34,899	40,605
1930 Total budgetary resources available	24,069	35,794	40,606
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-2		
1941 Unexpired unobligated balance, end of year	895	1	2
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	654	495	1,417
3010 New obligations, unexpired accounts	23,172	35,793	40,604
3011 Obligations ("upward adjustments"), expired accounts	46		
3020 Outlays (gross)	-23,322	-34,871	-40,219
3040 Recoveries of prior year unpaid obligations, unexpired	-32		
3041 Recoveries of prior year unpaid obligations, expired	-23		
3050 Unpaid obligations, end of year	495	1,417	1,802
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	654	495	1,417
3200 Obligated balance, end of year	495	1,417	1,802
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	23,416	34,899	40,605
Outlays, gross:			
4010 Outlays from new discretionary authority	22,025	34,550	39,696
4011 Outlays from discretionary balances	1,297	321	523
4020 Outlays, gross (total)	23,322	34,871	40,219
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-294		
4040 Offsets against gross budget authority and outlays (total)	-294		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	290		
4053 Recoveries of prior year paid obligations, unexpired accounts	4		
4060 Additional offsets against budget authority only (total)	294		
4070 Budget authority, net (discretionary)	23,416	34,899	40,605
4080 Outlays, net (discretionary)	23,028	34,871	40,219
4180 Budget authority, net (total)	23,416	34,899	40,605

4190	Outlays, net (total)	23,028	34,871	40,219
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The Medical Community Care appropriation provides funding for community care services to eligible veterans and other beneficiaries.

The Budget reflects an additional request of \$1.027 billion in Medical Community Care discretionary appropriation above the 2027 enacted advance appropriation of \$38.7 billion. The Budget also includes \$16.118 billion in the Toxic Exposures Fund in 2027.

In 2027, the request for additional discretionary 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	2025 actual	2026 est.	2027 est.	
Direct obligations:				
25.2	Other Contractual Services	21,052	33,507	38,013
26.0	Supplies and materials	17	20	22
41.0	State Homes	2,067	2,266	2,569
44.0	Prior Year Recoveries	36		
99.9	Total new obligations, unexpired accounts	23,172	35,793	40,604

MEDICAL SUPPORT AND COMPLIANCE

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 rescinded. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)

Program and Financing (in millions of dollars)

Identification code 036-0152-0-1-703	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	VAMCs & Other Field Activities	11,547		
0031	VHA Administrative Costs		11,072	10,997
0091	Total operating expenses	11,547	11,072	10,997
0293	Total direct program	11,547	11,072	10,997
0799	Total direct obligations	11,547	11,072	10,997
0801	Medical Support and Compliance (Reimbursable)	81	82	82
0900	Total new obligations, unexpired accounts	11,628	11,154	11,079
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	350	349	
1001	Discretionary unobligated balance brought fwd, Oct 1	349		
Budget authority:				
Appropriations, discretionary:				
Advance appropriations, discretionary:				
1170	Advance appropriation	11,800	12,700	12,000
1172	Advance appropriations transferred to other accounts [036-0169]	-146	-631	-53
1172	Advance appropriations transferred to other accounts [036-0140]	-81		
1172	Advance appropriations transferred to other accounts [036-0162]			-950
1172	Advance appropriations transferred to other accounts [036-0160]		-121	
1172	Advance appropriations transferred to other accounts [036-0167]		-300	
1172	Advance appropriations transferred to other accounts [036-0165]		-315	

1174	Advance appropriations permanently reduced		-610	
1180	Advanced appropriation, discretionary (total)	11,573	10,723	10,997
Spending authority from offsetting collections, discretionary:				
1700	Collected	78	82	82
1701	Change in uncollected payments, Federal sources	3		
1750	Spending auth from offsetting collections, disc (total)	81	82	82
1900	Budget authority (total)	11,654	10,805	11,079
1930	Total budgetary resources available	12,004	11,154	11,079
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-27		
1941	Unexpired unobligated balance, end of year	349		

Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	1,544	1,496	2,056
3010	New obligations, unexpired accounts	11,628	11,154	11,079
3011	Obligations ("upward adjustments"), expired accounts	43		
3020	Outlays (gross)	-11,477	-10,594	-10,909
3041	Recoveries of prior year unpaid obligations, expired	-242		
3050	Unpaid obligations, end of year	1,496	2,056	2,226
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-8	-10	-10
3070	Change in uncollected pymts, Fed sources, unexpired	-3		
3071	Change in uncollected pymts, Fed sources, expired	1		
3090	Uncollected pymts, Fed sources, end of year	-10	-10	-10
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	1,536	1,486	2,046
3200	Obligated balance, end of year	1,486	2,046	2,216

Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross	11,654	10,805	11,079
Outlays, gross:				
4010	Outlays from new discretionary authority	9,980	9,093	9,346
4011	Outlays from discretionary balances	1,497	1,501	1,562
4020	Outlays, gross (total)	11,477	10,594	10,908
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-120	-3	
4033	Non-Federal sources	-23	-79	-82
4040	Offsets against gross budget authority and outlays (total)	-143	-82	-82
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-3		
4052	Offsetting collections credited to expired accounts	65		
4060	Additional offsets against budget authority only (total)	62		
4070	Budget authority, net (discretionary)	11,573	10,723	10,997
4080	Outlays, net (discretionary)	11,334	10,512	10,826
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances			1
4180	Budget authority, net (total)	11,573	10,723	10,997
4190	Outlays, net (total)	11,334	10,512	10,827

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 2027 enacted advance appropriation of \$12.0 billion. In 2027, to realign funding, the Budget reflects a proposed \$950 million transfer to Medical Facilities. The Budget also includes \$405 million in the Toxic Exposures Fund in 2027 to support these functions.

This 2027 resource level 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	2025 actual	2026 est.	2027 est.	
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	5,764	5,180	4,991

MEDICAL SUPPORT AND COMPLIANCE—Continued
Object Classification—Continued

Identification code 036-0152-0-1-703	2025 actual	2026 est.	2027 est.
11.3 Other than full-time permanent	124	116	119
11.5 Other personnel compensation	656	590	572
11.9 Total personnel compensation	6,544	5,886	5,682
12.1 Civilian personnel benefits	2,530	2,333	2,321
13.0 Benefits for former personnel	2	2	2
21.0 Travel & Transportation of Persons	51	75	78
22.0 Transportation of things	16	17	17
23.3 Communications, utilities, and miscellaneous charges	171	178	185
24.0 Printing and reproduction	34	35	37
25.2 Other contractual services	1,960	2,285	2,468
26.0 Medical supplies and materials	116	135	140
31.0 Equipment	44	45	47
42.0 Insurance claims and indemnities	78	81	20
99.0 Direct obligations	11,546	11,072	10,997
99.0 Reimbursable obligations	82	82	82
99.9 Total new obligations, unexpired accounts	11,628	11,154	11,079

Employment Summary

Identification code 036-0152-0-1-703	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	65,309	56,680	53,798
2001 Reimbursable civilian full-time equivalent employment	416	400	388

DOD-VA HEALTH CARE SHARING INCENTIVE FUND

Program and Financing (in millions of dollars)

Identification code 036-0165-0-1-703	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 DOD-VA health care sharing incentive fund	18	30	330
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	103	118	418
1021 Recoveries of prior year unpaid obligations	3		
1070 Unobligated balance (total)	106	118	418
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
1173 Advance appropriations transferred from other accounts [036-0152]		315	
1180 Advanced appropriation, discretionary (total)	15	315	15
1900 Budget authority (total)	30	330	30
1930 Total budgetary resources available	136	448	448
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	118	418	118
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	29	23	24
3010 New obligations, unexpired accounts	18	30	330
3020 Outlays (gross)	-21	-29	-182
3040 Recoveries of prior year unpaid obligations, unexpired	-3		
3050 Unpaid obligations, end of year	23	24	172
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	29	23	24
3200 Obligated balance, end of year	23	24	172
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	30	330	30
Outlays, gross:			
4011 Outlays from discretionary balances	21	29	182
4180 Budget authority, net (total)	30	330	30
4190 Outlays, net (total)	21	29	182

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 2027, 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	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	3	3	3
11.9 Total personnel compensation	3	3	3
25.1 Advisory and assistance services	15	27	327
99.9 Total new obligations, unexpired accounts	18	30	330

Employment Summary

Identification code 036-0165-0-1-703	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	17	17	17

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; \$145,917,000, which shall be in addition to funds previously appropriated under this heading that became available on October 1, 2025; and, in addition, \$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. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)

Program and Financing (in millions of dollars)

Identification code 036-0162-0-1-703	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Engineering & Environmental Management Services	9,878	1,101	1,254
0003 Engineering Service		1,363	1,416
0004 Grounds Maintenance & Fire Protection		166	172
0005 Leases		2,598	2,484
0007 Non-Recurring Maintenance		4,902	5,003
0008 Operating Equipment Maintenance & Repair		611	635
0009 Other Facilities Operation Support		64	67
0011 Plant Operation		1,170	1,216
0012 Recurring Maintenance & Repair		598	621
0013 Textile Care Processing & Management		240	249
0014 Transportation		279	289
0023 Prior-Year Recoveries	13		
0091 Total operating expenses	9,891	13,092	13,406
0799 Total direct obligations	9,891	13,092	13,406
0801 Medical Facilities (Reimbursable)	23	22	22
0900 Total new obligations, unexpired accounts	9,914	13,114	13,428

Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	2,666	2,519 1,704
1001	Discretionary unobligated balance brought fwd, Oct 1	564	.....
1021	Recoveries of prior year unpaid obligations	13	.....
1070	Unobligated balance (total)	2,679	2,519 1,704
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation [2nd Bite]	149	146
1100	Appropriation [Hurricane Helene and Milton]	42	.....
1160	Appropriation, discretionary (total)	191	146
Advance appropriations, discretionary:			
1170	Advance appropriation	9,400	9,700 11,700
1172	Advance appropriations transferred to other accounts [036-0169]	-58	..... -78
1172	Advance appropriations transferred to other accounts [036-0140]	-2	.....
1173	Advance appropriations transferred from other accounts [036-0152] .....	.....	..... 950
1173	Advance appropriations transferred from other accounts [036-0160] .....	.....	..... 2,030
1180	Advanced appropriation, discretionary (total)	9,340	11,730 12,572
Appropriations, mandatory:			
1200	Appropriation (PACT Act, Sec 707)	200	400 450
Spending authority from offsetting collections, discretionary:			
1700	Collected	18	23 23
1701	Change in uncollected payments, Federal sources	5	.....
1750	Spending auth from offsetting collections, disc (total)	23	23 23
1900	Budget authority (total)	9,754	12,299 13,045
1930	Total budgetary resources available	12,433	14,818 14,749
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2,519	1,704 1,321
Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	6,311	7,123 7,920
3010	New obligations, unexpired accounts	9,914	13,114 13,428
3011	Obligations ("upward adjustments"), expired accounts	315	.....
3020	Outlays (gross)	-9,076	-12,317 -13,476
3040	Recoveries of prior year unpaid obligations, unexpired	-13	.....
3041	Recoveries of prior year unpaid obligations, expired	-328	.....
3050	Unpaid obligations, end of year	7,123	7,920 7,872
Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-3	-7 -7
3070	Change in uncollected pymts, Fed sources, unexpired	-5	.....
3071	Change in uncollected pymts, Fed sources, expired	1	.....
3090	Uncollected pymts, Fed sources, end of year	-7	-7 -7
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	6,308	7,116 7,913
3200	Obligated balance, end of year	7,116	7,913 7,865
Budget authority and outlays, net:			
Discretionary:			
4000	Budget authority, gross	9,554	11,899 12,595
Outlays, gross:			
4010	Outlays from new discretionary authority	5,086	9,132 9,781
4011	Outlays from discretionary balances	3,917	2,618 3,267
4020	Outlays, gross (total)	9,003	11,750 13,048
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	Federal sources	-56	-5
4033	Non-Federal sources	-37	-18 -23
4040	Offsets against gross budget authority and outlays (total)	-93	-23 -23
Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-5	.....
4052	Offsetting collections credited to expired accounts	75	.....
4060	Additional offsets against budget authority only (total)	70	.....
4070	Budget authority, net (discretionary)	9,531	11,876 12,572
4080	Outlays, net (discretionary)	8,910	11,727 13,025
Mandatory:			
4090	Budget authority, gross	200	400 450
Outlays, gross:			
4100	Outlays from new mandatory authority .....	.....	..... 200 225
4101	Outlays from mandatory balances	73	367 203
4110	Outlays, gross (total)	73	567 428
4180	Budget authority, net (total)	9,731	12,276 13,022
4190	Outlays, net (total)	8,983	12,294 13,453

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 2027 enacted advance appropriation of \$11.7 billion. In 2027, to realign funding, the Budget reflects a transfer of \$950 million from Medical Support and Compliance to Medical Facilities.

The 2027 resource realignment 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	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1	Full-time permanent	1,704	1,697 1,780
11.3	Other than full-time permanent	37	37 39
11.5	Other personnel compensation	198	197 206
11.9	Total personnel compensation	1,939	1,931 2,025
12.1	Civilian personnel benefits	753	781 855
21.0	Travel & Transportation of Persons	86	89 93
22.0	Transportation of things	28	29 31
23.2	Rent, Communications & Utilities	1,912	2,023 2,256
25.2	Other Contractual Services	1,152	1,260 1,302
26.0	Supplies & Materials	466	485 504
31.0	Equipment	90	94 98
32.0	Lands & Structures	3,444	6,392 6,234
42.0	Insurance claims and indemnities	8	8 8
44.0	Prior Year Recoveries	13	.....
99.0	Direct obligations	9,891	13,092 13,406
99.0	Reimbursable obligations	23	22 22
99.9	Total new obligations, unexpired accounts	9,914	13,114 13,428

Employment Summary

Identification code 036-0162-0-1-703	2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	25,820	25,173 26,059
2001	Reimbursable civilian full-time equivalent employment	183	177 171

VETERANS MEDICAL CARE AND HEALTH FUND

Program and Financing (in millions of dollars)

Identification code 036-0173-0-1-703	2025 actual	2026 est.	2027 est.
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	582	289	.....
3011 Obligations ("upward adjustments"), expired accounts	38	.....	.....
3020 Outlays (gross)	-278	-289	.....
3041 Recoveries of prior year unpaid obligations, expired	-53	.....	.....
3050 Unpaid obligations, end of year	289	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	582	289	.....
3200 Obligated balance, end of year	289	.....	.....
Budget authority and outlays, net:			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	278	289	.....
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-7	.....	.....
Additional offsets against gross budget authority only:			
4142 Offsetting collections credited to expired accounts	7	.....	.....
4160 Budget authority, net (mandatory) .....	.....	.....	.....
4170 Outlays, net (mandatory)	271	289	.....
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total)	271	289	.....

DIRECT CARE

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, at facilities under the jurisdiction or for the use of the Department or through providers of the Department (or non-Department providers working in or through the Department), including medical supplies and equipment, travel benefits and transportation services, 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; administrative expenses necessary to carry out sections 322(d) and 521A of title 38, United States Code; hospital care and medical services authorized by section 1787 of title 38, United States Code; assistance for child care authorized by section 1709C of title 38, United States Code, for certain veterans receiving health care; 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; 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.); maintenance and operation of hospitals, nursing homes, domiciliary facilities, Readjustment Counseling Services under section 1712A of title 38, United States Code, 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; \$96,240,000,000, plus reimbursements, which shall become available on October 1, 2027, and shall remain available until September 30, 2032: Provided, That nothing in section 2016 or 2044(e) of title 38, United States Code, may be construed as limiting amounts that may be made available under this heading for fiscal year 2028 in this or prior Acts.

To streamline the VHA budget structure, the President's Budget proposes to create two new accounts in FY 2028 to fund health care for veterans and other beneficiaries: the Direct Care account and the Community Care ac-

count. The Direct Care account will fund costs related to providing health care for veterans through VA facilities, including support for clinical, administrative, and facilities functions.

COMMUNITY CARE

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 at non-Department facilities or through non-Department providers (except for such providers working in or through Department facilities), including medical supplies, travel benefits and transportation services, and equipment; hospital care and medical services authorized by section 1787 of title 38, United States Code; administration and delivery of medical services, hospital care, nursing home care, domiciliary care, and other activities as authorized by law; 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.); and for leases of facilities, \$42,000,000,000, plus reimbursements, which shall become available on October 1, 2027, and shall remain available until September 30, 2032.

To streamline the VHA budget structure, the President's Budget proposes to create two new accounts in FY 2028 to fund health care for veterans and other beneficiaries: the Direct Care account and the Community Care account. The Community Care account will fund direct and indirect costs for care provided by non-Departmental providers, generally outside of VA facilities. Veterans and beneficiaries may be eligible to receive care from a community provider when the veteran or beneficiary meets certain criteria. Community care includes inpatient care, nursing home care, outpatient services (including dental services), and non-institutional care furnished by non-Departmental providers generally outside of VA facilities. VA costs for veteran care in state homes is also funded through this account. VA also provides health care in the community to veterans' family members and dependents through programs like the Civilian Health and Medical Program (CHAMPVA), the Spina Bifida Health Care Benefits Program, and the Camp Lejeune Family Member Program (CLFMP). This account also funds other related costs for providing community care, such as staff that manage these programs, and fees paid to third party administrators.

