

Public Law 119–71
119th Congress

An Act

To direct the Secretary of Veterans Affairs and the Comptroller General of the United States to report on certain funding shortfalls in the Department of Veterans Affairs.

Jan. 20, 2026
[H.R. 1823]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “VA Budget Shortfall Accountability Act”.

VA Budget
Shortfall
Accountability
Act.
Time periods.

SEC. 2. FUNDING SHORTFALLS IN CERTAIN ADMINISTRATIONS OF THE DEPARTMENT OF VETERANS AFFAIRS: REVIEWS; REPORTS.

(a) **FIRST GAO REVIEW.**—

(1) **REVIEW REQUIRED.**—Not later than 30 days after the date of the enactment of this Act, the Comptroller General of the United States shall begin a review regarding the circumstances surrounding, and the causes of—

(A) the shortfall in the funding of the Veterans Benefits Administration for fiscal year 2024; and

(B) the expected shortfall in the funding of the Veterans Health Administration in fiscal year 2025.

(2) **ELEMENTS.**—The review under this subsection shall include the following elements:

(A) A comparison of monthly obligations and expenditures in relevant accounts against the spending plan of the Department of Veterans Affairs.

(B) Any transfers between accounts described in subparagraph (A).

(C) The reasons for any significant diversions of obligations or expenditures from such spending plan.

(D) An analysis of the accuracy of any projections or estimates relevant to diversions described in subparagraph (C).

(E) Remedial actions the Secretary of Veterans Affairs may take—

(i) to improve the accuracy of supporting information submitted under section 1105(a) of title 31, United States Code, with respect to the Department; and

(ii) to prevent funding shortfalls for the Department.

(3) **REPORT.**—Not later than 30 days after completing such review, the Comptroller General shall submit to the Secretary of Veterans Affairs a written report containing the results and findings of such review.

(b) **SUBSEQUENT GAO REVIEWS.**—In each of the five calendar years following the date of the enactment of this Act, the Comptroller General shall conduct a review including the elements described in subsection (a)(2), and submit a report described in subsection (a)(3), regarding the funding of the Department of Veterans Affairs for the most recent fiscal year to end before the date of such review.

(c) **REPORTS OF THE SECRETARY OF VETERANS AFFAIRS.**—Not later than 30 days after the Secretary of Veterans Affairs receives a report of the Comptroller General under subsection (a) or (b), the Secretary shall submit such report to—

(1) the Committees on Veterans' Affairs of the House of Representatives and the Senate; and

(2) the Committees on Appropriations of the House of Representatives and the Senate.

Approved January 20, 2026.

LEGISLATIVE HISTORY—H.R. 1823:

HOUSE REPORTS: No. 119–101 (Comm. on Veterans' Affairs).

CONGRESSIONAL RECORD, Vol. 171 (2025):

May 19, considered and passed House.

Dec. 18, considered and passed Senate.

