

B. Summary of Requirements

Summary of Requirements

Victims Compensation Fund
Salaries and Expenses
(Dollars in Thousands)

	FY 2027 Request		
	Direct Positions	FTE	Amount
2025 Enacted*	[38]	[32]	2,503,897
2025 Sequester Cut			-4,549
Total 2025 Enacted (with Rescission)	[38]	[32]	2,499,348
2026 Enacted	[40]	[40]	2,672,242
2026 Sequester Cut			-4,737
Total 2026 Request	[40]	[40]	2,667,505
Technical Adjustments			
Restoration of FY 2026 Sequester	0	0	4,737
Total Technical Adjustments	0	0	4,737
Base Adjustments			
Pay and Benefits	0	0	238
Total Base Adjustments	0	0	238
Total Technical and Base Adjustments	0	0	4,975
2027 Current Services	[40]	[40]	2,672,480
Program Changes			
Offsets:			
Claims	0	0	-98,641
Salaries and Expenses	0	0	-3,283
Transformation	0	0	-12,777
FY 2027 Sequester Cut	0	0	-3,836
Subtotal, Offsets	0	0	-118,537
Total Program Changes	0	0	-118,537
2027 Total Request	[40]	[40]	2,553,943
2027 Balance Rescission (if applicable)			0
2027 Total Request (with Rescission)	0	0	2,553,943
2026 - 2027 Total Change	[0]	[0]	-118,299

* FTE is actual.

Summary of Requirements

Victims Compensation Fund

Salaries and Expenses

(Dollars in Thousands)

Program Activity	2025 Enacted			2026 Enacted			2027 Technical and Base Adjustments			2027 Current Services		
	Positions	Actual FTE*	Amount	Positions	Est. FTE	Amount	Positions	Est. FTE	Amount	Positions	Est. FTE	Amount
Victim Compensation Fund	[38]	[32]	2,499,348	[40]	[40]	2,667,505	[0]	[0]	4,975	[40]	[40]	2,672,480
Total Direct	[38]	[32]	2,499,348	[40]	[40]	2,667,505	[0]	[0]	4,975	[40]	[40]	2,672,480
Balance Rescission			0			0			0			0
Total Direct with Rescission			2,499,348			2,667,505			4,975			2,672,480
Reimbursable FTE		0			0			0			0	
Total Direct and Reimb. FTE		[32]			[40]			0			[40]	
Other FTE:												
LEAP		0			0			0			0	
Overtime		0			0			0			0	
Grand Total, FTE		[32]			[40]			0			[40]	

Program Activity	2027 Increases			2027 Offsets			2027 Request		
	Positions	Est. FTE	Amount	Positions	Est. FTE	Amount	Positions	Est. FTE	Amount
Victim Compensation Fund	[0]	[0]	0	[0]	[0]	-118,537	[40]	[40]	2,553,943
Total Direct	[0]	[0]	0	0	0	-118,537	[40]	[40]	2,553,943
Balance Rescission			0			0			0
Total Direct with Rescission			0			-118,537			2,553,943
Reimbursable FTE		0			0			0	
Total Direct and Reimb. FTE		[0]			0			[40]	
Other FTE:									
LEAP		0			0			0	
Overtime		0			0			0	
Grand Total, FTE		[0]			0			[40]	

FY 2027 Program Increases/Offsets by Decision Unit

Victims Compensation Fund

Salaries and Expenses

(Dollars in Thousands)

Program Increases	Location of Description by Program Activity	Victim Compensation Fund				Total Increases			
		Positions	Agt./Atty.	Est. FTE	Amount	Positions	Agt./Atty.	Est. FTE	Amount
		[0]	0	[0]	0	[0]	0	[0]	0
		[0]	0	[0]	0	[0]	0	[0]	0
Total Program Increases		[0]	0	[0]	0	[0]	0	[0]	0

Program Offsets	Location of Description by Program Activity	Victim Compensation Fund				Total Offsets			
		Positions	Agt./Atty.	Est. FTE	Amount	Positions	Agt./Atty.	Est. FTE	Amount
Claims		[0]	0	[0]	-98,641	[0]	0	[0]	-98,641
Salaries and Expenses		[0]	0	[0]	-3,283	[0]	0	[0]	-3,283
Transformation		[0]	0	[0]	-12,777	[0]	0	[0]	-12,777
FY 2027 Sequester Cut		[0]	0	[0]	-3,836	[0]	0	[0]	-3,836
Total Program Offsets		[0]	0	[0]	-118,537	[0]	0	[0]	-118,537

