

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; **[\$497,468,000, which shall be in addition to funds previously appropriated under this heading that became available on October 1, 2020; and, in addition, \$58,897,219,000] \$70,323,116,000**, plus reimbursements, shall become available on October 1, **[2021] 2022**, and shall remain available until September 30, **[2022] 2023: Provided**, That, of the amount made available on October 1, **[2021] 2022**, under this heading, \$1,500,000,000 shall remain available until September 30, **[2023] 2024: 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. (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2021.*)

Special and Trust Fund Receipts (in millions of dollars)

Identification code 036-0160-0-1-703	2020 actual	2021 est.	2022 est.
0100 Balance, start of year	338	219	219
0198 Reconciliation adjustment	1		
0199 Balance, start of year	339	219	219
Receipts:			
Current law:			
1130 Pharmaceutical Co-payments, MCCF	274	185	390
1130 Medical Care Collections Fund, Third Party Prescription Claims	144	151	191
1130 Enhanced-use Lease Proceeds, MCCF	1	1	1
1130 Fee Basis 3rd Party MCCF	552	476	602
1130 Fee Basis First Party Collections, Medical Care Collections Fund	13	11	21
1130 First Party Collections, MCCF	110	41	170
1130 Third Party Collections, MCCF	2,161	2,041	2,649
1130 Parking Fees, MCCF	4	3	3
1130 Compensated Work Therapy, MCCF	48	54	54
1130 MCCF, Long-term Care Copayments	1	1	2
1140 Payments from Compensation and Pension, MCCF	2	2	2
1199 Total current law receipts	3,310	2,966	4,085
1999 Total receipts	3,310	2,966	4,085
2000 Total: Balances and receipts	3,649	3,185	4,304
Appropriations:			
Current law:			
2101 Medical Care Collections Fund	-3,429	-2,966	-4,085
5098 Rounding adjustment	-1		
5099 Balance, end of year	219	219	219

Program and Financing (in millions of dollars)

Identification code 036-0160-0-1-703	2020 actual	2021 est.	2022 est.
Obligations by program activity:			
0001 Outpatient care	21,067	22,101	25,031
0002 Inpatient care	8,925	8,913	6,361
0004 Mental health care	6,429	9,428	10,701
0005 Long-term care	3,955	3,937	4,133
0006 Pharmacy	8,149	9,378	9,299
0007 Prosthetics care	3,154	3,963	4,934
0008 Dental care	691	481	919
0009 Rehabilitation	783	769	765
0010 Homeless Grants	1,165	974	704
0011 Readjustment Counseling	198	217	264
0012 Caregivers (Title I) P.L. 111-163	400	998	1,348
0013 Prior-Year Recoveries	86		
0014 CHAMPVA	381	378	489
0015 Outpatient care (ARP P.L. 117-2, Section 8007)			628
0091 Total operating expenses	55,383	61,537	65,576
0101 Outpatient care	1,104	1,640	
0102 Inpatient care	324	474	
0103 Mental health care	60	61	
0104 Long-term care	343	395	
0105 Pharmacy	31	38	
0107 Dental care	45	45	
0108 Rehabilitation	8	8	
0109 Readjustment Counseling	24	20	
0113 Prior-Year Recoveries	11		
0191 Total Capital Investment	1,950	2,681	
0799 Total direct obligations	57,333	64,218	65,576
0801 Medical Services (Reimbursable)	124	124	124
0900 Total new obligations, unexpired accounts	57,457	64,342	65,700
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2,107	12,485	3,473
1001 Discretionary unobligated balance brought fwd, Oct 1	2,082	12,460	
1010 Unobligated balance transfer to other accts [036-0140]		-3,400	
1010 Unobligated balance transfer to other accts [036-0152]		-75	
1010 Unobligated balance transfer to other accts [036-0162]		-100	
1021 Recoveries of prior year unpaid obligations	97		
1050 Unobligated balance (total)	2,204	8,910	3,473
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	14,462	497	
1120 Appropriations transferred to other acct [036-0152]	-150		
1120 Appropriations transferred to other acct [036-0140]		-100	
1120 Appropriations transferred to other acct [036-0151]		-338	
1120 Appropriations transferred to other acct [036-1122]		-1	
1120 Appropriations transferred to other acct [036-0129]		-12	
1120 Appropriations transferred to other acct [036-4014]		-140	
1120 Appropriations transferred to other acct [036-0167]		-45	
1121 Appropriations transferred from other acct [036-5287]	2,846	2,465	3,445
1131 Unobligated balance of appropriations permanently reduced	-350	-100	
1160 Appropriation, discretionary (total)	16,808	2,226	3,445
Advance appropriations, discretionary:			
1170 Advance appropriation	51,411	56,158	58,897
1172 Advance appropriations transferred to other accounts [036-0165]	-15	-15	-15
1172 Advance appropriations transferred to other accounts [036-0169]	-210	-216	-204
1172 Advance appropriations transferred to other accounts [036-0152]	-375		
1180 Advanced appropriation, discretionary (total)	50,811	55,927	58,678
Appropriations, mandatory:			
1200 Appropriation (P.L. 117-2, Section 8007)		628	
Spending authority from offsetting collections, discretionary:			
1700 Collected	111	111	111
1701 Change in uncollected payments, Federal sources	13	13	13
1750 Spending auth from offsetting collections, disc (total)	124	124	124
1900 Budget authority (total)	67,743	58,905	62,247
1930 Total budgetary resources available	69,947	67,815	65,720
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-5		
1941 Unexpired unobligated balance, end of year	12,485	3,473	20

MEDICAL SERVICES—Continued
Program and Financing—Continued

Identification code 036-0160-0-1-703	2020 actual	2021 est.	2022 est.
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	6,111	7,542	13,316
3010 New obligations, unexpired accounts	57,457	64,342	65,700
3011 Obligations ("upward adjustments"), expired accounts	117	.....	.....
3020 Outlays (gross)	-55,655	-58,568	-64,951
3040 Recoveries of prior year unpaid obligations, unexpired	-97	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-391	.....	.....
3050 Unpaid obligations, end of year	7,542	13,316	14,065
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-4	-15	-28
3070 Change in uncollected pymts, Fed sources, unexpired	-13	-13	-13
3071 Change in uncollected pymts, Fed sources, expired	2	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-15	-28	-41
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	6,107	7,527	13,288
3200 Obligated balance, end of year	7,527	13,288	14,024
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	67,743	58,277	62,247
Outlays, gross:			
4010 Outlays from new discretionary authority	48,729	50,777	53,916
4011 Outlays from discretionary balances	6,919	7,787	10,466
4020 Outlays, gross (total)	55,648	58,564	64,382
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-106	-42	-42
4033 Non-Federal sources	-219	-69	-69
4040 Offsets against gross budget authority and outlays (total)	-325	-111	-111
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-13	-13	-13
4052 Offsetting collections credited to expired accounts	214	.....	.....
4060 Additional offsets against budget authority only (total)	201	-13	-13
4070 Budget authority, net (discretionary)	67,619	58,153	62,123
4080 Outlays, net (discretionary)	55,323	58,453	64,271
Mandatory:			
4090 Budget authority, gross .....	.....	628	.....
Outlays, gross:			
4101 Outlays from mandatory balances	7	4	569
4180 Budget authority, net (total)	67,619	58,781	62,123
4190 Outlays, net (total)	55,330	58,457	64,840

Summary of Budget Authority and Outlays (in millions of dollars)

	2020 actual	2021 est.	2022 est.
Enacted/requested:			
Budget Authority	67,619	58,781	62,123
Outlays	55,330	58,457	64,840
Legislative proposal, subject to PAYGO:			
Budget Authority .....	.....	.....	260
Outlays .....	.....	.....	30
Total:			
Budget Authority	67,619	58,781	62,383
Outlays	55,330	58,457	64,870

Medical Care.— In 2022, the Administration requests an additional \$3.3 billion over the 2022 advance appropriation of \$94.2 billion for the Department of Veterans Affairs (VA) Medical Care programs, consisting 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.

In 2022, the Budget makes robust investments in VA Medical Care programs, including: \$2.1 billion for veterans' homelessness programs; \$542 million for veteran suicide prevention initiatives; and over \$500 million to begin implementing new and recently expanded healthcare programs for

veterans. The Budget also includes \$621 million for VA's Opioid Prevention and Treatment programs, including programs in support of the Jason Simcakoski Memorial and Promise Act.

For 2023, the Budget requests \$111.3 billion in advance appropriations for VA Medical Care. This request for advance appropriations fulfills the Administration's commitment to provide reliable and timely resources to support the delivery of accessible and high-quality medical services for veterans.

With the resources requested for 2022 and 2023, VA will provide the highest quality healthcare services for veterans. VA estimates it will treat 7.1 million patients in 2022 and 7.1 million patients in 2023. Operation Enduring Freedom, Operation Iraqi Freedom, and Operation New Dawn (OEF/OIF/OND) veterans are expected to be 1,236,559 in 2022 (17.5 percent of the total) and 1,303,055 in 2023 (18.3 percent of the total).

Medical Care Collections Fund (MCCF).—VA estimates collections of nearly \$3.0 billion in 2021 and \$4.1 billion in 2022, representing about three percent of available Medical Care resources in 2021 and four percent of available Medical Care resources in 2022. VA has the authority to collect inpatient and outpatient co-payments, medication co-payments, and nursing home co-payments; authority for certain income verification; authority to recover third-party insurance payments from veterans for nonservice-connected conditions; and authority to collect revenue from enhanced use leases. These collections also include those collected from the Compensated Work Therapy Program, Compensation and Living Expenses Program, and the Parking Program.

Medical Services.—For Medical Services, the Budget reflects the following discretionary appropriation funding: the 2021 advance appropriation of \$56.2 billion, together with an annual appropriation of \$497.5 million and a \$100 million rescission of unobligated balances included in the Consolidated Appropriations Act, 2021 (Public Law 116-260); the 2022 enacted advance appropriation of \$58.9 billion; and the 2023 advance appropriation request of \$70.3 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.

WORKLOAD

Estimated obligations and workload for seven categories of healthcare services are shown below: outpatient care, inpatient care, mental healthcare, long term services and supports, prosthetics care, dental care, and rehabilitation care. In addition, estimated obligations and workload are also shown for six programs: CHAMPVA and other dependent programs, readjustment counseling, Caregivers, pharmacy, and the Camp Lejeune Family Member. Estimated obligations and workload reflect care in total provided through the Medical Services and Medical Community Care appropriations, as applicable.

Ambulatory Care (Outpatient care).—Obligations for 2022 are estimated to be \$39,584 million for Medical Services and Medical Community Care for this health service category, which includes funding for ambulatory care in VA facilities and in the community.

Estimated operating levels are:

	2020 actual	2021 est.	2022 est.
Number of Outpatient Visits			
VA	81,018,256	84,669,689	88,321,123
Community Care	31,253,539	28,215,494	28,601,659
Total	112,271,795	112,885,183	116,922,782

Inpatient care.—Obligations for 2022 are estimated to be \$17,622 million for Medical Services and Medical Community Care.

Estimated operating levels are:

	2020 actual	2021 est.	2022est.
Number of Patients Treated, Inpatient			
Acute Hospital, Medicine	303,377	332,313	331,252
Acute Hospital, Neurology	3,349	3,772	3,320
Acute Hospital, Surgery	67,050	76,765	72,151
Acute Hospital (Community Care)	435,780	263,520	274,288
Subacute (Intermediate)	1,107	969	825
Total	810,663	677,339	681,836

Mental health care.—Obligations for 2022 are estimated to be \$11,491 million for Medical Services and Medical Community Care for the inpatient, residential, and outpatient care of veterans with conditions related to mental illness, including alcohol and other substance use disorders. Mental health services and operations ensure the availability of a range of services, from treatment of a variety of common mental health conditions in primary care to more intensive interventions in specialty mental health programs for more severe and persisting mental health conditions. Specialty services such as evidence-based psychotherapies, intensive outpatient programs, residential rehabilitation treatment, and inpatient care are available to meet the range of veterans' needs.

Estimated operating levels are:

Average Daily Census	2020 actual	2021 est.	2022 est.
Acute Psychiatry	1,876	1,816	1,758
Acute Psychiatry (Community Care)	194	186	174
Residential Recovery Programs	3,825	3,616	3,341
Total	5,896	5,618	5,273

Long term services and supports (LTSS).—Obligations for 2022 are estimated to be \$8,090 million for Medical Services and Medical Community Care for the care of veteran residents in VA- and community-operated long-term care programs. VA offers a spectrum of geriatric and extended care services to veterans enrolled in its healthcare system. The spectrum of long-term care services includes non-institutional and institutional services. All VA medical centers provide home- and community-based long-term care programs. The patient-focused approach supports veterans who wish to live safely at home in their own communities for as long as possible.

Estimated operating levels are:

LTSS Facility-Based Services: Average Daily Census	2020 actual	2021 est.	2022 est.
VA Community Living Center (Nursing Home)	7,808	8,480	8,374
Community Nursing Home	11,490	11,090	11,566
Total	19,298	19,570	19,940

LTSS Home & Community-Based Services: Number of Visits/Procedures	2020 actual	2021 est.	2022 est.
Community Adult Day Health Care	453,565	538,723	588,072
Community Residential Care	42,082	61,949	76,413
Home Hospice Care	329,206	421,571	526,361
Home Respite Care	16,077	19,134	21,574
Home Telehealth	823,999	796,992	773,112
Home-Based Primary Care	1,179,214	1,484,756	1,760,997
Homemaker/Home Health Aide Programs	7,496,511	11,376,922	14,535,236
Purchased Skilled Home Care	130,733	148,642	162,427
Spinal Cord Injury Home Care	18,385	20,734	23,248
State Adult Day Health Care	7,602	8,248	8,737
VA Adult Day Health Care	50,337	69,752	80,331
Total	10,547,711	14,947,423	18,556,508

Prosthetics care.—Obligations in Medical Services for 2022 are estimated to be \$4,934 million for veterans. Prosthetic and Sensory Aids Service is an integrated delivery system designed to provide medically prescribed prosthetic and sensory aids, medical devices, assistive aids, repairs and services to eligible disabled veterans to maximize their independence and enhance their quality of life. This includes, but is not limited to, artificial limbs, hearing aids, and home oxygen; items that improve accessibility such as ramps and vehicle modifications, wheelchairs and mobility aids; and devices surgically placed in the veteran, such as stents.

Dental care.—Obligations for 2022 are estimated to be \$1,374 million for Medical Services and Medical Community Care for the treatment of veterans who require dental care. Dental care services are provided to eligible veterans with a "medical condition negatively impacted by poor dentition." These patients may include poorly controlled diabetic patients, patients with head or neck cancer, organ transplant patients, and others. Veterans with a 100-percent service-connected disability are eligible for comprehensive dental care as needed. In addition, homeless veterans enrolled in certain residential treatment programs are also eligible for dental treatment.

Estimated operating levels are:

Number of Procedures	2020 actual	2021 est.	2022 est.
VA	3,120,000	4,303,000	5,486,000
Community Care	522,000	768,000	1,015,000
Total	3,641,000	5,071,000	6,501,000

Rehabilitation.—Obligations for 2022 are estimated to be \$825 million for Medical Services for the provision of rehabilitative care, including Blind Rehabilitation and Spinal Cord Injury programs. These services include inpatient and outpatient blind and vision rehabilitation programs, adjustment to blindness counseling, patient and family education, and assistive technology. The mission of Spinal Cord Injury and Disorders (SCI/D) services is to promote the health, independence, quality of life and productivity of individuals with spinal cord injury and disorders through efficient delivery of acute rehabilitation, psychological, social, vocational, medical and surgical care, professional training, as well as patient and family education.

Estimated operating levels are:

Average Daily Census	2020 actual	2021 est.	2022 est.
Rehabilitative Medicine	74	147	146
Blind Rehabilitation	192	241	240
Spinal Cord Injury	625	716	715
Total	891	1,104	1,101

Civilian Health and Medical Program of the Department of Veterans Affairs (CHAMPVA) and other Dependent Programs.—Obligations for 2022 are estimated to be \$2,206 million for Medical Services and Medical Community Care for pharmacy and medical service personnel for CHAMPVA and other dependent programs.

Estimated operating levels are:

Number of Unique Patients	2020 actual	2021 est.	2022 est.
CHAMPVA In-house Treatment Initiative (CITI)	10,335	9,835	9,335
CHAMPVA (excluding CITI)	390,754	408,060	453,820
Foreign Medical Program (medical only)	4,510	4,710	5,010
Foreign Compensation & Pension Exams	128	81	20
Spina Bifida Health Care Benefits Program	873	868	863
Total	386,137	395,113	404,175

Readjustment Counseling.—Obligations in Medical Services for 2022 are estimated to be \$263 million. This program provides readjustment counseling services at VA Vet Centers. Vet Centers are community-based counseling centers that provide a wide range of social and psychological services to include: professional readjustment counseling to veterans who have served in a combat zone, military sexual trauma counseling, bereavement counseling for families who experience an active duty death, substance abuse assessments and referral, medical referral, Veterans Benefits Administration (VBA) benefits explanation and referral, and employment counseling. Services are also extended to the family members of eligible veterans for issues related to military service and the readjustment of those veterans.

Estimated operating levels are:

Number of Visits	2020 actual	2021 est.	2022 est.
Total	1,606,000	1,836,000	2,067,000

Caregivers Programs.—Obligations in Medical Services for 2022 are estimated to be \$1,348 million. The Caregivers and Veterans Omnibus Health Services Act of 2010 (P.L. 111-163), authorized VA to provide assistance and support services for Caregivers of eligible veterans. The Program of Comprehensive Assistance for Family Caregivers provides a wide range of services for primary caregivers to include: a monthly personal caregiver stipend, respite care, access to mental health services, beneficiary travel, and healthcare benefits through the existing CHAMPVA program.

Estimated operating levels are:

	2020 actual	2021 est.	2022 est.
Caregiver Stipend (dollars in millions)	\$499	\$1,050	\$1,542
Participants in the Program of Comprehensive Assistance for Family Caregivers	21,113	43,328	51,645

Pharmacy.—Obligations in the Medical Services account for 2021 are estimated to be \$9,250 million for pharmacy costs. VA's use of medication therapies is a fundamental underpinning of how VA delivers healthcare today. VA's primary focus is on diagnosis and treatment in an ambulatory environment and home environment basis with institutional care as the modality of last resort.

Estimated operating levels are:

Number of 30-day Prescriptions (in millions)	2020 actual	2021 est.	2022 est.
Total	301	305	309

MEDICAL SERVICES—Continued

Camp Lejeune Family Member Program.—Obligations in Medical Community Care for 2022 are estimated to be \$2.8 million for the Camp Lejeune Family Member program. The Honoring America's Veterans and Caring for Camp Lejeune Families Act of 2012 (P.L. 112–154) extended eligibility for VA hospital care and medical services to certain veterans who were stationed at Camp Lejeune, North Carolina, for at least 30 days between 1957 and 1987. Family members of such veterans who resided, or were in utero, at Camp Lejeune for at least 30 days during that period are eligible for reimbursement of hospital care and medical services for 15 specified illnesses and conditions, and VA is the payer of last resort.

State Home Programs.—Obligations in Medical Community Care for 2022 are estimated to be \$1,766 million for State Home Programs. State Veterans Homes are facilities approved by VA that a State has established primarily for the care of veterans disabled by age, disease, or otherwise, who, because of such disability, are incapable of earning a living. VA pays a per diem to States for the care of eligible veterans, but the per diem rates are different for each of the three levels of care offered: Nursing Home Care, Domiciliary Care, or Adult Day Health Care (ADHC).

Patients Treated	2020 actual	2021 est.	2022 est.
State Home Nursing	26,382	29,440	29,144
State Home Domiciliary	3,757	3,699	3,502
Average Daily Census (ADHC)	104	109	112

Object Classification (in millions of dollars)

Identification code 036–0160–0–1–703	2020 actual	2021 est.	2022 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	22,435	23,941	23,517
11.3 Other than full-time permanent	485	517	508
11.5 Other personnel compensation	2,583	2,755	2,707
11.9 Total personnel compensation	25,503	27,213	26,732
12.1 Civilian personnel benefits	8,917	9,789	9,812
13.0 Benefits for former personnel	8	8	7
21.0 Travel & Transportation of Persons	956	1,058	1,107
22.0 Transportation of things	30	34	38
23.2 Rent, Communications & Utilities	588	638	733
24.0 Printing and reproduction	14	15	18
25.2 Other contractual services	4,918	6,740	9,380
25.2 Other contractual services (ARP PL. 117–2, Section 8007)			628
26.0 Supplies & Materials	13,058	15,022	16,409
31.0 Equipment	1,938	2,680	
32.0 Land and structures	1	1	
41.0 Grants, Subsidies & Contributions	1,297	1,012	705
42.0 Insurance claims and indemnities	8	8	8
44.0 Prior-year Recoveries	97		
99.0 Direct obligations	57,333	64,218	65,577
99.0 Reimbursable obligations	124	124	123
99.9 Total new obligations, unexpired accounts	57,457	64,342	65,700

Employment Summary

Identification code 036–0160–0–1–703	2020 actual	2021 est.	2022 est.
1001 Direct civilian full-time equivalent employment	256,522	268,721	256,522
2001 Reimbursable civilian full-time equivalent employment	375	375	375

MEDICAL SERVICES

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 036–0160–4–1–703	2020 actual	2021 est.	2022 est.
Obligations by program activity:			
0001 Outpatient care			30
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			260
1930 Total budgetary resources available			260

Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			230
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			30
3020 Outlays (gross)			–30
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			260
Outlays, gross:			
4100 Outlays from new mandatory authority			30
4180 Budget authority, net (total)			260
4190 Outlays, net (total)			30

In 2022, the Budget includes \$260 million to support the President's American Families Plan. With a growing population of women veterans and younger veterans, the Department of Veterans Affairs (VA) is committed to providing additional support to veterans who are parents in order to offer a holistic, family-friendly approach to care. The proposal would place a Family Coordinator at each medical center, an expert in resources for children and families who would provide additional referrals, supports, and connections for veteran parents.

Object Classification (in millions of dollars)

Identification code 036–0160–4–1–703	2020 actual	2021 est.	2022 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent			16
25.2 Other services from non-Federal sources			14
99.9 Total new obligations, unexpired accounts			30

Employment Summary

Identification code 036–0160–4–1–703	2020 actual	2021 est.	2022 est.
1001 Direct civilian full-time equivalent employment			160

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, **[\$1,380,800,000]** \$3,269,000,000, which shall remain available until September 30, 2023, and shall be in addition to funds previously appropriated under this heading that became available on October 1, **[2020]** 2021; and, in addition, **[\$20,148,244,000]** \$24,156,659,000, plus reimbursements, shall become available on October 1, **[2021]** 2022, and shall remain available until September 30, **[2022: Provided, That, of the amount made available on October 1, 2021, under this heading, \$2,000,000,000 shall remain available until September 30, 2023]** 2024. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2021.)

Program and Financing (in millions of dollars)

Identification code 036–0140–0–1–703	2020 actual	2021 est.	2022 est.
Obligations by program activity:			
0001 Ambulatory	8,036	6,836	6,483
0002 Dental Care	296	201	378
0003 Inpatient Care	4,442	7,341	8,071
0004 LTSS: Facility Based Services	1,242	1,359	1,671
0005 LTSS: Home & Community Based Services	1,215	1,732	1,901
0006 Mental Health Care	272	516	579
0007 CHAMPVA & Other Dependent Programs	136	1,660	1,717
0008 State Home Programs	1,425	1,988	1,766
0009 Camp Lejeune, Veterans Families	3	4	3
0010 Network Development and Maintenance	569	1,267	1,234
0013 Prior Year Recoveries	89		
0014 Urgent Care	33	241	266
0015 Timing of Obligations Adjustment	5,008		
0900 Total new obligations, unexpired accounts	22,766	23,145	24,069
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	143	424	72

1011	Unobligated balance transfer from other acct [036-0172]	615		
1011	Unobligated balance transfer from other acct [036-0160]		3,400	
1021	Recoveries of prior year unpaid obligations	81		
1033	Recoveries of prior year paid obligations	8		
1050	Unobligated balance (total)	847	3,824	72
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	6,036	1,381	3,269
1121	Appropriations transferred from other acct [036-5287]	569	487	623
1121	Appropriations transferred from other acct [036-0160]		100	
1160	Appropriation, discretionary (total)	6,605	1,968	3,892
Advance appropriations, discretionary:				
1170	Advance appropriation	10,758	17,131	20,148
1172	Advance appropriations transferred to other accounts [036-0169]	-28	-28	-44
1180	Advanced appropriation, discretionary (total)	10,730	17,103	20,104
Appropriations, mandatory:				
1200	Appropriation (P.L. 117-2, Section 8004)		250	
1200	Appropriation (P.L. 117-2, Section 8007)		72	
1260	Appropriations, mandatory (total)		322	
1900	Budget authority (total)	17,335	19,393	23,996
1930	Total budgetary resources available	18,182	23,217	24,068
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	5,008		
1941	Unexpired unobligated balance, end of year	424	72	
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	591	9,525	8,388
3001	Adjustments to unpaid obligations, brought forward, Oct 1	4,295	-9,303	
3010	New obligations, unexpired accounts	22,766	23,145	24,069
3011	Obligations ("upward adjustments"), expired accounts	170		
3020	Outlays (gross)	-18,124	-14,979	-21,270
3040	Recoveries of prior year unpaid obligations, unexpired	-81		
3041	Recoveries of prior year unpaid obligations, expired	-92		
3050	Unpaid obligations, end of year	9,525	8,388	11,187
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	4,886	222	8,388
3200	Obligated balance, end of year	9,525	8,388	11,187

Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	17,335	19,071	23,996
Outlays, gross:				
4010	Outlays from new discretionary authority	16,797	14,303	17,997
4011	Outlays from discretionary balances	1,327	488	3,168
4020	Outlays, gross (total)	18,124	14,791	21,165
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-1		
4033	Non-Federal sources	-40		
4040	Offsets against gross budget authority and outlays (total) ...	-41		
Additional offsets against gross budget authority only:				
4052	Offsetting collections credited to expired accounts	33		
4053	Recoveries of prior year paid obligations, unexpired accounts	8		
4060	Additional offsets against budget authority only (total)	41		
4070	Budget authority, net (discretionary)	17,335	19,071	23,996
4080	Outlays, net (discretionary)	18,083	14,791	21,165
Mandatory:				
4090	Budget authority, gross		322	
Outlays, gross:				
4100	Outlays from new mandatory authority		188	
4101	Outlays from mandatory balances			105
4110	Outlays, gross (total)		188	105
4180	Budget authority, net (total)	17,335	19,393	23,996
4190	Outlays, net (total)	18,083	14,979	21,270

The Medical Community Care appropriation provides funding for community care services to eligible veterans and other beneficiaries, which has been an essential part of the Department of Veterans Affairs (VA) healthcare system for decades.