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, [S945,000,000] \$922,000,000, plus reimbursements, shall remain available until September 30, [2027] 2028: 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. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)

Program and Financing (in millions of dollars)

Identification code 036-0161-0-1-703	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Bio-medical laboratory science research (821)	406	459	440
0002 Rehabilitation research (822)	102	107	103
0003 Health services research (824)	111	115	111
0004 Clinical science R&D and CSP (829)	206	215	206
0005 Million Veterans Program (826)	87	91	87
0799 Total direct obligations	912	987	947
0801 Medical and Prosthetic Research (Reimbursable)	47	82	82
0900 Total new obligations, unexpired accounts	959	1,069	1,029
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	94	164	172
1001 Discretionary unobligated balance brought fwd, Oct 1	94	.....	.....
1021 Recoveries of prior year unpaid obligations	41	50	50
1033 Recoveries of prior year paid obligations	1	.....	.....
1070 Unobligated balance (total)	136	214	222

Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	943	945	922
1120	Appropriations transferred to other acct [036-0160]	-8		
1160	Appropriation, discretionary (total)	935	945	922
Spending authority from offsetting collections, discretionary:				
1700	Collected	50	82	82
1701	Change in uncollected payments, Federal sources	2		
1750	Spending auth from offsetting collections, disc (total)	52	82	82
1900	Budget authority (total)	987	1,027	1,004
1930	Total budgetary resources available	1,123	1,241	1,226
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	164	172	197
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	331	274	341
3010	New obligations, unexpired accounts	959	1,069	1,029
3011	Obligations ("upward adjustments"), expired accounts	11		
3020	Outlays (gross)	-966	-952	-972
3040	Recoveries of prior year unpaid obligations, unexpired	-41	-50	-50
3041	Recoveries of prior year unpaid obligations, expired	-20		
3050	Unpaid obligations, end of year	274	341	348
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-3	-3
3070	Change in uncollected pymts, Fed sources, unexpired	-2		
3090	Uncollected pymts, Fed sources, end of year	-3	-3	-3
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	330	271	338
3200	Obligated balance, end of year	271	338	345

Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	987	1,027	1,004
Outlays, gross:				
4010	Outlays from new discretionary authority	593	903	883
4011	Outlays from discretionary balances	373	49	89
4020	Outlays, gross (total)	966	952	972
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-24	-51	-51
4033	Non-Federal sources	-33	-31	-31
4040	Offsets against gross budget authority and outlays (total) ...	-57	-82	-82
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-2		
4052	Offsetting collections credited to expired accounts	6		
4053	Recoveries of prior year paid obligations, unexpired accounts	1		
4060	Additional offsets against budget authority only (total)	5		
4070	Budget authority, net (discretionary)	935	945	922
4080	Outlays, net (discretionary)	909	870	890
4180	Budget authority, net (total)	935	945	922
4190	Outlays, net (total)	909	870	890

For 2027, the total budgetary resources of \$2.4 billion are comprised of \$922 million in discretionary appropriations; \$832 million in medical care support such as physicians' pay, utilities, and other overhead; \$497 million in other Federal and non-Federal resources; \$82 million in reimbursements; and \$57 million in mandatory appropriations from the Toxic Exposures Fund (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 2027 request builds upon the investments from the 2026 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 VA 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		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	381	423	406
11.9	Total personnel compensation	381	423	406
12.1	Civilian personnel benefits	160	178	171
21.0	Employee travel	3	3	3
23.3	Communications, utilities, and miscellaneous charges	4	4	4
25.2	Other services from non-Federal sources	316	325	312
26.0	Supplies and materials	40	44	43
31.0	Equipment	8	9	8
99.0	Direct obligations	912	986	947
99.0	Reimbursable obligations	47	83	82
99.9	Total new obligations, unexpired accounts	959	1,069	1,029

Employment Summary

Identification code 036-0161-0-1-703		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	3,574	3,413	3,216
2001	Reimbursable civilian full-time equivalent employment	149	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		2025 actual	2026 est.	2027 est.
Obligations by program activity:				
0001	Joint DOD-VA Medical Facility Demonstration Fund (Direct)	756	837	898
0801	Joint DOD-VA Medical Facility Demonstration Fund (Reimbursable)	11	12	12
0900	Total new obligations, unexpired accounts	767	849	910
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	26	23	2
Budget authority:				
Appropriations, discretionary:				
1121	Appropriations transferred from other acct [036-0167] ...	8	8	8
1121	Appropriations transferred from other acct [097-0130] ...	163	165	174
1121	Appropriations transferred from other acct [036-5287] ...	15	12	14
1160	Appropriation, discretionary (total)	186	185	196
Advance appropriations, discretionary:				
1173	Advance appropriations transferred from other accounts [036-0160]	288		458
1173	Advance appropriations transferred from other accounts [036-0140]	75		113
1173	Advance appropriations transferred from other accounts [036-0152]	146	631	53
1173	Advance appropriations transferred from other accounts [036-0162]	58		78
1180	Advanced appropriation, discretionary (total)	567	631	702
Spending authority from offsetting collections, discretionary:				
1700	Collected	11	12	12
1900	Budget authority (total)	764	828	910
1930	Total budgetary resources available	790	851	912
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	23	2	2

Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	143	128	154
3010	New obligations, unexpired accounts	767	849	910
3011	Obligations ("upward adjustments"), expired accounts	4		
3020	Outlays (gross)	-763	-823	-937
3041	Recoveries of prior year unpaid obligations, expired	-23		
3050	Unpaid obligations, end of year	128	154	127

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

Program and Financing—Continued

Identification code 036-0169-0-1-703	2025 actual	2026 est.	2027 est.
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	143	128	154
3200 Obligated balance, end of year	128	154	127
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	764	828	910
Outlays, gross:			
4010 Outlays from new discretionary authority	652	746	821
4011 Outlays from discretionary balances	111	77	116
4020 Outlays, gross (total)	763	823	937
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-12	-11	-11
4033 Non-Federal sources	-1	-1	-1
4040 Offsets against gross budget authority and outlays (total)	-13	-12	-12
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	2		
4070 Budget authority, net (discretionary)	753	816	898
4080 Outlays, net (discretionary)	750	811	925
4180 Budget authority, net (total)	753	816	898
4190 Outlays, net (total)	750	811	925

The Department of Veterans Affairs (VA) and the Department of War (DoW) 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 2027, VA expects to transfer funds from the Medical Services, Medical Community Care, Medical Support and Compliance, Medical Facilities, and Information Technology Systems accounts, while DoW expects to transfer funds from the Defense Health Program account.

Object Classification (in millions of dollars)

Identification code 036-0169-0-1-703	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	264	269	269
11.3 Other than full-time permanent	6	6	6
11.5 Other personnel compensation	30	31	31
11.9 Total personnel compensation	300	306	306
12.1 Civilian personnel benefits	113	111	111
21.0 Travel and transportation of persons	5	6	6
23.3 Communications, utilities, and miscellaneous charges	13	13	13
25.1 Advisory and assistance services	186	257	318
26.0 Supplies and materials	91	94	94
31.0 Equipment	14	14	14
32.0 Land and structures	33	35	35
41.0 Grants, subsidies, and contributions	1	1	1
99.0 Direct obligations	756	837	898
99.0 Reimbursable obligations	11	12	12
99.9 Total new obligations, unexpired accounts	767	849	910

Employment Summary

Identification code 036-0169-0-1-703	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	2,592	2,544	2,544
2001 Reimbursable civilian full-time equivalent employment	49	49	49

MEDICAL CARE COLLECTIONS FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 036-5287-0-2-703	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	491	343	343
0198 Adjustment, previously shown in Medical Services			
0199 Balance, start of year	491	343	343
Receipts:			
Current law:			
1130 Pharmaceutical Co-payments, MCCF	343	316	354
1130 Medical Care Collections Fund, Third Party Prescription Claims	172	192	216
1130 Enhanced-use Lease Proceeds, MCCF	1	1	1
1130 Fee Basis 3rd Party MCCF	993	891	984
1130 Fee Basis First Party Collections, Medical Care Collections Fund	8	7	7
1130 First Party Collections, MCCF	115	105	104
1130 Third Party Collections, MCCF	2,780	2,473	2,491
1130 Parking Fees, MCCF	5	4	4
1130 Compensated Work Therapy, MCCF	46	39	43
1130 MCCF Long-term Care Copayments	1	1	1
1140 Payments from Compensation and Pension, MCCF	2	2	2
1199 Total current law receipts	4,466	4,031	4,207
1999 Total receipts	4,466	4,031	4,207
2000 Total: Balances and receipts	4,957	4,374	4,550
Appropriations:			
Current law:			
2101 Medical Care Collections Fund	-4,614	-4,031	-4,207
5099 Balance, end of year	343	343	343

Program and Financing (in millions of dollars)

Identification code 036-5287-0-2-703	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	17	17	17
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	4,614	4,031	4,207
1120 Appropriations transferred to other accts [036-0160]	-3,663	-3,120	-3,202
1120 Appropriations transferred to other accts [036-0169]	-15	-12	-14
1120 Appropriations transferred to other acct [036-0140]	-936	-899	-991
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 Direct Care, Community Care, 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 2027, VA anticipates collecting \$4.2 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	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Reimbursable operating expenses	437	445	449
0899 Total reimbursable obligations	437	445	449
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	70	69	66
1021 Recoveries of prior year unpaid obligations	2		
1070 Unobligated balance (total)	72	69	66
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	435	443	449
1801 Change in uncollected payments, Federal sources	-1	-1	-1
1850 Spending auth from offsetting collections, mand (total)	434	442	448
1900 Budget authority (total)	434	442	448
1930 Total budgetary resources available	506	511	514
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	69	66	65
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	29	22	13
3010 New obligations, unexpired accounts	437	445	449
3020 Outlays (gross)	-442	-454	-443
3040 Recoveries of prior year unpaid obligations, unexpired	-2		
3050 Unpaid obligations, end of year	22	13	19
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-5	-4	-3
3070 Change in uncollected pymts, Fed sources, unexpired	1	1	1
3090 Uncollected pymts, Fed sources, end of year	-4	-3	-2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	24	18	10
3200 Obligated balance, end of year	18	10	17

Identification code 036-4014-0-3-705	2025 actual	2026 est.	2027 est.
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	434	442	448
Outlays, gross:			
4100 Outlays from new mandatory authority	343	432	438
4101 Outlays from mandatory balances	99	22	5
4110 Outlays, gross (total)	442	454	443
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-435	-443	-449
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	1	1	1
4160 Budget authority, net (mandatory)			
4170 Outlays, net (mandatory)	7	11	-6
4180 Budget authority, net (total)			
4190 Outlays, net (total)	7	11	-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	2025 actual	2026 est.	2027 est.
11.1 Reimbursable obligations: Personnel compensation: Full-time permanent	165	129	131
11.9 Total personnel compensation	165	129	131
12.1 Civilian personnel benefits		50	51
21.0 Travel and transportation of persons		1	1
22.0 Transportation of things		1	1
25.2 Other services from non-Federal sources		78	78
26.0 Supplies and materials	272	184	185
31.0 Equipment		1	1
99.0 Reimbursable obligations	437	444	448
99.5 Prior Year Recoveries		1	1
99.9 Total new obligations, unexpired accounts	437	445	449

Employment Summary

Identification code 036-4014-0-3-705	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	2,116	2,170	2,180

VETERANS CHOICE FUND

Program and Financing (in millions of dollars)

Identification code 036-0172-0-1-703	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	305	305	305
1930 Total budgetary resources available	305	305	305
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	305	305	305
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

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	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
0198 Reconciliation adjustment			
0199 Balance, start of year			
Receipts:			
Current law:			
1130 General Post Fund, National Homes, Deposits	21	20	21
1140 General Post Fund, National Homes, Interest on Investments	5	7	7
1199 Total current law receipts	26	27	28
1999 Total receipts	26	27	28
2000 Total: Balances and receipts	26	27	28
Appropriations:			
Current law:			
2101 General Post Fund, National Homes	-26	-27	-28
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 036-8180-0-7-705	2025 actual	2026 est.	2027 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	140	147	153
1021 Recoveries of prior year unpaid obligations	1		

GENERAL POST FUND, NATIONAL HOMES—Continued
Program and Financing—Continued

Identification code 036-8180-0-7-705	2025 actual	2026 est.	2027 est.
1070 Unobligated balance (total)	141	147	153
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	26	27	28
1930 Total budgetary resources available	167	174	181
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	147	153	159
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3	3	.....
3010 New obligations, unexpired accounts	20	21	22
3020 Outlays (gross)	-19	-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	3	3	.....
3200 Obligated balance, end of year	3	.....	.....
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	26	27	28
Outlays, gross:			
4100 Outlays from new mandatory authority .....	.....	18	16
4101 Outlays from mandatory balances	19	6	6
4110 Outlays, gross (total)	19	24	22
4180 Budget authority, net (total)	26	27	28
4190 Outlays, net (total)	19	24	22
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	120	147	147
5001 Total investments, EOY: Federal securities: Par value	147	147	153

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	2025 actual	2026 est.	2027 est.
Direct obligations:			
21.0 Travel and transportation of persons .....	.....	1	1
25.2 Other services from non-Federal sources .....	.....	5	5
26.0 Supplies and materials	20	13	14
31.0 Equipment .....	.....	1	1
32.0 Land and structures .....	.....	1	1
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, **[\$5,850,000,000]** \$10,555,052,000, which shall be in addition to funds previously appropriated under this heading that became available on October 1, **[2025]** 2026, to remain available until expended; and, in addition, **[\$246,630,525,000]** \$283,806,848,000, which shall become available on October 1, **[2026]** 2027, to remain available until expended; and, in addition, for payment of such benefits and expenses after June 30, 2028, for unanticipated costs incurred for fiscal year 2028, such sums as may be necessary, which shall become available on June 30, 2028, to remain available until expended: *Provided*, That not to exceed **[\$29,454,647]** \$32,324,190 of the amount made available for fiscal year **[2027]** 2028 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. (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.*)

Program and Financing (in millions of dollars)

Identification code 036-0102-0-1-701	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0101 Veterans	179,454	204,543	228,880
0102 Survivors	11,843	12,774	13,653
0191 Compensation sub-total	191,297	217,317	242,533
0200 Other compensation expenses	191,297	217,317	242,533
0201 Chapter 18	27	27	28
0202 Clothing allowance	177	191	204
0203 Misc assistance (EAI, SAFD)	54	55	57
0204 Medical exam pilot program	8,161	8,449	9,104
0205 OBRA payment to VBA and IT	4	4	12
0291 Total other compensation expenses	8,423	8,726	9,405
0293 Total compensation	199,720	226,043	251,938
0302 Veterans	1,875	1,814	1,686
0303 Survivors	1,145	1,084	1,008
0391 Pensions sub total	3,020	2,898	2,694
0401 Reimbursements to GOE, IT and VHA	18	18	19
0492 Total pensions	3,038	2,916	2,713
0502 Burial allowance	48	64	63
0503 Burial plots	43	47	50
0504 Service-connected deaths	141	167	177
0505 Burial flags	27	27	28
0506 Headstones and markers	94	96	96
0508 Graveliners	3	3	3
0509 Pre-Place Crypts	29	91	40
0510 Urns and Plaques	1	.....	.....
0591 Total burial program	386	495	457
0900 Total new obligations, unexpired accounts (object class 42.0)	203,144	229,454	255,108
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4,409	14,697	18,333
1021 Recoveries of prior year unpaid obligations	64	.....	.....
1033 Recoveries of prior year paid obligations	815	.....	.....
1070 Unobligated balance (total)	5,288	14,697	18,333
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	30,242	5,850	10,555
Advance appropriations, mandatory:			
1270 Advance appropriation	182,311	227,240	246,631
1900 Budget authority (total)	212,553	233,090	257,186
1930 Total budgetary resources available	217,841	247,787	275,519
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	14,697	18,333	20,411
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	15,830	17,400	19,355
3010 New obligations, unexpired accounts	203,144	229,454	255,108
3020 Outlays (gross)	-201,510	-227,499	-252,934
3040 Recoveries of prior year unpaid obligations, unexpired	-64	.....	.....
3050 Unpaid obligations, end of year	17,400	19,355	21,529

Memorandum (non-add) entries:				
3100	Obligated balance, start of year	15,830	17,400	19,355
3200	Obligated balance, end of year	17,400	19,355	21,529
Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross	212,553	233,090	257,186
Outlays, gross:				
4100	Outlays from new mandatory authority	181,271	195,403	215,247
4101	Outlays from mandatory balances	20,239	32,096	37,687
4110	Outlays, gross (total)	201,510	227,499	252,934
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal sources	-24		
4123	Non-Federal sources	-815		
4130	Offsets against gross budget authority and outlays (total)	-839		
Additional offsets against gross budget authority only:				
4142	Offsetting collections credited to expired accounts	24		
4143	Recoveries of prior year paid obligations, unexpired accounts	815		
4150	Additional offsets against budget authority only (total)	839		
4160	Budget authority, net (mandatory)	212,553	233,090	257,186
4170	Outlays, net (mandatory)	200,671	227,499	252,934
4180	Budget authority, net (total)	212,553	233,090	257,186
4190	Outlays, net (total)	200,671	227,499	252,934

WORKLOAD

	2025 actual	2026 est.	2027 est.
Compensation Completed Claims:			
Rating	2,849,218	2,901,364	2,970,929
Not-Rating Claims	3,915,693	4,301,009	4,394,110
Pension Completed Claims:			
Rating	152,516	142,777	131,517
Not-Rating Claims	352,924	343,925	341,800

For 2028, the Budget requests \$283.807 billion 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, 2027, is expected to be 2.4 percent.

AVERAGE NUMBER OF COMPENSATION CASES AND PAYMENTS

	2025 actual	2026 est.	2027 est.
Veterans:			
Cases	6,174,313	6,492,278	6,781,134
Average payment per case, per year	\$29,065	\$31,505	\$33,752
Total obligations (in millions)	\$179,454	\$204,542	\$228,880
Survivors:			
Cases	534,705	561,052	587,695
Average payment per case, per year	\$22,149	\$22,768	\$23,231
Total obligations (in millions)	\$11,843	\$12,774	\$13,653
Chapter 18:			
Children	1,061	1,060	1,059
Average payment per case, per year	\$24,983	\$25,682	\$26,298
Total obligations (in millions)	\$27	\$27	\$28
Clothing allowance:			
Number of veterans	184,659	193,976	202,602
Average payment per case, per year	\$959	\$986	\$1,009
Total obligations (in millions)	\$177	\$191	\$204
Special Allowance for Dependents:			
Cases	9	9	9
Average benefit	\$4,484	\$4,610	\$4,721
Total obligations (in millions)	\$0	\$0	\$0
Equal Access to Justice Act:			
Cases	6,916	6,916	6,916
Average benefit	\$7,796	\$8,015	\$8,207
Total obligations (in millions)	\$54	\$55	\$57
REPS:			
Cases	0	0	0
Average benefit	\$0	\$0	\$0
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, 2027, is expected to be 2.4 percent.

AVERAGE NUMBER OF PENSION CASES AND PAYMENTS

	2025 actual	2026 est.	2027 est.
Veterans:			
Cases	128,767	116,904	105,287
Average payment per case, per year	\$14,566	\$15,508	\$16,023
Total obligations (in millions)	\$1,876	\$1,813	\$1,687
Survivors:			
Cases	91,300	82,722	73,215
Average payment per case, per year	\$12,540	\$13,109	\$13,765
Total obligations (in millions)	\$1,145	\$1,084	\$1,008

Burial benefits in 2026 provide for: (a) the payment of an allowance of \$1,002 toward burial and funeral expenses; (b) the payment of \$1,002 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

	2025 actual	2026 est.	2027 est.
Burial allowance	56,126	61,473	60,855
Burial allowances for deaths in Dept. facility	220	227	236
Burial plot	45,560	47,078	48,853
Service-connected deaths	78,890	83,303	88,019
Burial flags	383,319	381,402	379,495
Headstones and markers	282,347	278,676	275,054
Graveliners	6,561	6,476	6,392
Preplaced crypts	25,643	96,434	41,534
Caskets and Urns	365	360	356
Urns and Plaques	950	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, **[\$4,877,886,000, which shall be in addition to funds previously appropriated under this heading that became available on October 1, 2025, to remain available until expended; and, in addition, \$24,703,528,000] \$23,565,656,000, which shall become available on October 1, [2026] 2027, to remain available until expended; and, in addition, for payment of such benefits after June 30, 2028, for unanticipated costs incurred for fiscal year 2028, such sums as may be necessary, which shall become available on June 30, 2028, 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. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)**

Program and Financing (in millions of dollars)

Identification code 036-0137-0-1-702	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0101 Sons and daughters	2,131	3,112	3,540
0102 Spouses	483	671	744
0191 Total education and training	2,614	3,783	4,284
0201 Vocational rehabilitation training	1,419	2,168	2,375
0202 Subsistence allowance	1,219	1,429	1,603
0203 Automobiles and adaptive equipment	105	165	128
0204 Housing Grants	178	203	213
0205 Housing Technology Grants		4	
0291 Total special assistance to disabled veterans	2,921	3,969	4,319
0301 Work study	43	66	76
0302 Payments to States	31	30	31
0303 All-volunteer assistance: Basic benefits and all other	10,907	14,255	16,003
0305 Tuition Assistance	2	2	2
0306 Licensing and Certification	4	6	6
0308 Reporting Fees	16	21	24
0310 Contract Counseling	6	6	6
0391 Total All-volunteer assistance and other	11,009	14,386	16,148
0799 Total direct obligations	16,544	22,138	24,751
0802 Veterans and servicepersons supplementary benefits	28	30	31
0803 Chapter 1606 reservists benefits	103	118	124
0804 Chapter 1606 reservists supplementary benefits	28	29	30
0807 Chapter 33 DoD Reimbursements		9	10
0899 Total reimbursable obligations	159	186	195
0900 Total new obligations, unexpired accounts	16,703	22,324	24,946
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	689	2,552	5,664
1021 Recoveries of prior year unpaid obligations	12		
1033 Recoveries of prior year paid obligations	130		
1070 Unobligated balance (total)	831	2,552	5,664
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	4,865	4,878	
Advance appropriations, mandatory:			
1270 Advance appropriation	13,400	20,372	24,704
Spending authority from offsetting collections, mandatory:			
1800 Collected	159	186	195
1900 Budget authority (total)	18,424	25,436	24,899
1930 Total budgetary resources available	19,255	27,988	30,563
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2,552	5,664	5,617
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,014	1,127	1,400
3010 New obligations, unexpired accounts	16,703	22,324	24,946
3020 Outlays (gross)	-16,578	-22,051	-24,641
3040 Recoveries of prior year unpaid obligations, unexpired	-12		
3050 Unpaid obligations, end of year	1,127	1,400	1,705
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	1,013	1,126	1,399