Justifications for Technical and Base Adjustments

Victims Compensation Fund

Salaries and Expenses

(Dollars in Thousands)

	Positions	Estimate FTE	Amount
Technical Adjustments			
1 Restoration of FY 2026 Sequester	0	0	4,737
Restoration of FY 2026 Sequester			
Subtotal, Technical Adjustments	0	0	4,737
Pay and Benefits			
1 <u>Annualization of New Positions Approved in 2026 (2nd Year):</u> This provides for the annualization of two new positions appropriated in 2026. Annualization of new positions extends up to 3 years to provide entry level funding in the first year, with a 1 or 2-year progression to a journeyman level. For 2026 increases, this request includes an increase of <u>\$210</u> for full-year payroll costs associated with these additional positions.	0	0	210
2 <u>Health Insurance</u> Effective January 2027, the component's contribution to Federal employees' health insurance increases by 7.7 percent. Applied against the 2025 estimate of <u>\$366</u> , the additional amount required is <u>\$28</u> .	0	0	28
Subtotal, Pay and Benefits	0	0	238
TOTAL DIRECT TECHNICAL and BASE ADJUSTMENTS	0	0	4,975

F. Crosswalk of 2025 Availability

Crosswalk of 2025 Availability

Victims Compensation Fund
Salaries and Expenses
(Dollars in Thousands)

Program Activity	FY 2025 Actual			Reprogramming/Transfers			Carryover	Recoveries/ Refunds	2025 Availability		
	Direct Pos.	Estim. FTE	Amount	Direct Pos.	Estim. FTE	Amount	Amount	Amount	Direct Pos.	Estim. FTE	Amount
Victims Compensation Fund	[38]	[32]	2,499,348	0	0	0	0	880	[38]	[32]	2,500,228
Total Direct	[38]	[32]	2,499,348	0	0	0	0	880	[38]	[32]	2,500,228
Balance Rescission			0								0
Total Direct with Rescission			2,499,348					880			2,500,228
Reimbursable FTE		0			0		0			0	
Total Direct and Reimb. FTE		[32]			0		0			[32]	
Other FTE:											
LEAP		0			0		0			0	
Overtime		0			0		0			0	
Grand Total, FTE		[32]			0		0			[32]	

Recoveries/Refunds:

VCF recovered a total of \$880,500 in FY 2025.

G. Crosswalk of 2026 Availability

Crosswalk of 2026 Availability

Victims Compensation Fund
Salaries and Expenses
(Dollars in Thousands)

Program Activity	FY 2026 Enacted			Reprogramming/Transfers			Carryover	Recoveries/ Refunds	2026 Availability		
	Direct Pos.	Estim. FTE	Amount	Direct Pos.	Estim. FTE	Amount	Amount	Amount	Direct Pos.	Estim. FTE	Amount
Victims Compensation Fund	[40]	[40]	2,667,505	0	0	0	0	2,516	[40]	[40]	2,670,021
Total Direct	0	0	2,667,505	0	0	0	0	2,516	0	0	2,670,021
Balance Rescission			0								0
Total Direct with Rescission			2,667,505								2,667,505
Reimbursable FTE		0			0		0			0	
Total Direct and Reimb. FTE		[40]			0		0			[40]	
Other FTE:											
LEAP		0			0		0			0	
Overtime		0			0		0			0	
Grand Total, FTE		[40]			0		0			[40]	

Recoveries/Refunds:

VCF recovered a total of \$2,516,463 in FY 2026.

Detail of Permanent Positions by Category

Victims Compensation Fund
Salaries and Expenses
(Dollars in Thousands)

Category	2025 Enacted		2026 Enacted		2027 Request				
	Direct Pos.	Reimb. Pos.	Direct Pos.	Reimb. Pos.	ATBs	Program Increases	Program Offsets	Total Direct Pos.	Total Reimb. Pos.
Accounting and Budget (500-599)	[3]	0	[4]	0	0	0	0	[4]	0
Attorneys (905)	[31]	0	[31]	0	0	0	0	[31]	0
Others	[4]	0	[5]	0	0	0	0	[5]	0
Total	[38]	0	[40]	0	0	0	0	[40]	0
Headquarters Washington D.C.	[35]	0	[37]	0	0	0	0	[37]	0
US Fields	[3]	0	[3]	0	0	0	0	[3]	0
Foreign Field	0	0	0	0	0	0	0	0	0
Total	[38]	0	[40]	0	0	0	0	[40]	0