The Budget reflects the following discretionary appropriation funding from 2021 through 2023: the 2021 advance appropriation of \$17.1 billion, together with an annual appropriation of \$1.4 billion included in the Consolidated Appropriations Act, 2021 (Public Law 116-260); the 2022 enacted

advance appropriation of \$20.1 billion, together with an annual appropriation request of \$3.3 billion; and the 2023 advance appropriation request of \$24.2 billion.

The 2023 request for advance appropriation fulfills the Administration's commitment to provide reliable and timely resources to support the delivery of accessible and high-quality medical services for veterans.

Section 8004 of the American Rescue Plan Act of 2021 (P.L. 117-2) provided \$250 million in 2021 for a one-time only obligation and expenditure to existing State extended care facilities for veterans in proportion to each State's share of the total resident capacity in such facilities as of the date of enactment of this Act. Capacity includes only veterans on whose behalf the Department pays a per diem payment pursuant to section 1741 or 1745 of title 38, United States Code. The period of availability is from the date of the enactment of the Act, March 11, 2021, through September 30, 2022.

Prior to FY 2019, VA recorded obligations for Community Care at the time the care was authorized by a VA healthcare provider. In FY 2019, VA started recording obligations for Community Care at the time VA issued payment to healthcare providers and to third-party administrators. In September 2020, to comply with a VA General Counsel (OGC) opinion following significant changes to VA's Community Care program, VA reverted to its old practice of recording obligations at the time of authorization and recorded obligations of \$5,008 million in FY 2020 in the Medical Community Care account. VA lacked sufficient funds within the account to cover the full obligations recorded in FY 2020 consistent with VA OGC's opinion. Section 1601 of division FF of the Consolidated Appropriations Act, 2021 (Public Law 116-260) authorized the practice of recording obligations at the time of approval of payment to healthcare providers and contractors, and also made it retroactive to October 1, 2018, thereby voiding an Antideficiency Act (ADA) violation that would have occurred in FY 2020 absent its enactment. To implement the law, VA made an accounting adjustment in FY 2021, the year Public Law 116-260 was enacted.

Object Classification (in millions of dollars)

Identification code 036-0140-0-1-703		2020 actual	2021 est.	2022 est.
Direct obligations:				
25.2	Other Contractual Services	16,240	20,772	21,890
26.0	Supplies and materials	4	382	413
41.0	State Homes	1,425	1,741	1,766
41.0	State Homes: ARP		250	
44.0	Prior Year Recoveries	89		
44.0	Timing of Obligations Fix	5,008		
99.9	Total new obligations, unexpired accounts	22,766	23,145	24,069

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.), **[\$300,000,000, which shall be in addition to funds previously appropriated under this heading that became available on October 1, 2020; and, in addition, \$8,403,117,000] \$9,673,409,000, plus reimbursements, shall become available on October 1, [2021] 2022, and shall remain available until September 30, [2022] 2023: Provided, That, of the amount made available on October 1, [2021] 2022, under this heading, [\$200,000,000] \$300,000,000 shall remain available until September 30, [2023] 2024. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2021.)**

Program and Financing (in millions of dollars)

Identification code 036-0152-0-1-703		2020 actual	2021 est.	2022 est.
Obligations by program activity:				
0001	VAMCs & Other Field Activities	4,285	4,706	5,079
0002	VISN Headquarters	583	604	649

MEDICAL SUPPORT AND COMPLIANCE—Continued
Program and Financing—Continued

Identification code 036-0152-0-1-703	2020 actual	2021 est.	2022 est.
0003 VHA Central Office	1,038		
0005 Office of Informatics and Information Governance	187		
0008 Employee Education Service Center	81		
0009 VHA Service Center	281		
0013 Consolidated Mail Outpatient Pharmacies	20		
0014 National Center for Patient Safety	8		
0016 Community Care	935	1,023	1,038
0017 VHA Member Services	213		
0019 Readjustment Counseling	4		
0021 Clinical Services		144	172
0022 Operations		176	189
0023 Patient Care Services		181	194
0024 Quality and Patient Safety		428	454
0025 Support Services		494	
0027 Discovery, Education and Affiliate Networks		46	44
0028 Human Capital Management		217	234
0029 Health Informatics		102	109
0030 All Other Support and Program Offices		251	262
0091 Total operating expenses	7,635	8,372	8,424
0101 VAMCs & Other Field Activities	34	43	49
0102 VISN Headquarters	1	1	1
0103 VHA Central Office	3		
0110 Consolidated Mail Outpatient Pharmacies	1		
0191 Total Capital Investment	39	44	50
0293 Total direct program	7,674	8,416	8,474
0799 Total direct obligations	7,674	8,416	8,474
0801 Medical Support and Compliance (Reimbursable)	48	48	48
0900 Total new obligations, unexpired accounts	7,722	8,464	8,522
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	36	285	113
1001 Discretionary unobligated balance brought fwd, Oct 1	22	271	
1011 Unobligated balance transfer from other acct [036-0160]		75	
1050 Unobligated balance (total)	36	360	113
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	199	300	
1121 Appropriations transferred from other acct [036-0160]	150		
1131 Unobligated balance of appropriations permanently reduced [Rescission P.L. 116-94]	-10	-15	
1160 Appropriation, discretionary (total)	339	285	
Advance appropriations, discretionary:			
1170 Advance appropriation	7,239	7,914	8,403
1172 Advance appropriations transferred to other accounts [036-0169]	-29	-30	-31
1173 Advance appropriations transferred from other accounts [036-0160]	375		
1180 Advanced appropriation, discretionary (total)	7,585	7,884	8,372
Spending authority from offsetting collections, discretionary:			
1700 Collected	47	48	48
1701 Change in uncollected payments, Federal sources	1		
1750 Spending auth from offsetting collections, disc (total)	48	48	48
1900 Budget authority (total)	7,972	8,217	8,420
1930 Total budgetary resources available	8,008	8,577	8,533
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1		
1941 Unexpired unobligated balance, end of year	285	113	11
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,277	1,249	1,546
3010 New obligations, unexpired accounts	7,722	8,464	8,522
3011 Obligations ("upward adjustments"), expired accounts	51		
3020 Outlays (gross)	-7,633	-8,167	-8,391
3041 Recoveries of prior year unpaid obligations, expired	-168		
3050 Unpaid obligations, end of year	1,249	1,546	1,677
Uncollected payments:			
3060 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
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,276	1,247	1,544

3200 Obligated balance, end of year	1,247	1,544	1,675
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	7,972	8,217	8,420
Outlays, gross:			
4010 Outlays from new discretionary authority	6,585	7,295	7,456
4011 Outlays from discretionary balances	1,047	870	933
4020 Outlays, gross (total)	7,632	8,165	8,389
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-65	-19	-19
4033 Non-Federal sources	-12	-29	-29
4040 Offsets against gross budget authority and outlays (total)	-77	-48	-48
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-1		
4052 Offsetting collections credited to expired accounts	30		
4060 Additional offsets against budget authority only (total)	29		
4070 Budget authority, net (discretionary)	7,924	8,169	8,372
4080 Outlays, net (discretionary)	7,555	8,117	8,341
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	1	2	2
4180 Budget authority, net (total)	7,924	8,169	8,372
4190 Outlays, net (total)	7,556	8,119	8,343

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 from 2021 through 2023: the 2021 advance appropriation of \$7.9 billion, together with an annual appropriation of \$300 million and a \$15 million rescission of unobligated balances included in the Consolidated Appropriations Act, 2021 (Public Law 116-260); the 2022 enacted advance appropriation of \$8.4 billion; and the 2023 advance appropriation request of \$9.7 billion.

The 2023 advance appropriation request continues the Administration's commitment to provide reliable and timely resources to support the delivery of accessible and high-quality medical services for veterans.

Object Classification (in millions of dollars)

Identification code 036-0152-0-1-703	2020 actual	2021 est.	2022 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	3,720	3,920	4,087
11.3 Other than full-time permanent	80	84	88
11.5 Other personnel compensation	431	454	473
11.9 Total personnel compensation	4,231	4,458	4,648
12.1 Civilian personnel benefits	1,568	1,685	1,781
13.0 Benefits for former personnel	2	2	2
21.0 Travel & Transportation of Persons	34	38	43
22.0 Transportation of things	14	15	18
23.3 Communications, utilities, and miscellaneous charges	111	119	139
24.0 Printing and reproduction	16	18	20
25.2 Other contractual services	1,536	1,901	1,619
26.0 Medical supplies and materials	103	117	131
31.0 Equipment	39	43	50
42.0 Insurance claims and indemnities	20	20	23
99.0 Direct obligations	7,674	8,416	8,474
99.0 Reimbursable obligations	48	48	48
99.9 Total new obligations, unexpired accounts	7,722	8,464	8,522

Employment Summary

Identification code 036-0152-0-1-703	2020 actual	2021 est.	2022 est.
1001 Direct civilian full-time equivalent employment	55,224	56,877	57,412

2001 Reimbursable civilian full-time equivalent employment	324	324	324
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99.9 Total new obligations, unexpired accounts	14	13	13
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DOD-VA HEALTH CARE SHARING INCENTIVE FUND

Program and Financing (in millions of dollars)

Identification code 036-0165-0-1-703	2020 actual	2021 est.	2022 est.
Obligations by program activity:			
0001 DOD-VA health care sharing incentive fund	13	13	13
0002 Capital Investment	1		
0900 Total new obligations, unexpired accounts	14	13	13
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	80	81	98
1021 Recoveries of prior year unpaid obligations	1		
1050 Unobligated balance (total)	81	81	98
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [097-0130]	15	15	15
1131 Unobligated balance of appropriations permanently reduced	-16		
1160 Appropriation, discretionary (total)	-1	15	15
Advance appropriations, discretionary:			
1173 Advance appropriations transferred from other accounts [036-0160]	15	15	15
1900 Budget authority (total)	14	30	30
1930 Total budgetary resources available	95	111	128
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	81	98	115
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	22	20	21
3010 New obligations, unexpired accounts	14	13	13
3020 Outlays (gross)	-15	-12	-18
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3050 Unpaid obligations, end of year	20	21	16
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	22	20	21
3200 Obligated balance, end of year	20	21	16
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	14	30	30
Outlays, gross:			
4011 Outlays from discretionary balances	15	12	18
4180 Budget authority, net (total)	14	30	30
4190 Outlays, net (total)	15	12	18

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 2022, 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	2020 actual	2021 est.	2022 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	1	1	1
25.1 Advisory and assistance services	11	12	12
31.0 Equipment	1		
44.0 Prior Year Recoveries	1		

Employment Summary

Identification code 036-0165-0-1-703	2020 actual	2021 est.	2022 est.
1001 Direct civilian full-time equivalent employment	11	11	11

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; **[\$150,000,000, which shall be in addition to funds previously appropriated under this heading that became available on October 1, 2020; and, in addition, \$6,734,680,000] \$7,133,816,000, plus reimbursements, shall become available on October 1, [2021] 2022, and shall remain available until September 30, [2022] 2023: Provided, That, of the amount made available on October 1, [2021] 2022, under this heading, [\$350,000,000] \$500,000,000 shall remain available until September 30, [2023] 2024. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2021.)**

Program and Financing (in millions of dollars)

Identification code 036-0162-0-1-703	2020 actual	2021 est.	2022 est.
Obligations by program activity:			
0002 Engineering & Environmental Management Services	749	832	1,013
0003 Engineering Service	990	1,026	1,154
0004 Grounds Maintenance & Fire Protection	109	115	128
0005 Leases	787	707	899
0007 Non-Recurring Maintenance	32		
0008 Operating Equipment Maintenance & Repair	263	290	330
0009 Other Facilities Operation Support	68	101	117
0011 Plant Operation	798	798	904
0012 Recurring Maintenance & Repair	590	629	716
0013 Textile Care Processing & Management	170	172	202
0014 Transportation	204	206	232
0023 Prior-Year Recoveries	19		
0091 Total operating expenses	4,779	4,876	5,695
0102 Engineering & Environmental Management Services	75	137	79
0103 Engineering Service	18	26	34
0104 Grounds Maintenance & Fire Protection	6	9	12
0105 Leases	386	347	401
0106 Non-Recurring Maintenance	1,395	2,097	491
0107 Operating Equipment Maintenance & Repair	17	20	20
0108 Other Facilities Operation Support	13	24	24
0109 Plant Operation	26	34	34
0110 Recurring Maintenance & Repair	42	52	52
0111 Textile Care Processing & Management	43	67	67
0122 Transportation	1	1	1
0191 Total capital investment	2,022	2,814	1,215
0799 Total direct obligations	6,801	7,690	6,910
0801 Medical Facilities (Reimbursable)	17	17	17
0900 Total new obligations, unexpired accounts	6,818	7,707	6,927
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,404	1,331	285
1001 Discretionary unobligated balance brought fwd, Oct 1	1,378		
1011 Unobligated balance transfer from other acct [036-0160]		100	
1021 Recoveries of prior year unpaid obligations	19		
1050 Unobligated balance (total)	1,423	1,431	285
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	606	150	
Advance appropriations, discretionary:			
1170 Advance appropriation	6,142	6,433	6,735
1172 Advance appropriations transferred to other accounts [036-0169]	-39	-40	-93

MEDICAL FACILITIES—Continued
Program and Financing—Continued

Identification code 036-0162-0-1-703	2020 actual	2021 est.	2022 est.	
1180	Advanced appropriation, discretionary (total)	6,103	6,393	6,642
	Spending authority from offsetting collections, discretionary:			
1700	Collected	18	18	18
1900	Budget authority (total)	6,727	6,561	6,660
1930	Total budgetary resources available	8,150	7,992	6,945
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-1		
1941	Unexpired unobligated balance, end of year	1,331	285	18
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	4,120	4,430	5,568
3010	New obligations, unexpired accounts	6,818	7,707	6,927
3011	Obligations ("upward adjustments"), expired accounts	185		
3020	Outlays (gross)	-6,505	-6,569	-7,453
3040	Recoveries of prior year unpaid obligations, unexpired	-19		
3041	Recoveries of prior year unpaid obligations, expired	-169		
3050	Unpaid obligations, end of year	4,430	5,568	5,042
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1		
3071	Change in uncollected pymts, Fed sources, expired	1		
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	4,119	4,430	5,568
3200	Obligated balance, end of year	4,430	5,568	5,042
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	6,727	6,561	6,660
Outlays, gross:				
4010	Outlays from new discretionary authority	4,154	4,941	5,156
4011	Outlays from discretionary balances	2,302	1,588	2,262
4020	Outlays, gross (total)	6,456	6,529	7,418
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-40	-8	-8
4033	Non-Federal sources	-21	-10	-10
4040	Offsets against gross budget authority and outlays (total) ...	-61	-18	-18
Additional offsets against gross budget authority only:				
4052	Offsetting collections credited to expired accounts	43		
4060	Additional offsets against budget authority only (total)	43		
4070	Budget authority, net (discretionary)	6,709	6,543	6,642
4080	Outlays, net (discretionary)	6,395	6,511	7,400
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances	49	40	35
4180	Budget authority, net (total)	6,709	6,543	6,642
4190	Outlays, net (total)	6,444	6,551	7,435

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 from 2021 through 2023: the 2021 advance appropriation of \$6.4 billion and annual appropriation of \$150 million; the 2022 enacted advance appropriation of \$6.7 billion and the 2023 advance appropriation request of \$7.1 billion.

The 2023 advance appropriation 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 036-0162-0-1-703	2020 actual	2021 est.	2022 est.	
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	1,309	1,354	1,417
11.3	Other than full-time permanent	28	29	30
11.5	Other personnel compensation	151	157	164

11.9	Total personnel compensation	1,488	1,540	1,611
12.1	Civilian personnel benefits	555	591	631
13.0	Benefits for former personnel	1	1	1
21.0	Travel & Transportation of Persons	47	47	54
22.0	Transportation of things	15	16	18
23.2	Rent, Communications & Utilities	1,346	1,307	1,585
25.2	Other Contractual Services	894	960	1,384
26.0	Supplies & Materials	412	412	408
31.0	Equipment	143	156	134
32.0	Lands & Structures	1,879	2,658	1,082
42.0	Insurance claims and indemnities	2	2	2
44.0	Prior Year Recoveries	19		
99.0	Direct obligations	6,801	7,690	6,910
99.0	Reimbursable obligations	17	17	17
99.9	Total new obligations, unexpired accounts	6,818	7,707	6,927

Employment Summary

Identification code 036-0162-0-1-703	2020 actual	2021 est.	2022 est.	
1001	Direct civilian full-time equivalent employment	25,545	26,048	26,555
2001	Reimbursable civilian full-time equivalent employment	99	99	99

VETERANS MEDICAL CARE AND HEALTH FUND

Program and Financing (in millions of dollars)

Identification code 036-0173-0-1-703	2020 actual	2021 est.	2022 est.
Obligations by program activity:			
0001	Medical Services		7,274
0002	Medical Support and Compliance		979
0003	Medical Facilities		800
0004	Community Care		1,901
0005	Research	9	
0091	Direct program activities, subtotal	9	10,954
0101	Medical Services		1,746
0103	Medical Facilities		1,773
0191	Direct program activities, subtotal		3,519
0900	Total new obligations, unexpired accounts	9	14,473
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1		14,473
Budget authority:			
Appropriations, mandatory:			
1200	Appropriation	14,482	
1930	Total budgetary resources available	14,482	14,473
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	14,473	

Change in obligated balance:

Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1		3
3010	New obligations, unexpired accounts	9	14,473
3020	Outlays (gross)	-6	-13,183
3050	Unpaid obligations, end of year	3	1,293
Memorandum (non-add) entries:			
3100	Obligated balance, start of year		3
3200	Obligated balance, end of year	3	1,293

Budget authority and outlays, net:

Mandatory:			
4090	Budget authority, gross	14,482	
Outlays, gross:			
4100	Outlays from new mandatory authority	6	
4101	Outlays from mandatory balances		13,183
4110	Outlays, gross (total)	6	13,183
4180	Budget authority, net (total)	14,482	
4190	Outlays, net (total)	6	13,183

Section 8002 of the American Rescue Plan Act of 2021 (Public Law 117-2) provided \$14.482 billion in 2021 to remain available until September 30, 2023 for allocation under chapters 17, 20, 73, and 81 of title 38, United States Code, of which not more than \$4 billion shall be available pursuant to section 1703 of title 38, United States Code for healthcare

furnished through the Veterans Community Care program. The Veterans Medical Care and Health Fund was established to execute section 8002 of the American Rescue Plan Act, and the Budget displays estimated allocations by categories of activity funded by section 8002. Final funding allocations among categories may change based on 2021 actuals and in response to workload demand requirements throughout 2022.

Object Classification (in millions of dollars)

Identification code 036-0173-0-1-703	2020 actual	2021 est.	2022 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent		3	2,565
11.3 Other than full-time permanent			55
11.5 Other personnel compensation			295
11.9 Total personnel compensation		3	2,915
12.1 Civilian personnel benefits		1	1,070
13.0 Benefits for former personnel			1
23.3 Communications, utilities, and miscellaneous charges			800
25.2 Other Contractual Services		5	4,630
26.0 Supplies and materials			1,000
31.0 Equipment			1,746
32.0 Land and structures			1,773
41.0 Grants, subsidies, and contributions			538
99.9 Total new obligations, unexpired accounts		9	14,473

Employment Summary

Identification code 036-0173-0-1-703	2020 actual	2021 est.	2022 est.
1001 Direct civilian full-time equivalent employment		34	28,400

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, **[\$815,000,000] \$882,000,000**, plus reimbursements, shall remain available until September 30, **[2022] 2023: 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, 2021.*)

Program and Financing (in millions of dollars)

Identification code 036-0161-0-1-703	2020 actual	2021 est.	2022 est.
Obligations by program activity:			
0001 Bio-medical laboratory science research	338	343	358
0002 Rehabilitation research	107	111	116
0003 Health services research	117	121	127
0004 Clinical science research	256	296	309
0091 Total operating expenses	818	871	910
0799 Total direct obligations	818	871	910
0801 Medical and Prosthetic Research (Reimbursable)	29	81	61
0900 Total new obligations, unexpired accounts	847	952	971
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	180	158	82
1021 Recoveries of prior year unpaid obligations	47		
1050 Unobligated balance (total)	227	158	82
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	800	815	882
1131 Unobligated balance of appropriations permanently reduced	-50	-20	
1160 Appropriation, discretionary (total)	750	795	882
Spending authority from offsetting collections, discretionary:			
1700 Collected	27	81	61
1701 Change in uncollected payments, Federal sources	1		
1750 Spending auth from offsetting collections, disc (total)	28	81	61
1900 Budget authority (total)	778	876	943

1930 Total budgetary resources available	1,005	1,034	1,025
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	158	82	54
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	356	342	451
3010 New obligations, unexpired accounts	847	952	971
3011 Obligations ("upward adjustments"), expired accounts	2		
3020 Outlays (gross)	-806	-843	-918
3040 Recoveries of prior year unpaid obligations, unexpired	-47		
3041 Recoveries of prior year unpaid obligations, expired	-10		
3050 Unpaid obligations, end of year	342	451	504
Uncollected payments:			
3060 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
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	355	340	449
3200 Obligated balance, end of year	340	449	502
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	778	876	943
Outlays, gross:			
4010 Outlays from new discretionary authority	401	623	669
4011 Outlays from discretionary balances	405	220	249
4020 Outlays, gross (total)	806	843	918
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-13	-37	-45
4033 Non-Federal sources	-15	-44	-16
4040 Offsets against gross budget authority and outlays (total)	-28	-81	-61
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-1		
4052 Offsetting collections credited to expired accounts	1		
4070 Budget authority, net (discretionary)	750	795	882
4080 Outlays, net (discretionary)	778	762	857
4180 Budget authority, net (total)	750	795	882
4190 Outlays, net (total)	778	762	857

For 2022, the total budgetary resources of over \$2.2 billion is comprised of \$882 million in direct appropriations, \$749.7 million in medical care support such as physicians' pay, utilities and other overhead, \$540 million in Federal grants and other non-Federal resources, and \$61 million in reimbursements. The Department of Veterans Affairs (VA) research program will support 3,585 full time equivalents through direct appropriations and reimbursable resources. These combined resources will support approximately 2,563 research projects.

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 more than 90 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 2022 request is the largest year-over-year increase in recent history for medical and prosthetic research. This historic investment advances VA's research mission, including critical studies to understand the impact of traumatic brain injury and toxic exposure on long-term health outcomes, while continuing to prioritize research focused on the needs of disabled veterans.

SUMMARY OF PROGRAM RESOURCES

	[in millions of dollars]		
	2020 Actual	2021 Est.	2022 Est.
Medical and Prosthetic Research Appropriation ¹	750	795	882
American Rescue Plan Act (P.L. 117-2, Section 8002) (Mandatory) ²	0	9	0
Medical Care Support ³	648	669	750
Other Federal and Non-Federal Resources	523	540	540
Reimbursements	28	81	61

MEDICAL AND PROSTHETIC RESEARCH—Continued
SUMMARY OF PROGRAM RESOURCES—Continued

	2020 Actual	2021 Est.	2022 Est.
Total Program Resources	1,949	2,093	2,233

¹The appropriation amounts are net of rescissions of \$50 million for FY 2020 in P.L. 116–94 and \$20 million for FY 2021 in P.L. 116–260.