3200	Obligated balance, end of year	1,126	1,399	1,704
Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross	18,424	25,436	24,899
Outlays, gross:				
4100	Outlays from new mandatory authority	14,998	18,373	17,578
4101	Outlays from mandatory balances	1,580	3,678	7,063
4110	Outlays, gross (total)	16,578	22,051	24,641
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal sources	-159	-186	-195
4123	Non-Federal sources	-130		
4130	Offsets against gross budget authority and outlays (total)	-289	-186	-195
Additional offsets against gross budget authority only:				
4143	Recoveries of prior year paid obligations, unexpired accounts	130		
4160	Budget authority, net (mandatory)	18,265	25,250	24,704
4170	Outlays, net (mandatory)	16,289	21,865	24,446
4180	Budget authority, net (total)	18,265	25,250	24,704
4190	Outlays, net (total)	16,289	21,865	24,446

WORKLOAD—Veteran Readiness and Employment

	2025 actual	2026 est.	2027 est.
Evaluation and planning	153,107	169,030	182,214
Rehabilitation services	154,532	170,603	183,910
Employment services status	35,036	38,679	41,695

WORKLOAD—Education

	2025 actual	2026 est.	2027 est.
Original claims	445,261	375,000	370,000
Adjustments/supplemental claims	4,667,283	4,750,000	5,410,000

For 2028, the Budget requests \$23.6 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 War 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 War. 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

	2025 actual	2026 est.	2027 est.
Chapter 33:			
Number of trainees	606,635	694,053	776,249
Average cost per trainee	\$17,693	\$19,786	\$19,834
Total cost (in millions)	\$10,733	\$13,732	\$15,396
Chapter 35 Sons and Daughters:			
Number of trainees	210,184	318,834	355,788
Average cost per trainee	\$10,137	\$9,761	\$9,950
Total cost (in millions)	\$2,131	\$3,112	\$3,540
Chapter 35 Spouse and Widow(ers):			
Number of trainees	55,321	76,225	82,048
Average cost per trainee	\$8,727	\$8,806	\$9,066
Total cost (in millions)	\$483	\$671	\$744
Chapter 30:			
Number of trainees	20,660	50,236	79,247
Average cost per trainee	\$11,386	\$10,288	\$7,388
Total cost (in millions)	\$213	\$476	\$556
Chapter 1606:			
Number of trainees	38,987	42,432	45,870
Average cost per trainee	\$3,359	\$3,388	\$3,287
Total cost (in millions)	\$131	\$146	\$154
Veteran Employment Through Technology Education Courses (VET TEC):			
Number of trainees	130	4,000	4,000
Average cost per trainee	\$0	\$21,549	\$22,959
Total cost (in millions)	-\$12	\$86	\$92
Veteran Rapid Retraining Assistance Program (VRRAP):			
Number of trainees	384	0	0
Average cost per trainee	\$2	\$0	\$0
Total cost (in millions)	\$1	\$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

	2025 actual	2026 est.	2027 est.
Chapter 31:			
Rehabilitation, Evaluation, Planning and Service cases	53,390	12,468	13,192
Number of trainees	121,603	179,722	190,837
Average cost per trainee	\$21,696	\$20,006	\$20,845
Total cost (in millions)	\$2,638	\$3,596	\$3,978

Specially Adapted Housing Grants.—Specially adapted housing grants are provided to certain severely disabled veterans. In 2026, the maximum

grant amount is \$126,526. The maximum amount of grant funds available to individual veterans is based on their VA disability compensation rating and their specific service-connected disability.

Specially Adapted Housing Assistive Technology Grants.—Under the Veterans Benefit Act of 2010 (P.L. 111–275), VA may provide grants of up to \$200,000 per fiscal year to individuals or entities for the development of specially adapted housing assistive technologies, and an additional \$1 million is authorized each fiscal year for such grants.

Automobile Grants and Adaptive Equipment.—Certain disabled veterans are provided with automobile grants with the associated approved adaptive equipment. An allowance is provided to certain service-disabled veterans and servicemembers toward the purchase price of an automobile. The maximum allowance increased to \$27,075 in 2026 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

	2025 actual	2026 est.	2027 est.
Housing grants:			
Number of housing grants	3,083	3,748	3,798
Average cost per grant	\$57,845	\$54,289	\$56,148
Total cost (in millions)	\$178	\$203	\$213
Housing technology grants:			
Number of housing technology grants	0	22	0
Average cost per grant	\$0	\$200,000	\$0
Total cost (in millions)	\$0	\$4	\$0
Automobiles or other conveyances:			
Number of conveyances	1,480	3,113	1,698
Average benefit	\$25,165	\$25,966	\$26,791
Obligations (in millions)	\$37	\$76	\$44
Adaptive equipment (including maintenance, repair, and installation for automobiles):			
Number of items	2,389	2,703	2,420
Average benefit	\$28,405	\$33,048	\$34,541
Obligations (in millions)	\$68	\$89	\$84

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 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.

READJUSTMENT BENEFITS—Continued

Object Classification (in millions of dollars)

Identification code 036-0137-0-1-702	2025 actual	2026 est.	2027 est.
41.0 Direct obligations: Grants, subsidies, and contributions	16,544	22,138	24,751
99.0 Reimbursable obligations	159	186	195
99.9 Total new obligations, unexpired accounts	16,703	22,324	24,946

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]** \$90,892,830, which shall become available on October 1, **[2026]** 2027, to remain available until expended. (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.*)

Program and Financing (in millions of dollars)

Identification code 036-0120-0-1-701	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0011 VMLI Death Claims	16	27	27
0012 Payment to Service-Disabled Veterans Insurance	117	112	71
0100 Total direct expenses	133	139	98
0799 Total direct obligations	133	139	98
0801 Reimbursable program activity	4	5	5
0900 Total new obligations, unexpired accounts	137	144	103
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	11	13	6
Budget authority:			
Appropriations, mandatory:			
Advance appropriations, mandatory:			
1270 Advance appropriation	135	132	98
Spending authority from offsetting collections, mandatory:			
1800 Collected	4	5	5
1900 Budget authority (total)	139	137	103
1930 Total budgetary resources available	150	150	109
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	13	6	6
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	8	6	.....
3010 New obligations, unexpired accounts	137	144	103
3020 Outlays (gross)	-139	-150	-103
3050 Unpaid obligations, end of year	6	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	8	6	.....
3200 Obligated balance, end of year	6	.....	.....
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	139	137	103
Outlays, gross:			
4100 Outlays from new mandatory authority	120	137	103
4101 Outlays from mandatory balances	19	13	.....
4110 Outlays, gross (total)	139	150	103
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
Non-Federal sources			
4123	-4	-5	-5
4180 Budget authority, net (total)	135	132	98
4190 Outlays, net (total)	135	145	98

WORKLOAD

	2025 actual	2026 est.	2027 est.
Policy service actions	695,331	816,235	762,952
Disability claims	35,986	36,975	38,820
Insurance awards	36,590	54,516	52,002

For 2028, the Budget requests \$90.893 million 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.

ations 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

VMLI Policies	2025 actual	2026 est.	2027 est.
Number of Policies	2,151	2,140	2,190
Amount of Insurance (dollars in millions)	\$351	\$344	\$352

Object Classification (in millions of dollars)

Identification code 036-0120-0-1-701	2025 actual	2026 est.	2027 est.
42.0 Direct obligations: Insurance claims and indemnities	133	139	98
99.0 Reimbursable obligations	4	5	5
99.9 Total new obligations, unexpired accounts	137	144	103

FILIPINO VETERANS EQUITY COMPENSATION FUND

Program and Financing (in millions of dollars)

Identification code 036-1121-0-1-701	2025 actual	2026 est.	2027 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, **[\$3,881,000,000] \$3,811,000,000: 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] 2028. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)**

Program and Financing (in millions of dollars)

Identification code 036-0151-0-1-705	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0010 Compensation and pensions	3,027	3,158	2,954
0011 Education	400	314	392
0012 VRE	361	310	363
0013 Insurance	10		
0014 Housing	83	29	23
0015 Transition and Economic Development	79		
0016 Military to Civilian Readiness		95	79
0799 Total direct obligations	3,960	3,906	3,811
0801 Compensation and pensions	8,166	8,455	9,112
0804 Insurance	44	45	44
0805 Housing	209	212	242
0807 VRE		1	
0899 Total reimbursable obligations	8,419	8,713	9,398
0900 Total new obligations, unexpired accounts	12,379	12,619	13,209
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	20	25	
1001 Discretionary unobligated balance brought fwd, Oct 1	20		
1011 Unobligated balance transfer from other acct [036-0167]	32		
1070 Unobligated balance (total)	52	25	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	3,899	3,881	3,811
1121 Appropriations transferred from other acct [036-0167]	35		
1160 Appropriation, discretionary (total)	3,934	3,881	3,811
Spending authority from offsetting collections, discretionary:			
1700 Collected	6,901	8,713	9,398
1701 Change in uncollected payments, Federal sources	1,518		
1750 Spending auth from offsetting collections, disc (total)	8,419	8,713	9,398
Spending authority from offsetting collections, mandatory:			
1800 Collected	4		
1900 Budget authority (total)	12,357	12,594	13,209
1930 Total budgetary resources available	12,409	12,619	13,209
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-5		
1941 Unexpired unobligated balance, end of year	25		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3,137	6,246	914
3010 New obligations, unexpired accounts	12,379	12,619	13,209
3011 Obligations ("upward adjustments"), expired accounts	402		
3020 Outlays (gross)	-9,429	-17,951	-13,333
3041 Recoveries of prior year unpaid obligations, expired	-243		
3050 Unpaid obligations, end of year	6,246	914	790
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-2,625	-1,753	-1,753
3070 Change in uncollected pymts, Fed sources, unexpired	-1,518		
3071 Change in uncollected pymts, Fed sources, expired	2,390		
3090 Uncollected pymts, Fed sources, end of year	-1,753	-1,753	-1,753

Memorandum (non-add) entries:			
3100 Obligated balance, start of year	512	4,493	-839
3200 Obligated balance, end of year	4,493	-839	-963

Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	12,353	12,594	13,209
Outlays, gross:			
4010 Outlays from new discretionary authority	7,550	11,973	12,599
4011 Outlays from discretionary balances	1,817	5,953	734
4020 Outlays, gross (total)	9,367	17,926	13,333
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-8,877	-8,713	-9,398
4033 Non-Federal sources	-166		
4040 Offsets against gross budget authority and outlays (total)	-9,043	-8,713	-9,398
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-1,518		
4052 Offsetting collections credited to expired accounts	2,142		
4060 Additional offsets against budget authority only (total)	624		
4070 Budget authority, net (discretionary)	3,934	3,881	3,811
4080 Outlays, net (discretionary)	324	9,213	3,935
Mandatory:			
4090 Budget authority, gross	4		
Outlays, gross:			
4100 Outlays from new mandatory authority	4		
4101 Outlays from mandatory balances	58	25	
4110 Outlays, gross (total)	62	25	
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-5		
Additional offsets against gross budget authority only:			
4142 Offsetting collections credited to expired accounts	1		
4160 Budget authority, net (mandatory)			
4170 Outlays, net (mandatory)	57	25	
4180 Budget authority, net (total)	3,934	3,881	3,811
4190 Outlays, net (total)	381	9,238	3,935

General Operating Expenses, Veterans Benefits Administration.—This appropriation provides for the Department's top management direction and 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	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	2,275	2,273	2,180
11.9 Total personnel compensation	2,275	2,273	2,180
12.1 Civilian personnel benefits	877	889	831
13.0 Benefits for former personnel	1	3	
21.0 Travel and transportation of persons	10	11	13
22.0 Transportation of things	1	5	6
23.1 Rent	174	187	187
24.0 Printing and reproduction	2	4	3
25.2 Other services from non-Federal sources	610	517	572
26.0 Supplies and materials	3	6	7
31.0 Equipment	4	8	9
42.0 Insurance claims and indemnities	3	3	3
99.0 Direct obligations	3,960	3,906	3,811
99.0 Reimbursable obligations	8,419	8,713	9,398
99.9 Total new obligations, unexpired accounts	12,379	12,619	13,209

Employment Summary

Identification code 036-0151-0-1-705	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	23,664	22,339	22,279
2001 Reimbursable civilian full-time equivalent employment	1,107	954	1,112

SERVICE-DISABLED VETERANS INSURANCE FUND

Program and Financing (in millions of dollars)

Identification code 036-4012-0-3-701	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Capital investment	27	27	26
0802 Death claims	100	117	113
0803 All other	20	16	8
0804 Payments to GOE and IT	35	43	42
0900 Total new obligations, unexpired accounts	182	203	189
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	67	96	103
1033 Recoveries of prior year paid obligations	1		
1070 Unobligated balance (total)	68	96	103
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	210	210	160
1930 Total budgetary resources available	278	306	263
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	96	103	74
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	78	65	52
3010 New obligations, unexpired accounts	182	203	189
3020 Outlays (gross)	-195	-216	-189
3050 Unpaid obligations, end of year	65	52	52
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	78	65	52
3200 Obligated balance, end of year	65	52	52
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	210	210	160
Outlays, gross:			
4100 Outlays from new mandatory authority	93	203	160
4101 Outlays from mandatory balances	102	13	29
4110 Outlays, gross (total)	195	216	189
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-118	-112	-71
4123 Non-Federal sources	-93	-6	-5
4123 Non-Federal sources		-62	-56
4123 Non-Federal sources		-30	-28
4130 Offsets against gross budget authority and outlays (total)	-211	-210	-160
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	1		
4160 Budget authority, net (mandatory)			
4170 Outlays, net (mandatory)	-16	6	29
4180 Budget authority, net (total)			
4190 Outlays, net (total)	-16	6	29

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.

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 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

	2025 actual	2026 est.	2027 est.
Number of policies (EOY)	240,359	226,679	214,499
Insurance in force (dollars in millions) (EOY)	\$2,531	\$2,423	\$2,282

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 premiums 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 \$1,633 million by September 30, 2027. 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	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
33.0 Investments and loans	27	28	26
42.0 Insurance claims and indemnities	155	175	163
99.9 Total new obligations, unexpired accounts	182	203	189

VETERANS REOPENED INSURANCE FUND

Program and Financing (in millions of dollars)

Identification code 036-4010-0-3-701	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Death claims	4	3	2
0803 All other	1	1	1
0900 Total new obligations, unexpired accounts (object class 42.0)	5	4	3
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	17	13	10
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	1	1	1
1930 Total budgetary resources available	18	14	11
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	13	10	8
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	8	6	5
3010 New obligations, unexpired accounts	5	4	3
3020 Outlays (gross)	-7	-5	-4
3050 Unpaid obligations, end of year	6	5	4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	8	6	5
3200 Obligated balance, end of year	6	5	4
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	1	1	1
Outlays, gross:			
4100 Outlays from new mandatory authority	1	1	1
4101 Outlays from mandatory balances	6	4	3
4110 Outlays, gross (total)	7	5	4
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4121 Interest on Federal securities	-1	-1	-1
4180 Budget authority, net (total)			
4190 Outlays, net (total)	6	4	3
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	25	19	15
5001 Total investments, EOY: Federal securities: Par value	19	15	12

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 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

	2025 actual	2026 est.	2027 est.
Number of policies	1,004	699	489
Insurance in force (dollars in millions)	\$11	\$8	\$5

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.

SERVICEMEMBERS' GROUP LIFE INSURANCE FUND

Program and Financing (in millions of dollars)

Identification code 036-4009-0-3-701	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Premium payments	398	718	718
0802 Payments to carrier	40	165	185
0803 Payment to GOE	2	3	3
0900 Total new obligations, unexpired accounts (object class 41.0)	440	886	906
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4,267	4,809	4,849
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	976	926	900
1801 Change in uncollected payments, Federal sources	6		
1850 Spending auth from offsetting collections, mand (total)	982	926	900
1930 Total budgetary resources available	5,249	5,735	5,749
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	4,809	4,849	4,843
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2		2
3010 New obligations, unexpired accounts	440	886	906
3020 Outlays (gross)	-442	-884	-903
3050 Unpaid obligations, end of year		2	5
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-42	-48	-48
3070 Change in uncollected pymts, Fed sources, unexpired	-6		
3090 Uncollected pymts, Fed sources, end of year	-48	-48	-48
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-40	-48	-46
3200 Obligated balance, end of year	-48	-46	-43
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	982	926	900

Outlays, gross:			
4100 Outlays from new mandatory authority	440	882	900
4101 Outlays from mandatory balances	2	2	3
4110 Outlays, gross (total)	442	884	903
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4121 Interest on Federal securities	-176	-205	-179
4123 Non-Federal sources	-800	-721	-721
4130 Offsets against gross budget authority and outlays (total)	-976	-926	-900
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	-6		
4160 Budget authority, net (mandatory)			
4170 Outlays, net (mandatory)	-534	-42	3
4180 Budget authority, net (total)			
4190 Outlays, net (total)	-534	-42	3

Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value	4,225	4,761	4,802
5001 Total investments, EOY: Federal securities: Par value	4,761	4,802	4,799

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 program. 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	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Death Claims	7	18	33
0802 Cash Surrenders		1	1
0805 Payment to Insurance account	8	11	15
0900 Total new obligations, unexpired accounts	15	30	49
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	70	156	284
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	100	158	167
1801 Change in uncollected payments, Federal sources	1		
1850 Spending auth from offsetting collections, mand (total)	101	158	167
1930 Total budgetary resources available	171	314	451
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	156	284	402
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	6	3	17
3010 New obligations, unexpired accounts	15	30	49
3020 Outlays (gross)	-18	-16	-41

VETERANS AFFAIRS LIFE INSURANCE—Continued
Program and Financing—Continued

Identification code 036-4379-0-3-705	2025 actual	2026 est.	2027 est.
3050 Unpaid obligations, end of year	3	17	25
3060 Uncollected payments:			
3070 Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-2	-2
3070 Change in uncollected pymts, Fed sources, unexpired	-1		
3090 Uncollected pymts, Fed sources, end of year	-2	-2	-2
3100 Memorandum (non-add) entries:			
3100 Obligated balance, start of year	5	1	15
3200 Obligated balance, end of year	1	15	23
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	101	158	167
Outlays, gross:			
4100 Outlays from new mandatory authority	11	13	41
4101 Outlays from mandatory balances	7	3	
4110 Outlays, gross (total)	18	16	41
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4121 Interest on Federal securities	-4	-10	-13
4123 Non-Federal sources	-96	-148	-154
4130 Offsets against gross budget authority and outlays (total)	-100	-158	-167
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	-1		
4160 Budget authority, net (mandatory)			
4170 Outlays, net (mandatory)	-82	-142	-126
4180 Budget authority, net (total)			
4190 Outlays, net (total)	-82	-142	-126
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	64	152	303
5001 Total investments, EOY: Federal securities: Par value	152	303	428

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

	2025 actual	2026 est.	2027 est.
Number of policies (EOY)	67,219	84,869	97,839
Insurance in force (dollars in millions) (EOY)	\$2,144	\$2,686	\$3,143

Object Classification (in millions of dollars)

Identification code 036-4379-0-3-705	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
33.0 Investments and loans	8	18	33
42.0 Insurance claims and indemnities	7	12	16
99.9 Total new obligations, unexpired accounts	15	30	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] 2027, 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] \$285,436,842. (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.*)

Program and Financing (in millions of dollars)