J. Financial Analysis of Program Changes

Financial Analysis of Program Changes

Victims Compensation Fund

Salaries and Expenses

(Dollars in Thousands)

Grades	Victims Compensation Fund				Total Program Changes	
	Program Increases		Program Decreases			
	Direct Pos.	Amount	Direct Pos.	Amount	Direct Pos.	Amount
No grades	[0]	0	[0]	0	[0]	0
Total Positions and Annual Amount	[0]	0	[0]	0	[0]	0
Lapse (-)	[0]	0	[0]	0	[0]	0
11.5 Other Personal Compensation		0		0		0
Total FTEs and Personnel Compensation	[0]	0	[0]	0	[0]	0
21.0 Travel and Transportation of Persons		0		-5		-5
25.1 Advisory and Assistance Services		0		-19,830		-19,830
25.3 Other Goods and Services from Federal Sources		0		-55		-55
25.7 Operation and Maintenance of Equipment		0		-6		-6
42.0 Insurance Claims and Indemnities		0		-98,641		-98,641
Total Program Change Requests	0	0	0	-118,537	0	-118,537

Summary of Requirements by Object Class

Victims Compensation Fund
Salaries and Expenses
(Dollars in Thousands)

Object Class	2025 Actual		2026 Enacted		2027 Request		Increase/Decrease	
	Direct FTE	Amount	Direct FTE	Amount	Direct FTE	Amount	Direct FTE	Amount
11.1 - Full-time permanent	[32]	5,553	[40]	6,879	[40]	7,045	0	166
11.3 - Other than full-time permanent	0	399	0	368	0	377	0	9
11.5 - Other personnel compensation	0	94	0	290	0	297	0	7
<i>Overtime</i>	0	0	0	0	0	0	0	0
<i>Other Compensation</i>	0	0	0	0	0	0	0	0
11.5 Other Personal Compensation	0	0	0	0	0	0	0	0
<i>Overtime</i>	0	0	0	0	0	0	0	0
<i>Other Compensation</i>	0	0	0	0	0	0	0	0
11.8 Special Personnel Services Payments	0	4	0	1	0	1	0	0
Total	[32]	6,050	[40]	7,538	[40]	7,720	0	182
Other Object Classes								
12.1 - Civilian personnel benefits		2,069		2,327		2,383	0	56
21.0 - Travel and transportation of persons		53		88		83	0	-5
22.0 - Transportation of things		5		5		5	0	0
23.1 - Rental payments to GSA		98		206		210	0	4
23.2 - Rental payments to others		26		26		27	0	1
23.3 - Communications, utilities, and miscellaneous charges		89		106		110	0	4
24.0 - Printing and reproduction		40		5		5	0	0
25.1 - Advisory and assistance services		56,159		63,610		47,757	0	-15,853
25.2 - Other services from non-federal sources		84		71		75	0	4
25.3 - Other goods and services from federal sources		1,782		2,208		2,153	0	-55
25.4 - Operation and maintenance of facilities		39		130		242	0	112
25.7 - Operation and maintenance of equipment		108		245		239	0	-6
26.0 - Supplies and materials		32		47		47	0	0
31.0 - Equipment		1,795		1,766		2,401	0	635
42.0 - Insurance claims and indemnities		1,975,284		2,589,127		2,490,486	0	-98,641
Total Obligations		2,043,713		2,667,505		2,553,943	0	-113,562
Net of:								
Unobligated Balance, Start-of-Year		0		0		0	0	0
Transfers/Reprogramming		0		0		0	0	0
Recoveries/Refunds		-880		-2,516		0	0	2,516
Balance Rescission		0		0		0	0	0
Unobligated End-of-Year, Available		0		0		0	0	0
Unobligated End-of-Year, Expiring		456,515		2,516		0	0	-2,516
Total Direct Requirements		2,499,348		2,667,505		2,553,943		-113,562
Reimbursable FTE								
Full-Time Permanent	0		0		0		0	0
^{1/} Non-SES/SL/ST Salary		3,687		3,770		3,770		0
^{2/} Non-SES/SL/ST Award (FY2026 = 4.96% of Salary, FY 2027 = 4.96% of Salary)		55		57		57		0