²VA plans to use \$9 million of the funding provided in section 8002 of the American Rescue Plan Act for research, which will be executed out of a new budget account, the Veterans Medical Care and Health Fund.

³Medical Care Support includes funding from the Medical Services, Medical Support and Compliance, and Medical Facilities appropriations to support research activities.

FTE	2020 actual	2021 est.	2022 est.
	3,418	3,420	3,585

Object Classification (in millions of dollars)

Identification code 036–0161–0–1–703	2020 actual	2021 est.	2022 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	280	285	299
11.3 Other than full-time permanent	1	1	.....
11.5 Other personnel compensation	2	1	.....
11.9 Total personnel compensation	283	287	299
12.1 Civilian personnel benefits	111	111	115
21.0 Employee travel	2	1	2
23.3 Communications, utilities, and miscellaneous charges	1	1	1
25.2 Other services from non-Federal sources	339	370	405
26.0 Supplies and materials	45	47	44
31.0 Equipment	37	54	44
99.0 Direct obligations	818	871	910
99.0 Reimbursable obligations	29	81	61
99.9 Total new obligations, unexpired accounts	847	952	971

Employment Summary

Identification code 036–0161–0–1–703	2020 actual	2021 est.	2022 est.
1001 Direct civilian full-time equivalent employment	3,311	3,282	3,447
2001 Reimbursable civilian full-time equivalent employment	107	138	138

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	2020 actual	2021 est.	2022 est.
Obligations by program activity:			
0001 Joint DOD–VA Medical Facility Demonstration Fund (Direct)	458	481	533
0801 Joint DOD–VA Medical Facility Demonstration Fund (Reimbursable)	11	13	13
0900 Total new obligations, unexpired accounts	469	494	546
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	11	8	.....
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [036–0167]	8	8	8
1121 Appropriations transferred from other acct [097–0130]	127	137	137
1121 Appropriations transferred from other acct [036–5287]	14	14	17
1160 Appropriation, discretionary (total)	149	159	162
Advance appropriations, discretionary:			
1173 Advance appropriations transferred from other accounts [036–0160]	210	216	204
1173 Advance appropriations transferred from other accounts [036–0140]	28	28	44
1173 Advance appropriations transferred from other accounts [036–0152]	29	30	31
1173 Advance appropriations transferred from other accounts [036–0162]	39	40	93
1180 Advanced appropriation, discretionary (total)	306	314	372
Spending authority from offsetting collections, discretionary:			
1700 Collected	11	13	13
1900 Budget authority (total)	466	486	547
1930 Total budgetary resources available	477	494	547

1941	8	.....	1
Memorandum (non-add) entries:			
Unexpired unobligated balance, end of year	8	.....	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	72	55	73
3010 New obligations, unexpired accounts	469	494	546
3011 Obligations ("upward adjustments"), expired accounts	26	.....	.....
3020 Outlays (gross)	–490	–476	–543
3041 Recoveries of prior year unpaid obligations, expired	–22	.....	.....
3050 Unpaid obligations, end of year	55	73	76
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	72	55	73
3200 Obligated balance, end of year	55	73	76

Budget authority and outlays, net:

4000	466	486	547
Discretionary:			
Budget authority, gross	466	486	547
Outlays, gross:			
4010 Outlays from new discretionary authority	416	439	493
4011 Outlays from discretionary balances	74	37	50
4020 Outlays, gross (total)	490	476	543
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	–16	–12	–12
4033 Non-Federal sources	–5	–1	–1
4040 Offsets against gross budget authority and outlays (total)	–21	–13	–13
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	10	.....	.....
4070 Budget authority, net (discretionary)	455	473	534
4080 Outlays, net (discretionary)	469	463	530
4180 Budget authority, net (total)	455	473	534
4190 Outlays, net (total)	469	463	530

The Department of Veterans Affairs (VA) and the Department of Defense (DOD) will each contribute funding to the Joint Department of Defense-Department of Veterans Affairs Medical Facility Demonstration Fund, established by section 1704 of Public Law 111–84, the National Defense Authorization Act for Fiscal Year 2010. This funding will support the continuing operations of the Captain James A. Lovell Federal Health Care Center (FHCC), which opened on December 20, 2010. In 2022, VA expects to transfer funds from the Medical Services, Medical Community Care, Medical Support and Compliance, Medical Facilities, and Information Technology Systems accounts, while DOD expects to transfer funds from the Defense Health Program account.

Object Classification (in millions of dollars)

Identification code 036–0169–0–1–703	2020 actual	2021 est.	2022 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	175	186	186
11.3 Other than full-time permanent	4	4	4
11.5 Other personnel compensation	21	23	23
11.9 Total personnel compensation	200	213	213
12.1 Civilian personnel benefits	67	73	73
21.0 Travel and transportation of persons	4	4	4
23.3 Communications, utilities, and miscellaneous charges	3	3	3
25.1 Advisory and assistance services	97	98	98
26.0 Supplies and materials	72	71	71
31.0 Equipment	11	11	11
32.0 Land and structures	3	7	59
41.0 Grants, subsidies, and contributions	1	1	1
99.0 Direct obligations	458	481	533
99.0 Reimbursable obligations	11	13	13
99.9 Total new obligations, unexpired accounts	469	494	546

Employment Summary

Identification code 036–0169–0–1–703	2020 actual	2021 est.	2022 est.
1001 Direct civilian full-time equivalent employment	2,178	2,290	2,308

MEDICAL CARE COLLECTIONS FUND

Program and Financing (in millions of dollars)

Identification code 036-5287-0-2-703	2020 actual	2021 est.	2022 est.
Obligations by program activity:			
0001 Refunds		300	
0900 Total new obligations, unexpired accounts (object class 44.0)		300	
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	3,429	2,966	4,085
1120 Appropriations transferred to other accts [036-0160]	-2,846	-2,465	-3,445
1120 Appropriations transferred to other accts [036-0169]	-14	-14	-17
1120 Appropriations transferred to other acct [036-0140]	-569	-487	-623
Appropriations, mandatory:			
1200 Appropriation		300	
1900 Budget authority (total)		300	
1930 Total budgetary resources available		300	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			3
3010 New obligations, unexpired accounts		300	
3020 Outlays (gross)		-297	-3
3050 Unpaid obligations, end of year		3	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			3
3200 Obligated balance, end of year		3	
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross		300	
Outlays, gross:			
4100 Outlays from new mandatory authority		297	
4101 Outlays from mandatory balances			3
4110 Outlays, gross (total)		297	3
4180 Budget authority, net (total)		300	
4190 Outlays, net (total)		297	3

The Department of Veterans Affairs has the authority to collect co-payments, which are deposited into the Medical Care Collections Fund (MCCF) account. As allowed by the provisions of the appropriations Act, these receipts are transferred to Medical Services, Medical Community Care, and the Joint Department of Defense-Department of Veterans Affairs Medical Facility Demonstration Fund (Joint Demonstration Fund) where they remain available until expended for the purposes of the account. In 2022, VA anticipates collecting \$4.1 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.

Section 8007 of the American Rescue Plan Act of 2021 directed the Department of Veterans Affairs to provide for any copayment or other cost sharing with respect to healthcare, and reimburse any veteran who paid a copayment or other cost sharing related to healthcare, during the period beginning on April 6, 2020, and ending on September 30, 2021. The Department was appropriated \$1 billion, to remain available until expended, to carry out this section. Of that amount, VA estimates \$300 million will be executed from the MCCF account and used to reimburse veterans who paid a copayment or other cost sharing during the specified period. The remaining \$700 million will be used to supplement VA Medical Centers for lost collections revenue and will be executed from the Medical Services and Medical Community Care accounts.

CANTEEN SERVICE REVOLVING FUND

Program and Financing (in millions of dollars)

Identification code 036-4014-0-3-705	2020 actual	2021 est.	2022 est.
Obligations by program activity:			
0001 Direct program activity		140	
0801 Reimbursable operating expenses	297	178	337
0802 Reimbursable direct operations	6	6	10
0810 Reimbursable capital investment: Sales program: Purchase of equipment and leasehold	7	7	10
0899 Total reimbursable obligations	310	191	357
0900 Total new obligations, unexpired accounts	310	331	357
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	16		2
1021 Recoveries of prior year unpaid obligations	2	2	2
1050 Unobligated balance (total)	18	2	4
Budget authority:			
Appropriations, mandatory:			
1221 Appropriations transferred from other acct [036-0160]		140	
Spending authority from offsetting collections, mandatory:			
1800 Collected	293	191	364
1801 Change in uncollected payments, Federal sources	-1		
1850 Spending auth from offsetting collections, mand (total)	292	191	364
1900 Budget authority (total)	292	331	364
1930 Total budgetary resources available	310	333	368
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year		2	11
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	19	18	46
3010 New obligations, unexpired accounts	310	331	357
3020 Outlays (gross)	-309	-301	-388
3040 Recoveries of prior year unpaid obligations, unexpired	-2	-2	-2
3050 Unpaid obligations, end of year	18	46	13
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-1	-1
3070 Change in uncollected pymts, Fed sources, unexpired	1		
3090 Uncollected pymts, Fed sources, end of year	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	17	17	45
3200 Obligated balance, end of year	17	45	12
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	292	331	364
Outlays, gross:			
4100 Outlays from new mandatory authority	275	292	356
4101 Outlays from mandatory balances	34	9	32
4110 Outlays, gross (total)	309	301	388
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-293	-191	-364
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	1		
4160 Budget authority, net (mandatory)		140	
4170 Outlays, net (mandatory)	16	110	24
4180 Budget authority, net (total)		140	
4190 Outlays, net (total)	16	110	24

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. In 2022, operations will be financed from current revenues.

Object Classification (in millions of dollars)

Identification code 036-4014-0-3-705	2020 actual	2021 est.	2022 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent		140	
11.1 Reimbursable obligations: Personnel compensation: Full-time permanent	101		138
11.9 Total personnel compensation	101		138

CANTEEN SERVICE REVOLVING FUND—Continued
Object Classification—Continued

Identification code 036-4014-0-3-705	2020 actual	2021 est.	2022 est.
12.1 Civilian personnel benefits	30	30	30
21.0 Travel and transportation of persons	1	1	1
22.0 Transportation of things	1	1	1
26.0 Supplies and materials	170	152	180
31.0 Equipment	7	7	7
99.0 Reimbursable obligations	310	191	357
99.9 Total new obligations, unexpired accounts	310	331	357

Employment Summary

Identification code 036-4014-0-3-705	2020 actual	2021 est.	2022 est.
2001 Reimbursable civilian full-time equivalent employment	2,977	3,285	3,500

VETERANS CHOICE FUND

Program and Financing (in millions of dollars)

Identification code 036-0172-0-1-703	2020 actual	2021 est.	2022 est.
Obligations by program activity:			
0001 Veterans Choice Fund - Administrative	1	36	3
0002 Veterans Choice Fund - Program	176	63	27
0004 Emergency Non-VA Care	2	5	.....
0006 MCC (0140) Expenditure Transfers	1,932	15	.....
0091 Direct program activities, subtotal	2,111	119	30
0900 Total new obligations, unexpired accounts	2,111	119	30

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2,532	-248	30
1010 Unobligated balance transfer to other accts [036-0140]	-615	.....	.....
1020 Adjustment of unobligated bal brought forward, Oct 1	-397	397	.....
1021 Recoveries of prior year unpaid obligations	334	.....	.....
1033 Recoveries of prior year paid obligations	9	.....	.....
1050 Unobligated balance (total)	1,863	149	30
1930 Total budgetary resources available	1,863	149	30
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	-248	30	.....

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	387	453	340
3001 Adjustments to unpaid obligations, brought forward, Oct 1	397	.....	.....
3010 New obligations, unexpired accounts	2,111	119	30
3020 Outlays (gross)	-2,108	-232	-200
3040 Recoveries of prior year unpaid obligations, unexpired	-334	.....	.....
3050 Unpaid obligations, end of year	453	340	170
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	784	453	340
3200 Obligated balance, end of year	453	340	170

Budget authority and outlays, net:

Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	2,108	232	200
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-9	.....	.....
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	9	.....	.....
4170 Outlays, net (mandatory)	2,099	232	200
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total)	2,099	232	200

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. In July 2015, the Congress passed Public Law 114-41, the Surface Transportation and Veterans Health Care Choice Improvement Act of 2015, which gave VA temporary authority, ending October 1, 2015, to use a certain level of Veterans Choice Fund dollars for pharmaceutical expenses related to treatment of Hepatitis C and for Care in the Community.

Public Law 115-26 amended the Veterans Choice Act to eliminate the original August 7, 2017, sunset date for the Veterans Choice Program and allowed the program to operate until all of the funds in the Veterans Choice Fund were expended.

Public Law 115-46, the VA Choice and Quality Employment Act of 2017, provided \$2.1 billion in mandatory funding for the Veterans Choice Fund, to remain available until expended. In 2018, Public Law 115-96 provided \$2.1 billion more in mandatory funding, to remain available until expended; and Public Law 115-182, the MISSION Act, provided an additional \$5.2 billion in mandatory funding, to remain available without fiscal year limitation. The MISSION Act provided VA with flexibility, beginning on March 1, 2019, to use Veterans Choice Fund dollars for community care. In addition, the MISSION Act sunset the Choice Program in June 2019 and established the new Veterans Community Care Program. The Further Consolidated Appropriations Act, 2020 (Public Law 116-94) transferred \$615 million from the FY 2020 start of year unobligated balances in the Veterans Choice Fund account to the Medical Community Care account.

Prior to FY 2019, VA recorded obligations for Community Care at the time the care was authorized by a VA healthcare provider. In FY 2019, VA started recording obligations for Community Care at the time VA issued payment to healthcare providers and to third-party administrators. In September 2020, to comply with a VA General Counsel (OGC) opinion following significant changes to VA's Community Care program, VA reverted to its old practice of recording obligations at the time of authorization and adjusted obligations upwards by \$397 million in the Veterans Choice Fund account. VA lacked sufficient funds within the account to cover the full obligations recorded consistent with VA OGC's opinion. Section 1601 of division FF of the Consolidated Appropriations Act, 2021 (Public Law 116-260) authorized the practice of recording obligations at the time of approval of payment to healthcare providers and contractors, and also made it retroactive to October 1, 2018, thereby voiding an Antideficiency Act (ADA) violation that would have occurred in FY 2019 absent its enactment. To implement the law, VA made an accounting adjustment in FY 2021, the year Public Law 116-260 was enacted.

Object Classification (in millions of dollars)

Identification code 036-0172-0-1-703	2020 actual	2021 est.	2022 est.
Direct obligations:			
21.0 Travel and transportation of persons	11	.....	.....
25.2 Other contract services	1,774	119	30
26.0 Supplies and materials	326	.....	.....
99.9 Total new obligations, unexpired accounts	2,111	119	30

EMERGENCY DEPARTMENT OF VETERANS AFFAIRS EMPLOYEE LEAVE FUND

Program and Financing (in millions of dollars)

Identification code 036-0131-0-1-703	2020 actual	2021 est.	2022 est.
Obligations by program activity:			
0001 Employee reimbursement	80	.....
0900 Total new obligations, unexpired accounts (object class 44.0)	80	.....

Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200	Appropriation (P.L. 117-2, Section 8008)	80	
1930	Total budgetary resources available	80	
Change in obligated balance:			
Unpaid obligations:			
3010	New obligations, unexpired accounts	80	
3020	Outlays (gross)	-80	
Budget authority and outlays, net:			
Mandatory:			
4090	Budget authority, gross	80	
Outlays, gross:			
4100	Outlays from new mandatory authority	80	
4180	Budget authority, net (total)	80	
4190	Outlays, net (total)	80	

Section 8008 of the American Rescue Plan Act of 2021 (P.L. 117-2) provided \$80 million to establish the Emergency Department of Veterans Affairs Employee Leave Fund. The law directed that the funds be available for payment to the Department for the use of paid leave by any employee appointed under chapter 74 of title 38, United States Code who is unable to work due to certain circumstances resulting from the COVID-19 pandemic. The authorization for the paid leave under Section 8008 is from the date of enactment of the Act, March 11, 2021, through September 30, 2021. The period of availability for Section 8008 funding is from the date of enactment of the Act, March 11, 2021, through September 20, 2022.

Trust Funds

GENERAL POST FUND, NATIONAL HOMES

Special and Trust Fund Receipts (in millions of dollars)

Identification code 036-8180-0-7-705	2020 actual	2021 est.	2022 est.
0100	Balance, start of year		35
Receipts:			
Current law:			
1130	General Post Fund, National Homes, Deposits	17	53
1140	General Post Fund, National Homes, Interest on Investments	2	3
1199	Total current law receipts	19	56
1999	Total receipts	19	56
2000	Total: Balances and receipts	19	91
Appropriations:			
Current law:			
2101	General Post Fund, National Homes	-19	-21
5099	Balance, end of year		35

Program and Financing (in millions of dollars)

Identification code 036-8180-0-7-705	2020 actual	2021 est.	2022 est.
Obligations by program activity:			
0001	Religious, recreational, and entertainment activities	16	24
0003	Therapeutic residence maintenance	1	1
0900	Total new obligations, unexpired accounts	17	25
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	118	119
1021	Recoveries of prior year unpaid obligations		3
1050	Unobligated balance (total)	118	122
Budget authority:			
Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	19	21
1930	Total budgetary resources available	137	143
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	120	118
Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	3	7

3010	New obligations, unexpired accounts	17	24	25
3020	Outlays (gross)	-16	-18	-19
3040	Recoveries of prior year unpaid obligations, unexpired		-3	-3
3050	Unpaid obligations, end of year	4	7	10
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	3	4	7
3200	Obligated balance, end of year	4	7	10

Budget authority and outlays, net:

Mandatory:				
4090	Budget authority, gross	19	20	21
Outlays, gross:				
4100	Outlays from new mandatory authority		18	19
4101	Outlays from mandatory balances	16		
4110	Outlays, gross (total)	16	18	19
4180	Budget authority, net (total)	19	20	21
4190	Outlays, net (total)	16	18	19

Memorandum (non-add) entries:

5000	Total investments, SOY: Federal securities: Par value	119	112	85
5001	Total investments, EOY: Federal securities: Par value	112	85	85

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	2020 actual	2021 est.	2022 est.
Direct obligations:			
21.0	Travel and transportation of persons	1	1
23.3	Communications, utilities, and miscellaneous charges	1	1
25.2	Other services from non-Federal sources	4	6
26.0	Supplies and materials	9	14
31.0	Equipment	1	1
32.0	Land and structures	1	1
99.9	Total new obligations, unexpired accounts	17	24

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, **[\$6,110,251,552] \$7,347,837,000**, which shall be in addition to funds previously appropriated under this heading that became available on October 1, **[2020] 2021**, to remain available until expended; and, in addition, **[\$130,227,650,000] \$147,569,474,000**, which shall become available on October 1, **[2021] 2022**, to remain available until expended: *Provided*, That not to exceed \$20,115,000 of the amount made available for fiscal year **[2022] 2023** 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 Collec-

COMPENSATION AND PENSIONS—Continued

tions Fund" to augment the funding of individual medical facilities for nursing home care provided to pensioners as authorized: *Provided further*, That funds recovered (including refunds and reimbursable activity) from fiscal year 2020 obligations and disbursements made with funds that became available on October 1, 2019, as provided under this heading in title II of division C of Public Law 115–244, shall be available until expended. *(Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2021.)*

Program and Financing (in millions of dollars)

Identification code 036–0102–0–1–701	2020 actual	2021 est.	2022 est.
Obligations by program activity:			
0101 Veterans	97,129	107,027	120,017
0102 Survivors	7,698	8,574	10,268
0191 Compensation sub-total	104,827	115,601	130,285
0200 Other compensation expenses	104,827	115,601	130,285
0201 Chapter 18	21	25	25
0202 Clothing allowance	123	127	137
0203 Misc assistance (EAI, SAFD)	39	48	58
0204 Medical exam pilot program	1,783	2,675	3,282
0205 OBRA payment to VBA and IT	4	4	8
0291 Total other compensation expenses	1,970	2,879	3,510
0293 Total compensation	106,797	118,480	133,795
0302 Veterans	3,028	2,964	3,011
0303 Survivors	1,719	1,730	1,749
0391 Pensions sub total	4,747	4,694	4,760
0401 Reimbursements to GOE, IT and VHA	14	15	13
0492 Total pensions	4,761	4,709	4,773
0502 Burial allowance	26	57	58
0503 Burial plots	44	46	48
0504 Service-connected deaths	88	143	149
0505 Burial flags	26	23	23
0506 Headstones and markers	106	95	98
0508 Graveliners	4	5	6
0509 Pre-Place Crypts	43	35	36
0591 Total burial program	337	404	418
0900 Total new obligations, unexpired accounts (object class 42.0)	111,895	123,593	138,986
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,721	646	1,410
1021 Recoveries of prior year unpaid obligations	30		
1033 Recoveries of prior year paid obligations	578		
1050 Unobligated balance (total)	2,329	646	1,410
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	1,440	6,110	7,348
Advance appropriations, mandatory:			
1270 Advance appropriation	109,017	118,247	130,228
1900 Budget authority (total)	110,457	124,357	137,576
1930 Total budgetary resources available	112,786	125,003	138,986
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-245		
1941 Unexpired unobligated balance, end of year	646	1,410	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	8,135	9,298	10,431
3010 New obligations, unexpired accounts	111,895	123,593	138,986
3020 Outlays (gross)	-110,702	-122,460	-148,344
3040 Recoveries of prior year unpaid obligations, unexpired	-30		
3050 Unpaid obligations, end of year	9,298	10,431	1,073
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	8,135	9,298	10,431
3200 Obligated balance, end of year	9,298	10,431	1,073
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	110,457	124,357	137,576
Outlays, gross:			
4100 Outlays from new mandatory authority	100,882	112,515	136,502
4101 Outlays from mandatory balances	9,820	9,945	11,842
4110 Outlays, gross (total)	110,702	122,460	148,344

Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-578		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	578		
4160 Budget authority, net (mandatory)	110,457	124,357	137,576
4170 Outlays, net (mandatory)	110,124	122,460	148,344
4180 Budget authority, net (total)	110,457	124,357	137,576
4190 Outlays, net (total)	110,124	122,460	148,344

WORKLOAD

	2020 actual	2021 est.	2022 est.
Compensation Completed Claims:			
Rating	1,256,943	1,403,521	1,801,805
Other Claims	2,632,888	2,558,470	2,596,729
Pension Completed Claims:			
Rating	134,858	128,752	133,902
Other Non-Rating Claims	395,695	355,575	335,478

For 2023, the Budget requests \$147,569,474,000 in advance appropriations 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 servicepersons 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, 2022, is expected to be 2.3 percent.

AVERAGE NUMBER OF COMPENSATION CASES AND PAYMENTS

	2020 actual	2021 est.	2022 est.
Veterans:			
Cases	5,034,096	5,245,629	5,503,550
Average payment per case, per year	\$19,294	\$20,403	\$21,807
Total obligations (in millions)	\$97,130	\$107,028	\$120,016
Survivors:			
Cases	439,543	455,456	475,146
Average payment per case, per year	\$17,514	\$18,826	\$21,609
Total obligations (in millions)	\$7,698	\$8,574	\$10,268
Chapter 18:			
Children	1,128	1,288	1,281
Average payment per case, per year	\$18,919	\$19,246	\$19,689
Total obligations (in millions)	\$21	\$25	\$25
Clothing allowance:			
Number of veterans	148,260	153,465	160,118
Average payment per case, per year	\$829	\$825	\$859

Total obligations (in millions)	\$123	\$127	\$137
Special Allowance for Dependents:			
Cases	17	16	15
Average benefit	\$2,786	\$2,823	\$2,888
Total obligations (in millions)	\$0	\$0	\$0
Equal Access to Justice Act:			
Cases	6,864	8,394	9,924
Average benefit	\$5,637	\$5,710	\$5,841
Total obligations (in millions)	\$39	\$48	\$58
REPS:			
Cases	3	2	2
Average benefit	\$13,148	\$18,494	\$18,938
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, 2022, is expected to be 2.3 percent.