Identification code 036-1119-0-1-704	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0701 Direct loan subsidy	2,489	1	1
0702 Loan guarantee subsidy		324	619
0704 Subsidy for modifications of loan guarantees	2,074	417	
0705 Reestimates of direct loan subsidy	8	193	
0706 Interest on reestimates of direct loan subsidy	5	10	
0707 Reestimates of loan guarantee subsidy	855	2,395	
0708 Interest on reestimates of loan guarantee subsidy	117	163	
0709 Administrative expenses	263	267	285
0900 Total new obligations, unexpired accounts	5,811	3,770	905
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	317	267	285
Appropriations, mandatory:			
1200 Appropriation	3,475	3,086	620
1200 Appropriation Modification of Subsidy	2,073	417	
1260 Appropriations, mandatory (total)	5,548	3,503	620
1900 Budget authority (total)	5,865	3,770	905
1930 Total budgetary resources available	5,865	3,770	905
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-54		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	459	194	
3010 New obligations, unexpired accounts	5,811	3,770	905
3020 Outlays (gross)	-6,072	-3,964	-905
3041 Recoveries of prior year unpaid obligations, expired	-4		
3050 Unpaid obligations, end of year	194		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	459	194	
3200 Obligated balance, end of year	194		
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	317	267	285
Outlays, gross:			
4010 Outlays from new discretionary authority	157	267	285
4011 Outlays from discretionary balances	331		
4020 Outlays, gross (total)	488	267	285
Mandatory:			
4090 Budget authority, gross	5,548	3,503	620
Outlays, gross:			
4100 Outlays from new mandatory authority	5,545	3,503	620
4101 Outlays from mandatory balances	39	194	
4110 Outlays, gross (total)	5,584	3,697	620
4180 Budget authority, net (total)	5,865	3,770	905
4190 Outlays, net (total)	6,072	3,964	905

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

Identification code 036-1119-0-1-704	2025 actual	2026 est.	2027 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Acquired Direct Loans	10,052	8	8
115004 Vendee Direct Loans	7	156	136
115999 Total direct loan levels	10,059	164	144
Direct loan subsidy (in percent):			
132001 Acquired Direct Loans	24.70	12.11	11.24
132004 Vendee Direct Loans	-28.97	-31.21	-26.57
132999 Weighted average subsidy rate	24.66	-29.10	-24.47
Direct loan subsidy budget authority:			
133001 Acquired Direct Loans	2,489	1	1
133004 Vendee Direct Loans	-2	-48	-36
133999 Total subsidy budget authority	2,487	-47	-35
Direct loan subsidy outlays:			
134001 Acquired Direct Loans	2,527	1	1
134004 Vendee Direct Loans	-2	-48	-36
134999 Total subsidy outlays	2,525	-47	-35
Direct loan reestimates:			
135001 Acquired Direct Loans	-1,061	141	
135004 Vendee Direct Loans	6	-1	

135005	Acquired and Vendee Loan Reestimates	1	6	.....
135999	Total direct loan reestimates	-1,054	146	.....
Guaranteed loan levels supportable by subsidy budget authority:				
215001	Housing Guaranteed Loans	195,800	222,000	217,312
215999	Total loan guarantee levels	195,800	222,000	217,312
Guaranteed loan subsidy (in percent):				
232001	Housing Guaranteed Loans	-19	0.15	0.28
232999	Weighted average subsidy rate	-19	0.15	0.28
Guaranteed loan subsidy budget authority:				
233001	Housing Guaranteed Loans	-372	324	619
233999	Total subsidy budget authority	-372	324	619
Guaranteed loan subsidy outlays:				
234001	Housing Guaranteed Loans	1,701	741	619
234999	Total subsidy outlays	1,701	741	619
Guaranteed loan reestimates:				
235001	Housing Guaranteed Loans	-2,688	1,234	.....
235002	Guaranteed Loan Sale Securities—Vendee	1	-1	.....
235999	Total guaranteed loan reestimates	-2,687	1,233	.....
Administrative expense data:				
3510	Budget authority	317	267	285
3590	Outlays from new authority	155	267	285

Veterans Affairs (VA) Housing Credit Program Account.—The Housing Credit Program Account supports the Department of Veterans Affairs' housing credit programs, which help eligible veterans, active duty service members, surviving spouses, and members of the Reserves and National Guard purchase, retain, and adapt homes in recognition of their service to the Nation. Through the VA Home Loan guaranty program, VA helps borrowers purchase a house or refinance a home mortgage by substituting the Federal Government's guaranty for a down payment that might otherwise be required.

Under the authority of 38 U.S.C. Section 3703, the VA provides the following 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 corporate leadership and operational support of VA's housing credit programs. These programs facilitate the extension of private capital on more liberal terms and provide intensive supplemental mortgage loan servicing to assist veterans and service members in obtaining housing credit and retaining their homes during periods of temporary financial hardship.

WORKLOAD

(in thousands)

	2025 actual	2026 est.	2027 est.
Construction and valuation	491	553	565
Loan processing	272	330	337
Loan service and claims	140	137	140

Object Classification (in millions of dollars)

Identification code 036-1119-0-1-704	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.2 Other services from non-Federal sources	263	267	285
41.0 Grants, subsidies, and contributions	5,548	3,503	620
99.9 Total new obligations, unexpired accounts	5,811	3,770	905

HOUSING DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 036-4127-0-3-704	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0003	Property sales expense	1	9
0004	Property management/other expense	10	1
0091	Direct program activities, subtotal	10	2
Credit program obligations:			
0710	Direct loan obligations	10,059	164
0713	Payment of interest to Treasury	414	150
0740	Negative subsidy obligations	2	48
0742	Downward reestimates paid to receipt accounts	1,008	3
0743	Interest on downward reestimates	59	54
0791	Direct program activities, subtotal	11,542	419
0900	Total new obligations, unexpired accounts	11,552	421
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1,239	439
1020	Adjustment of unobligated bal brought forward, Oct 1	7	.....
1023	Unobligated balances applied to repay debt	-465	-439
1070	Unobligated balance (total)	781	.....
Financing authority:			
Borrowing authority, mandatory:			
1400	Borrowing authority	8,722	420
1422	Borrowing authority applied to repay debt	-3	.....
1440	Borrowing authority, mandatory (total)	8,719	420
Spending authority from offsetting collections, mandatory:			
1800	Collected	2,649	1,185
1801	Change in uncollected payments, Federal sources	-38	.....
1825	Spending authority from offsetting collections applied to repay debt	-120	-1,184
1850	Spending auth from offsetting collections, mand (total)	2,491	1
1900	Budget authority (total)	11,210	421
1930	Total budgetary resources available	11,991	421
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	439	.....
Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1	14
3010	New obligations, unexpired accounts	11,552	421
3020	Outlays (gross)	-11,539	-431
3050	Unpaid obligations, end of year	14	4
Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-41	-3
3070	Change in uncollected pymts, Fed sources, unexpired	38	.....
3090	Uncollected pymts, Fed sources, end of year	-3	-3
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	-40	11
3200	Obligated balance, end of year	11	1
Financing authority and disbursements, net:			
Mandatory:			
4090	Budget authority, gross	11,210	421
Financing disbursements:			
4110	Outlays, gross (total)	11,539	431
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120	Federal sources: Payments from program account	-2,541	-204
4122	Interest on uninvested funds	-42	.....
4123	Interest and principal received on loans	-66	-975
4123	Fees .....	.....	-4
4123	Cash sale of properties .....	.....	-2
4130	Offsets against gross budget authority and outlays (total)	-2,649	-1,185
Additional offsets against financing authority only (total):			
4140	Change in uncollected pymts, Fed sources, unexpired	38	.....
4160	Budget authority, net (mandatory)	8,599	-764
4170	Outlays, net (mandatory)	8,890	-754
4180	Budget authority, net (total)	8,599	-764
4190	Outlays, net (total)	8,890	-754

HOUSING DIRECT LOAN FINANCING ACCOUNT—Continued

Status of Direct Loans (in millions of dollars)

Identification code 036-4127-0-3-704	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	10,059	164	144
1150 Total direct loan obligations	10,059	164	144
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	561	10,652	10,019
1231 Disbursements: Direct loan disbursements	10,059	164	144
1251 Repayments: Repayments and prepayments	-41	-695	-584
1263 Write-offs for default: Direct loans	-92	-245	
1264 Other adjustments, net (+ or -)	73	-10	
1290 Outstanding, end of year	10,652	10,019	9,334

Balance Sheet (in millions of dollars)

Identification code 036-4127-0-3-704	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	1,199	451
Investments in U.S. securities:		
1106 Receivables, net	54	624
1206 Non-Federal assets: Receivables, net	2	27
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	561	10,652
1402 Interest receivable	10	14
1404 Foreclosed property	2	3
1405 Allowance for subsidy cost (-)	104	-2,823
1499 Net present value of assets related to direct loans	677	7,846
1901 Other Federal assets: Other assets	1	
1999 Total assets	1,933	8,948
LIABILITIES:		
Federal liabilities:		
2101 Accounts payable	801	
2103 Debt	1,130	8,935
2105 Other	2	8
Non-Federal liabilities:		
2201 Accounts payable		
2207 Other		
2999 Total liabilities	1,933	8,943
NET POSITION:		
3300 Cumulative results of operations		5
4999 Total liabilities and net position	1,933	8,948

HOUSING GUARANTEED LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 036-4129-0-3-704	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Losses on defaulted loans	382	1,339	1,606
0005 Payment to trustee reserve	1		2
0009 Property sales expense	35	204	176
0010 Property management expense	86	203	199
0011 Property improvement expense	4	6	5
0012 Loans acquired	10,081	8	8
0013 Refunds	59	336	343
0091 Direct program activities, subtotal	10,648	2,096	2,339
Credit program obligations:			
0711 Default claim payments on principal	1,366	2,735	2,375
0713 Payment of interest to Treasury	3		
0740 Negative subsidy obligations	372		
0741 Modification savings		389	
0742 Downward reestimates paid to receipt accounts	3,375	1,071	
0743 Interest on downward reestimates	286	254	
0791 Direct program activities, subtotal	5,402	4,449	2,375
0900 Total new obligations, unexpired accounts	16,050	6,545	4,714
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	7,684	7,040	7,929
1022 Capital transfer of unobligated balances to general fund	-11	-325	

1023 Unobligated balances applied to repay debt	-47		
1033 Recoveries of prior year paid obligations	4		
1070 Unobligated balance (total)	7,630	6,715	7,929
Financing authority:			
Appropriations, mandatory:			
1200 Appropriation	72	30	
Spending authority from offsetting collections, mandatory:			
1800 Collected	15,376	7,729	4,693
1801 Change in uncollected payments, Federal sources	12		
1850 Spending auth from offsetting collections, mand (total)	15,388	7,729	4,693
1900 Budget authority (total)	15,460	7,759	4,693
1930 Total budgetary resources available	23,090	14,474	12,622
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	7,040	7,929	7,908

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	211	289	97
3010 New obligations, unexpired accounts	16,050	6,545	4,714
3020 Outlays (gross)	-15,972	-6,737	-4,714
3050 Unpaid obligations, end of year	289	97	97
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1		-12	-12
3070 Change in uncollected pymts, Fed sources, unexpired	-12		
3090 Uncollected pymts, Fed sources, end of year	-12	-12	-12
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	211	277	85
3200 Obligated balance, end of year	277	85	85

Financing authority and disbursements, net:

Mandatory:			
4090 Budget authority, gross	15,460	7,759	4,693
Financing disbursements:			
4110 Outlays, gross (total)	15,972	6,737	4,714
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Payments from program account	-972	-2,881	-619
4120 Recoveries from DLFA	-10,073	-166	-145
4120 Modification of subsidy	-2,073	-417	
4122 Interest on uninvested funds	-191	-229	-245
4123 Funding fees	-1,489	-1,485	-1,461
4123 Cash sale of properties	-445	-2,455	-2,132
4123 Redemption of Properties/Other income and receivables	-137	-96	-91
4130 Offsets against gross budget authority and outlays (total)	-15,380	-7,729	-4,693
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired	-12		
4143 Recoveries of prior year paid obligations, unexpired accounts	4		
4150 Additional offsets against budget authority only (total)	-8		
4160 Budget authority, net (mandatory)	72	30	
4170 Outlays, net (mandatory)	592	-992	21
4180 Budget authority, net (total)	72	30	
4190 Outlays, net (total)	592	-992	21

Status of Guaranteed Loans (in millions of dollars)

Identification code 036-4129-0-3-704	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority	195,800	222,000	217,312
2150 Total guaranteed loan commitments	195,800	222,000	217,312
2199 Guaranteed amount of guaranteed loan commitments	54,041	61,272	59,978
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	1,060,390	1,098,070	1,249,303
2231 Disbursements of new guaranteed loans	195,800	222,000	217,312
2251 Repayments and prepayments	-146,307	-66,509	-72,871
Adjustments:			
2261 Terminations for default that result in loans receivable	-17	-210	-620
2262 Terminations for default that result in acquisition of property	-1,366	-2,735	-2,375
2263 Terminations for default that result in claim payments	-10,430	-1,137	-995
2264 Other adjustments, net		-176	
2290 Outstanding, end of year	1,098,070	1,249,303	1,389,754

Memorandum:				
2299	Guaranteed amount of guaranteed loans outstanding, end of year	276,274	313,256	348,474
Addendum:				
Cumulative balance of defaulted guaranteed loans that result in loans receivable:				
2310	Outstanding, start of year	1,820	1,700	1,907
2331	Disbursements for guaranteed loan claims		210	620
2351	Repayments of loans receivable	-222	-96	-91
2364	Other adjustments, net	102	93	
2390	Outstanding, end of year	1,700	1,907	2,436

Balance Sheet (in millions of dollars)

Identification code 036-4129-0-3-704		2024 actual	2025 actual
ASSETS:			
Federal assets:			
1101	Fund balances with Treasury	7,896	7,317
Investments in U.S. securities:			
1106	Receivables, net	706	2,331
1206	Non-Federal assets: Receivables, net	7	26
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:			
1501	Defaulted guaranteed loans receivable, gross	1,820	1,700
1504	Accounts receivable from foreclosed property		
1504	Foreclosed property	261	1,106
1505	Allowance for subsidy cost (-)		-290
1599	Net present value of assets related to defaulted guaranteed loans	2,081	2,516
1999	Total assets	10,690	12,190
LIABILITIES:			
Federal liabilities:			
2103	Debt	60	13
2105	Other liabilities	3,353	1,493
Non-Federal liabilities:			
2201	Accounts payable	211	279
2204	Non-federal liabilities for loan guarantees	7,042	10,310
2999	Total liabilities	10,666	12,095
NET POSITION:			
3100	Unexpended appropriations	24	95
3300	Cumulative results of operations		
3999	Total net position	24	95
4999	Total liabilities and net position	10,690	12,190

HOUSING LIQUIDATING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 036-4025-0-3-704		2025 actual	2026 est.	2027 est.
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	1		
1022	Capital transfer of unobligated balances to general fund	-1		
Budget authority:				
Spending authority from offsetting collections, mandatory:				
1800	Collected	2	2	2
1820	Capital transfer of spending authority from offsetting collections to general fund	-2	-2	-2
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	
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Loan repayments and prepayments	-1	-1	-1

4123	Interest collection on Veteran liability debts	-1	-1	-1
4130	Offsets against gross budget authority and outlays (total)	-2	-2	-2
4160	Budget authority, net (mandatory)	-2	-2	-2
4170	Outlays, net (mandatory)	-2	-1	-2
4180	Budget authority, net (total)	-2	-2	-2
4190	Outlays, net (total)	-2	-1	-2

Memorandum (non-add) entries:

5010	Total investments, SOY: non-Fed securities: Market value	140		
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Status of Direct Loans (in millions of dollars)

Identification code 036-4025-0-3-704		2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:				
1210	Outstanding, start of year	3	18	18
1264	Other adjustments, net (+ or -)	15		
1290	Outstanding, end of year	18	18	18

Balance Sheet (in millions of dollars)

Identification code 036-4025-0-3-704		2024 actual	2025 actual
ASSETS:			
Federal assets: Fund balances with Treasury			
1101		2	1
Non-Federal assets:			
Investments in non-Federal securities, net			
1201		139	
1206	Receivables, net		
1601	Direct loans, gross	3	18
1602	Interest receivable	16	16
1603	Allowance for estimated uncollectible loans and interest (-)	-16	-33
1604	Direct loans and interest receivable, net	3	1
1605	Accounts receivable from foreclosed property		
1699	Value of assets related to direct loans	3	1
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	2
LIABILITIES:			
Non-Federal liabilities:			
2201	Accounts payable	1	1
2204	Liabilities for loan guarantees	143	136
2207	Other Deferred Revenue		
2999	Total liabilities	144	137
NET POSITION:			
3300	Cumulative results of operations		-135
4999	Total liabilities and net position	144	2

NATIVE AMERICAN VETERAN HOUSING LOAN PROGRAM ACCOUNT

For the cost of direct loans, **[\$6,865,235]** \$2,604,056, 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 to carry out the direct loan program authorized by subchapter V of chapter 37 of title 38, United States Code, **[\$5,845,241]** \$5,967,991.

VOCATIONAL REHABILITATION LOANS PROGRAM ACCOUNT

For the cost of direct loans, **[\$45,428]** \$34,788, 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]** \$1,227,041.

In addition, for administrative expenses necessary to carry out the direct loan program, **[\$507,254]** \$512,540, which may be paid to the appropriation for "Gen-

NATIVE AMERICAN VETERAN HOUSING LOAN PROGRAM ACCOUNT—Continued
eral Operating Expenses, Veterans Benefits Administration". (Military Construction,
Veterans Affairs, and Related Agencies Appropriations Act, 2026.)

Program and Financing (in millions of dollars)

Identification code 036-1120-0-1-704	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0701 Direct loan subsidy		7	3
0705 Reestimates of direct loan subsidy	7	4	
0706 Interest on reestimates of direct loan subsidy	1		
0709 Administrative expenses	3	6	6
0900 Total new obligations, unexpired accounts (object class 25.2)	11	17	9
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	2	2
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	3	13	9
Appropriations, mandatory:			
1200 Appropriation	8	4	
1900 Budget authority (total)	11	17	9
1930 Total budgetary resources available	13	19	11
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	4	1	
3010 New obligations, unexpired accounts	11	17	9
3020 Outlays (gross)	-14	-18	-9
3050 Unpaid obligations, end of year	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	4	1	
3200 Obligated balance, end of year	1		
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	3	13	9
Outlays, gross:			
4010 Outlays from new discretionary authority	3	13	9
4011 Outlays from discretionary balances	3	1	
4020 Outlays, gross (total)	6	14	9
Mandatory:			
4090 Budget authority, gross	8	4	
Outlays, gross:			
4100 Outlays from new mandatory authority	8	4	
4180 Budget authority, net (total)	11	17	9
4190 Outlays, net (total)	14	18	9

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

Identification code 036-1120-0-1-704	2025 actual	2026 est.	2027 est.
Direct loan levels supportable by subsidy budget authority:			
115002 Native American Direct Loans	15	43	40
115003 Vocational Rehabilitation	2	1	1
115999 Total direct loan levels	17	44	41
Direct loan subsidy (in percent):			
132002 Native American Direct Loans	-60	15.83	6.56
132003 Vocational Rehabilitation	4.12	3.26	2.84
132999 Weighted average subsidy rate	-04	15.54	6.47
Direct loan subsidy budget authority:			
133002 Native American Direct Loans		7	3
133999 Total subsidy budget authority		7	3
Direct loan subsidy outlays:			
134002 Native American Direct Loans		6	3
134999 Total subsidy outlays		6	3
Direct loan reestimates:			
135002 Native American Direct Loans	7	4	
135999 Total direct loan reestimates	7	4	
Administrative expense data:			
3510 Budget authority	3	6	6
3590 Outlays from new authority	3	6	6

The Native American Veteran Housing Loan program provides direct housing loans to eligible veterans living on trust lands under 38 U.S.C. Chapter 37, Section 3761. These loans may be used to purchase, construct, or improve a home to be occupied as the veteran's residence. This program was established as a pilot in 1993 and was made permanent on June 15, 2006, through Public Law 109-233.

Veteran Readiness and Employment Loan program: In accordance with 38 C.F.R. Section 3112 and 38 C.F.R. Section 21.274, the Veterans Readiness and Employment program provides advances, referred to as loans, from non-interest bearing revolving fund to veterans who would otherwise be unable to begin, or continue participation in, a rehabilitation program without financial assistance. This program is authorized under Chapter 31 of 38 U.S.C. Section 3112. Repayment of the loan is made in monthly installments from future payments which can come from compensation or pension benefits, educational assistance allowances, retirement, or subsistence allowances.