AVERAGE NUMBER OF PENSION CASES AND PAYMENTS

	2020 actual	2021 est.	2022 est.
Veterans:			
Cases	229,830	215,382	209,355
Average payment per case, per year	\$13,173	\$13,760	\$14,382
Total obligations (in millions)	\$3,028	\$2,964	\$3,011
Survivors:			
Cases	163,585	154,635	147,472
Average payment per case, per year	\$10,507	\$11,189	\$11,861
Total obligations (in millions)	\$1,719	\$1,730	\$1,749

Burial benefits in 2021 provide for: (a) the payment of an allowance of \$807 toward burial and funeral expenses; (b) the payment of \$807 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

	2020 actual	2021 est.	2022 est.
Burial allowance	40,659	41,271	42,011
Burial allowances for deaths in Dept. facility	21,389	21,711	22,100
Burial plot	56,443	57,293	58,320
Service-connected deaths	50,504	54,038	56,099
Burial flags	368,646	452,880	439,056
Headstones and markers	323,051	344,577	341,693
Graveliners	9,865	10,522	10,434
Preplaced crypts	90,091	96,094	95,290
Caskets and Urns	277	295	293

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, [\$14,946,618,000] \$8,906,851,000, which shall become available on October 1, [2021] 2022, 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, 2021.*)

Program and Financing (in millions of dollars)

Identification code 036-0137-0-1-702	2020 actual	2021 est.	2022 est.
Obligations by program activity:			
0101 Sons and daughters	860	992	1,034
0102 Spouses	183	267	266
0191 Total education and training	1,043	1,259	1,300
0201 Vocational rehabilitation training	839	982	1,000
0202 Subsistence allowance	614	802	813
0203 Automobiles and adaptive equipment	127	148	171
0204 Housing Grants	127	182	188
0205 Housing Technology Grants	1	1	1
0291 Total special assistance to disabled veterans	1,708	2,115	2,173
0301 Work study	43	76	49
0302 Payments to States	24	24	25
0303 All-volunteer assistance: Basic benefits and all other	10,268	9,867	9,832
0305 Tuition Assistance	3	3	3
0306 Licensing and Certification	2	2	4
0307 Reporting fees	14	15	15
0308 Reimbursement to GOE	1	1	1
0309 Contract Counseling	1	6	6
0391 Total All-volunteer assistance and other	10,355	9,994	9,935
0799 Total direct obligations	13,106	13,368	13,408
0802 Veterans and servicepersons supplementary benefits	9	9	8
0803 Chapter 1606 reservists benefits	84	86	79
0804 Chapter 1606 reservists supplementary benefits	25	26	24
0805 Chapter 1607 reservists benefits	5	2	
0807 Chapter 33 DoD Reimbursements	63	63	63
0899 Total reimbursable obligations	186	186	174
0900 Total new obligations, unexpired accounts	13,292	13,554	13,582

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3,414	4,467	3,678
1021 Recoveries of prior year unpaid obligations	6		
1033 Recoveries of prior year paid obligations	89		
1050 Unobligated balance (total)	3,509	4,467	3,678
Budget authority:			
Appropriations, mandatory:			
Advance appropriations, mandatory:			
1270 Advance appropriation	14,065	12,579	14,947
Spending authority from offsetting collections, mandatory:			
1800 Collected	185	186	174
1900 Budget authority (total)	14,250	12,765	15,121
1930 Total budgetary resources available	17,759	17,232	18,799
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	4,467	3,678	5,217

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	679	767	932
3010 New obligations, unexpired accounts	13,292	13,554	13,582
3020 Outlays (gross)	-13,198	-13,389	-14,274
3040 Recoveries of prior year unpaid obligations, unexpired	-6		
3050 Unpaid obligations, end of year	767	932	240
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	678	766	931
3200 Obligated balance, end of year	766	931	239

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	14,250	12,765	15,121
Outlays, gross:			
4100 Outlays from new mandatory authority	9,105	8,155	9,664
4101 Outlays from mandatory balances	4,093	5,234	4,610
4110 Outlays, gross (total)	13,198	13,389	14,274
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-185	-186	-174
4123 Non-Federal sources	-89		
4130 Offsets against gross budget authority and outlays (total) ...	-274	-186	-174
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	89		

READJUSTMENT BENEFITS—Continued
Program and Financing—Continued

Identification code 036-0137-0-1-702	2020 actual	2021 est.	2022 est.
4160 Budget authority, net (mandatory)	14,065	12,579	14,947
4170 Outlays, net (mandatory)	12,924	13,203	14,100
4180 Budget authority, net (total)	14,065	12,579	14,947
4190 Outlays, net (total)	12,924	13,203	14,100

WORKLOAD—Veteran Readiness and Employment

	2020 actual	2021 est.	2022 est.
Evaluation and planning	71,025	71,792	72,582
Rehabilitation services	109,106	110,284	111,497
Employment services status	29,994	30,318	30,651
Vocational/educational counseling	3,260	3,293	3,457

WORKLOAD—Education

	2020 actual	2021 est.	2022 est.
Original claims	314,553	355,345	372,047
Adjustments/supplemental claims	3,283,793	3,465,574	3,628,455

For 2023, the Budget requests \$8,906,851,000 in advance appropriations for Readjustment Benefits. This request satisfies the requirement created by the Consolidated and Further Continuing Appropriations Act, 2015 (P.L. 113-235) and prevents our Nation's veterans from being adversely affected by budget delays.

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

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

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

All volunteer force educational assistance (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. P.L. 108-375 established a program to provide educational assistance to members of the reserve components called or ordered to active service in response to a war or national emergency declared by the President or the Congress, in recognition of the sacrifices that those members make in answering the call to duty. 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, reservists, and the National Call to Service Program are financed by payments from the Department of Defense. Due to P.L. 116-315, the Montgomery GI Bill will be phased out starting in 2030.

Veteran Employment Through Technology Education Courses (VET TEC).—P.L. 115-48 established a high technology pilot program to provide eligible Veterans who are entitled to educational assistance under chapter

30, 32, 33, 34, or 35 of title 38, United States Code, or chapter 1606 or 1607 of title 10, United States Code, with the opportunity to enroll in high technology programs of education that VA determines provide training and skills sought by employers in a relevant field or industry.

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

CASELOAD AND AVERAGE COST DATA

	2020 actual	2021 est.	2022 est.
Chapter 33:			
Number of trainees	657,927	613,877	624,686
Average cost per trainee	\$15,364	\$15,783	\$15,483
Total cost (in millions)	\$10,108	\$9,689	\$9,672
Chapter 35 Sons and Daughters:			
Number of trainees	119,506	133,578	139,991
Average cost per trainee (in dollars)	\$7,198	\$7,424	\$7,389
Total cost (in millions)	\$860	\$992	\$1,034
Chapter 35 Wives and Widow(ers):			
Number of trainees	32,319	43,724	46,405
Average cost per trainee (in dollars)	\$5,652	\$6,096	\$5,733
Total cost (in millions)	\$183	\$267	\$266
Chapter 30:			
Number of trainees	23,712	22,960	21,615
Average cost per trainee	\$8,656	\$8,862	\$8,589
Total cost (in millions)	\$205	\$203	\$186
Chapter 1606:			
Number of trainees	41,488	39,854	38,278
Average cost per trainee	\$2,581	\$2,718	\$2,643
Total cost (in millions)	\$107	\$108	\$101
Chapter 1607:			
Number of trainees	84	0	0
Average cost per trainee	\$0	\$0	\$0
Total cost (in millions)	\$5	\$2	\$0
Veteran Employment Through Technology Education Courses (VET TEC):			
Total cost (in millions)	\$27	\$47	\$45

Veteran Readiness and Employment (Chapter 31).—Servicemembers 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

	2020 actual	2021 est.	2022 est.
Chapter 31:			
Rehabilitation, Evaluation, Planning and Service cases	27,825	29,877	30,449
Number of trainees	95,665	102,912	104,745
Average cost per trainee (in dollars)	\$15,184	\$17,333	\$17,303
Total cost (in millions)	\$1,453	\$1,784	\$1,812

Specially Adapted Housing Grants.—Specially adapted housing grants are provided to certain severely disabled veterans. In 2021, the maximum grant amount is \$100,896. Veterans who suffer service-connected blindness

or who have lost the use of both upper extremities can receive up to \$20,215.

Specially Adapted Housing Assistive Technology Grants.—Under the Veterans Benefits 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 limits to \$1 million the authorized amount available for such grants VA may award in any fiscal year.

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 \$21,795.57 in 2021 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

	2020 actual	2021 est.	2022 est.
Housing grants:			
Number of housing grants	2,796	3,610	3,671
Average cost per grant	\$45,058	\$50,431	\$51,326
Total cost (in millions)	\$126	\$182	\$188
Number of housing technology grants			
Average cost per grant	\$199,716	\$200,000	\$200,000
Total cost (in millions)	\$1	\$1	\$1
Automobiles or other conveyances:			
Number of conveyances	1,534	1,534	1,534
Average benefit	\$19,831	\$20,235	\$20,648
Obligations (in millions)	\$30	\$31	\$32
Adaptive equipment (including maintenance, repair, and installation for automobiles):			
Number of items	4,268	4,268	4,268
Average benefit	\$22,841	\$27,313	\$32,661
Obligations (in millions)	\$97	\$117	\$139

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.

National Call to Service.—The 2003 National Defense Authorization Act directs the Department of Defense to offer an active duty enlistment option of 15 months plus training time to facilitate interest in National Service. Program participants will be given the opportunity to select one of the following incentives: a \$5,000 enlistment bonus, repayment of student loans up to \$18,000, or one of two education allowances.

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

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

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

Object Classification (in millions of dollars)

Identification code 036–0137–0–1–702	2020 actual	2021 est.	2022 est.
41.0 Direct obligations: Grants, subsidies, and contributions	13,107	13,368	13,408
99.0 Reimbursable obligations	185	186	174
99.9 Total new obligations, unexpired accounts	13,292	13,554	13,582

VETERANS INSURANCE AND INDEMNITIES

For military and naval insurance, national service life insurance, servicemembers' indemnities, service-disabled veterans insurance, and veterans mortgage life insurance as authorized by chapters 19 and 21 of title 38, United States Code, [\$2,148,000, which shall be in addition to funds previously appropriated under this heading that became available on October 1, 2020, to remain available until expended; and, in addition, \$136,950,000] \$109,865,000, which shall become available on October 1, [2021] 2022, to remain available until expended. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2021.)

Program and Financing (in millions of dollars)

Identification code 036–0120–0–1–701	2020 actual	2021 est.	2022 est.
Obligations by program activity:			
0011 VMLI Death Claims	40	45	43
0012 Payment to Service-Disabled Veterans Insurance	94	90	105
0100 Total direct expenses	134	135	148
0900 Total new obligations, unexpired accounts	134	135	148
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	3	5
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	18	2	.....
Advance appropriations, mandatory:			
1270 Advance appropriation	111	129	137
Spending authority from offsetting collections, mandatory:			
1800 Collected	7	6	6
1900 Budget authority (total)	136	137	143
1930 Total budgetary resources available	137	140	148
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3	5	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	5	6	.....
3010 New obligations, unexpired accounts	134	135	148
3020 Outlays (gross)	–133	–141	–148
3050 Unpaid obligations, end of year	6	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	5	6	.....
3200 Obligated balance, end of year	6	.....	.....
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	136	137	143
Outlays, gross:			
4100 Outlays from new mandatory authority	126	135	143
4101 Outlays from mandatory balances	7	6	5
4110 Outlays, gross (total)	133	141	148
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	–7	–6	–6
4180 Budget authority, net (total)	129	131	137
4190 Outlays, net (total)	126	135	142

VETERANS INSURANCE AND INDEMNITIES—Continued

WORKLOAD

	2020 actual	2021 est.	2022 est.
Policy service actions	600,918	630,100	608,500
Collections	279,108	236,400	201,800
Disability claims	27,390	31,340	31,340
Insurance awards	110,550	110,040	106,000

For 2023, the Budget requests \$109,865,000 in advance appropriations for Veterans Insurance and Indemnities (VI&I). This request satisfies the requirement created by the Consolidated and Further Continuing Appropriations Act, 2015 (P.L. 113–235) and prevents our Nation's veterans from being adversely affected by budget delays.

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

The insurance business line administers six life insurance programs, including two trust funds, two public enterprise funds, a trust revolving fund, and Veterans' Mortgage Life Insurance (VMLI); and supervises four additional programs for the benefit of servicepersons, 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	2020 actual	2021 est.	2022 est.
Number of Policies	2,570	2,580	2,610
Amount of Insurance (dollars in millions)	\$360	\$372	\$381

Object Classification (in millions of dollars)

Identification code 036–0120–0–1–701	2020 actual	2021 est.	2022 est.
42.0 Direct obligations: Insurance claims and indemnities	132	133	146
99.0 Reimbursable obligations	2	2	2
99.9 Total new obligations, unexpired accounts	134	135	148

FILIPINO VETERANS EQUITY COMPENSATION FUND

Program and Financing (in millions of dollars)

Identification code 036–1121–0–1–701	2020 actual	2021 est.	2022 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)			

This 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 that remains available until expended. Payments to citizens of the United States are \$15,000. Payments to non-U.S. citizens are \$9,000.

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, **[\$3,180,000,000] \$3,423,000,000: 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, **[2022] 2023.** (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2021.)

Program and Financing (in millions of dollars)

Identification code 036–0151–0–1–705	2020 actual	2021 est.	2022 est.
Obligations by program activity:			
0010 Compensation and pensions	2,532	2,547	2,663
0011 Education	255	842	267
0012 VRE	253	281	334
0013 Insurance	1	2	2
0014 Housing	24	29	39
0015 Transition and Economic Development	73	111	118
0799 Total direct obligations	3,138	3,812	3,423
0801 Compensation and pensions	1,800	2,698	3,310
0802 Education		2	2
0804 Insurance	31	36	41
0805 Housing	139	158	167
0806 Transition and Economic Development	10		
0807 VRE		2	2
0899 Total reimbursable obligations	1,980	2,896	3,522
0900 Total new obligations, unexpired accounts	5,118	6,708	6,945
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		14	38
1012 Unobligated balance transfers between expired and unexpired accounts	77	28	
1050 Unobligated balance (total)	77	42	38
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	3,138	3,180	3,423
1121 Appropriations transferred from other acct [036–0160]		338	
1131 Unobligated balance of appropriations permanently reduced		–16	
1160 Appropriation, discretionary (total)	3,138	3,502	3,423
Appropriations, mandatory:			
1200 Appropriation [P.L. 117–2, Section 8001]		262	
1200 Appropriation [P.L. 117–2, Section 8006]		386	
1260 Appropriations, mandatory (total)		648	
Spending authority from offsetting collections, discretionary:			
1700 Collected	1,986	2,554	3,522
1900 Budget authority (total)	5,124	6,704	6,945
1930 Total budgetary resources available	5,201	6,746	6,983
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	–69		
1941 Unexpired unobligated balance, end of year	14	38	38
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	886	1,532	1,337
3010 New obligations, unexpired accounts	5,118	6,708	6,945
3011 Obligations ("upward adjustments"), expired accounts	7		
3020 Outlays (gross)	–4,422	–6,903	–7,263

3041	Recoveries of prior year unpaid obligations, expired	-57		
3050	Unpaid obligations, end of year	1,532	1,337	1,019
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	886	1,532	1,337
3200	Obligated balance, end of year	1,532	1,337	1,019
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	5,124	6,056	6,945
Outlays, gross:				
4010	Outlays from new discretionary authority	3,642	5,349	6,283
4011	Outlays from discretionary balances	780	1,411	598
4020	Outlays, gross (total)	4,422	6,760	6,881
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-1,990	-2,554	-3,522
4040	Offsets against gross budget authority and outlays (total)	-1,990	-2,554	-3,522
Additional offsets against gross budget authority only:				
4052	Offsetting collections credited to expired accounts	4		
4070	Budget authority, net (discretionary)	3,138	3,502	3,423
4080	Outlays, net (discretionary)	2,432	4,206	3,359
Mandatory:				
4090	Budget authority, gross		648	
Outlays, gross:				
4100	Outlays from new mandatory authority		143	
4101	Outlays from mandatory balances			382
4110	Outlays, gross (total)		143	382
4180	Budget authority, net (total)	3,138	4,150	3,423
4190	Outlays, net (total)	2,432	4,349	3,741

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	2020 actual	2021 est.	2022 est.	
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	1,488	1,535	1,560
11.5	Other personnel compensation	463	465	470
11.9	Total personnel compensation	1,951	2,000	2,030
12.1	Civilian personnel benefits	566	568	570
13.0	Benefits for former personnel	1	1	1
21.0	Travel and transportation of persons	15	20	20
22.0	Transportation of things	2	2	2
23.1	Rent	134	144	145
23.2	Rental payments to others	21	21	21
23.3	Communications, utilities, and miscellaneous charges	17	17	17
24.0	Printing and reproduction	2	2	2
25.2	Other services from non-Federal sources	412	617	593
26.0	Supplies and materials	4	8	6
31.0	Equipment	12	25	15
41.0	Grants, subsidies, and contributions		386	
42.0	Insurance claims and indemnities	1	1	1
99.0	Direct obligations	3,138	3,812	3,423
99.0	Reimbursable obligations	1,980	2,896	3,522
99.9	Total new obligations, unexpired accounts	5,118	6,708	6,945

Employment Summary

Identification code 036–0151–0–1–705	2020 actual	2021 est.	2022 est.	
1001	Direct civilian full-time equivalent employment	23,807	23,241	23,670
2001	Reimbursable civilian full-time equivalent employment	1,406	1,502	1,633

SERVICE-DISABLED VETERANS INSURANCE FUND

Program and Financing (in millions of dollars)

Identification code 036–4012–0–3–701	2020 actual	2021 est.	2022 est.	
Obligations by program activity:				
0801	Capital investment	25	31	32
0802	Death claims	119	128	132
0803	All other	6	8	7
0804	Payments to GOE and IT	22	31	33
0900	Total new obligations, unexpired accounts	172	198	204
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	22	50	46
Budget authority:				
Spending authority from offsetting collections, mandatory:				
1800	Collected	200	194	207
1930	Total budgetary resources available	222	244	253
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	50	46	49
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	34	33	43
3010	New obligations, unexpired accounts	172	198	204
3020	Outlays (gross)	-173	-188	-207
3050	Unpaid obligations, end of year	33	43	40
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	34	33	43
3200	Obligated balance, end of year	33	43	40
Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross	200	194	207
Outlays, gross:				
4100	Outlays from new mandatory authority	118	154	204
4101	Outlays from mandatory balances	55	34	3
4110	Outlays, gross (total)	173	188	207
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal sources	-94	-91	-105
4123	Non-Federal sources	-6	-6	-6
4123	Non-Federal sources	-73	-70	-69
4123	Non-Federal sources	-27	-27	-27
4130	Offsets against gross budget authority and outlays (total)	-200	-194	-207
4170	Outlays, net (mandatory)	-27	-6	
4180	Budget authority, net (total)			
4190	Outlays, net (total)	-27	-6	

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

OPERATING COSTS

Death claims.—Represents payments to designated beneficiaries.

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

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

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

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

POLICIES AND INSURANCE IN FORCE

	2020 actual	2021 est.	2022 est.
Number of policies (EOY)	278,709	282,360	285,447
Insurance in force (dollars in millions) (EOY)	\$2,934	\$2,989	\$3,021

SERVICE-DISABLED VETERANS INSURANCE FUND—Continued

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

Operating results and financial condition.—Since premium and other receipts are insufficient to cover operations, the fund continues to project liabilities in excess of assets. The deficit is expected to reach an estimated \$1,452 million by September 30, 2021. 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	2020 actual	2021 est.	2022 est.
Reimbursable obligations:			
33.0 Investments and loans	25	31	32
42.0 Insurance claims and indemnities	147	167	172
99.9 Total new obligations, unexpired accounts	172	198	204

VETERANS REOPENED INSURANCE FUND

Program and Financing (in millions of dollars)

Identification code 036-4010-0-3-701	2020 actual	2021 est.	2022 est.
Obligations by program activity:			
0801 Death claims	13	11	9
0802 Dividends	1	1	1
0803 All other	4	4	3
0900 Total new obligations, unexpired accounts	18	16	13

Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	64	50	38
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	4	4	3
1930 Total budgetary resources available	68	54	41
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	50	38	28

Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	21	17	14
3010 New obligations, unexpired accounts	18	16	13
3020 Outlays (gross)	-22	-19	-15
3050 Unpaid obligations, end of year	17	14	12
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	20	16	13
3200 Obligated balance, end of year	16	13	11

Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	4	4	3
Outlays, gross:			
4100 Outlays from new mandatory authority	4	4	3
4101 Outlays from mandatory balances	18	15	12
4110 Outlays, gross (total)	22	19	15
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4121 Interest on Federal securities	-3	-2	-2
4123 Non-Federal sources	-1	-1	-1
4123 Non-Federal sources	-1	-1	-1
4130 Offsets against gross budget authority and outlays (total)	-4	-4	-3
4170 Outlays, net (mandatory)	18	15	12
4180 Budget authority, net (total)	18	15	12
4190 Outlays, net (total)	18	15	12

Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	84	66	51

5001 Total investments, EOY: Federal securities: Par value	66	51	39
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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.

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

Budget program:

Death claims.—Represents payments to designated beneficiaries.

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

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

Policy loans made.—A policyholder may borrow up to 94 percent of the cash value of his 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

	2020 actual	2021 est.	2022 est.
Number of policies	4,881	3,795	2,907
Insurance in force (dollars in millions)	\$50	\$51	\$38

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

Object Classification (in millions of dollars)

Identification code 036-4010-0-3-701	2020 actual	2021 est.	2022 est.
Reimbursable obligations:			
42.0 Insurance claims and indemnities	17	15	12
43.0 Interest and dividends	1	1	1
99.9 Total new obligations, unexpired accounts	18	16	13

SERVICEMEMBERS' GROUP LIFE INSURANCE FUND

Program and Financing (in millions of dollars)

Identification code 036-4009-0-3-701	2020 actual	2021 est.	2022 est.
Obligations by program activity:			
0801 Premium payments	597	210	660
0802 Payments to carrier	1	.....	.....
0803 Payment to GOE	2	3	3
0900 Total new obligations, unexpired accounts (object class 41.0)	600	213	663

Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	301	1,263	2,525
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	1,561	1,475	1,293
1801 Change in uncollected payments, Federal sources	1	.....	.....
1850 Spending auth from offsetting collections, mand (total)	1,562	1,475	1,293
1930 Total budgetary resources available	1,863	2,738	3,818
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,263	2,525	3,155

Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	600	213	663

3020	Outlays (gross)	-600	-213	-663
	Uncollected payments:			
3060	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
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	-1	-2	-2
3200	Obligated balance, end of year	-2	-2	-2
Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross	1,562	1,475	1,293
	Outlays, gross:			
4100	Outlays from new mandatory authority	600	213	663
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4121	Interest on Federal securities	-10	-12	-30
4123	Non-Federal sources	-1,551	-663	-663
4124	Offsetting governmental collections		-800	-600
4130	Offsets against gross budget authority and outlays (total)	-1,561	-1,475	-1,293
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	-1		
4170	Outlays, net (mandatory)	-961	-1,262	-630
4180	Budget authority, net (total)			
4190	Outlays, net (total)	-961	-1,262	-630
Memorandum (non-add) entries:				
5000	Total investments, SOY: Federal securities: Par value	301	1,262	2,524
5001	Total investments, EOY: Federal securities: Par value	1,262	2,524	3,154

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 \$400,000. 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

Public Law 116-135 replaces Service-Disabled Veterans Insurance (SDVI) with a new insurance program Veterans Affairs Life Insurance (VALI) of guaranteed issue whole life coverage that will be effective January 1, 2023. The new program will provide Veterans with assurance that their families will be taken care of financially after their death in coverage amounts from \$10,000 to \$40,000. The new program will expand insurance eligibility to all service-disabled Veterans under age 81 without medical underwriting.