NATIVE AMERICAN DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 036-4130-0-3-704	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations	15	43	40
0713 Payment of interest to Treasury	4	4	4
0740 Negative subsidy obligations	1		
0900 Total new obligations, unexpired accounts	20	47	44
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	11	8	8
1023 Unobligated balances applied to repay debt	-5		
1070 Unobligated balance (total)	6	8	8
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	18	36	41
1422 Borrowing authority applied to repay debt	-3		
1440 Borrowing authority, mandatory (total)	15	36	41
Spending authority from offsetting collections, mandatory:			
1800 Collected	15	24	20
1825 Spending authority from offsetting collections applied to repay debt	-8	-13	-17
1850 Spending auth from offsetting collections, mand (total)	7	11	3
1900 Budget authority (total)	22	47	44
1930 Total budgetary resources available	28	55	52
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	8	8	8
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2	4	7
3010 New obligations, unexpired accounts	20	47	44
3020 Outlays (gross)	-18	-44	-43
3050 Unpaid obligations, end of year	4	7	8
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2	4	7
3200 Obligated balance, end of year	4	7	8
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	22	47	44
Financing disbursements:			
4110 Outlays, gross (total)	18	44	43
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources	-8	-11	-3
4122 Interest on uninvested funds	-1		
4123 Non-federal sources - Repayments and prepayments of principal	-4	-10	-13
4123 Non-Federal sources - Interest received on loans	-2	-3	-4
4130 Offsets against gross budget authority and outlays (total)	-15	-24	-20
4160 Budget authority, net (mandatory)	7	23	24

4170	Outlays, net (mandatory)	3	20	23
4180	Budget authority, net (total)	7	23	24
4190	Outlays, net (total)	3	20	23

Status of Direct Loans (in millions of dollars)

Identification code 036-4130-0-3-704	2025 actual	2026 est.	2027 est.	
Position with respect to appropriations act limitation on obligations:				
1111	Direct loan obligations from current-year authority	15	43	40
1150	Total direct loan obligations	15	43	40
Cumulative balance of direct loans outstanding:				
1210	Outstanding, start of year	71	87	114
1231	Disbursements: Direct loan disbursements	16	40	39
1251	Repayments: Repayments and prepayments		-13	-12
1290	Outstanding, end of year	87	114	141

Balance Sheet (in millions of dollars)

Identification code 036-4130-0-3-704	2024 actual	2025 actual	
ASSETS:			
Federal assets:			
1101	Fund balances with Treasury	13	12
Investments in U.S. securities:			
1106	Receivables, net	7	2
Net value of assets related to post-1991 direct loans receivable:			
1401	Direct loans receivable, gross	71	87
1402	Interest receivable	1	1
1405	Other assets	8	-2
1499	Net present value of assets related to direct loans	80	86
1999	Total assets	100	100
LIABILITIES:			
Federal liabilities:			
2103	Federal liabilities debt	97	99
2105	Other liabilities	2	
2999	Total liabilities	99	99
NET POSITION:			
3300	Cumulative results of operations	1	1
4999	Total liabilities and net position	100	100

TRANSITIONAL HOUSING DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 036-4258-0-3-704	2025 actual	2026 est.	2027 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	2025 actual	2026 est.	2027 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	2024 actual	2025 actual	
ASSETS:			
Federal 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	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
Credit program obligations:				
0710	Direct loan obligations	1	1	1
0900	Total new obligations, unexpired accounts	1	1	1

Budgetary resources:

Financing authority:				
Borrowing authority, mandatory:				
1400	Authority to borrow (indefinite)	1	1	
Spending authority from offsetting collections, mandatory:				
1800	Collected	1	1	1
1825	Spending authority from offsetting collections applied to repay debt		-1	-1
1850	Spending auth from offsetting collections, mand (total)	1		
1900	Budget authority (total)	1	1	1
1930	Total budgetary resources available	1	1	1

Change in obligated balance:

Unpaid obligations:				
3010	New obligations, unexpired accounts	1	1	1
3020	Outlays (gross)	-1	-1	-1

Financing authority and disbursements, net:

Mandatory:				
4090	Budget authority, gross	1	1	1
Financing disbursements:				
4110	Outlays, gross (total)	1	1	1
Offsets against gross financing authority and disbursements:				
Offsetting collections (collected) from:				
4123	Repayments and prepayments of principal	-1	-1	-1
4180	Budget authority, net (total)			
4190	Outlays, net (total)			

Status of Direct Loans (in millions of dollars)

Identification code 036-4112-0-3-702	2025 actual	2026 est.	2027 est.	
Position with respect to appropriations act limitation on obligations:				
1111	Direct loan obligations from current-year authority	1	1	1
1150	Total direct loan obligations	1	1	1
Cumulative balance of direct loans outstanding:				
1210	Outstanding, start of year	1	1	1
1231	Disbursements: Direct loan disbursements	1	1	1
1251	Repayments: Repayments and prepayments	-1	-1	-1
1290	Outstanding, end of year	1	1	1

Balance Sheet (in millions of dollars)

Identification code 036-4112-0-3-702	2024 actual	2025 actual	
ASSETS:			
Federal assets:			
Investments in U.S. securities:			
1104	Investments U.S. securities		
1401	Net value of assets related to post-1991 direct loans receivable: Direct loans receivable, gross	1	1
1999	Total assets	1	1
LIABILITIES:			
2103	Federal liabilities: Debt	1	1

VOCATIONAL REHABILITATION DIRECT LOAN FINANCING ACCOUNT—Continued
Balance Sheet—Continued

Identification code 036-4112-0-3-702	2024 actual	2025 actual
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	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Financial Transfers		39	
0900 Total new obligations, unexpired accounts (object class 94.0)		39	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	47	47	
1029 Other balances withdrawn to Treasury		-8	
1070 Unobligated balance (total)	47	39	
1930 Total budgetary resources available	47	39	
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	47		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1		
3010 New obligations, unexpired accounts		39	
3020 Outlays (gross)	-1	-39	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1		
Budget authority and outlays, net:			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	1	39	
4180 Budget authority, net (total)			
4190 Outlays, net (total)	1	39	

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 War 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 War. 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

	2025 actual	2026 est.	2027 est.
Total program obligations (in thousands)	\$483	\$0	\$0
Number of disenrollments	1,254	0	0
Total refunds (in thousands)	\$483	\$0	\$0
Average Refund	\$385	\$0	\$0
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	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	381	247	119

Receipts:

Current law:			
1130 NSLI Fund, Premium and Other Receipts	8	9	4
1140 NSLI Fund, Interest	13	11	6
1199 Total current law receipts	21	20	10
1999 Total receipts	21	20	10
2000 Total: Balances and receipts	402	267	129
Appropriations:			
Current law:			
2101 National Service Life Insurance Fund	-21	-20	-10
2103 National Service Life Insurance Fund	-134	-128	-47
2199 Total current law appropriations	-155	-148	-57
2999 Total appropriations	-155	-148	-57
5099 Balance, end of year	247	119	72

Program and Financing (in millions of dollars)

Identification code 036-8132-0-7-701	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Death claims	75	68	21
0003 Matured endowments	27	32	19
0004 Cash surrenders	42	35	10
0005 Dividends	6	8	4
0006 Interest paid on dividend credits and deposits	2	2	1
0007 Payment to general operating expenses	2	2	1
0091 Total operating expenses	154	147	56
0201 Capital investment: Policy loans	1	1	1
0799 Total direct obligations	155	148	57
0801 Death claims	1	3	2
0803 Matured endowments		2	2
0804 Cash surrenders		2	1
0899 Total reimbursable obligations	1	7	5
0900 Total new obligations, unexpired accounts	156	155	62
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	21	20	10
1203 Appropriation (previously unavailable)(special or trust)	134	128	47
1260 Appropriations, mandatory (total)	155	148	57
Spending authority from offsetting collections, mandatory:			
1800 Collected	1	7	5
1900 Budget authority (total)	156	155	62
1930 Total budgetary resources available	156	155	62
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	211	163	153
3010 New obligations, unexpired accounts	156	155	62
3020 Outlays (gross)	-204	-165	-88
3050 Unpaid obligations, end of year	163	153	127
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	211	163	153
3200 Obligated balance, end of year	163	153	127
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	156	155	62
Outlays, gross:			
4100 Outlays from new mandatory authority	20	27	15
4101 Outlays from mandatory balances	184	138	73
4110 Outlays, gross (total)	204	165	88
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-1	-7	-5
4180 Budget authority, net (total)	155	148	57
4190 Outlays, net (total)	203	158	83
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	586	402	211
5001 Total investments, EOY: Federal securities: Par value	402	211	138

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:

POLICIES AND INSURANCE IN FORCE

	2025 actual	2026 est.	2027 est.
Number of policies	17,194	9,446	5,245
Insurance in force (dollars in millions)	\$210	\$113	\$53

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 \$245 million as of September 30, 2026, to \$136 million as of September 30, 2027. The actuarial estimate of policy obligations as of September 30, 2027, totals \$124 million, leaving a balance of \$12 million for contingency reserves.

Status of Funds (in millions of dollars)

Identification code 036-8132-0-7-701	2025 actual	2026 est.	2027 est.
Unexpended balance, start of year:			
0100 Balance, start of year	592	408	270
0999 Total balance, start of year	592	408	270
Cash income during the year:			
Current law:			
Receipts:			
1130 NSLI Fund, Premium and Other Receipts	8	9	4
1130 National Service Life Insurance Fund	1	7	5
1150 NSLI Fund, Interest	13	11	6
1199 Income under present law	22	27	15
1999 Total cash income	22	27	15
Cash outgo during year:			
Current law:			
2100 National Service Life Insurance Fund	-204	-165	-88
2199 Outgo under current law	-204	-165	-88
2999 Total cash outgo (-)	-204	-165	-88
Surplus or deficit:			
3110 Excluding interest	-195	-149	-79
3120 Interest	13	11	6
3199 Subtotal, surplus or deficit	-182	-138	-73
3298 Rounding adjustment	-2		
3299 Total adjustments	-2		
3999 Total change in fund balance	-184	-138	-73
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year	6	59	59
4200 National Service Life Insurance Fund	402	211	138
4999 Total balance, end of year	408	270	197

Object Classification (in millions of dollars)

Identification code 036-8132-0-7-701	2025 actual	2026 est.	2027 est.
Direct obligations:			
33.0 Investments and loans		1	1
42.0 Insurance claims and indemnities	144	135	50
43.0 Interest and dividends	11	12	6
99.0 Direct obligations	155	148	57
99.0 Reimbursable obligations	1	7	5
99.9 Total new obligations, unexpired accounts	156	155	62

UNITED STATES GOVERNMENT LIFE INSURANCE FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 036-8150-0-7-701	2025 actual	2026 est.	2027 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	2025 actual	2026 est.	2027 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 program policies have reached the maturity age. However, the program will continue to disburse insurance annuity benefits to beneficiaries.

POLICIES AND INSURANCE IN FORCE

	2025 actual	2026 est.	2027 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, 2026, to \$1 million as of September 30, 2027, as payments continue to be disbursed to remaining annuitants. The actuarial evaluation of policy obligations as of September 30, 2027, totals \$0.7 million, leaving a balance of \$0.3 million for contingency reserves.

Status of Funds (in millions of dollars)

Identification code 036-8150-0-7-701	2025 actual	2026 est.	2027 est.
Unexpended balance, start of year:			
0100 Balance, start of year	1	1	
0999 Total balance, start of year	1	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	

UNITED STATES GOVERNMENT LIFE INSURANCE FUND—Continued
Status of Funds—Continued

Identification code 036-8150-0-7-701	2025 actual	2026 est.	2027 est.
3199 Subtotal, surplus or deficit		-1	
3999 Total change in fund balance		-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	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Death claims	87	80	64
0802 Cash surrenders	26	8	6
0804 All other	1	15	18
0806 Capital investment	1	1	1
0900 Total new obligations, unexpired accounts	115	104	89
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	438	356	285
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	34	33	19
1801 Change in uncollected payments, Federal sources	-1		
1850 Spending auth from offsetting collections, mand (total)	33	33	19
1930 Total budgetary resources available	471	389	304
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	356	285	215
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	231	191	175
3010 New obligations, unexpired accounts	115	104	89
3020 Outlays (gross)	-155	-120	-104
3050 Unpaid obligations, end of year	191	175	160
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-5	-4	-4
3070 Change in uncollected pymts, Fed sources, unexpired	1		
3090 Uncollected pymts, Fed sources, end of year	-4	-4	-4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	226	187	171
3200 Obligated balance, end of year	187	171	156
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	33	33	19
Outlays, gross:			
4100 Outlays from new mandatory authority	33	33	19
4101 Outlays from mandatory balances	122	87	85
4110 Outlays, gross (total)	155	120	104
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4121 Interest on Federal securities	-19	-17	-10
4123 Non-Federal sources	-7	-7	-5
4123 Non-Federal sources	-8	-9	-4
4130 Offsets against gross budget authority and outlays (total) ...	-34	-33	-19
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	1		
4160 Budget authority, net (mandatory)			
4170 Outlays, net (mandatory)	121	87	85
4180 Budget authority, net (total)			
4190 Outlays, net (total)	121	87	85
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	663	543	455
5001 Total investments, EOY: Federal securities: Par value	543	455	371

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

	2025 actual	2026 est.	2027 est.
Number of policies	25,351	19,532	14,479
Insurance in force (dollars in millions)	\$391	\$284	\$202

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	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
33.0 Investments and loans	1	1	1
42.0 Insurance claims and indemnities	112	102	87
43.0 Interest and dividends	2	1	1
99.9 Total new obligations, unexpired accounts	115	104	89

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, **[\$1,394,000,000]** \$3,089,000,000, of which **[\$621,615,000]** \$1,377,446,880 shall remain available until September 30, **[2030]** 2031, and of which **[\$772,385,000]** \$1,711,553,120 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 devel-

opment 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 program management activities shall be available for the completion of both new and existing seismic projects of the Department. (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.*)

4180	Budget authority, net (total)	965	1,394	3,089
4190	Outlays, net (total)	541	968	1,778

The Construction, Major Projects appropriation funds construction projects currently costing more than \$30 million. Funding is requested for a replacement medical facility in Indianapolis, IN; a replacement medical facility in Manchester, NH; land acquisition for a replacement facility in San Antonio, TX; a National Center for Warrior Independence in West Los Angeles, CA; and four cemetery expansion projects in Holly, MI (Great Lakes National Cemetery), Bridgeville, PA (National Cemetery of the Alleghenies), Minneapolis, MN (Fort Snelling National Cemetery) and Rittman, OH (Ohio Western Reserve National Cemetery). Funds are also requested to support major construction line item requirements, including salaries and associated expenses for staff to support advance planning and design activities.

Program and Financing (in millions of dollars)

Identification code 036-0110-0-1-703	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Medical programs	706	1,893	1,893
0002 National cemeteries	53	232	232
0005 Staff offices	7	7	10
0799 Total direct obligations	766	2,132	2,135
0801 Reimbursable program activity - Medical Program		1	1
0900 Total new obligations, unexpired accounts	766	2,133	2,136
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3,805	3,815	3,076
1001 Discretionary unobligated balance brought fwd, Oct 1	3,755		
1021 Recoveries of prior year unpaid obligations	57		
1070 Unobligated balance (total)	3,862	3,815	3,076
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	965	1,394	3,089
1900 Budget authority (total)	965	1,394	3,089
1930 Total budgetary resources available	4,827	5,209	6,165
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-246		
1941 Unexpired unobligated balance, end of year	3,815	3,076	4,029
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	909	886	2,068
3010 New obligations, unexpired accounts	766	2,133	2,136
3011 Obligations ("upward adjustments"), expired accounts	40	17	17
3020 Outlays (gross)	-752	-968	-1,778
3040 Recoveries of prior year unpaid obligations, unexpired	-57		
3041 Recoveries of prior year unpaid obligations, expired	-20		
3050 Unpaid obligations, end of year	886	2,068	2,443
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	909	886	2,068
3200 Obligated balance, end of year	886	2,068	2,443

Object Classification (in millions of dollars)

Identification code 036-0110-0-1-703	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.2 Other services from non-Federal sources	7	137	137
25.3 Other goods and services from Federal sources		401	400
32.0 Land and structures	759	1,595	1,599
99.0 Direct obligations	766	2,133	2,136
99.9 Total new obligations, unexpired accounts	766	2,133	2,136

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, **[\$350,000,000] \$861,000,000**, of which **[\$231,000,000] \$559,650,000** shall remain available until September 30, **[2030] 2031**, and of which **[\$119,000,000] \$301,350,000** 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. (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.*)

Program and Financing (in millions of dollars)

Identification code 036-0111-0-1-703	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Medical programs	296	275	348
0002 National cemeteries	162	295	185
0003 Regional offices	27	30	50
0004 Staff offices	113	85	90
0900 Total new obligations, unexpired accounts	598	685	673
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,123	1,269	934
1001 Discretionary unobligated balance brought fwd, Oct 1	568		
1021 Recoveries of prior year unpaid obligations	53		
1070 Unobligated balance (total)	1,176	1,269	934
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	694	350	861
1900 Budget authority (total)	694	350	861

Identification code 036-0111-0-1-703	2025 actual	2026 est.	2027 est.
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	965	1,394	3,089
Outlays, gross:			
4010 Outlays from new discretionary authority	302	539	1,191
4011 Outlays from discretionary balances	448	424	584
4020 Outlays, gross (total)	750	963	1,775
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-211		
4040 Offsets against gross budget authority and outlays (total) ...	-211		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	211		
4060 Additional offsets against budget authority only (total)	211		
4070 Budget authority, net (discretionary)	965	1,394	3,089
4080 Outlays, net (discretionary)	539	963	1,775
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	2	5	3

CONSTRUCTION, MINOR PROJECTS—Continued
Program and Financing—Continued

Identification code 036-0111-0-1-703	2025 actual	2026 est.	2027 est.
1930 Total budgetary resources available	1,870	1,619	1,795
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-3		
1941 Unexpired unobligated balance, end of year	1,269	934	1,122
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,358	1,311	1,436
3010 New obligations, unexpired accounts	598	685	673
3011 Obligations ("upward adjustments"), expired accounts	11	4	4
3020 Outlays (gross)	-586	-564	-560
3040 Recoveries of prior year unpaid obligations, unexpired	-53		
3041 Recoveries of prior year unpaid obligations, expired	-17		
3050 Unpaid obligations, end of year	1,311	1,436	1,553
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,358	1,311	1,436
3200 Obligated balance, end of year	1,311	1,436	1,553
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	694	350	861
Outlays, gross:			
4010 Outlays from new discretionary authority	23	65	156
4011 Outlays from discretionary balances	557	419	370
4020 Outlays, gross (total)	580	484	526
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	6	80	34
4180 Budget authority, net (total)	694	350	861
4190 Outlays, net (total)	586	564	560

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	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.2 Other services from non-Federal sources	5	5	5
25.3 Other goods and services from Federal sources	15	12	12
32.0 Land and structures	578	668	656
99.9 Total new obligations, unexpired accounts	598	685	673

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, **[\$275,000,000]** \$171,000,000, to remain available until expended. (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.*)

Program and Financing (in millions of dollars)

Identification code 036-0181-0-1-703	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Grants for construction of state extended care facilities	48	275	171
0801 Prior Year Recoveries	12		
0900 Total new obligations, unexpired accounts	60	275	171
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	326	449	449
1001 Discretionary unobligated balance brought fwd, Oct 1	324		
1021 Recoveries of prior year unpaid obligations	12		
1070 Unobligated balance (total)	338	449	449

Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	171	275	171
1900 Budget authority (total)	171	275	171
1930 Total budgetary resources available	509	724	620
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	449	449	449
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	578	312	346
3010 New obligations, unexpired accounts	60	275	171
3020 Outlays (gross)	-302	-241	-226
3040 Recoveries of prior year unpaid obligations, unexpired	-12		
3041 Recoveries of prior year unpaid obligations, expired	-12		
3050 Unpaid obligations, end of year	312	346	291
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	578	312	346
3200 Obligated balance, end of year	312	346	291
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	171	275	171
Outlays, gross:			
4011 Outlays from discretionary balances	185	189	201
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	117	52	25
4180 Budget authority, net (total)	171	275	171
4190 Outlays, net (total)	302	241	226

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.