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 [2021] 2022, 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, [\$204,400,000] \$229,500,000. (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2021.*)

Program and Financing (in millions of dollars)

Identification code 036-1119-0-1-704	2020 actual	2021 est.	2022 est.
Obligations by program activity:			
Credit program obligations:			
0701	Direct loan subsidy	4	
0704	Subsidy for modifications of loan guarantees		68
0705	Reestimates of direct loan subsidy	5	5
0706	Interest on reestimates of direct loan subsidy	5	5
0707	Reestimates of loan guarantee subsidy	34	544
0708	Interest on reestimates of loan guarantee subsidy	27	45
0709	Administrative expenses	200	204
0900	Total new obligations, unexpired accounts	275	871
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation	200	204
Appropriations, mandatory:			
1200	Appropriation	75	599
1200	Appropriation		68
1260	Appropriations, mandatory (total)	75	667
1900	Budget authority (total)	275	871
1930	Total budgetary resources available	275	871
Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	11	43
3010	New obligations, unexpired accounts	275	871
3020	Outlays (gross)	-243	-914
3050	Unpaid obligations, end of year	43	
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	11	43
3200	Obligated balance, end of year	43	
Budget authority and outlays, net:			
Discretionary:			
4000	Budget authority, gross	200	204
	Outlays, gross:		
4010	Outlays from new discretionary authority	157	204
4011	Outlays from discretionary balances	11	43
4020	Outlays, gross (total)	168	247
Mandatory:			
4090	Budget authority, gross	75	667
	Outlays, gross:		
4100	Outlays from new mandatory authority	75	667
4180	Budget authority, net (total)	275	871
4190	Outlays, net (total)	243	914

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

Identification code 036-1119-0-1-704	2020 actual	2021 est.	2022 est.
Direct loan levels supportable by subsidy budget authority:			
115001	Acquired Direct Loans	1	26
115004	Vendee Direct Loans	50	15
115999	Total direct loan levels	51	41
Direct loan subsidy (in percent):			
132001	Acquired Direct Loans	17.77	-1.57
132004	Vendee Direct Loans	8.51	-22.54
132999	Weighted average subsidy rate	8.69	-9.24
Direct loan subsidy budget authority:			
133001	Acquired Direct Loans		-1
133004	Vendee Direct Loans	4	-3
133999	Total subsidy budget authority	4	-3
Direct loan subsidy outlays:			
134001	Acquired Direct Loans		-1
134004	Vendee Direct Loans	4	-3
134999	Total subsidy outlays	4	-3
Direct loan reestimates:			
135001	Acquired Direct Loans	-3	4
135004	Vendee Direct Loans	-14	-27

VETERANS HOUSING BENEFIT PROGRAM FUND—Continued

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program—Continued

Identification code 036-1119-0-1-704	2020 actual	2021 est.	2022 est.
135005 Acquired and Vendee Loan Reestimates	2	-23	.....
135999 Total direct loan reestimates	-15	-46	.....
Guaranteed loan levels supportable by subsidy budget authority:			
215001 Housing Guaranteed Loans	362,210	391,280	301,013
215999 Total loan guarantee levels	362,210	391,280	301,013
Guaranteed loan subsidy (in percent):			
232001 Housing Guaranteed Loans	-30	-50	-08
232999 Weighted average subsidy rate	-30	-50	-08
Guaranteed loan subsidy budget authority:			
233001 Housing Guaranteed Loans	-1,087	-1,969	-241
233999 Total subsidy budget authority	-1,087	-1,969	-241
Guaranteed loan subsidy outlays:			
234001 Housing Guaranteed Loans	-1,087	-1,969	-241
234002 Guaranteed Loan Sale Securities—Vendee	-3	.....	.....
234999 Total subsidy outlays	-1,090	-1,969	-241
Guaranteed loan reestimates:			
235001 Housing Guaranteed Loans	-2,462	-1,298	.....
235002 Guaranteed Loan Sale Securities—Vendee	-19	-80	.....
235999 Total guaranteed loan reestimates	-2,481	-1,378	.....
Administrative expense data:			
3510 Budget authority	200	204	230
3590 Outlays from new authority	157	204	230

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

Under 38 U.S.C. 3703, the 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.

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

Guaranteed transitional housing loans for homeless veterans.—Established as a pilot project by the Veterans Benefits Improvement Act of 1998 (Public Law 105-368), this program does not require any new loan subsidy funding. The program has originated no new loans since 2009. The program was canceled in 2012. The existing loan will continue to be serviced within the program's financing account.

WORKLOAD

(in thousands)

	2020 actual	2021 est.	2022 est.
Construction and valuation	675	671	648
Loan processing	600	545	489
Loan service and claims	90	99	101

Object Classification (in millions of dollars)

Identification code 036-1119-0-1-704	2020 actual	2021 est.	2022 est.
Direct obligations:			
25.2 Other services from non-Federal sources	200	204	230

41.0	Grants, subsidies, and contributions	75	667	.....
99.9	Total new obligations, unexpired accounts	275	871	230

HOUSING DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 036-4127-0-3-704	2020 actual	2021 est.	2022 est.	
Obligations by program activity:				
0004	Property management/other expense	3	1	1
0091	Direct program activities, subtotal	3	1	1
Credit program obligations:				
0710	Direct loan obligations	51	41	45
0713	Payment of interest to Treasury	20	26	28
0740	Negative subsidy obligations	4	5	.....
0742	Downward reestimates paid to receipt accounts	21	36	.....
0743	Interest on downward reestimates	3	18	.....
0791	Direct program activities, subtotal	95	125	78
0900	Total new obligations, unexpired accounts	98	126	79
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	93	92	1
1023	Unobligated balances applied to repay debt .....	.....	-92	.....
1050	Unobligated balance (total)	93	.....	1
Financing authority:				
Borrowing authority, mandatory:				
1400	Borrowing authority	64	127	79
1422	Borrowing authority applied to repay debt	-2	.....	.....
1440	Borrowing authority, mandatory (total)	62	127	79
Spending authority from offsetting collections, mandatory:				
1800	Collected	86	49	26
1825	Spending authority from offsetting collections applied to repay debt	-51	-49	-26
1850	Spending auth from offsetting collections, mand (total)	35	.....	.....
1900	Budget authority (total)	97	127	79
1930	Total budgetary resources available	190	127	80
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	92	1	1
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	10	5	1
3010	New obligations, unexpired accounts	98	126	79
3020	Outlays (gross)	-103	-130	-79
3050	Unpaid obligations, end of year	5	1	1
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	10	5	1
3200	Obligated balance, end of year	5	1	1
Financing authority and disbursements, net:				
Mandatory:				
4090	Budget authority, gross	97	127	79
Financing disbursements:				
4110	Outlays, gross (total)	103	130	79
Offsets against gross financing authority and disbursements:				
Offsetting collections (collected) from:				
4120	Federal sources: Payments from program account	-14	-10	.....
4122	Interest on uninvested funds	-5	.....	.....
4123	Interest and principal received on loans	-56	-37	-25
4123	Fees	-2	.....	.....
4123	Cash sale of properties	-4	-2	-1
4123	Other	-5	.....	.....
4130	Offsets against gross budget authority and outlays (total)	-86	-49	-26
4160	Budget authority, net (mandatory)	11	78	53
4170	Outlays, net (mandatory)	17	81	53
4180	Budget authority, net (total)	11	78	53
4190	Outlays, net (total)	17	81	53

Status of Direct Loans (in millions of dollars)

Identification code 036-4127-0-3-704	2020 actual	2021 est.	2022 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	51	41	45
1150 Total direct loan obligations	51	41	45
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	341	347	366
1231 Disbursements: Direct loan disbursements	50	41	45
1251 Repayments: Repayments and prepayments	-43	-21	-10
1263 Write-offs for default: Direct loans	-1	-1	-1
1290 Outstanding, end of year	347	366	400

Balance Sheet (in millions of dollars)

Identification code 036-4127-0-3-704	2019 actual	2020 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	102	97
Investments in U.S. securities:		
1106 Receivables, net	20	9
1206 Non-Federal assets: Receivables, net	5	5
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	341	347
1402 Interest receivable	18	16
1404 Foreclosed property	2	1
1405 Allowance for subsidy cost (-)	22	49
1499 Net present value of assets related to direct loans	383	413
1901 Other Federal assets: Other assets		
1999 Total assets	510	524
LIABILITIES:		
Federal liabilities:		
2101 Accounts payable	6	18
2103 Debt	492	503
2105 Other	6	3
Non-Federal liabilities:		
2201 Accounts payable		
2207 Other		
2999 Total liabilities	504	524
NET POSITION:		
3300 Cumulative results of operations	6	
4999 Total liabilities and net position	510	524

HOUSING GUARANTEED LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 036-4129-0-3-704	2020 actual	2021 est.	2022 est.
Obligations by program activity:			
0002 Losses on defaulted loans	429	753	810
0005 Payment to trustee reserve	2	4	4
0009 Property sales expense	101	103	110
0010 Property management expense	60	90	97
0011 Property improvement expense		3	3
0012 Loans acquired	1	28	32
0013 Refunds	108	183	214
0091 Direct program activities, subtotal	701	1,164	1,270
Credit program obligations:			
0711 Default claim payments on principal	872	1,356	1,469
0740 Negative subsidy obligations	1,087	1,969	241
0742 Downward reestimates paid to receipt accounts	2,371	1,703	
0743 Interest on downward reestimates	172	264	
0791 Direct program activities, subtotal	4,502	5,292	1,710
0900 Total new obligations, unexpired accounts	5,203	6,456	2,980
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	8,867	8,004	6,691
1033 Recoveries of prior year paid obligations	6		
1050 Unobligated balance (total)	8,873	8,004	6,691

Financing authority:

Borrowing authority, mandatory:			
1400 Borrowing authority	1,969		241
Spending authority from offsetting collections, mandatory:			
1800 Collected	4,336	5,143	4,698
1801 Change in uncollected payments, Federal sources	-2		
1825 Spending authority from offsetting collections applied to repay debt		-1,969	-241
1850 Spending auth from offsetting collections, mand (total)	4,334	3,174	4,457
1900 Budget authority (total)	4,334	5,143	4,698
1930 Total budgetary resources available	13,207	13,147	11,389
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	8,004	6,691	8,409

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	342	137	54
3010 New obligations, unexpired accounts	5,203	6,456	2,980
3020 Outlays (gross)	-5,408	-6,539	-3,034
3050 Unpaid obligations, end of year	137	54	
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-6	-4	-4
3070 Change in uncollected pymts, Fed sources, unexpired	2		
3090 Uncollected pymts, Fed sources, end of year	-4	-4	-4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	336	133	50
3200 Obligated balance, end of year	133	50	-4

Financing authority and disbursements, net:

Mandatory:			
4090 Budget authority, gross	4,334	5,143	4,698
Financing disbursements:			
4110 Outlays, gross (total)	5,408	6,539	3,034
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Payments from program account	-61	-589	
4120 Recoveries from DLFA	-51	-45	-51
4122 Interest on uninvested funds	-174	-179	-189
4123 Funding fees	-2,787	-2,920	-2,929
4123 Cash sale of properties	-1,255	-1,410	-1,529
4123 Redemption of Properties/Other income and receivables	-14		
4130 Offsets against gross budget authority and outlays (total) ...	-4,342	-5,143	-4,698
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired	2		
4143 Recoveries of prior year paid obligations, unexpired accounts	6		
4150 Additional offsets against budget authority only (total)	8		
4170 Outlays, net (mandatory)	1,066	1,396	-1,664
4180 Budget authority, net (total)			
4190 Outlays, net (total)	1,066	1,396	-1,664

Status of Guaranteed Loans (in millions of dollars)

Identification code 036-4129-0-3-704	2020 actual	2021 est.	2022 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority	362,210	391,280	301,012
2150 Total guaranteed loan commitments	362,210	391,280	301,012
2199 Guaranteed amount of guaranteed loan commitments	99,970	107,994	83,080
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	712,907	816,524	1,152,989
2231 Disbursements of new guaranteed loans	362,210	391,280	301,012
2251 Repayments and prepayments	-257,290	-52,678	-65,543
Adjustments:			
2262 Terminations for default that result in acquisition of property	-871	-1,356	-1,469
2263 Terminations for default that result in claim payments	-432	-781	-842
2290 Outstanding, end of year	816,524	1,152,989	1,386,147
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	206,819	291,405	350,358

HOUSING GUARANTEED LOAN FINANCING ACCOUNT—Continued

Balance Sheet (in millions of dollars)

Identification code 036-4129-0-3-704	2019 actual	2020 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	9,203	8,137
Investments in U.S. securities:		
1106 Receivables, net	147	615
1206 Non-Federal assets: Receivables, net	10	9
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1504 Accounts receivable from foreclosed property	11	
1504 Foreclosed property	721	280
1599 Net present value of assets related to defaulted guaranteed loans	732	280
1999 Total assets	10,092	9,041
LIABILITIES:		
Federal liabilities:		
2103 Debt		
2105 Other liabilities	2,393	1,787
Non-Federal liabilities:		
2201 Accounts payable	342	137
2204 Non-federal liabilities for loan guarantees	7,357	7,117
2999 Total liabilities	10,092	9,041
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	10,092	9,041

HOUSING LIQUIDATING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 036-4025-0-3-704	2020 actual	2021 est.	2022 est.
Obligations by program activity:			
0105 Capital investments, guaranteed claims payment and other operating expenses	1	1	1
0900 Total new obligations, unexpired accounts (object class 33.0)	1	1	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1		
1022 Capital transfer of unobligated balances to general fund	-2		
1033 Recoveries of prior year paid obligations	1		
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	8	7	6
1820 Capital transfer of spending authority from offsetting collections to general fund	-7	-6	-5
1850 Spending auth from offsetting collections, mand (total)	1	1	1
1930 Total budgetary resources available	1	1	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	
3010 New obligations, unexpired accounts	1	1	1
3020 Outlays (gross)	-1	-2	-1
3050 Unpaid obligations, end of year	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	1	
3200 Obligated balance, end of year	1		
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	1	1	1
Outlays, gross:			
4100 Outlays from new mandatory authority		1	1
4101 Outlays from mandatory balances	1	1	
4110 Outlays, gross (total)	1	2	1
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Sale of homes, cash	-1	-1	-1
4123 Interest collection on Veteran liability debts	-3	-3	-3
4123 Principal collection on Veteran liability debts	-5	-3	-2
4130 Offsets against gross budget authority and outlays (total)	-9	-7	-6

4143	Additional offsets against gross budget authority only:			
	Recoveries of prior year paid obligations, unexpired accounts	1		
4160	Budget authority, net (mandatory)	-7	-6	-5
4170	Outlays, net (mandatory)	-8	-5	-5
4180	Budget authority, net (total)	-7	-6	-5
4190	Outlays, net (total)	-8	-5	-5

Memorandum (non-add) entries:

5010	Total investments, SOY: non-Fed securities: Market value	140	140	140
5011	Total investments, EOY: non-Fed securities: Market value	140	140	140

Status of Direct Loans (in millions of dollars)

Identification code 036-4025-0-3-704	2020 actual	2021 est.	2022 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	37	37	37
1290 Outstanding, end of year	37	37	37

Status of Guaranteed Loans (in millions of dollars)

Identification code 036-4025-0-3-704	2020 actual	2021 est.	2022 est.
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	9	3	1
2251 Repayments and prepayments	-6	-2	
2262 Adjustments: Terminations for default that result in acquisition of property			
2290 Outstanding, end of year	3	1	1

Memorandum:

2299	Guaranteed amount of guaranteed loans outstanding, end of year	1		
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Addendum:

Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year	1	1	1
2331 Disbursements for guaranteed loan claims			
2351 Repayments of loans receivable			
2364 Other adjustments, net			
2390 Outstanding, end of year	1	1	1

Balance Sheet (in millions of dollars)

Identification code 036-4025-0-3-704	2019 actual	2020 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	2	2
Non-Federal assets:		
1201 Investments in non-Federal securities, net	140	106
1206 Receivables, net	1	1
1601 Direct loans, gross	10	37
1602 Interest receivable	36	31
1603 Allowance for estimated uncollectible loans and interest (-)	-44	-31
1604 Direct loans and interest receivable, net	2	37
1605 Accounts receivable from foreclosed property	1	
1699 Value of assets related to direct loans	3	37
1701 Defaulted guaranteed loans, gross	1	1
1703 Allowance for estimated uncollectible loans and interest (-)		
1704 Defaulted guaranteed loans and interest receivable, net	1	1
1706 Foreclosed property		
1799 Value of assets related to loan guarantees	1	1
1999 Total assets	147	147
LIABILITIES:		
Non-Federal liabilities:		
2201 Accounts payable	1	1
2204 Liabilities for loan guarantees	143	146
2207 Other Deferred Revenue	3	
2999 Total liabilities	147	147
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	147	147

NATIVE AMERICAN VETERAN HOUSING LOAN PROGRAM ACCOUNT

For administrative expenses to carry out the direct loan program authorized by subchapter V of chapter 37 of title 38, United States Code, \$1,186,000. (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2021.*)

VOCATIONAL REHABILITATION LOANS PROGRAM ACCOUNT

For the cost of direct loans, **[\$33,826]** \$2,838, 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 **[\$2,469,522]** \$1,662,758.

In addition, for administrative expenses necessary to carry out the direct loan program, **[\$424,272]** \$429,467, which may be paid to the appropriation for "General Operating Expenses, Veterans Benefits Administration". (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2021.*)

Program and Financing (in millions of dollars)

Identification code 036-1120-0-1-704	2020 actual	2021 est.	2022 est.
Obligations by program activity:			
Credit program obligations:			
0705 Reestimates of direct loan subsidy	1	1	.....
0709 Administrative expenses	2	2	2
0900 Total new obligations, unexpired accounts	3	3	2
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	2	2
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	2	2	1
Appropriations, mandatory:			
1200 Appropriation	1	1	1
1900 Budget authority (total)	3	3	2
1930 Total budgetary resources available	5	5	4
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2	2	2
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	3	3	2
3020 Outlays (gross)	-3	-3	-2

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	2	2	1
Outlays, gross:			
4010 Outlays from new discretionary authority	2	2	1
Mandatory:			
4090 Budget authority, gross	1	1	1
Outlays, gross:			
4100 Outlays from new mandatory authority	1	1	1
4180 Budget authority, net (total)	3	3	2
4190 Outlays, net (total)	3	3	2

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

Identification code 036-1120-0-1-704	2020 actual	2021 est.	2022 est.
Direct loan levels supportable by subsidy budget authority:			
115002 Native American Direct Loans	7	12	13
115003 Vocational Rehabilitation	1	2	1
115999 Total direct loan levels	8	14	14
Direct loan subsidy (in percent):			
132002 Native American Direct Loans	-5.23	-20.25	-17.62
132003 Vocational Rehabilitation	2.87	1.37	0.17
132999 Weighted average subsidy rate	-4.22	-17.16	-16.35
Direct loan subsidy budget authority:			
133002 Native American Direct Loans	-1	-2	-2
133999 Total subsidy budget authority	-1	-2	-2
Direct loan subsidy outlays:			
134002 Native American Direct Loans .....	.....	-2	-2
134999 Total subsidy outlays .....	.....	-2	-2
Administrative expense data:			
3510 Budget authority	2	2	2

3590 Outlays from new authority	2	2	2
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The Native American Veteran Housing Loan program provides direct loans to veterans living on trust lands under 38 U.S.C. chapter 37, section 3761. These loans are available to purchase, construct, or improve homes to be occupied as the veteran's residence. This program began as a pilot in 1993 and was made permanent on June 15, 2006, through Public Law 109-233.

The Vocational Rehabilitation Loan Program provides temporary loans to cover the costs of subsistence, tuition, books, supplies, and equipment in conjunction with service-connected disability benefits provided to veterans participating in the Department of Veterans Affairs' Veteran Readiness and Employment Program as authorized by chapter 31 of title 38, United States Code. Repayment of these loans is made in monthly installments, without interest, through deductions from future payments of compensation, pension, subsistence allowance, educational assistance allowance, or retired pay.

Object Classification (in millions of dollars)

Identification code 036-1120-0-1-704	2020 actual	2021 est.	2022 est.
Direct obligations:			
25.2 Other services from non-Federal sources	2	2	2
41.0 Grants, subsidies, and contributions	1	1	.....
99.9 Total new obligations, unexpired accounts	3	3	2

NATIVE AMERICAN DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 036-4130-0-3-704	2020 actual	2021 est.	2022 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations	7	12	13
0713 Payment of interest to Treasury	3	3	3
0740 Negative subsidy obligations	1	3	2
0742 Downward reestimates paid to receipt accounts .....	.....	1	.....
0900 Total new obligations, unexpired accounts	11	19	18
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4	9	9
1023 Unobligated balances applied to repay debt	-3	.....	.....
1050 Unobligated balance (total)	1	9	9
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	13	15	15
Spending authority from offsetting collections, mandatory:			
1800 Collected	9	9	8
1825 Spending authority from offsetting collections applied to repay debt	-3	-5	-5
1850 Spending auth from offsetting collections, mand (total)	6	4	3
1900 Budget authority (total)	19	19	18
1930 Total budgetary resources available	20	28	27
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	9	9	9
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	2	2
3010 New obligations, unexpired accounts	11	19	18
3020 Outlays (gross)	-10	-19	-18
3050 Unpaid obligations, end of year	2	2	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	2	2
3200 Obligated balance, end of year	2	2	2

Financing authority and disbursements, net:

Mandatory:			
4090 Budget authority, gross	19	19	18
Financing disbursements:			
4110 Outlays, gross (total)	10	19	18

NATIVE AMERICAN DIRECT LOAN FINANCING ACCOUNT—Continued
Program and Financing—Continued

Identification code 036-4130-0-3-704	2020 actual	2021 est.	2022 est.
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources	-1	-1	
4122 Interest on uninvested funds	-1		
4123 Non-federal sources - Repayments and prepayments of principal	-4	-5	-5
4123 Non-Federal sources - Interest received on loans	-3	-3	-3
4130 Offsets against gross budget authority and outlays (total)	-9	-9	-8
4160 Budget authority, net (mandatory)	10	10	10
4170 Outlays, net (mandatory)	1	10	10
4180 Budget authority, net (total)	10	10	10
4190 Outlays, net (total)	1	10	10

Status of Direct Loans (in millions of dollars)

Identification code 036-4130-0-3-704	2020 actual	2021 est.	2022 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	7	12	13
1150 Total direct loan obligations	7	12	13
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	64	65	74
1231 Disbursements: Direct loan disbursements	6	14	12
1251 Repayments: Repayments and prepayments	-5	-5	-5
1290 Outstanding, end of year	65	74	81

Balance Sheet (in millions of dollars)

Identification code 036-4130-0-3-704	2019 actual	2020 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	5	12
Investments in U.S. securities:		
1106 Receivables, net		
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	64	65
1402 Interest receivable	3	2
1405 Other assets	2	2
1499 Net present value of assets related to direct loans	69	69
1999 Total assets	74	81
LIABILITIES:		
Federal liabilities:		
2103 Federal liabilities debt	72	81
2105 Other liabilities	2	
2999 Total liabilities	74	81
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	74	81

TRANSITIONAL HOUSING DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 036-4258-0-3-704	2020 actual	2021 est.	2022 est.
Obligations by program activity:			
0001 Direct program activity		1	1
0900 Total new obligations, unexpired accounts		1	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4	4	4
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected		1	1
1930 Total budgetary resources available	4	5	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	4	4	4

Change in obligated balance:

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

Financing authority and disbursements, net:

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

Status of Direct Loans (in millions of dollars)

Identification code 036-4258-0-3-704	2020 actual	2021 est.	2022 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	2019 actual	2020 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	4	5
1401 Net value of assets related to post-1991 direct loans receivable:		
Direct loans receivable, gross	4	4
1999 Total assets	8	9
LIABILITIES:		
Federal liabilities:		
2103 Debt	4	5
2105 Loan Guaranty/Other Liabilities	4	4
2999 Total liabilities	8	9
4999 Total liabilities and net position	8	9

VOCATIONAL REHABILITATION DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 036-4112-0-3-702	2020 actual	2021 est.	2022 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations	1	2	2
0900 Total new obligations, unexpired accounts	1	2	2
Budgetary resources:			
Financing authority:			
Borrowing authority, mandatory:			
1400 Authority to borrow (indefinite)	2	2	2
1422 Borrowing authority applied to repay debt	-1		
1440 Borrowing authority, mandatory (total)	1	2	2
Spending authority from offsetting collections, mandatory:			
1800 Collected	1	2	2
1825 Spending authority from offsetting collections applied to repay debt	-1	-2	-2
1900 Budget authority (total)	1	2	2
1930 Total budgetary resources available	1	2	2

Change in obligated balance:

Unpaid obligations:			
3010 New obligations, unexpired accounts	1	2	2
3020 Outlays (gross)	-1	-2	-2

Financing authority and disbursements, net:

Mandatory:			
4090 Budget authority, gross	1	2	2
Financing disbursements:			
4110 Outlays, gross (total)	1	2	2

Offsets against gross financing authority and disbursements:
Offsetting collections (collected) from:

4123	Repayments and prepayments of principal	-1	-2	-2
4180	Budget authority, net (total)			
4190	Outlays, net (total)			

Status of Direct Loans (in millions of dollars)

Identification code 036-4112-0-3-702	2020 actual	2021 est.	2022 est.	
Position with respect to appropriations act limitation on obligations:				
1111	Direct loan obligations from current-year authority	1	2	2
1150	Total direct loan obligations	1	2	2
Cumulative balance of direct loans outstanding:				
1210	Outstanding, start of year	1	1	1
1231	Disbursements: Direct loan disbursements	1	2	2
1251	Repayments: Repayments and prepayments	-1	-2	-2
1290	Outstanding, end of year	1	1	1

Balance Sheet (in millions of dollars)

Identification code 036-4112-0-3-702	2019 actual	2020 actual
ASSETS:		
Federal assets:		
Investments in U.S. securities:		
1104	Investments US Securities	
1401	Net value of assets related to post-1991 direct loans receivable:	
	Direct loans receivable, gross	1
1999	Total assets	1
LIABILITIES:		
2103	Federal liabilities: Debt	1
4999	Total liabilities and net position	1

Trust Funds

POST-VIETNAM ERA VETERANS EDUCATION ACCOUNT

Program and Financing (in millions of dollars)

Identification code 036-8133-0-7-702	2020 actual	2021 est.	2022 est.
Obligations by program activity:			
0001	Disenrollments	1	
0900	Total new obligations, unexpired accounts (object class 44.0)	1	
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	62	61
1930	Total budgetary resources available	62	61
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	62	61
Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1	2
3010	New obligations, unexpired accounts	1	
3050	Unpaid obligations, end of year	1	2
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1	2
3200	Obligated balance, end of year	1	2
4180	Budget authority, net (total)		
4190	Outlays, net (total)		

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

CONTRIBUTIONS, PARTICIPANTS, DISENROLLMENTS, REFUNDS AND TRAINEES

	2020 actual	2021 est.	2022 est.
Total program obligations (in thousands)	\$69	\$67	\$64
Number of disenrollments	24	23	22
Total refunds (in thousands)	\$69	\$67	\$64
Average Refund	\$2,893	\$2,893	\$2,893
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	2020 actual	2021 est.	2022 est.
0100	Balance, start of year	1,873	1,461
0198	Reconciliation adjustment	2	
0199	Balance, start of year	1,875	1,461
Receipts:			
Current law:			
1130	NSLI Fund, Premium and Other Receipts	27	31
1140	NSLI Fund, Interest	84	57
1199	Total current law receipts	111	88
1999	Total receipts	111	88
2000	Total: Balances and receipts	1,986	1,549
Appropriations:			
Current law:			
2101	National Service Life Insurance Fund	-112	-88
2103	National Service Life Insurance Fund	-414	-368
2199	Total current law appropriations	-526	-456
2999	Total appropriations	-526	-456
5098	Rounding adjustment	1	
5099	Balance, end of year	1,461	1,093

Program and Financing (in millions of dollars)

Identification code 036-8132-0-7-701	2020 actual	2021 est.	2022 est.
Obligations by program activity:			
0001	Death claims	345	293
0002	Disability claims	1	1
0003	Matured endowments	111	103
0004	Cash surrenders	21	18
0005	Dividends	28	17
0006	Interest paid on dividend credits and deposits	11	10
0007	Payment to general operating expenses	10	10
0091	Total operating expenses	527	452
0201	Capital investment: Policy loans	4	4
0799	Total direct obligations	531	456
0801	Death claims	18	18
0803	Matured endowments	6	6
0804	Cash surrenders	1	1
0805	Dividends	2	1
0806	Interest paid on dividend credits and deposits	1	1
0807	Payment to general operating expenses	1	1
0899	Total reimbursable obligations	29	28
0900	Total new obligations, unexpired accounts	560	484

Budgetary resources:

Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	1
1021	Recoveries of prior year unpaid obligations	6	
1050	Unobligated balance (total)	6	1
Budget authority:			
Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	112	88
1203	Appropriation (previously unavailable)(special or trust)	414	368
1260	Appropriations, mandatory (total)	526	456
Spending authority from offsetting collections, mandatory:			
1800	Collected	29	28
1900	Budget authority (total)	555	484

NATIONAL SERVICE LIFE INSURANCE FUND—Continued
Program and Financing—Continued

Identification code 036-8132-0-7-701	2020 actual	2021 est.	2022 est.
1930 Total budgetary resources available	561	485	391
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	592	492	397
3010 New obligations, unexpired accounts	560	484	390
3020 Outlays (gross)	-654	-579	-494
3040 Recoveries of prior year unpaid obligations, unexpired	-6		
3050 Unpaid obligations, end of year	492	397	293
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	592	492	397
3200 Obligated balance, end of year	492	397	293
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	555	484	390
Outlays, gross:			
4100 Outlays from new mandatory authority	140	86	192
4101 Outlays from mandatory balances	514	493	302
4110 Outlays, gross (total)	654	579	494
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-29	-28	-27
4180 Budget authority, net (total)	526	456	363
4190 Outlays, net (total)	625	551	467
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	2,456	1,946	1,448
5001 Total investments, EOY: Federal securities: Par value	1,946	1,448	1,043

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.