Object Classification (in millions of dollars)

Identification code 036-0181-0-1-703	2025 actual	2026 est.	2027 est.
41.0 Direct obligations: Grants, subsidies, and contributions	48	275	171
99.0 Reimbursable obligations	12		
99.9 Total new obligations, unexpired accounts	60	275	171

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, **[\$150,000,000]** \$60,000,000, to remain available until expended. (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.*)

Program and Financing (in millions of dollars)

Identification code 036-0183-0-1-705	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Grants for construction of state veterans cemeteries	77	150	60
0900 Total new obligations, unexpired accounts (object class 41.0)	77	150	60
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	20	5	9
1021 Recoveries of prior year unpaid obligations	2	4	4
1070 Unobligated balance (total)	22	9	13
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	60	150	60
1930 Total budgetary resources available	82	159	73
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	5	9	13

Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	93	122	127
3010	New obligations, unexpired accounts	77	150	60
3020	Outlays (gross)	-46	-141	-78
3040	Recoveries of prior year unpaid obligations, unexpired	-2	-4	-4
3050	Unpaid obligations, end of year	122	127	105
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	93	122	127
3200	Obligated balance, end of year	122	127	105
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	60	150	60
Outlays, gross:				
4010	Outlays from new discretionary authority		66	26
4011	Outlays from discretionary balances	46	75	52
4020	Outlays, gross (total)	46	141	78
4180	Budget authority, net (total)	60	150	60
4190	Outlays, net (total)	46	141	78

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, 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 the amounts otherwise available for such purposes in the appropriations provided in this or prior Acts, including the Fiscal Responsibility Act of 2023 (Public Law 118-5), **[\$52,676,000,000] \$54,593,000,000**, to remain available until expended; and, in addition, **\$53,760,000,000**, which shall become available on October 1, 2027, and shall remain available until expended. (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.*)

Program and Financing (in millions of dollars)

Identification code 036-1126-0-1-700				
	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0001	VBA General Operating Expenses	1,291	1,371	1,385
0002	VHA Research	29	57	60
0003	VHA Medical Support and Compliance	1	333	887
0004	VHA Medical Services	13,125	33,406	37,208
0005	VHA Medical Community Care	17,546	12,002	16,359
0006	Office of Information Technology	1,197	1,504	1,478
0008	General Administration	14	33	33
0900	Total new obligations, unexpired accounts	33,203	48,706	57,410
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	4,739	2,019	5,989
1021	Recoveries of prior year unpaid obligations	28		
1070	Unobligated balance (total)	4,767	2,019	5,989
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation	30,455	52,676	54,593
1900	Budget authority (total)	30,455	52,676	54,593
1930	Total budgetary resources available	35,222	54,695	60,582
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	2,019	5,989	3,172
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	842	848	2,022
3010	New obligations, unexpired accounts	33,203	48,706	57,410
3011	Obligations ("upward adjustments"), expired accounts	1		
3020	Outlays (gross)	-33,166	-47,532	-54,261
3040	Recoveries of prior year unpaid obligations, unexpired	-28		
3041	Recoveries of prior year unpaid obligations, expired	-4		
3050	Unpaid obligations, end of year	848	2,022	5,171

Memorandum (non-add) entries:				
3100	Obligated balance, start of year	842	848	2,022
3200	Obligated balance, end of year	848	2,022	5,171
Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross	30,455	52,676	54,593
Outlays, gross:				
4100	Outlays from new mandatory authority	28,037	46,720	48,459
4101	Outlays from mandatory balances	5,129	812	5,802
4110	Outlays, gross (total)	33,166	47,532	54,261
4180	Budget authority, net (total)	30,455	52,676	54,593
4190	Outlays, net (total)	33,166	47,532	54,261

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				
	2025 actual	2026 est.	2027 est.	
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	10,194	21,913	24,655
11.3	Other than full-time permanent	324	1,522	1,692
11.5	Other personnel compensation	377	910	1,048
11.9	Total personnel compensation	10,895	24,345	27,395
12.1	Civilian personnel benefits	1,536	8,963	10,377
21.0	Travel and transportation of persons	397	400	400
23.3	Communications, utilities, and miscellaneous charges	51	63	62
25.2	Other services from non-Federal sources	18,863	13,661	17,926
26.0	Supplies and materials	1,229	1,228	1,201
31.0	Equipment	232	46	49
99.9	Total new obligations, unexpired accounts	33,203	48,706	57,410

Employment Summary

Identification code 036-1126-0-1-700				
	2025 actual	2026 est.	2027 est.	
1001	Direct civilian full-time equivalent employment	75,208	188,405	208,648

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, **[\$429,000,000] \$517,000,000**, which shall be for the offices and in the amounts specified under this heading in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), of which not to exceed 10 percent [for each such office] shall remain available until September 30, [2027] 2028: *Provided*, That funds provided under this heading may be transferred to "General Operating Expenses, Veterans Benefits Administration". (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.*)

Program and Financing (in millions of dollars)

Identification code 036-0142-0-1-705				
	2025 actual	2026 est.	2027 est.	
Obligations by program activity:				
0014	General administration	437	450	518
0806	General administration, reimbursable program	497	541	590

GENERAL ADMINISTRATION—Continued
Program and Financing—Continued

Identification code 036-0142-0-1-705	2025 actual	2026 est.	2027 est.
0900 Total new obligations, unexpired accounts	934	991	1,108
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	44	45	24
1001 Discretionary unobligated balance brought fwd, Oct 1	27	.....	.....
1033 Recoveries of prior year paid obligations	1	.....	.....
1070 Unobligated balance (total)	45	45	24
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	475	429	517
1120 Appropriations transferred to other acct [036-0160]	-27	.....	.....
1160 Appropriation, discretionary (total)	448	429	517
Spending authority from offsetting collections, discretionary:			
1700 Collected	492	541	590
1701 Change in uncollected payments, Federal sources	6	.....	.....
1750 Spending auth from offsetting collections, disc (total)	498	541	590
1900 Budget authority (total)	946	970	1,107
1930 Total budgetary resources available	991	1,015	1,131
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-12	.....	.....
1941 Unexpired unobligated balance, end of year	45	24	23
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	211	189	214
3010 New obligations, unexpired accounts	934	991	1,108
3011 Obligations ("upward adjustments"), expired accounts	71	.....	.....
3020 Outlays (gross)	-993	-966	-1,080
3041 Recoveries of prior year unpaid obligations, expired	-34	.....	.....
3050 Unpaid obligations, end of year	189	214	242
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-11	-22	-22
3070 Change in uncollected pymts, Fed sources, unexpired	-6	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	-5	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-22	-22	-22
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	200	167	192
3200 Obligated balance, end of year	167	192	220
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	946	970	1,107
Outlays, gross:			
4010 Outlays from new discretionary authority	758	784	892
4011 Outlays from discretionary balances	227	180	187
4020 Outlays, gross (total)	985	964	1,079
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-499	-541	-590
4033 Non-Federal sources	-40	.....	.....
4040 Offsets against gross budget authority and outlays (total)	-539	-541	-590
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-6	.....	.....
4052 Offsetting collections credited to expired accounts	47	.....	.....
4060 Additional offsets against budget authority only (total)	41	.....	.....
4070 Budget authority, net (discretionary)	448	429	517
4080 Outlays, net (discretionary)	446	423	489
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	8	2	1
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-1	.....	.....
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	1	.....	.....
4160 Budget authority, net (mandatory) .....	.....	.....	.....
4170 Outlays, net (mandatory)	7	2	1
4180 Budget authority, net (total)	448	429	517
4190 Outlays, net (total)	453	425	490

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	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	255	227	234
11.5 Other personnel compensation	11	11	11
11.9 Total personnel compensation	266	238	245
12.1 Civilian personnel benefits	97	86	89
21.0 Travel and transportation of persons	2	5	5
23.1 Rent	19	18	18
23.3 Communications, utilities, and miscellaneous charges	7	5	5
25.2 Other services from non-Federal sources	45	88	146
26.0 Supplies and materials .....	.....	9	9
31.0 Equipment	1	1	1
99.0 Direct obligations	437	450	518
99.0 Reimbursable obligations	497	541	590
99.9 Total new obligations, unexpired accounts	934	991	1,108

Employment Summary

Identification code 036-0142-0-1-705	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	1,709	1,621	1,635
2001 Reimbursable civilian full-time equivalent employment	1,493	1,308	1,771

BOARD OF VETERANS APPEALS

For necessary operating expenses of the Board of Veterans Appeals, **[\$280,000,000] \$268,000,000**, of which not to exceed 10 percent shall remain available until September 30, **[2027] 2028**. (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026*.)

Program and Financing (in millions of dollars)

Identification code 036-1122-0-1-705	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0014 Board of Veterans' Appeals	285	287	268
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	17	7	.....
1001 Discretionary unobligated balance brought fwd, Oct 1	17	.....	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	287	280	268
1120 Appropriations transferred to other acct [036-0160]	-10	.....	.....
1160 Appropriation, discretionary (total)	277	280	268
1900 Budget authority (total)	277	280	268
1930 Total budgetary resources available	294	287	268
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-2	.....	.....
1941 Unexpired unobligated balance, end of year	7	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	23	15	47
3010 New obligations, unexpired accounts	285	287	268
3011 Obligations ("upward adjustments"), expired accounts	1	.....	.....
3020 Outlays (gross)	-292	-255	-265
3041 Recoveries of prior year unpaid obligations, expired	-2	.....	.....
3050 Unpaid obligations, end of year	15	47	50

Memorandum (non-add) entries:				
3100	Obligated balance, start of year	23	15	47
3200	Obligated balance, end of year	15	47	50

Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	277	280	268
Outlays, gross:				
4010	Outlays from new discretionary authority	255	237	227
4011	Outlays from discretionary balances	37	18	38
4020	Outlays, gross (total)	292	255	265
4180	Budget authority, net (total)	277	280	268
4190	Outlays, net (total)	292	255	265

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.

Object Classification (in millions of dollars)

Identification code 036-1122-0-1-705	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	197	196	183
11.9 Total personnel compensation	197	196	183
12.1 Civilian personnel benefits	70	70	66
22.0 Transportation of things	7	1	.....
23.1 Rental payments to GSA	7	6	6
25.2 Other services from non-Federal sources	11	13	12
42.0 Insurance claims and indemnities .....	.....	1	1
99.9 Total new obligations, unexpired accounts	285	287	268

Employment Summary

Identification code 036-1122-0-1-705	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	1,398	1,300	1,165

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. 401 et seq.), **[\$296,000,000] \$284,000,000**, of which not to exceed 10 percent shall remain available until September 30, **[2027] 2028.** (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.*)

Program and Financing (in millions of dollars)

Identification code 036-0170-0-1-705	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0101 Office of Inspector General (Direct)	307	296	284
0192 Total direct program	307	296	284

Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	27	14	14
1001	Discretionary unobligated balance brought fwd, Oct 1	27	.....	.....
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	296	296	284
1900	Budget authority (total)	296	296	284
1930	Total budgetary resources available	323	310	298

Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-2	.....	.....
1941	Unexpired unobligated balance, end of year	14	14	14

Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	29	40	70
3010	New obligations, unexpired accounts	307	296	284
3011	Obligations ("upward adjustments"), expired accounts	2	.....	.....
3020	Outlays (gross)	-294	-266	-286
3041	Recoveries of prior year unpaid obligations, expired	-4	.....	.....
3050	Unpaid obligations, end of year	40	70	68
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	29	40	70
3200	Obligated balance, end of year	40	70	68

Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	296	296	284
Outlays, gross:				
4010	Outlays from new discretionary authority	247	221	213
4011	Outlays from discretionary balances	47	45	73
4020	Outlays, gross (total)	294	266	286
4180	Budget authority, net (total)	296	296	284
4190	Outlays, net (total)	294	266	286

This appropriation provides for carrying out the independent oversight responsibilities of the Inspector General Act of 1978. These responsibilities include Department of Veterans Affairs (VA)-wide audit, investigation, healthcare inspection, and other oversight activities designed to promote the economy, efficiency, and effectiveness of VA programs and operations and to prevent and detect fraud. Through its oversight, the OIG identifies and reports weaknesses and deficiencies in VA programs and operations that create conditions for actual or potential fraud and other criminal activity, mismanagement, and waste affecting veterans and their beneficiaries. The audit teams conduct programmatic and financial audits and evaluations of all facets of VA operations. The healthcare inspection team performs legislatively mandated quality assurance reviews and oversight of healthcare programs. The investigative team performs criminal and administrative investigations of improper and illegal activities involving VA operations, personnel, beneficiaries, and other parties. Using data analytics and trend analyses and relying on legal, information technology, and other management functions, the teams collaborate on issues of fraud, waste, and abuse as well as efficiencies and effectiveness of VA programs and operations that provide care, benefits, and services to veterans, their families, caregivers, and survivors.

Object Classification (in millions of dollars)

Identification code 036-0170-0-1-705	2025 actual	2026 est.	2027 est.	
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	169	156	152
11.5	Other personnel compensation	15	12	12
11.9	Total personnel compensation	184	168	164
12.1	Civilian personnel benefits	72	68	67
21.0	Employee Travel	7	9	6
23.1	Rental payments to GSA	8	9	9
23.3	Communications, utilities, and miscellaneous charges	4	4	.....
25.2	Other services from non-Federal sources	25	31	32
26.0	Supplies and materials	1	1	1
31.0	Equipment	6	6	5
99.0	Direct obligations	307	296	284
99.9	Total new obligations, unexpired accounts	307	296	284

Employment Summary

Identification code 036-0170-0-1-705	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	1,135	1,038	992

INFORMATION TECHNOLOGY SYSTEMS

(INCLUDING TRANSFER OF FUNDS)

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, [“\$5,919,000,000”] \$6,308,000,000, plus reimbursements]: *Provided*, That \$1,422,916,000 shall be for pay and associated costs, of which not to exceed 3 percent shall remain available until September 30, 2027: *Provided further*, That \$3,917,921,000 shall be for operations and maintenance, of which not to exceed 5 percent shall remain available until September 30, 2027, and of which \$118,900,000 shall remain available until September 30, 2030, for the purpose of facility activations related to projects funded by the "Construction, Major Projects", "Construction, Minor Projects", "Medical Facilities", "National Cemetery Administration", "General Operating Expenses, Veterans Benefits Administration", and "General Administration" accounts: *Provided further*, That \$578,163,000 shall be for information technology systems development, and shall remain available until September 30, 2027: *Provided further*, That amounts made available for salaries and expenses, operations and maintenance, and information technology systems development may be transferred among the three subaccounts after the Secretary of Veterans Affairs requests from the Committees on Appropriations of both Houses of Congress the authority to make the transfer and an approval is issued: *Provided further*, That amounts made available for the "Information Technology Systems" account for development may be transferred among projects or to newly defined projects: *Provided further*, That no project may be increased or decreased by more than \$3,000,000 of cost prior to submitting a request to the Committees on Appropriations of both Houses of Congress to make the transfer and an approval is issued, or absent a response, a period of 30 days has elapsed], to remain available until September 30, 2029. (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.*)

Program and Financing (in millions of dollars)

Identification code 036-0167-0-1-705	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0101 Benefits Services	44	36	14
0102 Cemetery and Memorial Affairs	45	58	56
0103 Health and Social Services	1,024	1,267	1,275
0104 Veterans Experience	50	37	33
0191 Mission Delivery, Subtotal	1,163	1,398	1,378
0201 Shared and Corporate	191	219	257
0291 Mission Support, Subtotal	191	219	257
0301 Delivery Solutions	1,122	1,174	1,177
0302 Infrastructure Solutions	873	651	689
0303 Platform Solutions	511	571	565
0304 Workplace Solutions	829	780	822
0391 Standard IT Investments, Subtotal	3,335	3,176	3,253
0401 Pay & Associated Cost	1,612	1,419	1,412
0799 Total direct obligations	6,301	6,212	6,300
0811 Benefits Services	66	82	85
0813 Health and Social Services	4	8	8
0814 Veterans Experience	1	5	5
0819 Reimbursable program activities, subtotal	71	95	98
0821 Shared and Corporate	1	1	1
0829 Reimbursable program activities, subtotal	1	1	1
0831 Delivery Solutions	3	2	2
0832 Infrastructure Solutions	22	24	27
0833 Platform Solutions	1	2	2
0834 Workplace Solutions	8	6	7
0839 Reimbursable program activities, subtotal	34	34	38
0841 Reimbursable Pay & Associated Cost	11	13	14
0899 Total reimbursable obligations	117	143	151
0900 Total new obligations, unexpired accounts	6,418	6,355	6,451
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	98	4	3
1001 Discretionary unobligated balance brought fwd, Oct 1	93		
1010 Unobligated balance transfer to other accts [036-0151]	-32		
1021 Recoveries of prior year unpaid obligations	57		

1070 Unobligated balance (total)	123	4	3
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	6,401	5,919	6,308
1120 Appropriations transferred to other accts [036-0169]	-8	-8	-8
1120 Appropriations transferred to other acct [036-0160]	-174		
1120 Appropriations transferred to other acct [036-0151]	-35		
1160 Appropriation, discretionary (total)	6,184	5,911	6,300
Advance appropriations, discretionary:			
1173 Advance appropriations transferred from other accounts [036-0152]		300	
Spending authority from offsetting collections, discretionary:			
1700 Collected	38	143	151
1701 Change in uncollected payments, Federal sources	79		
1750 Spending auth from offsetting collections, disc (total)	117	143	151
1900 Budget authority (total)	6,301	6,354	6,451
1930 Total budgetary resources available	6,424	6,358	6,454
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-2		
1941 Unexpired unobligated balance, end of year	4	3	3
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3,289	2,983	1,457
3010 New obligations, unexpired accounts	6,418	6,355	6,451
3011 Obligations ("upward adjustments"), expired accounts	34		
3020 Outlays (gross)	-6,554	-7,881	-6,529
3040 Recoveries of prior year unpaid obligations, unexpired	-57		
3041 Recoveries of prior year unpaid obligations, expired	-147		
3050 Unpaid obligations, end of year	2,983	1,457	1,379
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-119	-93	-93
3070 Change in uncollected pymts, Fed sources, unexpired	-79		
3071 Change in uncollected pymts, Fed sources, expired	105		
3090 Uncollected pymts, Fed sources, end of year	-93	-93	-93
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3,170	2,890	1,364
3200 Obligated balance, end of year	2,890	1,364	1,286

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	6,301	6,354	6,451
Outlays, gross:			
4010 Outlays from new discretionary authority	3,766	5,022	5,191
4011 Outlays from discretionary balances	2,779	2,859	1,338
4020 Outlays, gross (total)	6,545	7,881	6,529
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-151	-143	-151
4033 Non-Federal sources	-6		
4040 Offsets against gross budget authority and outlays (total)	-157	-143	-151
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-79		
4052 Offsetting collections credited to expired accounts	119		
4060 Additional offsets against budget authority only (total)	40		
4070 Budget authority, net (discretionary)	6,184	6,211	6,300
4080 Outlays, net (discretionary)	6,388	7,738	6,378
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	9		
4180 Budget authority, net (total)	6,184	6,211	6,300
4190 Outlays, net (total)	6,397	7,738	6,378

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	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	1,118	948	945
12.1 Civilian personnel benefits	405	406	405
21.0 Travel and transportation of persons	3	8	9
23.3 Communications, utilities, and miscellaneous charges	1,588	1,766	1,918
23.3 Communications, utilities, and miscellaneous charges - Recurring Expenses Transformation Fund	2		
25.2 Other services from non-Federal sources	2,897	2,838	2,757
25.2 Other services from non-Federal sources - TMF	3	1	
26.0 Supplies and materials	1	5	6
31.0 Equipment	284	239	259
42.0 Insurance claims and indemnities		1	1
99.0 Direct obligations	6,301	6,212	6,300
99.0 Reimbursable obligations	117	143	151
99.9 Total new obligations, unexpired accounts	6,418	6,355	6,451

Employment Summary

Identification code 036-0167-0-1-705	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	7,621	6,940	6,940
2001 Reimbursable civilian full-time equivalent employment	31	54	52