This 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

	2020 actual	2021 est.	2022 est.
Number of policies	122,845	92,565	68,195
Insurance in force (dollars in millions)	\$1,565	\$1,171	\$840

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 \$1,527 million as of September 30, 2021 to \$1,129 million as of September 30, 2022. The actuarial estimate of policy obligations as of September 30, 2022, totals \$1,067 million, leaving a balance of \$62 million for contingency reserves.

Status of Funds (in millions of dollars)

Identification code 036-8132-0-7-701	2020 actual	2021 est.	2022 est.
Unexpended balance, start of year:			
0100 Balance, start of year	2,466	1,953	1,490
0999 Total balance, start of year	2,466	1,953	1,490
Cash income during the year:			
Current law:			
Receipts:			
1130 NSLI Fund, Premium and Other Receipts	27	31	23
1130 National Service Life Insurance Fund	29	28	27
1150 NSLI Fund, Interest	84	57	39
1199 Income under present law	140	116	89
1999 Total cash income	140	116	89

Cash outgo during year:

	2020 actual	2021 est.	2022 est.
Current law:			
2100 National Service Life Insurance Fund (Budget Acct)	-654	-579	-494
2199 Outgo under current law	-654	-579	-494
2999 Total cash outgo (-)	-654	-579	-494
Surplus or deficit:			
3110 Excluding interest	-598	-520	-444
3120 Interest	84	57	39
3199 Subtotal, surplus or deficit	-514	-463	-405
3298 Reconciliation adjustment	1		
3299 Total adjustments	1		
3999 Total change in fund balance	-513	-463	-405
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year	7	42	42
4200 National Service Life Insurance Fund	1,946	1,448	1,043
4999 Total balance, end of year	1,953	1,490	1,085

Object Classification (in millions of dollars)

Identification code 036-8132-0-7-701	2020 actual	2021 est.	2022 est.
Direct obligations:			
33.0 Investments and loans	4	4	4
42.0 Insurance claims and indemnities	478	415	331
43.0 Interest and dividends	49	37	28
99.0 Direct obligations	531	456	363
99.0 Reimbursable obligations	29	28	27
99.9 Total new obligations, unexpired accounts	560	484	390

UNITED STATES GOVERNMENT LIFE INSURANCE FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 036-8150-0-7-701	2020 actual	2021 est.	2022 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	2020 actual	2021 est.	2022 est.
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	1
3050 Unpaid obligations, end of year	1	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	1	1
3200 Obligated balance, end of year	1	1	1
4180 Budget authority, net (total)			
4190 Outlays, net (total)			
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	2	2	1
5001 Total investments, EOY: Federal securities: Par value	2	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.

This fund 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 following table:

POLICIES AND INSURANCE IN FORCE

	2020 actual	2021 est.	2022 est.
Number of policies	4	0	0
Insurance in force (dollars in millions)	\$0.014	\$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 largely invested in interest-bearing securities and policy loans, are estimated to decrease from \$1.4 million as of September 30, 2021, to \$1.2 million as of September 30, 2022, as an increasing number of policies mature through death or disability. The actuarial evaluation of policy obligations as of September 30, 2022, totals \$0.8 million, leaving a balance of \$0.4 million for contingency reserves.

Status of Funds (in millions of dollars)

Identification code 036-8150-0-7-701	2020 actual	2021 est.	2022 est.
Unexpended balance, start of year:			
0100 Balance, start of year	2	2	2
0999 Total balance, start of year	2	2	2
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year		1	1
4200 United States Government Life Insurance Fund	2	1	1
4999 Total balance, end of year	2	2	2

VETERANS SPECIAL LIFE INSURANCE FUND

Program and Financing (in millions of dollars)

Identification code 036-8455-0-8-701	2020 actual	2021 est.	2022 est.
Obligations by program activity:			
0801 Death claims	135	133	127
0802 Cash surrenders	11	13	11
0803 Dividends	16	11	8
0804 All other	13	13	11
0805 Payments to insurance account	7	8	9
0806 Capital investment	3	3	3
0900 Total new obligations, unexpired accounts	185	181	169
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	992	885	775
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	80	71	60
1801 Change in uncollected payments, Federal sources	-2		
1850 Spending auth from offsetting collections, mand (total)	78	71	60
1930 Total budgetary resources available	1,070	956	835
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	885	775	666
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	382	351	306
3010 New obligations, unexpired accounts	185	181	169
3020 Outlays (gross)	-216	-226	-206
3050 Unpaid obligations, end of year	351	306	269
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-14	-12	-12
3070 Change in uncollected pymts, Fed sources, unexpired	2		
3090 Uncollected pymts, Fed sources, end of year	-12	-12	-12
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	368	339	294
3200 Obligated balance, end of year	339	294	257
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	78	71	60
Outlays, gross:			
4100 Outlays from new mandatory authority	78	71	60
4101 Outlays from mandatory balances	138	155	146
4110 Outlays, gross (total)	216	226	206
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4121 Interest on Federal securities	-53	-46	-39
4123 Non-Federal sources	-2	-1	-1
4123 Non-Federal sources	-15	-15	-12
4123 Non-Federal sources	-10	-9	-8

4130 Offsets against gross budget authority and outlays (total)	-80	-71	-60
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	2		
4170 Outlays, net (mandatory)	136	155	146
4180 Budget authority, net (total)			
4190 Outlays, net (total)	136	155	146
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	1,357	1,222	1,066
5001 Total investments, EOY: Federal securities: Par value	1,222	1,066	920

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.

This 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

	2020 actual	2021 est.	2022 est.
Number of policies	70,113	60,808	51,955
Insurance in force (dollars in millions)	\$1,045	\$914	\$783

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	2020 actual	2021 est.	2022 est.
Reimbursable obligations:			
33.0 Investments and loans	3	4	3
42.0 Insurance claims and indemnities	155	155	149
43.0 Interest and dividends	27	22	17
99.9 Total new obligations, unexpired accounts	185	181	169

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, **[\$1,316,000,000]** \$1,611,000,000, of which **[\$980,638,000]** \$657,326,000 shall remain available until September 30, **[2025]** 2026, and of which **[\$335,362,000]** \$953,674,000 shall remain available until expended, of which **[\$180,198,000]** \$100,000,000 shall be available for seismic improvement projects and seismic program management activities, including for projects that would otherwise be funded by the Construction, Minor Projects, Medical Facilities or National Cemetery Administration accounts: *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

CONSTRUCTION, MAJOR PROJECTS—Continued

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, [including needs assessments which may or may not lead to capital investments,] *staffing expenses*, and funds provided for the purchase, security, and maintenance of land for the National Cemetery 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 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 [2021] 2022, for each approved project shall be obligated: (1) by the awarding of a construction documents contract by September 30, [2021] 2022; and (2) by the awarding of a construction contract by September 30, [2022] 2023: *Provided further*, That the Secretary of Veterans Affairs shall promptly submit to the Committees on Appropriations of both Houses of Congress a written report on any approved major construction project for which obligations are not incurred within the time limitations established above: *Provided further*, That notwithstanding the requirements of section 8104(a) of title 38, United States Code, amounts made available under this heading for seismic improvement projects and seismic program management activities shall be available for the completion of both new and existing seismic projects of the Department. (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2021.*)

Program and Financing (in millions of dollars)

Identification code 036-0110-0-1-703	2020 actual	2021 est.	2022 est.
Obligations by program activity:			
0001 Medical programs	1,368	1,344	1,586
0002 National cemeteries	158	143	163
0005 Staff offices	9	8	10
0799 Total direct obligations	1,535	1,495	1,759
0900 Total new obligations, unexpired accounts	1,535	1,495	1,759
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2,798	2,684	2,505
1020 Adjustment of unobligated bal brought forward, Oct 1	35		
1021 Recoveries of prior year unpaid obligations	52		
1033 Recoveries of prior year paid obligations	100		
1050 Unobligated balance (total)	2,985	2,684	2,505
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,235	1,316	1,611
1900 Budget authority (total)	1,235	1,316	1,611
1930 Total budgetary resources available	4,220	4,000	4,116
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1		
1941 Unexpired unobligated balance, end of year	2,684	2,505	2,357
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	751	806	1,111
3010 New obligations, unexpired accounts	1,535	1,495	1,759
3011 Obligations ("upward adjustments"), expired accounts	2		7
3020 Outlays (gross)	-1,430	-1,190	-1,250
3040 Recoveries of prior year unpaid obligations, unexpired	-52		
3050 Unpaid obligations, end of year	806	1,111	1,627
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	751	806	1,111
3200 Obligated balance, end of year	806	1,111	1,627
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,235	1,316	1,611
Outlays, gross:			
4010 Outlays from new discretionary authority	548	564	691
4011 Outlays from discretionary balances	882	626	559
4020 Outlays, gross (total)	1,430	1,190	1,250

Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-100		
4040 Offsets against gross budget authority and outlays (total) ...	-100		
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts	100		
4060 Additional offsets against budget authority only (total)	100		
4070 Budget authority, net (discretionary)	1,235	1,316	1,611
4080 Outlays, net (discretionary)	1,330	1,190	1,250
4180 Budget authority, net (total)	1,235	1,316	1,611
4190 Outlays, net (total)	1,330	1,190	1,250

Summary of Budget Authority and Outlays (in millions of dollars)

	2020 actual	2021 est.	2022 est.
Enacted/requested:			
Budget Authority	1,235	1,316	1,611
Outlays	1,330	1,190	1,250
Legislative proposal, subject to PAYGO:			
Budget Authority			15,000
Outlays			622
Total:			
Budget Authority	1,235	1,316	16,611
Outlays	1,330	1,190	1,872

The Construction, Major Projects appropriation funds construction projects currently costing more than \$20 million. Funding is requested for twelve on-going projects in Biloxi, MS; Portland, OR; Louisville, KY; San Francisco, CA; West Los Angeles, CA; Long Beach, CA; Canandaigua, NY; San Diego, CA; Dallas, TX; Oklahoma City, OK; St Louis, MO; and El Paso, TX. In addition, two expansion projects at existing national cemeteries in Denver, CO and Anville, PA will be funded. Funds are also requested for salaries and associated expenses for staff for the Office of Construction and Facilities Management and to support advance planning and design activities, seismic correction, and asbestos abatement.

Object Classification (in millions of dollars)

Identification code 036-0110-0-1-703	2020 actual	2021 est.	2022 est.
Direct obligations:			
25.2 Other services from non-Federal sources	70	67	79
25.3 Other goods and services from Federal sources	116	112	132
32.0 Land and structures	1,349	1,316	1,548
99.0 Direct obligations	1,535	1,495	1,759
99.9 Total new obligations, unexpired accounts	1,535	1,495	1,759

CONSTRUCTION, MAJOR PROJECTS
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 036-0110-4-1-703	2020 actual	2021 est.	2022 est.
Obligations by program activity:			
0001 Medical programs			1,000
0799 Total direct obligations			1,000
0900 Total new obligations, unexpired accounts (object class 25.3)			1,000
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			15,000
1900 Budget authority (total)			15,000
1930 Total budgetary resources available			15,000
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			14,000
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			1,000
3020 Outlays (gross)			-622
3050 Unpaid obligations, end of year			378

Memorandum (non-add) entries:			
3200	Obligated balance, end of year		378
Budget authority and outlays, net:			
Mandatory:			
4090	Budget authority, gross		15,000
Outlays, gross:			
4100	Outlays from new mandatory authority		622
4180	Budget authority, net (total)		15,000
4190	Outlays, net (total)		622

The Budget requests \$18 billion in VA's Construction accounts to support the American Jobs Plan (AJP). \$3 billion of these funds will be used for short to medium-term upgrades to facilities, providing for targeted investment in areas such as green energy, sustainability, women Veterans improvements, and lessons learned from the pandemic focusing on our aging Veteran population. \$15 billion will be used for long-term facility improvements to deliver much needed recapitalization and modernization to existing VA medical centers and new facilities to support the evolving healthcare needs of Veterans. The Administration will continue to work with Congressional partners and other key stakeholders to further develop the full details of the AJP proposal to enhance VA's capital programs.

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, **[\$390,000,000, to] \$553,000,000, of which \$497,700,000 shall remain available until September 30, [2025] 2026, and of which \$55,300,000 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, 2021.)*

Program and Financing (in millions of dollars)

Identification code 036-0111-0-1-703	2020 actual	2021 est.	2022 est.	
Obligations by program activity:				
0001	Medical programs	469	526	351
0002	National cemeteries	113	93	111
0003	Regional offices	38	41	40
0004	Staff offices	54	49	60
0005	Choice Act, P.L. 113-146, Sec. 801	5		
0900	Total new obligations, unexpired accounts	679	709	562
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	946	710	355
1001	Discretionary unobligated balance brought fwd, Oct 1	944		
1021	Recoveries of prior year unpaid obligations	55		
1050	Unobligated balance (total)	1,001	710	355
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	400	390	553
1131	Unobligated balance of appropriations permanently reduced		-36	
1160	Appropriation, discretionary (total)	400	354	553
1900	Budget authority (total)	400	354	553
1930	Total budgetary resources available	1,401	1,064	908

Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-12	
1941	Unexpired unobligated balance, end of year	710	355

Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	1,117	1,147	1,401
3010	New obligations, unexpired accounts	679	709	562
3011	Obligations ("upward adjustments"), expired accounts	8	4	4
3020	Outlays (gross)	-597	-456	-388
3040	Recoveries of prior year unpaid obligations, unexpired	-55		
3041	Recoveries of prior year unpaid obligations, expired	-5	-3	
3050	Unpaid obligations, end of year	1,147	1,401	1,579
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	1,117	1,147	1,401
3200	Obligated balance, end of year	1,147	1,401	1,579

Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	400	354	553
Outlays, gross:				
4010	Outlays from new discretionary authority	4	71	100
4011	Outlays from discretionary balances	567	354	237
4020	Outlays, gross (total)	571	425	337
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-1		
4033	Non-Federal sources	-1		
4040	Offsets against gross budget authority and outlays (total)	-2		
Additional offsets against gross budget authority only:				
4052	Offsetting collections credited to expired accounts	2		
4060	Additional offsets against budget authority only (total)	2		
4070	Budget authority, net (discretionary)	400	354	553
4080	Outlays, net (discretionary)	569	425	337
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances	26	31	51
4180	Budget authority, net (total)	400	354	553
4190	Outlays, net (total)	595	456	388

Summary of Budget Authority and Outlays (in millions of dollars)

	2020 actual	2021 est.	2022 est.
Enacted/requested:			
Budget Authority	400	354	553
Outlays	595	456	388
Legislative proposal, subject to PAYGO:			
Budget Authority			3,000
Outlays			6
Total:			
Budget Authority	400	354	3,553
Outlays	595	456	394

The Construction, Minor Projects appropriation funds construction projects costing equal to or less than \$20 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	2020 actual	2021 est.	2022 est.	
Direct obligations:				
25.2	Other services from non-Federal sources	7	7	6
25.3	Other goods and services from Federal sources	36	38	30
32.0	Land and structures	636	664	526
99.9	Total new obligations, unexpired accounts	679	709	562

CONSTRUCTION, MINOR PROJECTS—Continued
CONSTRUCTION, MINOR PROJECTS
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 036-0111-4-1-703	2020 actual	2021 est.	2022 est.
Obligations by program activity:			
0001 Medical programs			700
0900 Total new obligations, unexpired accounts (object class 25.2)			700
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			3,000
1930 Total budgetary resources available			3,000
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			2,300
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			700
3020 Outlays (gross)			-6
3050 Unpaid obligations, end of year			694
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			694
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			3,000
Outlays, gross:			
4100 Outlays from new mandatory authority			6
4180 Budget authority, net (total)			3,000
4190 Outlays, net (total)			6

The Budget requests \$18 billion in VA's Construction accounts to support the American Jobs Plan (AJP). \$3 billion of these funds will be used for short to medium-term upgrades to facilities, providing for targeted investment in areas such as green energy, sustainability, women Veterans improvements, and lessons learned from the pandemic focusing on our aging Veteran population. \$15 billion will be used for long-term facility improvements to deliver much needed recapitalization and modernization to existing VA medical centers and new facilities to support the evolving healthcare needs of Veterans. The Administration will continue to work with Congressional partners and other key stakeholders to further develop the full details of the AJP proposal to enhance VA's capital programs.

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, \$90,000,000, to remain available until expended. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2021.)

Program and Financing (in millions of dollars)

Identification code 036-0181-0-1-703	2020 actual	2021 est.	2022 est.
Obligations by program activity:			
0001 Grants for construction of state extended care facilities	161	90	
0900 Total new obligations, unexpired accounts (object class 41.0)	161	90	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	159	266	766
1021 Recoveries of prior year unpaid obligations	28		
1050 Unobligated balance (total)	187	266	766
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	240	90	
Appropriations, mandatory:			
1200 Appropriation		500	

1900 Budget authority (total)	240	590	
1930 Total budgetary resources available	427	856	766
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	266	766	766
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	767	686	371
3010 New obligations, unexpired accounts	161	90	
3020 Outlays (gross)	-214	-405	-230
3040 Recoveries of prior year unpaid obligations, unexpired	-28		
3050 Unpaid obligations, end of year	686	371	141
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	767	686	371
3200 Obligated balance, end of year	686	371	141
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	240	90	
Outlays, gross:			
4010 Outlays from new discretionary authority		2	
4011 Outlays from discretionary balances	214	393	172
4020 Outlays, gross (total)	214	395	172
Mandatory:			
4090 Budget authority, gross		500	
Outlays, gross:			
4100 Outlays from new mandatory authority		10	
4101 Outlays from mandatory balances			58
4110 Outlays, gross (total)		10	58
4180 Budget authority, net (total)	240	590	
4190 Outlays, net (total)	214	405	230

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.

Section 8004 of the American Rescue Plan Act of 2021 (Public Law 117-2) provided \$500 million in 2021 to remain available until expended, for allocation under section 8131 through 8137 of title 38, United States Code.

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, \$45,000,000, to remain available until expended. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2021.)

Program and Financing (in millions of dollars)

Identification code 036-0183-0-1-705	2020 actual	2021 est.	2022 est.
Obligations by program activity:			
0001 Grants for construction of state veterans cemeteries	47	48	49
0900 Total new obligations, unexpired accounts (object class 41.0)	47	48	49
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	6	6	4
1021 Recoveries of prior year unpaid obligations	2	1	1
1050 Unobligated balance (total)	8	7	5
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	45	45	45
1930 Total budgetary resources available	53	52	50
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	6	4	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	89	90	44
3010 New obligations, unexpired accounts	47	48	49

3020	Outlays (gross)	-44	-93	-45
3040	Recoveries of prior year unpaid obligations, unexpired	-2	-1	-1
3050	Unpaid obligations, end of year	90	44	47
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	89	90	44
3200	Obligated balance, end of year	90	44	47
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	45	45	45
Outlays, gross:				
4010	Outlays from new discretionary authority		24	24
4011	Outlays from discretionary balances	44	69	21
4020	Outlays, gross (total)	44	93	45
4180	Budget authority, net (total)	45	45	45
4190	Outlays, net (total)	44	93	45

Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	726	781	834
Outlays, gross:				
4010	Outlays from new discretionary authority	526	695	738
4011	Outlays from discretionary balances	147	203	78
4020	Outlays, gross (total)	673	898	816
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-368	-427	-433
4033	Non-Federal sources	-1		
4040	Offsets against gross budget authority and outlays (total) ...	-369	-427	-433
Additional offsets against gross budget authority only:				
4052	Offsetting collections credited to expired accounts	5		
4060	Additional offsets against budget authority only (total)	5		
4070	Budget authority, net (discretionary)	362	354	401
4080	Outlays, net (discretionary)	304	471	383
4180	Budget authority, net (total)	362	354	401
4190	Outlays, net (total)	304	471	383

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, **[\$365,911,000] \$401,200,000**, of which not to exceed 10 percent shall remain available until September 30, **[2022] 2023**: *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, 2021.*)

Program and Financing (in millions of dollars)

Identification code 036-0142-0-1-705	2020 actual	2021 est.	2022 est.
Obligations by program activity:			
0014 General administration	347	365	401
0806 General administration, reimbursable program	363	427	433
0900 Total new obligations, unexpired accounts	710	792	834
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	8	7	1
1012 Unobligated balance transfers between expired and unexpired accounts	5	5	
1050 Unobligated balance (total)	13	12	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	362	366	401
1131 Unobligated balance of appropriations permanently reduced		-12	
1160 Appropriation, discretionary (total)	362	354	401
Spending authority from offsetting collections, discretionary:			
1700 Collected	364	427	433
1900 Budget authority (total)	726	781	834
1930 Total budgetary resources available	739	793	835
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-22		
1941 Unexpired unobligated balance, end of year	7	1	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	195	220	114
3010 New obligations, unexpired accounts	710	792	834
3011 Obligations ("upward adjustments"), expired accounts	7		
3020 Outlays (gross)	-673	-898	-816
3041 Recoveries of prior year unpaid obligations, expired	-19		
3050 Unpaid obligations, end of year	220	114	132
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-12	-10	-10
3071 Change in uncollected pymts, Fed sources, expired	2		
3090 Uncollected pymts, Fed sources, end of year	-10	-10	-10
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	183	210	104
3200 Obligated balance, end of year	210	104	122

General Administration.—Includes departmental executive direction, departmental support offices, the Office of General Counsel, and the Office of Accountability and Whistleblower Protection. 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 operating expenses for Pershing Hall are borne by the revolving fund and all receipts generated by the operation of Pershing Hall are deposited in the revolving fund.

Object Classification (in millions of dollars)

Identification code 036-0142-0-1-705	2020 actual	2021 est.	2022 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	199	214	229
11.5 Other personnel compensation	4	4	4
11.9 Total personnel compensation	203	218	233
12.1 Civilian personnel benefits	69	77	83
21.0 Travel and transportation of persons	2	2	5
23.1 Rent	19	16	22
23.2 Rental payments to others	5		5
23.3 Communications, utilities, and miscellaneous charges		4	3
25.2 Other services from non-Federal sources	46	47	49
26.0 Supplies and materials	1	1	
31.0 Equipment	2		1
99.0 Direct obligations	347	365	401
99.0 Reimbursable obligations	363	427	433
99.9 Total new obligations, unexpired accounts	710	792	834

Employment Summary

Identification code 036-0142-0-1-705	2020 actual	2021 est.	2022 est.
1001 Direct civilian full-time equivalent employment	1,600	1,700	1,807
2001 Reimbursable civilian full-time equivalent employment	1,012	1,200	1,564

ASSET INFRASTRUCTURE REVIEW COMMISSION

For carrying out the VA Asset and Infrastructure Review Act of 2018 (subtitle A of title II of Public Law 115-182), \$5,000,000, to remain available until September 30, 2023: Provided, That amounts made available under the headings "Construction, Major Projects", "Construction, Minor Projects", "Medical Facilities", and "General Administration" in this Act or prior Acts that remain available for obligation in fiscal year 2022 may be transferred to and merged with the amounts made available under this heading: Provided further, That in advance of any such transfer, the Secretary of Veterans Affairs shall notify the Committees on Appropriations of both Houses of Congress of the amount and purpose of the transfer: Provided further, That the transfer authority provided under this heading is in addition to any other transfer authority provided by law.

ASSET INFRASTRUCTURE REVIEW COMMISSION—Continued
Program and Financing (in millions of dollars)

Identification code 036-1130-0-1-551	2020 actual	2021 est.	2022 est.
Obligations by program activity:			
0014 Direct program activity			5
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation			5
1930 Total budgetary resources available			5
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			5
3020 Outlays (gross)			-4
3050 Unpaid obligations, end of year			1
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			1
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			5
Outlays, gross:			
4010 Outlays from new discretionary authority			4
4180 Budget authority, net (total)			5
4190 Outlays, net (total)			4

VA MISSION Act of 2018 (P.L. 115-182), Title II, section 202 established an independent commission, the "Asset and Infrastructure Review Commission" (the Commission) with members appointed by the President with the consent of the Senate. The President shall transmit to the Senate the nominations for appointment to the Commission no later than May 31, 2021. The Commission shall meet only during calendar years 2022 and 2023, and those meetings shall be open to the public. The Commission will review recommendations made by the Secretary of the Department of Veterans Affairs (VA) to modernize or realign Veterans Health Administration (VHA) facilities, including leased facilities, on the basis of criteria published in the Federal Register in accordance with Title II. The Commission shall, no later than January 31, 2023, transmit to the President a report containing the Commissions findings and conclusions based on a review and analysis of the recommendations made by the Secretary, together with the Commissions recommendations, for modernizations and realignments of VHA facilities. The Budget request for this account provides funding for support staff to conduct in-depth field hearings and receive input from Veterans, Veterans Service Organizations, local VA providers, local governments, and the public.

Object Classification (in millions of dollars)

Identification code 036-1130-0-1-551	2020 actual	2021 est.	2022 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent			2
11.9 Total personnel compensation			2
12.1 Civilian personnel benefits			1
25.2 Other services from non-Federal sources			2
99.9 Total new obligations, unexpired accounts			5

Employment Summary

Identification code 036-1130-0-1-551	2020 actual	2021 est.	2022 est.
1001 Direct civilian full-time equivalent employment			20

BOARD OF VETERANS APPEALS

For necessary operating expenses of the Board of Veterans Appeals, **[\$196,000,000]** \$228,000,000, of which not to exceed 10 percent shall remain

available until September 30, **[2022]** 2023. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2021.)

Program and Financing (in millions of dollars)

Identification code 036-1122-0-1-705	2020 actual	2021 est.	2022 est.
Obligations by program activity:			
0014 Board of Veterans' Appeals	186	204	233
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	16		8
1012 Unobligated balance transfers between expired and unexpired accounts	1	5	
1050 Unobligated balance (total)	17	5	8
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	182	196	228
1121 Appropriations transferred from other acct [036-0160]		1	
1131 Unobligated balance of appropriations permanently reduced	-8		
1160 Appropriation, discretionary (total)	174	197	228
Appropriations, mandatory:			
1200 Appropriation		10	
1900 Budget authority (total)	174	207	228
1930 Total budgetary resources available	191	212	236
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-5		
1941 Unexpired unobligated balance, end of year		8	3
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	15	11	39
3010 New obligations, unexpired accounts	186	204	233
3011 Obligations ("upward adjustments"), expired accounts	1		
3020 Outlays (gross)	-186	-176	-223
3041 Recoveries of prior year unpaid obligations, expired	-5		
3050 Unpaid obligations, end of year	11	39	49
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	15	11	39
3200 Obligated balance, end of year	11	39	49
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	174	197	228
Outlays, gross:			
4010 Outlays from new discretionary authority	166	167	193
4011 Outlays from discretionary balances	20	8	24
4020 Outlays, gross (total)	186	175	217
Mandatory:			
4090 Budget authority, gross		10	
Outlays, gross:			
4100 Outlays from new mandatory authority		1	
4101 Outlays from mandatory balances			6
4110 Outlays, gross (total)		1	6
4180 Budget authority, net (total)	174	207	228
4190 Outlays, net (total)	186	176	223

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 and dispose of appeals 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. The Veterans Appeals Improvement and Modernization Act of 2017, enacted on August 23, 2017, became effective on February 19, 2019. This law reformed the current appeals process and replaced it with a new, simpler process that

uses easy to understand language and gives veterans choice and control of their appeal.

Object Classification (in millions of dollars)

Identification code 036-1122-0-1-705	2020 actual	2021 est.	2022 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	128	137	154
11.5 Other personnel compensation	2	1	4
11.9 Total personnel compensation	130	138	158
12.1 Civilian personnel benefits	43	46	54
23.2 Rental payments to others	5	10	11
23.3 Communications, utilities, and miscellaneous charges	6		
25.2 Other services from non-Federal sources	2	10	10
99.9 Total new obligations, unexpired accounts	186	204	233

Employment Summary

Identification code 036-1122-0-1-705	2020 actual	2021 est.	2022 est.
1001 Direct civilian full-time equivalent employment	1,157	1,194	1,356

OFFICE OF INSPECTOR GENERAL

For necessary expenses of the Office of Inspector General, to include information technology, in carrying out the provisions of the Inspector General Act of 1978 (5 U.S.C. App.), **[\$228,000,000]** \$239,000,000, of which not to exceed 10 percent shall remain available until September 30, **[2022]** 2023. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2021.)

Program and Financing (in millions of dollars)

Identification code 036-0170-0-1-705	2020 actual	2021 est.	2022 est.
Obligations by program activity:			
0101 Office of Inspector General (Direct)	218	233	259
0192 Total direct program	218	233	259
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	8	3	21
1012 Unobligated balance transfers between expired and unexpired accounts	2	13	
1050 Unobligated balance (total)	10	16	21
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	223	228	239
Appropriations, mandatory:			
1200 Appropriation		10	
1900 Budget authority (total)	223	238	239
1930 Total budgetary resources available	233	254	260
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-12		
1941 Unexpired unobligated balance, end of year	3	21	1

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	23	26	66
3010 New obligations, unexpired accounts	218	233	259
3011 Obligations ("upward adjustments"), expired accounts	1		
3020 Outlays (gross)	-214	-193	-236
3041 Recoveries of prior year unpaid obligations, expired	-2		
3050 Unpaid obligations, end of year	26	66	89
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	23	26	66
3200 Obligated balance, end of year	26	66	89

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	223	228	239
Outlays, gross:			
4010 Outlays from new discretionary authority	187	170	179
4011 Outlays from discretionary balances	27	23	49
4020 Outlays, gross (total)	214	193	228

Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	1		
4070 Budget authority, net (discretionary)	223	228	239
4080 Outlays, net (discretionary)	213	193	228
Mandatory:			
4090 Budget authority, gross		10	
Outlays, gross:			
4101 Outlays from mandatory balances			8
4180 Budget authority, net (total)	223	238	239
4190 Outlays, net (total)	213	193	236

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

Object Classification (in millions of dollars)

Identification code 036-0170-0-1-705	2020 actual	2021 est.	2022 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	121	130	142
11.5 Other personnel compensation	9	12	11
11.9 Total personnel compensation	130	142	153
12.1 Civilian personnel benefits	50	54	59
21.0 Employee Travel	4	1	7
23.1 Rental payments to GSA	7	8	9
23.3 Communications, utilities, and miscellaneous charges	4	5	5
25.2 Other services from non-Federal sources	18	19	21
26.0 Supplies and materials	1		
31.0 Equipment	4	4	5
99.0 Direct obligations	218	233	259
99.9 Total new obligations, unexpired accounts	218	233	259

Employment Summary

Identification code 036-0170-0-1-705	2020 actual	2021 est.	2022 est.
1001 Direct civilian full-time equivalent employment	1,001	1,041	1,100

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, **[\$4,912,000,000]** \$4,842,800,000, plus reimbursements: *Provided*, That **[\$1,211,238,000]** \$1,414,215,000 shall be for pay and associated costs, of which not to exceed 3 percent shall remain available until September 30, **[2022]** 2023: *Provided further*, That **[\$3,205,216,000]** \$3,131,585,000 shall be for operations and maintenance, of which not to exceed 5 percent shall remain available until September 30, **[2022]** 2023: *Provided further*, That **[\$495,546,000]** \$297,000,000 shall be for information technology systems development, and shall remain available until September 30, **[2022]** 2023: *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

INFORMATION TECHNOLOGY SYSTEMS—Continued

Affairs [requests from] *submits notice thereof* to 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 [\$1,000,000] \$3,000,000 of cost prior to submitting [a request] *notice thereof* 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: *Provided further*, That the funds made available under this heading for information technology systems development shall be for the projects, 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)]. (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2021.*)

Program and Financing (in millions of dollars)

Identification code 036-0167-0-1-705	2020 actual	2021 est.	2022 est.
Obligations by program activity:			
0001 Development	398	525	297
0002 Operations and maintenance	2,702	3,308	3,128
0003 Administrative and salaries	1,172	1,241	1,410
0004 P.L. 113-146, Sec. 801 - IT Support	2	2	
0005 P.L. 116-136, CARES Act - Dev	10	57	
0006 P.L. 116-136, CARES Act - OM	1,016	744	
0007 P.L. 116-136, CARES Act - Pay	151	218	
0008 P.L. 117-2, ARP, Section 8003			100
0799 Total direct obligations	5,451	6,095	4,935
0804 IT Systems, Reimbursable obligations	89	105	88
0900 Total new obligations, unexpired accounts	5,540	6,200	5,023
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	118	1,184	100
1001 Discretionary unobligated balance brought fwd, Oct 1	114		
1021 Recoveries of prior year unpaid obligations	3		
1050 Unobligated balance (total)	121	1,184	100
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	6,522	4,912	4,843
1120 Appropriations transferred to other accts [036-0169]	-8	-8	-8
1121 Appropriations transferred from other acct [036-0160]		45	
1131 Unobligated balance of appropriations permanently reduced		-38	
1160 Appropriation, discretionary (total)	6,514	4,911	4,835
Appropriations, mandatory:			
1200 Appropriation [P.L. 117-2 Section 8003]		100	
Spending authority from offsetting collections, discretionary:			
1700 Collected	38	105	88
1701 Change in uncollected payments, Federal sources	51		
1750 Spending auth from offsetting collections, disc (total)	89	105	88
1900 Budget authority (total)	6,603	5,116	4,923
1930 Total budgetary resources available	6,724	6,300	5,023
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,184	100	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,756	2,204	2,578
3010 New obligations, unexpired accounts	5,540	6,200	5,023
3011 Obligations ("upward adjustments"), expired accounts	21		
3020 Outlays (gross)	-5,033	-5,826	-5,109
3040 Recoveries of prior year unpaid obligations, unexpired	-3		
3041 Recoveries of prior year unpaid obligations, expired	-77		
3050 Unpaid obligations, end of year	2,204	2,578	2,492
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-24	-52	-52
3070 Change in uncollected pymts, Fed sources, unexpired	-51		
3071 Change in uncollected pymts, Fed sources, expired	23		
3090 Uncollected pymts, Fed sources, end of year	-52	-52	-52
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,732	2,152	2,526
3200 Obligated balance, end of year	2,152	2,526	2,440

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	6,603	5,016	4,923
Outlays, gross:			
4010 Outlays from new discretionary authority	3,390	3,603	3,643
4011 Outlays from discretionary balances	1,620	2,223	1,376
4020 Outlays, gross (total)	5,010	5,826	5,019
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-64	-105	-88
4033 Non-Federal sources	-6		
4040 Offsets against gross budget authority and outlays (total)	-70	-105	-88
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-51		
4052 Offsetting collections credited to expired accounts	32		
4060 Additional offsets against budget authority only (total)	-19		
4070 Budget authority, net (discretionary)	6,514	4,911	4,835
4080 Outlays, net (discretionary)	4,940	5,721	4,931
Mandatory:			
4090 Budget authority, gross		100	
Outlays, gross:			
4101 Outlays from mandatory balances	23		90
4180 Budget authority, net (total)	6,514	5,011	4,835
4190 Outlays, net (total)	4,963	5,721	5,021

The Information Technology (IT) Systems appropriation funds IT services such as systems development and performance, operations and maintenance, information security, and customer support. This appropriation enables the effective and efficient delivery of services to the Nation's largest healthcare network, as well as the veterans benefits and corporate business lines within the Department of Veterans Affairs (VA).

Development.—The Office of Information & Technology invests in projects designed to improve the delivery of VA services and benefits for veterans and their families. This account also supports improvements in the Community Care Program, modernizations to veterans benefits and appeals processing, as well as the divestiture of legacy IT systems.

Operations and Maintenance.—The Office of Information & Technology purchases, maintains, manages, and supports all the computer, phone, telecommunication, and data systems equipment and infrastructure for all VA facilities.

Object Classification (in millions of dollars)

Identification code 036-0167-0-1-705	2020 actual	2021 est.	2022 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	748	910	943
11.1 Full-time permanent - CARES Act, P.L. 116-136	58	144	
11.9 Total personnel compensation	806	1,054	943
12.1 Civilian personnel benefits	293	303	314
12.1 Civilian personnel benefits - CARES Act, P.L. 116-136	3	48	
21.0 Travel and transportation of persons	4	14	13
23.3 Communications, utilities, and miscellaneous charges	1,062	1,057	979
23.3 Communications, utilities, and miscellaneous charges - CARES Act, P.L. 116-136	1	1	
25.2 Other services from non-Federal sources	1,715	2,112	1,956
25.2 Other services from non-Federal - Choice Act, P.L. 113-146, Sec. 801	3	2	
25.2 Other services from non-Federal sources - CARES Act, P.L. 116-136	751	563	
25.2 Other services from non-Federal sources - ARP, P.L. 117-2, Section 8003			100
26.0 Supplies and materials	10	21	20
31.0 Equipment	440	657	609
31.0 Equipment - CARES Act, P.L. 116-136	363	263	
42.0 Insurance claims and indemnities			1
99.0 Direct obligations	5,451	6,095	4,935
99.0 Reimbursable obligations	89	105	88
99.9 Total new obligations, unexpired accounts	5,540	6,200	5,023

Employment Summary

Identification code 036-0167-0-1-705	2020 actual	2021 est.	2022 est.
1001 Direct civilian full-time equivalent employment	7,757	9,071	8,668

2001 Reimbursable civilian full-time equivalent employment	71	83	98
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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, **[\$2,627,000,000] \$2,663,000,000**, to remain available until September 30, **[2023] 2024: 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 25 percent of the funds made available under this heading shall not be available until July 1, 2021, and are contingent upon the Secretary of Veterans Affairs providing a certification within 7 days prior to that date to the Committees on Appropriations of any changes to the deployment schedules. (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2021.*)

Program and Financing (in millions of dollars)

Identification code 036-1123-0-1-703	2020 actual	2021 est.	2022 est.
Obligations by program activity:			
0001 EHR Contract	1,003	1,191	1,425
0002 PMO Support	332	259	286
0003 Infrastructure Readiness	175	1,181	952
0900 Total new obligations, unexpired accounts	1,510	2,631	2,663
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	94	24	
1021 Recoveries of prior year unpaid obligations	10		
1050 Unobligated balance (total)	104	24	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,500	2,627	2,663
1131 Unobligated balance of appropriations permanently reduced	-70	-20	
1160 Appropriation, discretionary (total)	1,430	2,607	2,663
1930 Total budgetary resources available	1,534	2,631	2,663
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	24		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,144	1,653	1,463
3010 New obligations, unexpired accounts	1,510	2,631	2,663
3020 Outlays (gross)	-991	-2,821	-2,634
3040 Recoveries of prior year unpaid obligations, unexpired	-10		
3050 Unpaid obligations, end of year	1,653	1,463	1,492
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,144	1,653	1,463
3200 Obligated balance, end of year	1,653	1,463	1,492
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,430	2,607	2,663
Outlays, gross:			
4010 Outlays from new discretionary authority	255	1,251	1,278
4011 Outlays from discretionary balances	736	1,570	1,356
4020 Outlays, gross (total)	991	2,821	2,634
4180 Budget authority, net (total)	1,430	2,607	2,663
4190 Outlays, net (total)	991	2,821	2,634

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

new system will provide a single, accurate, lifetime health record while improving patient care and safety.

Object Classification (in millions of dollars)

Identification code 036-1123-0-1-703	2020 actual	2021 est.	2022 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	15	30	42
12.1 Civilian personnel benefits	5	9	14
21.0 Travel and transportation of persons	1	1	5
23.1 Rental payments to GSA	2	3	3
23.3 Communications, utilities, and miscellaneous charges	71	123	119
25.2 Other services from non-Federal sources	1,299	2,008	2,082
25.3 Other goods and services from Federal sources (FTE to OIT)	1		
25.3 Other goods and services from Federal sources (FTE to VHA)	6	16	33
25.3 Other goods and services from Federal sources		51	51
31.0 Equipment	110	390	314
99.0 Direct obligations	1,510	2,631	2,663
99.9 Total new obligations, unexpired accounts	1,510	2,631	2,663

Employment Summary

Identification code 036-1123-0-1-703	2020 actual	2021 est.	2022 est.
1001 Direct civilian full-time equivalent employment	114	226	337

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, **[\$352,000,000.] \$394,000,000** of which not to exceed 10 percent shall remain available until September 30, **[2022] 2023.** (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2021.*)

Special and Trust Fund Receipts (in millions of dollars)

Identification code 036-0129-0-1-705	2020 actual	2021 est.	2022 est.
0100 Balance, start of year	2		
0198 Reconciliation adjustment	-2		
0199 Balance, start of year			
2000 Total: Balances and receipts			
Appropriations:			
Current law:			
2101 National Cemetery Administration	-1		
5098 Rounding adjustment	1		
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 036-0129-0-1-705	2020 actual	2021 est.	2022 est.
Obligations by program activity:			
0201 Operations and maintenance	333	371	394
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	5	3	1
1001 Discretionary unobligated balance brought fwd, Oct 1	2		
1012 Unobligated balance transfers between expired and unexpired accounts	6	5	
1050 Unobligated balance (total)	11	8	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	329	352	394
1121 Appropriations transferred from other acct [036-0160]		12	
1131 Unobligated balance of appropriations permanently reduced	-1		
1160 Appropriation, discretionary (total)	328	364	394
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	1		

NATIONAL CEMETERY ADMINISTRATION—Continued
Program and Financing—Continued

Identification code 036-0129-0-1-705	2020 actual	2021 est.	2022 est.
Spending authority from offsetting collections, discretionary:			
1700 Collected	1		
1900 Budget authority (total)	330	364	394
1930 Total budgetary resources available	341	372	395
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-5		
1941 Unexpired unobligated balance, end of year	3	1	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	66	73	79
3010 New obligations, unexpired accounts	333	371	394
3011 Obligations ("upward adjustments"), expired accounts	3		
3020 Outlays (gross)	-323	-365	-338
3041 Recoveries of prior year unpaid obligations, expired	-6		
3050 Unpaid obligations, end of year	73	79	135
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	66	73	79
3200 Obligated balance, end of year	73	79	135
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	329	364	394
Outlays, gross:			
4010 Outlays from new discretionary authority	265	297	278
4011 Outlays from discretionary balances	58	68	60
4020 Outlays, gross (total)	323	365	338
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-2		
4040 Offsets against gross budget authority and outlays (total)	-2		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	1		
4070 Budget authority, net (discretionary)	328	364	394
4080 Outlays, net (discretionary)	321	365	338
Mandatory:			
4090 Budget authority, gross	1		
4180 Budget authority, net (total)	329	364	394
4190 Outlays, net (total)	321	365	338

The mission of the National Cemetery Administration is to honor veterans with final resting places in national shrines and with lasting tributes that commemorate their service to our Nation. The National Cemetery Administration's vision is to serve all veterans and their families with the utmost dignity, respect, and compassion. Every national cemetery will be a place that inspires visitors to understand and appreciate the service and sacrifice of our Nation's veterans. There are a number of related programs managed by the National Cemetery Administration including: 1) burying eligible veterans and their family members in national cemeteries and maintaining the graves and their environs as national shrines; 2) administering grants to States and Tribal organizations in establishing, expanding, improving, or operating veterans cemeteries; 3) providing headstones and markers for the graves of eligible veterans; 4) providing medallions commemorating the veterans' service that may be affixed to the privately purchased headstones or markers for veterans interred in private cemeteries; 5) providing presidential memorial certificates to family and friends of deceased veterans, recognizing the veterans' contribution and service to the Nation; 6) providing graveliners or partial reimbursement for a privately purchased outer burial receptacle for each new grave in open national cemeteries administered by the National Cemetery Administration; 7) providing reimbursement caskets and urns for veterans' remains when there are no next of kin and insufficient resources; and 8) recording First Notice of Veteran Deaths into the Department of Veterans Affairs electronic files to ensure timely termination of benefits and next-of-kin notification of possible entitlement to survivor benefits.