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, **[\$3,400,000,000] \$4,240,000,000**, to remain available until September 30, **[2028] 2029: 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: **Provided further**, That 30 percent of the funds made available under this heading shall not be available until July 1, 2026, and are contingent upon the Secretary of Veterans Affairs providing to the Committees on Appropriations of both Houses of Congress a plan by June 1, 2026, containing the following:]

[(1) an updated life-cycle cost estimate for the EHRM program based on the Department's acceleration of deployments announced in March 2025;]

[(2) an updated facility-by-facility deployment schedule for all facilities to receive the EHRM program;]

[(3) a certification that all VA facilities using the new EHR on or before April 1, 2024, have exceeded or met certain health care performance baseline metrics indicating they have returned to their service delivery levels in place prior to the deployment of the new EHR;]

[(4) a description of the projected Federal VA staffing levels, contract support, and other relevant activities required, and the resources required to fund those activities, to meet the deployment goal as outlined in (2), including target Federal and contracted staffing levels at VA Central Office and, each local VA medical center with a slated deployment in 2026 and 2027, as well as contract support to provide technical and other change management support to carry out the deployments; and]

[(5) a certification that the Department has achieved at least four consecutive successful site deployments without any incidents of a delay in care or patient harm which must be disclosed under Veterans Health Administration Directive 1004.08 which are attributable to EHR systems.] (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.*)

Program and Financing (in millions of dollars)

Identification code 036-1123-0-1-703	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 EHR Contract	893	2,284	2,768
0002 PMO Support	252	635	727
0003 Infrastructure Readiness	321	624	745

0900 Total new obligations, unexpired accounts	1,466	3,543	4,240
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	281	143	
1001 Discretionary unobligated balance brought fwd, Oct 1	281		
1021 Recoveries of prior year unpaid obligations	21		
1033 Recoveries of prior year paid obligations	1		
1070 Unobligated balance (total)	303	143	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,334	3,400	4,240
1131 Unobligated balance of appropriations permanently reduced	-28		
1160 Appropriation, discretionary (total)	1,306	3,400	4,240
1930 Total budgetary resources available	1,609	3,543	4,240
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	143		

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,253	2,273	3,036
3010 New obligations, unexpired accounts	1,466	3,543	4,240
3011 Obligations ("upward adjustments"), expired accounts	30		
3020 Outlays (gross)	-1,416	-2,780	-3,401
3040 Recoveries of prior year unpaid obligations, unexpired	-21		
3041 Recoveries of prior year unpaid obligations, expired	-39		
3050 Unpaid obligations, end of year	2,273	3,036	3,875
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2,253	2,273	3,036
3200 Obligated balance, end of year	2,273	3,036	3,875

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	1,306	3,400	4,240
Outlays, gross:			
4010 Outlays from new discretionary authority	295	680	848
4011 Outlays from discretionary balances	1,121	2,100	2,553
4020 Outlays, gross (total)	1,416	2,780	3,401
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-28		
4040 Offsets against gross budget authority and outlays (total) ...	-28		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	27		
4053 Recoveries of prior year paid obligations, unexpired accounts	1		
4060 Additional offsets against budget authority only (total)	28		
4070 Budget authority, net (discretionary)	1,306	3,400	4,240
4080 Outlays, net (discretionary)	1,388	2,780	3,401
4180 Budget authority, net (total)	1,306	3,400	4,240
4190 Outlays, net (total)	1,388	2,780	3,401

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 War 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	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	32	59	59
12.1 Civilian personnel benefits	12	21	21
21.0 Travel and transportation of persons	2	16	18
23.1 Rental payments to GSA	1	1	1
23.3 Communications, utilities, and miscellaneous charges	69	1	1
24.0 Printing and reproduction		1	1
25.2 Other services from non-Federal sources	881	3,119	3,814
25.3 Other goods and services from Federal sources (FTE to VHA)	16	15	15
31.0 Equipment	453	310	310
99.9 Total new obligations, unexpired accounts	1,466	3,543	4,240

VETERANS ELECTRONIC HEALTH RECORD—Continued
Employment Summary

Identification code 036-1123-0-1-703	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	194	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, **[\$498,500,000]** \$505,000,000, of which not to exceed 10 percent shall remain available until September 30, **[2027]** 2028. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)

Special and Trust Fund Receipts (in millions of dollars)

Identification code 036-0129-0-1-705	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Gifts, Donations, and Lease of Land Buildings	1	1	1
2000 Total: Balances and receipts	1	1	1
Appropriations:			
Current law:			
2101 National Cemetery Administration	-1	-1	-1
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 036-0129-0-1-705	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0201 Operations and maintenance	486	513	505
0801 Reimbursable program activity		1	
0900 Total new obligations, unexpired accounts	486	514	505
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	12	17	4
1001 Discretionary unobligated balance brought fwd, Oct 1	9		
1033 Recoveries of prior year paid obligations	9		
1070 Unobligated balance (total)	21	17	4
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	481	499	505
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	1	1	1
Spending authority from offsetting collections, discretionary:			
1700 Collected	1	1	1
1900 Budget authority (total)	483	501	507
1930 Total budgetary resources available	504	518	511
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1		
1941 Unexpired unobligated balance, end of year	17	4	6
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	147	134	107
3010 New obligations, unexpired accounts	486	514	505
3011 Obligations ("upward adjustments"), expired accounts	17		
3020 Outlays (gross)	-498	-541	-495
3041 Recoveries of prior year unpaid obligations, expired	-18		
3050 Unpaid obligations, end of year	134	107	117
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	146	133	106
3200 Obligated balance, end of year	133	106	116

Budget authority and outlays, net:

4000	Discretionary:			
	Budget authority, gross	482	500	506
	Outlays, gross:			
4010	Outlays from new discretionary authority	359	423	425
4011	Outlays from discretionary balances	139	117	69
4020	Outlays, gross (total)	498	540	494
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-1	-1	-1
4033	Non-Federal sources	-12		
4040	Offsets against gross budget authority and outlays (total) ...	-13	-1	-1
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	3		
4053	Recoveries of prior year paid obligations, unexpired accounts	9		
4060	Additional offsets against budget authority only (total)	12		
4070	Budget authority, net (discretionary)	481	499	505
4080	Outlays, net (discretionary)	485	539	493
	Mandatory:			
4090	Budget authority, gross	1	1	1
	Outlays, gross:			
4101	Outlays from mandatory balances		1	1
4180	Budget authority, net (total)	482	500	506
4190	Outlays, net (total)	485	540	494

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 states, territories, and tribal organizations; 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 a commemorative urn or plaque for an eligible deceased 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	2025 actual	2026 est.	2027 est.	
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	190	175	173

11.5	Other personnel compensation	7	7	7
11.9	Total personnel compensation	197	182	180
12.1	Civilian personnel benefits	75	78	79
21.0	Travel and transportation of persons	6	6	6
22.0	Transportation of things	2	2	2
23.1	Rent	1	3	3
23.3	Communications, utilities, and miscellaneous charges	18	19	19
24.0	Printing and reproduction	2	2	2
25.2	Other services from non-Federal sources	125	137	140
26.0	Supplies and materials	14	21	19
31.0	Equipment	26	24	23
32.0	Land and structures	18	37	30
41.0	Grants, subsidies, and contributions	2	2	2
99.0	Direct obligations	486	513	505
99.0	Reimbursable obligations		1	
99.9	Total new obligations, unexpired accounts	486	514	505

Employment Summary

Identification code 036-0129-0-1-705	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	2,323	2,305	2,305

SUPPLY FUND

Program and Financing (in millions of dollars)

Identification code 036-4537-0-4-705	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Reimbursable program-Merchandizing	1,686	1,935	1,967
0802 Reimbursable program-Operations	449	565	933
0900 Total new obligations, unexpired accounts	2,135	2,500	2,900
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	674	520	520
1021 Recoveries of prior year unpaid obligations	84		
1070 Unobligated balance (total)	758	520	520
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	2,150	2,500	2,900
1801 Change in uncollected payments, Federal sources	-253		
1850 Spending auth from offsetting collections, mand (total)	1,897	2,500	2,900
1930 Total budgetary resources available	2,655	3,020	3,420
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	520	520	520
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,198	985	854
3010 New obligations, unexpired accounts	2,135	2,500	2,900
3020 Outlays (gross)	-2,264	-2,631	-2,995
3040 Recoveries of prior year unpaid obligations, unexpired	-84		
3050 Unpaid obligations, end of year	985	854	759
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1,491	-1,238	-1,238
3070 Change in uncollected pymts, Fed sources, unexpired	253		
3090 Uncollected pymts, Fed sources, end of year	-1,238	-1,238	-1,238
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-293	-253	-384
3200 Obligated balance, end of year	-253	-384	-479
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	1,897	2,500	2,900
Outlays, gross:			
4100 Outlays from new mandatory authority	1,634	2,375	2,755
4101 Outlays from mandatory balances	630	256	240
4110 Outlays, gross (total)	2,264	2,631	2,995
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-2,089	-2,500	-2,900
4123 Non-Federal sources	-61		
4130 Offsets against gross budget authority and outlays (total)	-2,150	-2,500	-2,900

Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	253		
4160 Budget authority, net (mandatory)			
4170 Outlays, net (mandatory)	114	131	95
4180 Budget authority, net (total)			
4190 Outlays, net (total)	114	131	95

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	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
11.1 Personnel compensation: Full-time permanent	164	158	439
12.1 Civilian personnel benefits	69	66	182
21.0 Travel and transportation of persons	1	7	7
22.0 Transportation of things	19	47	47
23.1 Rental payments to GSA	7	10	8
23.3 Communications, utilities, and miscellaneous charges	34	45	32
24.0 Printing and reproduction	16	22	22
25.2 Other services from non-Federal sources	298	371	379
26.0 Supplies and materials	1,524	1,751	1,780
31.0 Equipment		23	4
42.0 Insurance claims and indemnities	2		
44.0 Refunds	1		
99.9 Total new obligations, unexpired accounts	2,135	2,500	2,900

Employment Summary

Identification code 036-4537-0-4-705	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	1,279	1,287	3,883

FRANCHISE FUND

Program and Financing (in millions of dollars)

Identification code 036-4539-0-4-705	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Franchise Fund (Reimbursable)	1,921	2,224	2,217
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	546	1,162	124
1001 Discretionary unobligated balance brought fwd, Oct 1	546	1,161	
1021 Recoveries of prior year unpaid obligations	82	90	90
1070 Unobligated balance (total)	628	1,252	214
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	1,912	1,096	2,003
1701 Change in uncollected payments, Federal sources	543		
1750 Spending auth from offsetting collections, disc (total)	2,455	1,096	2,003
1930 Total budgetary resources available	3,083	2,348	2,217
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,162	124	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	686	594	1,621
3010 New obligations, unexpired accounts	1,921	2,224	2,217
3020 Outlays (gross)	-1,931	-1,107	-1,749
3040 Recoveries of prior year unpaid obligations, unexpired	-82	-90	-90
3050 Unpaid obligations, end of year	594	1,621	1,999
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-440	-983	-983

FRANCHISE FUND—Continued
Program and Financing—Continued

Identification code 036-4539-0-4-705	2025 actual	2026 est.	2027 est.
3070 Change in uncollected pymts, Fed sources, unexpired	-543		
3090 Uncollected pymts, Fed sources, end of year	-983	-983	-983
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	246	-389	638
3200 Obligated balance, end of year	-389	638	1,016
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	2,455	1,096	2,003
Outlays, gross:			
4010 Outlays from new discretionary authority	1,378	822	1,502
4011 Outlays from discretionary balances	553	285	247
4020 Outlays, gross (total)	1,931	1,107	1,749
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1,912	-1,096	-2,003
4040 Offsets against gross budget authority and outlays (total)	-1,912	-1,096	-2,003
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-543		
4060 Additional offsets against budget authority only (total)	-543		
4070 Budget authority, net (discretionary)			
4080 Outlays, net (discretionary)	19	11	-254
4180 Budget authority, net (total)			
4190 Outlays, net (total)	19	11	-254

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	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
11.1 Personnel compensation: Full-time permanent	257	255	303
12.1 Civilian personnel benefits	96	94	112
21.0 Travel and transportation of persons	1	2	3
22.0 Transportation of things	1	1	1
23.3 Communications, utilities, and miscellaneous charges	141	173	174
24.0 Printing and reproduction	10	9	10
25.2 Other services from non-Federal sources	1,407	1,673	1,576
26.0 Supplies and materials	3	2	3
31.0 Equipment	5	15	35
99.9 Total new obligations, unexpired accounts	1,921	2,224	2,217

Employment Summary

Identification code 036-4539-0-4-705	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	2,209	2,668	2,994

RECURRING EXPENSES TRANSFORMATIONAL FUND

Program and Financing (in millions of dollars)

Identification code 036-1124-0-1-705	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0003 RETF - Major Construction	234	1,133	1,219
0004 RETF - Minor Construction	154	250	210
0900 Total new obligations, unexpired accounts (object class 32.0)	388	1,383	1,429
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,265	2,275	2,342
1012 Unobligated balance transfers between expired and unexpired accounts	896	1,450	1,000
1033 Recoveries of prior year paid obligations	502		
1070 Unobligated balance (total)	2,663	3,725	3,342
1930 Total budgetary resources available	2,663	3,725	3,342
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2,275	2,342	1,913
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	84	232	1,436
3010 New obligations, unexpired accounts	388	1,383	1,429
3020 Outlays (gross)	-240	-179	-150
3050 Unpaid obligations, end of year	232	1,436	2,715
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	84	232	1,436
3200 Obligated balance, end of year	232	1,436	2,715
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	240	179	150
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-502		
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts	502		
4070 Budget authority, net (discretionary)			
4080 Outlays, net (discretionary)	-262	179	150
4180 Budget authority, net (total)			
4190 Outlays, net (total)	-262	179	150

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 2027 Budget anticipates a transfer of \$1.45 billion in unobligated balances into the Transformational Fund at the end of 2026, of which \$1.3 billion is planned for Major Construction and \$150 million is planned for Minor Construction.

ADMINISTRATIVE PROVISIONS

(INCLUDING TRANSFER OF FUNDS)

SEC. 201. Any appropriation for fiscal year [2026] 2027 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 [request from the] *provide written notification to the Committees on Appropriations of both Houses of Congress [the authority to make the transfer and such Committees issue an approval, or absent a response, a period of 30 days has elapsed].*

(INCLUDING TRANSFER OF FUNDS)

SEC. 202. [Not to exceed 1 percent of amounts made available for the Department of Veterans Affairs for fiscal year 2026, in this or any other Act, including prior Acts, under the "Medical Services", "Medical Community Care", "Medical Support and Compliance", and "Medical Facilities" accounts may be transferred among the accounts: *Provided*, That no such account shall be increased by more than 1 percent, in this or any other Act, by any such transfer: *Provided further*, That amounts may be transferred pursuant to this section only upon written notification from the Secretary of Veterans Affairs to the Committees on Appropriations of both Houses of Congress of the amount and purpose of the transfer: *Provided further*, That the transfer authority provided in this section is in addition to any other transfer authority provided by law.] *The Secretary of Veterans Affairs may, with the approval of the Director of the Office of Management and Budget, transfer amounts made available for fiscal year 2027 in this or any other Act, including prior Acts, between the "Direct Care", "Community Care", "Medical Services", "Medical Community Care", "Medical Support and Compliance" and "Medical Facilities" accounts, to be merged with and to be available for the same purposes, and for the same time period, as the appropriation or fund to which transferred: Provided, That no such account shall be increased by more than 10 percent, in this or any other Act, by any such transfer: Provided further, That such authority to transfer may not be used where the items for which funds are requested have been denied by the Congress: Provided further, That amounts may be transferred pursuant to this section only upon written notification from the Secretary of Veterans Affairs to the Committees on Appropriations of both House of Congress of the amount and purpose of the transfer: Provided further, That the transfer authority provided in this section is in addition to any other transfer authority provided by law.*

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 [hospitalization] health care treatment or examination of any persons (except beneficiaries entitled to such [hospitalization] 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 [hospitalization] 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] 2026.

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] 2027, 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] 2027 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] 2027 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] \$85,691,000 for the Office of Resolution Management, [\$7,607,000] \$8,807,000 for the Office of Employment Discrimination Complaint Adjudication, and [\$7,586,000] \$4,742,026 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 "Direct Care" or "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 "Direct Care", "Community Care", "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.

[SEC. 217. Not later than 30 days after the end of each fiscal quarter, the Secretary of Veterans Affairs shall submit to the Committees on Appropriations of both Houses of Congress a report on the financial status of the Department of Veterans Affairs for the preceding quarter: *Provided*, That, at a minimum, the report shall include the direction contained in the paragraph entitled "Quarterly reporting", under the heading "General Administration" in the joint explanatory statement accompanying Public Law 114–223.]

(INCLUDING TRANSFER OF FUNDS)

SEC. [218] 217. Amounts made available under the "Direct Care", "Community Care", "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] 2027 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 [request from] *provide written notification to the Committees on Appropriations of both Houses of Congress [the authority to make the transfer and an approval is issued].*

(INCLUDING TRANSFER OF FUNDS)

SEC. [219]218. Of the amounts appropriated to the Department of Veterans Affairs for fiscal year [2026] 2027 for "*Direct Care*", "*Community Care*", "*Medical Services*", "*Medical Community Care*", "*Medical Support and Compliance*", "*Medical Facilities*", "*Construction, Minor Projects*", and "*Information Technology Systems*", up to [\$654,954,000] \$710,778,000, 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] D of Public Law [118–42, as continued by section 1101(a)(10) of division A of Public Law 119–4.] 119–37 is repealed.

(INCLUDING TRANSFER OF FUNDS)

SEC. [220]219. Of the amounts appropriated to the Department of Veterans Affairs which become available on October 1, [2026] 2027, for "*Direct Care*", "*Community Care*", "*Medical Services*", "*Medical Community Care*", "*Medical Support and Compliance*", and "*Medical Facilities*", up to [\$739,918,000] \$760,767,000, 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. [221]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. [222]221. Of the amounts available in this title for "*Direct Care*", "*Community Care*", "*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.

SEC. 223. None of the funds available to the Department of Veterans Affairs, in this or any other Act, may be used to replace the current system by which the Veterans Integrated Service Networks select and contract for diabetes monitoring supplies and equipment.]

SEC. 224. The Secretary of Veterans Affairs shall notify the Committees on Appropriations of both Houses of Congress of all bid savings in a major construction project that total at least \$5,000,000, or 5 percent of the programmed amount of the project, whichever is less: *Provided*, That such notification shall occur within 14

days of a contract identifying the programmed amount: *Provided further*, That the Secretary shall notify the Committees on Appropriations of both Houses of Congress 14 days prior to the obligation of such bid savings and shall describe the anticipated use of such savings.]

SEC. [225]222. None of the funds made available for "Construction, Major Projects" may be used for a project in excess of the scope specified for that project in the original justification data provided to the Congress as part of the request for appropriations unless the Secretary of Veterans Affairs [receives approval from the] *provides written notification to the Committees on Appropriations of both Houses of Congress.*

SEC. 226. Not later than 30 days after the end of each fiscal quarter, the Secretary of Veterans Affairs shall submit to the Committees on Appropriations of both Houses of Congress a quarterly report containing performance measures and data from each Veterans Benefits Administration Regional Office: *Provided*, That, at a minimum, the report shall include the direction contained in the section entitled "Disability claims backlog", under the heading "General Operating Expenses, Veterans Benefits Administration" in the joint explanatory statement accompanying Public Law 114–223: *Provided further*, That the report shall also include information on the number of appeals pending at the Veterans Benefits Administration as well as the Board of Veterans Appeals on a quarterly basis.]

SEC. 227. The Secretary of Veterans Affairs shall provide written notification to the Committees on Appropriations of both Houses of Congress 15 days prior to organizational changes which result in the transfer of 25 or more full-time equivalents from one organizational unit of the Department of Veterans Affairs to another.]

SEC. 228. The Secretary of Veterans Affairs shall provide on a quarterly basis to the Committees on Appropriations of both Houses of Congress notification of any single national outreach and awareness marketing campaign in which obligations exceed \$1,000,000.]

(INCLUDING TRANSFER OF FUNDS)

SEC. [229]223. The Secretary of Veterans Affairs, upon determination that such action is necessary to address needs of the Veterans Health Administration, may transfer to the "*Direct Care*" account or the "*Medical Services*" account [not to exceed 1 percent of] any discretionary appropriations made available for fiscal year [2026] 2027 in this title (except the appropriation made to the "General Operating Expenses, Veterans Benefits Administration" account) or [not to exceed 1 percent of] any discretionary unobligated balances within the Department of Veterans Affairs, including [not to exceed 1 percent of] those appropriated for fiscal year [2026] 2027, that were provided in advance by appropriations Acts: *Provided*, That such 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 pursuant to this section, the Secretary of Veterans Affairs must provide written notification of the amount and purpose of the transfer to the Committees on Appropriations of both Houses of Congress.

(INCLUDING TRANSFER OF FUNDS)

SEC. [230]224. Amounts made available for the Department of Veterans Affairs for fiscal year [2026] 2027, 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 [request from] *provide written notification to the Committees on Appropriations of both Houses of Congress [the authority to make the transfer and receive approval of that request].*

SEC. [231]225. The Secretary of Veterans Affairs may not reprogram funds among major construction projects or programs if such instance of reprogramming will exceed a cumulative \$7,000,000, unless [such reprogramming is approved by] the Secretary of Veterans Affairs provides written notification of such reprogramming to the Committees on Appropriations of both Houses of Congress.

SEC. 232. (a) The Secretary of Veterans Affairs shall ensure that the toll-free suicide hotline under section 1720F(h) of title 38, United States Code—

(1) provides to individuals who contact the hotline immediate assistance from a trained professional; and

(2) adheres to all requirements of the American Association of Suicidology.

(b)(1) None of the funds made available by this Act may be used to enforce or otherwise carry out any Executive action that prohibits the Secretary of Veterans Affairs from appointing an individual to occupy a vacant civil service position, or establishing a new civil service position, at the Department of Veterans Affairs with respect to such a position relating to the hotline specified in subsection (a).

(2) In this subsection—

(A) the term "civil service" has the meaning given such term in section 2101(1) of title 5, United States Code; and

(B) the term "Executive action" includes—

(i) any Executive order, Presidential memorandum, or other action by the President; and

(ii) any agency policy, order, or other directive.

(c)(1) The Secretary of Veterans Affairs shall conduct a study on the effectiveness of the hotline specified in subsection (a) during the 5-year period beginning on January 1, 2016, based on an analysis of national suicide data and data collected from such hotline.

(2) At a minimum, the study required by paragraph (1) shall—

(A) determine the number of veterans who contact the hotline specified in subsection (a) and who receive follow up services from the hotline or mental health services from the Department of Veterans Affairs thereafter;

(B) determine the number of veterans who contact the hotline who are not referred to, or do not continue receiving, mental health care who commit suicide; and

(C) determine the number of veterans described in subparagraph (A) who commit or attempt suicide.】

【SEC. 233. Effective during the period beginning on October 1, 2018, and ending on January 1, 2027, none of the funds made available to the Secretary of Veterans Affairs by this or any other Act may be obligated or expended in contravention of the "Veterans Health Administration Clinical Preventive Services Guidance Statement on the Veterans Health Administration's Screening for Breast Cancer Guidance" published on May 10, 2017, as issued by the Veterans Health Administration National Center for Health Promotion and Disease Prevention.】

SEC. 【234】226. (a) Notwithstanding any other provision of law, the amounts appropriated or otherwise made available to the Department of Veterans Affairs for the "Direct Care", "Community Care", "Medical Services", or "Medical Community Care" accounts 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. 【235】227. 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 Inde-

pendent Agencies Appropriations Act, 2006 (Public Law 109-115; 119 Stat. 2506); or (2) section 8110(a)(5) of title 38, United States Code.

SEC. 【236】228. 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【, or one or more Native Hawaiian Organizations as defined in section 637(a)(15) of title 15, United States Code】.

SEC. 【237】229. (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】 2027.

(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】 D of Public Law 【118-42】 119-37.

【SEC. 238. 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. 239. None of the funds appropriated in this or prior appropriations Acts or otherwise made available to the Department of Veterans Affairs may be used to transfer any amounts from the Filipino Veterans Equity Compensation Fund to any other account within the Department of Veterans Affairs.】

SEC. 【240】230. Of the funds provided to the Department of Veterans Affairs for each of fiscal year 【2026】 2027 and fiscal year 【2027】 2028 for "Direct Care" or "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. None of the funds appropriated or otherwise made available in this title may be used by the Secretary of Veterans Affairs to enter into an agreement related to resolving a dispute or claim with an individual that would restrict in any way the individual from speaking to Members of Congress or their staff on any topic not otherwise prohibited from disclosure by Federal law or required by Executive order to be kept secret in the interest of national defense or the conduct of foreign affairs.】

【SEC. 242. 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. 243. (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. 401 et seq.), 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. 401 et seq.).

(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. 244. None of the funds made available in this Act may be used in a manner that would increase wait times for veterans who seek care at medical facilities of the Department of Veterans Affairs.】

【SEC. 245. None of the funds appropriated or otherwise made available by this Act to the Veterans Health Administration may be used in fiscal year 2026 to convert any program which received specific purpose funds in fiscal year 2025 to a general purpose funded program unless the Secretary of Veterans Affairs submits written

notification of any such proposal to the Committees on Appropriations of both Houses of Congress at least 30 days prior to any such action and an approval is issued by the Committees.】

SEC. 【246】231. For funds provided to the Department of Veterans Affairs for each of fiscal year 【2026】 2027 and 【2027】 2028, section 248 of division A of Public Law 114–223 shall apply.

【SEC. 247. (a) None of the funds appropriated or otherwise made available by this Act may be used to conduct research commencing on or after July 1, 2025, that uses any canine, feline, or non-human primate unless the Secretary of Veterans Affairs approves such research specifically and in writing pursuant to subsection (b).

(b)(1) The Secretary of Veterans Affairs may approve the conduct of research commencing on or after July 1, 2025, using canines, felines, or non-human primates if the Secretary certifies that—

(A) the scientific objectives of the research can only be met by using such canines, felines, or non-human primates and cannot be met using other animal models, in vitro models, computational models, human clinical studies, or other research alternatives;

(B) such scientific objectives are necessary to advance research benefiting veterans and are directly related to an illness or injury that is combat-related as defined by 10 U.S.C. 1413(e);

(C) the research is consistent with the revised Department of Veterans Affairs canine research policy document dated December 15, 2017, including any subsequent revisions to such document; and

(D) ethical considerations regarding minimizing the harm experienced by canines, felines, or non-human primates are included in evaluating the scientific necessity of the research.

(2) The Secretary may not delegate the authority under this subsection.

(c) If the Secretary approves any new research pursuant to subsection (b), not later than 30 days before the commencement of such research, the Secretary shall submit to the Committees on Appropriations of the Senate and House of Representatives a report describing—

(1) the nature of the research to be conducted using canines, felines, or non-human primates;

(2) the date on which the Secretary approved the research;

(3) the USDA pain category on the approved use;

(4) the justification for the determination of the Secretary that the scientific objectives of such research could only be met using canines, felines, or non-human primates, and methods used to make such determination;

(5) the frequency and duration of such research; and

(6) the protocols in place to ensure the necessity, safety, and efficacy of the research, and animal welfare.

(d) Not later than December 31, 2025, and biannually thereafter, the Secretary shall submit to such Committees a report describing—

(1) any research being conducted by the Department of Veterans Affairs using canines, felines, or non-human primates as of the date of the submittal of the report;

(2) the circumstances under which such research was conducted using canines, felines, or non-human primates;

(3) the justification for using canines, felines, or non-human primates to conduct such research;

(4) the protocols in place to ensure the necessity, safety, and efficacy of such research; and

(5) the development and adoption of alternatives to canines, felines, or non-human primate research.

(e) Not later than December 31, 2025, and annually thereafter, the Department of Veterans Affairs must submit to voluntary U.S. Department of Agriculture inspections of canine, feline, and non-human primate research facilities.

(f) Not later than December 31, 2025, and annually thereafter, the Secretary shall submit to such Committees a report describing—

(1) any violations of the Animal Welfare Act, the Public Health Service Policy on Humane Care and Use of Laboratory Animals, or other Department of Veterans Affairs policies related to oversight of animal research found during that quarter in VA research facilities;

(2) immediate corrective actions taken; and

(3) specific actions taken to prevent their recurrence.

(g) The Department shall implement a plan under which the Secretary will eliminate the research conducted using canines, felines, or non-human primates by not later than September 20, 2026.】

【SEC. 248. (a) The Secretary of Veterans Affairs may use amounts appropriated or otherwise made available in this title to ensure that the ratio of veterans to full-time employment equivalents within any program of rehabilitation conducted under chapter 31 of title 38, United States Code, does not exceed 125 veterans to one full-time employment equivalent.

(b) Not later than 180 days after the date of the enactment of this Act, the Secretary shall submit to Congress a report on the programs of rehabilitation conducted under chapter 31 of title 38, United States Code, including—

(1) an assessment of the veteran-to-staff ratio for each such program; and

(2) recommendations for such action as the Secretary considers necessary to reduce the veteran-to-staff ratio for each such program.】

SEC. 【249】232. Amounts made available for the "Veterans Health Administration, Medical Community Care" account or "Community Care" account in this or any other Act for fiscal years 【2026】 2027 and 【2027】 2028 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. 【250】233. 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. 251. Of the amounts made available for the Department of Veterans Affairs for fiscal year 2026, in this or any other Act, under the "Veterans Health Administration—Medical Services", "Veterans Health Administration—Medical Community Care", "Veterans Health Administration—Medical Support and Compliance", "Veterans Health Administration—Medical Facilities", and "Cost of War Toxic Exposures Fund" accounts, \$1,429,181,000 shall be made available for gender-specific care and programmatic efforts to deliver care for women veterans; \$698,000,000 shall be made available for suicide prevention outreach programs; \$3,500,000,000 shall be made available for the Caregivers program; \$42,000,000 shall be made available for the National Center for Post-Traumatic Stress Disorder; \$80,000,000 shall be made available for the Neurology Centers of Excellence; \$342,455,000 shall be made available for rural health care; \$3,459,121,000 shall be made available for veterans' homelessness programs; \$6,356,000,000 shall be made available for telehealth for veterans; \$709,573,000 shall be made available for opioid prevention and treatment programs; and, \$31,997,000 shall be made available for the Intimate Partner Violence Assistance Program.】

【SEC. 252. Of the unobligated balances available in fiscal year 2026 in the "Recurring Expenses Transformational Fund" established in section 243 of division J of Public Law 114–113, and in addition to any funds otherwise made available for such purposes in this, prior, or subsequent fiscal years, \$900,000,000 shall be available for constructing, altering, extending, and improving medical facilities of the Veterans Health Administration, including all supporting activities and required contingencies, during the period of availability of the Fund: *Provided*, That prior to obligation of any of the funds provided in this section, the Secretary of Veterans Affairs must provide a plan for the execution of the funds appropriated in this section to the Committees on Appropriations of both Houses of Congress and such Committees issue an approval, or absent a response, a period of 30 days has elapsed.】

【(INCLUDING TRANSFER OF FUNDS)】

SEC. 253. Of the \$75,039,000,000 that became available on October 1, 2025, previously appropriated under the heading "Veterans Health Administration—Medical Services" in the Full-Year Continuing Appropriations Act, 2025 (division A of Public Law 119–4), \$2,030,000,000 shall be transferred to "Veterans Health Administration—Medical Facilities".】

【SEC. 254. Not later than 30 days after enactment of this Act, the Secretary shall submit to the Committees on Appropriations of both Houses of Congress an expenditure plan for funds made available in this Act and any available unobligated balances from prior Acts, including the Fiscal Responsibility Act of 2023 (Public Law 118–5), for the Cost of War Toxic Exposures Fund: *Provided*, That the budget resource categories supporting the Veterans Health Administration shall be reported by the subcategories "Medical Services", "Medical Community Care", "Medical Support and Compliance", and "Medical and Prosthetic Research": *Provided further*, That not later than 30 days after the end of each fiscal quarter, the Secretary shall submit a quarterly report on the status of the funds, including, at a minimum, an update on obligations by program, project or activity.】

SEC. 【255】234. 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. 256. None of the funds in this or any other Act may be used to close Department of Veterans Affairs hospitals, domiciliaries, or clinics, conduct an environmental assessment, or to diminish healthcare services at existing Veterans Health Adminis-

tration medical facilities as part of a planned realignment of services until the Secretary provides to the Committees on Appropriations of both Houses of Congress a report including an analysis of how any such planned realignment of services will impact access to care for veterans living in rural or highly rural areas, including travel distances and transportation costs to access a Department medical facility and availability of local specialty and primary care.]

SEC. [257] 235. 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 [request from] *notify* the Committees on Appropriations of both Houses of Congress [the authority to obligate such unobligated balances and such Committees issue an approval, or absent a response,] *and* a period of 30 days has elapsed: *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.

[SEC. 258. (a) None of the funds appropriated by this Act or otherwise made available for fiscal year 2026 for the Department of Veterans Affairs may be obligated, awarded, or expended to procure or purchase covered information technology equipment in cases where the manufacturer, bidder, or offeror, or any subsidiary or parent entity of the manufacturer, bidder, or offeror, of the equipment is an entity, or parent company of an entity listed on any of the following:

- (1) the Department of Defense's Chinese Military Company List;
- (2) the Department of the Treasury's Non-SDN Chinese Military Industrial Complex Companies List;
- (3) the Department of Commerce's Denied Persons List, Entity List, or Military End User List, if the entity is—
 - (A) an agency or instrumentality of the People's Republic of China;
 - (B) an entity headquartered in the People's Republic of China; or
 - (C) directly or indirectly owned or controlled by an agency, instrumentality, or entity described in subparagraph (A) or (B); or
- (4) the Department of Homeland Security's Uyghur Forced Labor Prevention Act Entity List.

(b) **APPLICABILITY TO THIRD PARTIES.**—The prohibition in subsection (a) also applies in cases in which the Secretary has contracted with a third party for the procurement, purchase, or expenditure of funds on any of the equipment and software described in such subsection.

(c) **DEFINITION.**—For purposes of this section, the term "covered information technology equipment" shall mean the following equipment used in an office environment: computers, printers, or interoperable videoconferencing equipment used in or by the Department of Veterans Affairs directly. "Covered information technology equipment" shall not refer to services that use such equipment, including cloud services.]

[SEC. 259. During the period beginning on October 1, 2025 and ending on September 30, 2026, none of the funds made available by this Act may be used to administer, implement, or enforce the final rule issued by the Secretary of Veterans Affairs relating to "Change in Rates VA Pays for Special Modes of Transportation" (88 Fed. Reg. 10032) and published on February 16, 2023.]

[SEC. 260. None of the funds appropriated or otherwise made available by this Act may be used to pay award or incentive fees for contractors whose performance has been judged to be below satisfactory, behind schedule, over budget, or has failed to meet the basic requirements of a contract, unless the Agency determines that any such deviations are due to unforeseeable events, government-driven scope changes, or are not significant within the overall scope of the project and/or program and unless such awards or incentive fees are consistent with section 16.401(e)(2) of the Federal Acquisition Regulation.]

[SEC. 261. The Department is directed to maintain staffing levels to facilitate the Department's own goals, including that benefits claims are adjudicated according to the 125 day goal, and that healthcare appointments and service are provided in the timeframes required by statute and regulation.]

[SEC. 262. The Department is directed to provide quarterly briefings to the Committees on Appropriations of both Houses of Congress on the status of implementation of the provisions in Public Law 118–42 related to veterans in the Freely Associated States (FAS) in a way that is consistent with Congressional intent, including engagement with FAS governments, a projected timeline for veterans in the FAS to receive hospital care and medical services, and an estimate of the cost of implementation.]

[SEC. 263. None of the amounts appropriated by this title may be obligated or expended to cancel a contract with a value that exceeds \$10,000,000 until the Secretary of Veterans Affairs has submitted to the Committees on Appropriations of both Houses of Congress an advance notification and written explanation of contingency plans to replace the relevant service being cancelled, including any necessary change in the Department's staffing levels.]

[SEC. 264. None of the funds made available by this Act may be used to reduce the staffing, hours of operation, or services of the Veterans Crisis Line or any other suicide prevention program of the Department of Veterans Affairs.]

SEC. 236. *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", "Direct Care", "Community Care", "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 until expended: 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 the Veterans Affairs shall provide notice to the Committees on Appropriations of both Houses of Congress.*

SEC. 237. *Amounts made available in this Act or any other Act under the headings "Medical Services", "Medical Community Care", "Medical Support and Compliance", "Medical Facilities", "Direct Care", and "Community Care" may be transferred to or from the "Construction, Major Projects" and the "Construction, Minor Projects" accounts: Provided, That amounts transferred to "Construction, Major Projects" and "Construction, Minor Projects" accounts shall be available until expended: 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, the Secretary of Veterans Affairs shall receive approval from the Office of Management and Budget, and the Secretary of Veterans Affairs must provide notice to the Committees on Appropriations of both Houses of Congress. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2025 actual	2026 est.	2027 est.
Offsetting receipts from the public:			
036–143500 General Fund Proprietary Interest Receipts, not Otherwise Classified	4	6	7
036–247300 Contributions from Military Personnel, Veteran's Educational Assistance Act of 1984	79	1	.....
036–273330 Housing Downward Reestimates	4,728	1,383	.....
036–275130 Native American Direct Loans, Downward Reestimate of Subsidies	1	.....	.....
036–275510 Housing Negative Subsidies	374	48	36
036–322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	48	52	53
General Fund Offsetting receipts from the public	5,234	1,490	96
Intragovernmental payments:			
036–388500 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts	20	17	12
General Fund Intragovernmental payments	20	17	12

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] 403. 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] 404. 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] 405. 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] 406. (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] 407. (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] 408. 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] 409. 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] 410. 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. (a) **IN GENERAL.**—None of the funds appropriated or otherwise made available to the Department of Defense in this Act may be used to construct, renovate, or expand any facility in the United States, its territories, or possessions to house

any individual detained at United States Naval Station, Guantanamo Bay, Cuba, for the purposes of detention or imprisonment in the custody or under the control of the Department of Defense.

(b) The prohibition in subsection (a) shall not apply to any modification of facilities at United States Naval Station, Guantanamo Bay, Cuba.

(c) An individual described in this subsection is any individual who, as of June 24, 2009, is located at United States Naval Station, Guantanamo Bay, Cuba, and who—

- (1) is not a citizen of the United States or a member of the Armed Forces of the United States; and
- (2) is—
 - (A) in the custody or under the effective control of the Department of Defense; or
 - (B) otherwise under detention at United States Naval Station, Guantanamo Bay, Cuba. **]**

SEC. [413] 411. 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.

SEC. 414. None of the funds appropriated by this Act may be used in any way, directly or indirectly, to influence congressional action on any legislation or appropriation matter pending before Congress, other than to communicate to Members of Congress as described in 18 U.S.C. 1913. **]**

SEC. 415. The Secretary of Veterans Affairs shall ensure that the policies and requirements described in the transmittal sheet of the Veterans Health Administration published on August 8, 2019, titled "Smoke-Free Policy for Employees at VA Health Care Facilities (VHA Directive 1085.01)" remain in effect. **]**

SEC. 416. (a) Each department or agency funded in this or any other appropriations Act for fiscal year 2026 shall, no later than 60 days after enactment of this Act, report to the Committees on Appropriations of the House of Representatives and the Senate on funds that are allotted and available for obligation as of the end of the reporting period and on obligations as of the end of the reporting period: *Provided*, That such report shall be delineated by: (1) program, project, and activity level; (2) public law making such funds available; and (3) period of availability: *Provided further*, That such reports shall be transmitted to the Committees monthly thereafter, on the fifteenth of each such month, during the period of availability of the relevant funds.

(b) The term "reporting period" as used in this section means the month that precedes the date on which the department or agency transmits the report to the Committees. **]**
(*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.*)