The National Cemetery Administration also reflects budget information for the National Cemetery Gift Fund and the National Cemetery Administration 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	2020 actual	2021 est.	2022 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	132	140	154
11.5 Other personnel compensation	4	4	4
11.9 Total personnel compensation	136	144	158
12.1 Civilian personnel benefits	52	55	60
21.0 Travel and transportation of persons	2	3	3
22.0 Transportation of things	2	2	
23.1 Rent	3	3	3
23.3 Communications, utilities, and miscellaneous charges	12	13	13
24.0 Printing and reproduction	2	2	2
25.2 Other services from non-Federal sources	97	115	120
26.0 Supplies and materials	14	15	13
31.0 Equipment	10	16	19
32.0 Land and structures	3	3	3
99.9 Total new obligations, unexpired accounts	333	371	394

Employment Summary

Identification code 036-0129-0-1-705	2020 actual	2021 est.	2022 est.
1001 Direct civilian full-time equivalent employment	2,026	2,120	2,217

SUPPLY FUND

Program and Financing (in millions of dollars)

Identification code 036-4537-0-4-705	2020 actual	2021 est.	2022 est.
Obligations by program activity:			
0801 Reimbursable program-Merchandizing	479	822	770
0802 Reimbursable program-Operations	651	1,278	1,330
0900 Total new obligations, unexpired accounts	1,130	2,100	2,100
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	378	430	430
1021 Recoveries of prior year unpaid obligations	79		
1050 Unobligated balance (total)	457	430	430
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	1,079	2,100	2,100
1801 Change in uncollected payments, Federal sources	24		
1850 Spending auth from offsetting collections, mand (total)	1,103	2,100	2,100
1930 Total budgetary resources available	1,560	2,530	2,530
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	430	430	430
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	973	947	194
3010 New obligations, unexpired accounts	1,130	2,100	2,100
3020 Outlays (gross)	-1,077	-2,853	-2,079
3040 Recoveries of prior year unpaid obligations, unexpired	-79		
3050 Unpaid obligations, end of year	947	194	215
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1,020	-1,044	-1,044
3070 Change in uncollected pymts, Fed sources, unexpired	-24		
3090 Uncollected pymts, Fed sources, end of year	-1,044	-1,044	-1,044
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-47	-97	-850
3200 Obligated balance, end of year	-97	-850	-829
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	1,103	2,100	2,100
Outlays, gross:			
4100 Outlays from new mandatory authority		1,995	1,995

4101	Outlays from mandatory balances	1,077	858	84
4110	Outlays, gross (total)	1,077	2,853	2,079
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-951	-2,100	-2,100
4123	Non-Federal sources	-128		
4130	Offsets against gross budget authority and outlays (total) ...	-1,079	-2,100	-2,100
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	-24		
4170	Outlays, net (mandatory)	-2	753	-21
4180	Budget authority, net (total)			
4190	Outlays, net (total)	-2	753	-21

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 Acquisition and 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	2020 actual	2021 est.	2022 est.	
Reimbursable obligations:				
11.1	Personnel compensation: Full-time permanent	105	115	130
12.1	Civilian personnel benefits	41	45	50
21.0	Travel and transportation of persons	6	6	11
23.1	Rental payments to GSA	5	5	5
23.3	Communications, utilities, and miscellaneous charges	25	24	24
24.0	Printing and reproduction	11	15	15
25.2	Other services from non-Federal sources	190	323	323
26.0	Supplies and materials	406	602	577
31.0	Equipment	341	965	965
99.9	Total new obligations, unexpired accounts	1,130	2,100	2,100

Employment Summary

Identification code 036-4537-0-4-705	2020 actual	2021 est.	2022 est.	
2001	Reimbursable civilian full-time equivalent employment	981	1,135	1,276

FRANCHISE FUND

Program and Financing (in millions of dollars)

Identification code 036-4539-0-4-705	2020 actual	2021 est.	2022 est.	
Obligations by program activity:				
0801	Franchise Fund (Reimbursable)	1,163	1,261	1,415
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	33	178	154
1021	Recoveries of prior year unpaid obligations	78		
1050	Unobligated balance (total)	111	178	154
Budget authority:				
Spending authority from offsetting collections, discretionary:				
1700	Collected	1,140	1,237	1,322
1701	Change in uncollected payments, Federal sources	90		
1750	Spending auth from offsetting collections, disc (total)	1,230	1,237	1,322
1930	Total budgetary resources available	1,341	1,415	1,476
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	178	154	61
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	392	439	518
3010	New obligations, unexpired accounts	1,163	1,261	1,415
3020	Outlays (gross)	-1,038	-1,182	-1,297

3040	Recoveries of prior year unpaid obligations, unexpired	-78		
3050	Unpaid obligations, end of year	439	518	636
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-141	-231	-231
3070	Change in uncollected pymts, Fed sources, unexpired	-90		
3090	Uncollected pymts, Fed sources, end of year	-231	-231	-231
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	251	208	287
3200	Obligated balance, end of year	208	287	405

Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross	1,230	1,237	1,322
Outlays, gross:				
4010	Outlays from new discretionary authority	613	928	992
4011	Outlays from discretionary balances	425	254	305
4020	Outlays, gross (total)	1,038	1,182	1,297
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-1,140	-1,237	-1,322
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-90		
4080	Outlays, net (discretionary)	-102	-55	-25
4180	Budget authority, net (total)			
4190	Outlays, net (total)	-102	-55	-25

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 (Public Law 109-114), permanent status was conferred upon the VA Franchise Fund. The Franchise Fund concept is intended to increase competition for Government administrative services, resulting in lower costs and higher quality.

Object Classification (in millions of dollars)

Identification code 036-4539-0-4-705	2020 actual	2021 est.	2022 est.	
Reimbursable obligations:				
11.1	Personnel compensation: Full-time permanent	150	186	220
12.1	Civilian personnel benefits	56	69	85
21.0	Travel and transportation of persons	2	3	4
23.1	Rental payments to GSA	8	10	15
23.3	Communications, utilities, and miscellaneous charges	94	126	140
24.0	Printing and reproduction	10	11	12
25.2	Other services from non-Federal sources	766	802	885
26.0	Supplies and materials	3	6	6
31.0	Equipment	74	48	48
99.9	Total new obligations, unexpired accounts	1,163	1,261	1,415

Employment Summary

Identification code 036-4539-0-4-705	2020 actual	2021 est.	2022 est.	
2001	Reimbursable civilian full-time equivalent employment	1,821	2,341	2,481

RECURRING EXPENSES TRANSFORMATIONAL FUND

Program and Financing (in millions of dollars)

Identification code 036-1124-0-1-705	2020 actual	2021 est.	2022 est.	
Obligations by program activity:				
0001	Direct program activity			820
0900	Total new obligations, unexpired accounts (object class 25.2)			820

RECURRING EXPENSES TRANSFORMATIONAL FUND—Continued
Program and Financing—Continued

Identification code 036–1124–0–1–705	2020 actual	2021 est.	2022 est.
Budgetary resources:			
Unobligated balance:			
1012			
	Unobligated balance transfers between expired and unexpired accounts - OIT		670
1012			
	Unobligated balance transfers between expired and unexpired accounts - Construction		150
1050			
	Unobligated balance (total)		820
1930			
	Total budgetary resources available		820
Change in obligated balance:			
Unpaid obligations:			
3010			
	New obligations, unexpired accounts		820
3050			
	Unpaid obligations, end of year		820
Memorandum (non-add) entries:			
3200			
	Obligated balance, end of year		820
4180			
	Budget authority, net (total)		
4190			
	Outlays, net (total)		

The Consolidated Appropriations Act of 2016 (Public Law 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 2022 Budget anticipates a transfer of \$820 million in unobligated balances into the Transformational Fund at the end of FY 2021, of which \$670 million will be obligated in FY 2022 for information technology systems improvements and sustainment and \$150 million will be obligated in FY 2022 for minor construction projects that improve Veterans Health Administration facilities infrastructure.

ADMINISTRATIVE PROVISIONS

(INCLUDING TRANSFER OF FUNDS)

SEC. 201. Any appropriation for fiscal year [2021] 2022 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] any such transfer may take place, the Secretary of Veterans Affairs shall [request from] submit notice thereof 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. Amounts made available for the Department of Veterans Affairs for fiscal year [2021] 2022, in this or any other Act, under the "Medical Services", "Medical Community Care", "Medical Support and Compliance", and "Medical Facilities" accounts may be transferred among the accounts: *Provided*, That [any transfers among the "Medical Services", "Medical Community Care", and "Medical Support and Compliance" accounts of 1 percent or less of the total amount appropriated to the account in this or any other Act may take place subject to 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 any transfers among the "Medical Services", "Medical Community Care", and "Medical Support and Compliance" accounts in excess of 1 percent, or exceeding the cumulative 1 percent for the fiscal year, may take place only after the Secretary 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 any transfers to or from the "Medical Facilities" account may take place only after the Secretary requests from the Committees on Appropriations of both Houses of Congress the authority to make the transfer and an approval is issued] before any such

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

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

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

SEC. 205. No appropriations in this title shall be available for hospitalization or examination of any persons (except beneficiaries entitled to such hospitalization 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 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 [2020] 2021.

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 [2021] 2022, 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 [2021] 2022 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 [2021] 2022 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 [, may be obligated during the fiscal year in which the proceeds are received] 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, *Diversity and Inclusion*, the Office of Employment Discrimination Complaint Adjudication, and the [Office of Diversity and Inclusion] *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 [\$60,096,000] \$78,417,225 for the Office of Resolution Management, *Diversity and Inclusion*, [\$6,100,000] \$6,609,000 for the Office of Employment Discrimination Complaint Adjudication, and [\$5,294,000 for the Office of Diversity and Inclusion] \$3,822,000 for the *Alternative Dispute Resolution function within the Office of Human Resources and Administration*: *Provided*, That payments may be made in advance for services to be furnished based on estimated costs: *Provided further*, That amounts received shall be credited to the "General Administration" and "Information Technology Systems" accounts for use by the office that provided the service.

SEC. 211. No funds of the Department of Veterans Affairs shall be available for hospital care, nursing home care, or medical services provided to any person under chapter 17 of title 38, United States Code, for a non-service-connected disability described in section 1729(a)(2) of such title, unless that person has disclosed to the Secretary of Veterans Affairs, in such form as the Secretary may require, current, accurate third-party reimbursement information for purposes of section 1729 of such

title: *Provided*, That the Secretary may recover, in the same manner as any other debt due the United States, the reasonable charges for such care or services from any person who does not make such disclosure as required: *Provided further*, That any amounts so recovered for care or services provided in a prior fiscal year may be obligated by the Secretary during the fiscal year in which amounts are received.

(INCLUDING TRANSFER OF FUNDS)

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

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

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

(INCLUDING TRANSFER OF FUNDS)

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

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

(INCLUDING TRANSFER OF FUNDS)

SEC. 216. Such sums as may be deposited to 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. Amounts made available under the "Medical Services", "Medical Community Care", "Medical Support and Compliance", "Medical Facilities", "General Operating Expenses, Veterans Benefits Administration", "Board of Veterans Appeals", "General Administration", and "National Cemetery Administration" accounts for fiscal year [2021]2022 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] submit notice thereof 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. Of the amounts appropriated to the Department of Veterans Affairs for fiscal year [2021]2022 for "Medical Services", "Medical Community Care", "Medical Support and Compliance", "Medical Facilities", "Construction, Minor Projects", and "Information Technology Systems", up to [\$322,932,000] \$379,009,000, 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. 3571) 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 [F] J of Public Law [116–94]116–260 is repealed.

(INCLUDING TRANSFER OF FUNDS)

SEC. 220. Of the amounts appropriated to the Department of Veterans Affairs which become available on October 1, [2021] 2022, for "Medical Services", "Medical Community Care", "Medical Support and Compliance", and "Medical Facilities", up to [\$327,126,000] \$323,242,000, 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. 3571) 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. Such sums as may be deposited to 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. 3571); 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. Of the amounts available in this title for "Medical Services", "Medical Community Care", "Medical Support and Compliance", and "Medical Facilities", a minimum of \$15,000,000 shall be transferred to the DOD-VA Health Care Sharing Incentive Fund, as authorized by section 8111(d) of title 38, United States Code, to remain available until expended, for any purpose authorized by section 8111 of title 38, United States Code.

[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. 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 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 "Medical Services" account any discretionary appropriations made available for fiscal year [2021]2022 in this title (except appropriations made to the "General Operating Expenses, Veterans Benefits Administration" account) or any discretionary unobligated balances within the Department of Veterans Affairs, including those appropriated for fiscal year [2021] 2022, that were provided in advance by appropriations Acts: *Provided*, That transfers shall be made only with the approval of the Office of Management and Budget: *Provided further*, That the transfer authority provided in this section is in addition to any other transfer authority provided by law: *Provided further*, That no amounts may be transferred from amounts that were designated by Congress as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985: *Provided further*, That such authority to transfer may not be used unless for higher priority items, based on emergent healthcare requirements, than those for which originally appropriated and in no case where the item for which funds are requested has been denied by Congress: *Provided further*, That, upon determination that all or part of the funds transferred from an appropriation are not necessary, such amounts may be transferred back to that appropriation and shall be available for the same purposes as originally appropriated: *Provided further*, That before a transfer may take place, the Secretary of Veterans Affairs shall [request from]submit notice thereof to the Committees on Appropriations of both Houses of Congress [the authority to make the transfer and receive approval of that request].

(INCLUDING TRANSFER OF FUNDS)

SEC. [230]224. Amounts made available for the Department of Veterans Affairs for fiscal year [2021] 2022, 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]submit notice thereof 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 \$7,000,000, unless [such reprogramming is approved by] the Secretary of Veterans Affairs submits notice thereof 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, 2024, 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 "Medical Services" account may be used to provide—

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

(2) adoption reimbursement to a covered veteran.

(b) In this section:

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

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

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

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

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

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

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

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

SEC. [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) Except as provided in subsection (b), the Secretary of Veterans Affairs, in consultation with the Secretary of Defense and the Secretary of Labor, shall discontinue using Social Security account numbers to identify individuals in all information systems of the Department of Veterans Affairs as follows:

(1) For all veterans submitting to the Secretary of Veterans Affairs new claims for benefits under laws administered by the Secretary, not later than March 23, 2023.

(2) For all individuals not described in paragraph (1), not later than March 23, 2026.

(b) The Secretary of Veterans Affairs may use a Social Security account number to identify an individual in an information system of the Department of Veterans Affairs if and only if the use of such number is required to obtain information the Secretary requires from an information system that is not under the jurisdiction of the Secretary.

(c) The matter in subsections (a) and (b) shall supersede section 238 of Public Law 116–94.

SEC. 238. For funds provided to the Department of Veterans Affairs for each of fiscal year 2021 and 2022 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 [2021]2022 and fiscal year [2022]2023 for "Medical Services", funds may be used in each year to carry out and expand the child care program authorized by section 205 of Public Law 111–163, notwithstanding subsection (e) of such section.

SEC. 241. 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 2021 and 2022, section 258 of division A of Public Law 114–223 shall apply. **]**

SEC. [243]231. (a) **]**None of the funds appropriated or otherwise made available by this Act may **]** *No funds provided in this Act shall* 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 **]** [of the United States Government] over which **]** [such] *that* Inspector General has responsibilities under the Inspector General Act of 1978 **]** [(5 U.S.C. App.)], or to prevent or impede **]** [the access of such Inspector General] *that Inspector General's access to* such records, documents, or other materials, under any provision of law, except a provision of law that expressly refers to **]** [such] *the* Inspector General and expressly limits the *Inspector General's* right of access **]** [of such Inspector General].

(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 **]** [covered by this section] shall ensure compliance with statutory limitations on disclosure relevant to the information provided by the **]** [department or agency] *establishment* over which that Inspector General has responsibilities under the Inspector General Act of 1978 **]** [(5 U.S.C. App.)].

(d) Each Inspector General covered by this section shall report to the Committee on Appropriations of the Senate and the Committee on Appropriations of the House of Representatives within 5 calendar days of any failure by any department or agency covered by this section to comply with this **]** [section] *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 2021 to convert any program which received specific purpose funds in fiscal year 2020 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]232. For funds provided to the Department of Veterans Affairs for each of fiscal year [2021]2022 and [2022] 2023, section 248 of division A of Public Law 114–223 shall apply.

SEC. [247]233. (a) None of the funds appropriated or otherwise made available by this Act may be used to conduct research commencing on or after October 1, 2019, 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 October 1, 2019, using canines, felines, or non-human primates if the Secretary determines that—

(A) the scientific objectives of the research can only be met by using such canines, felines, or non-human primates;

(B) such scientific objectives are directly related to an illness or injury that is combat-related; and

(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.

(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 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;

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

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

(d) Not later than 180 days after the date of the enactment of this Act, 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; and

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

(e) Not later than December 31, 2021, the Secretary shall submit to such Committees an updated plan under which the Secretary will eliminate or reduce the research conducted using canines, felines, or non-human primates by not later than 5 years after the date of enactment of Public Law 116–94.

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. None of the funds made available by this Act may be used by the Secretary of Veterans Affairs to close the community based outpatient clinic located in Bainbridge, New York, until the Secretary of Veterans Affairs submits to the Committees on Appropriations of the House of Representatives and the Senate a market area assessment. **]**

SEC. [250]234. Amounts made available for the "Veterans Health Administration, Medical Community Care" account in this or any other Act for fiscal years [2021]2022 and [2022]2023 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. [251]235. 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. 252. Of the amounts made available for the Department of Veterans Affairs for fiscal year 2021, 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", and "Veterans Health Administration—Medical Facilities" accounts, \$660,691,000 shall be made available for gender-specific care for women. **]**

SEC. 253. (a) **PLAN REQUIRED.**—Not later than 90 days after the date of the enactment of this Act, the Secretary of Veterans Affairs shall submit to the appropriate committees of Congress a plan to reduce the chances that clinical mistakes by employees of the Department of Veterans Affairs will result in adverse events that require institutional or clinical disclosures and to prevent any unnecessary hardship for patients and families impacted by such adverse events.

(b) **ELEMENTS.**—The plan required by subsection (a) shall include the following:

(1) A description of a process for the timely identification of individuals impacted by disclosures described in subsection (a) and the process for contacting those individuals or their next of kin.

(2) A description of procedures for expediting any remedial or follow-up care required for those individuals.

(3) A detailed outline of proposed changes to the process of the Department for clinical quality checks and oversight.

(4) A communication plan to ensure all facilities of the Department are made aware of any requirements updated pursuant to the plan.

(5) A timeline detailing the implementation of the plan.

(6) An identification of the senior executive of the Department responsible for ensuring compliance with the plan.

(7) An identification of potential impacts of the plan on timely diagnoses for patients.

(8) An identification of the processes and procedures for employees of the Department to make leadership at the facility and the Department aware of adverse events that are concerning and that result in disclosures and to ensure that the medical impact on veterans of such disclosures is minimized.

(c)

APPROPRIATE COMMITTEES OF CONGRESS DEFINED.—In this section, the term "appropriate committees of Congress" means—

(1) the Committee on Veterans' Affairs and the Subcommittee on Military Construction, Veterans Affairs, and Related Agencies of the Committee on Appropriations of the Senate; and

(2) the Committee on Veterans' Affairs and the Subcommittee on Military Construction, Veterans Affairs, and Related Agencies of the Committee on Appropriations of the House of Representatives.]

[(RESCISSIONS OF FUNDS)]

[SEC. 254. Of the unobligated balances available to the Department of Veterans Affairs from prior appropriations Acts, the following funds are hereby rescinded from the following accounts in the amounts specified:

"Veterans Benefits Administration, General Operating Expenses, Veterans Benefits Administration", \$16,000,000;

"Veterans Health Administration, Medical Services", \$100,000,000;

"Veterans Health Administration, Medical Support and Compliance", \$15,000,000;

"Veterans Health Administration, Medical and Prosthetic Research", \$20,000,000;

"Departmental Administration, General Administration", \$12,000,000;

"Departmental Administration, Information Technology Systems", \$37,500,000;

"Departmental Administration, Veterans Electronic Health Record", \$20,000,000; and

"Departmental Administration, Construction, Minor Projects", \$35,700,000:

Provided, That no amounts may be rescinded from amounts that were designated by the Congress as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985.]

Sec. 236. Section 7364(b)(1) of title 38, United States Code, is amended by striking the last sentence and inserting the following: "Any amounts so transferred after September 30, 2016, and before October 1, 2021, shall be available without regard to fiscal year limitations, notwithstanding section 1535(d) of title 31. Any amounts so transferred after September 30, 2021, shall be deemed to be obligations for purposes of the second sentence of section 1535(d) of title 31."

(Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2021.)

Intragovernmental payments:			
036-388500	Undistributed	Intragovernmental Payments and	
	Receivables from Cancelled Accounts		-13 6 7
General Fund Intragovernmental payments			-13 6 7

GENERAL PROVISIONS

SEC. 501. 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. 502. 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. 503. 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. 504.] 503. 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. 505.] 504. 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. 506.] 505. 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. 507. (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. 508.] 506. (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. 509.] 507. 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. 510.] 508. 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. 511. 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. 512. (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)

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2020 actual	2021 est.	2022 est.
Offsetting receipts from the public:			
036-143500 General Fund Proprietary Interest Receipts, not Classified	3	5	6
036-247300 Contributions from Military Personnel, Veteran's Educational Assistance Act of 1984	131	140	128
036-273330 Housing Downward Reestimates	2,567	2,022	
036-275110 Native American Veteran Housing Loans, Negative Subsidies		2	2
036-275130 Native American Direct Loans, Downward Reestimate of Subsidies	1	1	
036-275510 Housing Negative Subsidies	1,090	1,972	246
036-322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	-29	52	53
General Fund Offsetting receipts from the public	3,763	4,194	435

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. 513. Title X of division B of the Coronavirus Aid, Relief, and Economic Security Act (Public Law 116–136) is amended under the heading "Department of Veterans Affairs—Departmental Administration—Grants for Construction of State Extended Care Facilities" by striking "including to modify or alter existing hospital, nursing home, and domiciliary facilities in State homes: *Provided*," and inserting in lieu thereof the following: "which shall be for modifying or altering existing hospital, nursing home, and domiciliary facilities in State homes or for previously awarded projects, for covering construction cost increases due to the coronavirus: *Provided*, That the Secretary shall conduct a new competition or competitions to award grants to States using funds provided under this heading in this Act: *Provided further*, That such grants may be made to reimburse States for the costs of modifications or alterations that have been initiated or completed before an application for a grant under this section is approved by the Secretary: *Provided further*, That such grants may be made to assist States with covering increased construction and construction administration costs as a result of the coronavirus that will or have occurred on previously awarded projects: *Provided further*, That the use of funds provided under this heading in this Act shall not be subject to state matching fund requirements, application requirements, cost thresholds, priority lists, deadlines, award dates under sections 8134 and 8135 of title 38, United States Code, and part 59 of chapter I of title 38, Code of Federal Regulations, and shall not be subject to requirements of section 501(d) of title 38, United States Code: *Provided further*, That the Secretary may establish and adjust rolling deadlines for applications for such grants and may issue multiple rounds of application periods for the award of such grants under this section: *Provided further*,": *Provided*, That amounts repurposed pursuant to this section that were previously designated by the Congress as an emergency requirement pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 are designated by the Congress as an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.】

【SEC. 514. Of the unobligated balances available to the Department of Veterans Affairs from title X of division B of the Coronavirus Aid, Relief, and Economic Security Act (Public Law 116–136) for "Veterans Health Administration, Medical Services", funds may be transferred to the following accounts in the amounts specified:

"General Operating Expenses, Veterans Benefits Administration", up to \$140,000,000;

"National Cemetery Administration", up to \$26,000,000; and

"Departmental Administration, Board of Veterans Appeals", up to \$1,000,000:

Provided, That the transferred funds shall be used for personnel costs and other expenses to prevent, prepare for, and respond to coronavirus, domestically or internationally, including the elimination of backlogs that may have occurred: *Provided further*, That the transferred funds shall be in addition to any other funds made available for this purpose: *Provided further*, That the transferred funds may not be used to increase the number of full-time equivalent positions: *Provided further*, That the amounts transferred in this section that were previously designated by the Congress as an emergency requirement pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 are designated by the Congress as an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.】

【SEC. 515. Of the unobligated balances available to the Department of Veterans Affairs from title X of division B of the Coronavirus Aid, Relief, and Economic Security Act (Public Law 116–136) for "Veterans Health Administration, Medical Services", funds may be transferred to the following accounts in the amounts specified:

"General Operating Expenses, Veterans Benefits Administration", up to \$198,000,000; and

"Departmental Administration, Information Technology Systems", up to \$45,000,000:

Provided, That the transferred funds shall be used to prevent, prepare for, and respond to coronavirus, domestically or internationally, to improve the Veterans Benefits Administration's education systems, including implementation of changes to chapters 30 through 36 of part III of title 38, United States Code in the Harry W. Colmery Veterans Educational Assistance Act of 2017 (Public Law 115–48), in a bill to authorize the Secretary of Veterans Affairs to treat certain programs of education converted to distance learning by reason of emergencies and health-related situations in the same manner as programs of education pursued at educational institutions, and for other purposes (Public Law 116–128), and in the Student Veteran Coronavirus Response Act of 2020 (Public Law 116–140): *Provided further*, That funds transferred to "Departmental Administration, Information Technology Systems" pursuant to this section shall be transferred to the information technology systems development subaccount: *Provided further*, That the transferred funds shall be in addition to any other funds made available for this purpose: *Provided further*, That the amounts transferred in this section that were previously designated by the Congress as an emergency requirement pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 are designated by the Congress as an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.】

【SEC. 516. Section 20013(b) of the Coronavirus Aid, Relief, and Economic Security Act (Public Law 116–136) is amended—

(1) by redesignating paragraphs (1) and (2) as subparagraphs (A) and (B), respectively;

(2) in the matter preceding subparagraph (A), as so redesignated, by inserting "(1)" before "In the case"; and

(3) by adding at the end the following: "(2) If the Secretary waives any limit on grant amounts or rates for per diem payments under paragraph (1), notwithstanding section 2012(a)(2)(B) of such title, the maximum rate for per diem payments described in paragraph (1)(B) shall be three times the rate authorized for State homes for domiciliary care under section 1741 of such title.":

Provided, That amounts repurposed pursuant to this section that were previously designated by the Congress as an emergency requirement pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 are designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.】

【SEC. 517. Of the unobligated balances available to the Department of Veterans Affairs from title X of division B of the Coronavirus Aid, Relief, and Economic Security Act (Public Law 116–136) for "Veterans Health Administration, Medical Services", up to \$100,000,000 may be transferred to "Veterans Health Administration, Medical Community Care": *Provided*, That funds transferred pursuant to this section shall be used to provide a one-time emergency payment to existing State Extended Care Facilities for Veterans to prevent, prepare for, and respond to coronavirus: *Provided further*, That such payments shall be in proportion to each State's share of the total resident capacity in such facilities as of the date of enactment of this Act where such capacity includes only veterans on whose behalf the Department pays a per diem payment pursuant to 38 U.S.C. 1741 or 1745: *Provided further*, That the amounts transferred in this section that were previously designated by the Congress as an emergency requirement pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 are designated by the Congress as an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.】 (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2021.*)

