

# 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; **[\$261,000,000, which shall be in addition to funds previously appropriated under this heading that became available on October 1, 2022; and, in addition, \$74,004,000,000] \$71,000,000,000, plus reimbursements, which shall become available on October 1, [2023] 2024, and shall remain available until September 30, [2024] 2025: Provided, That, of the amount made available on October 1, [2023] 2024, under this heading, \$2,000,000,000 shall remain available until September 30, [2025] 2026: Provided further, That, notwithstanding any other provision of law, the Secretary of Veterans Affairs shall establish a priority for the provision of medical treatment for veterans who have service-connected disabilities, lower income, or have special needs: Provided further, That, notwithstanding any other provision of law, the Secretary of Veterans Affairs shall give priority funding for the provision of basic medical benefits to veterans in enrollment priority groups 1 through 6: Provided further, That, notwithstanding any other provision of law, the Secretary of Veterans Affairs may authorize the dispensing of prescription drugs from Veterans Health Administration facilities to enrolled veterans with privately written prescriptions based on requirements established by the Secretary: Provided further, That the implementation of the program described in the previous proviso shall incur no additional cost to the Department of Veterans Affairs: Provided further, That the Secretary of Veterans Affairs shall ensure that sufficient amounts appropriated under this heading for medical supplies and equipment are available for the acquisition of prosthetics designed specifically for female veterans: Provided further, That nothing in section 2044(c)(1) of title 38, United States Code, may be construed as limiting amounts that may be made available under this heading for fiscal years [2023] 2024 and [2024] 2025 in this or prior Acts. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2023.)**

#### Program and Financing (in millions of dollars)

Identification code 036-0160-0-1-703	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0001 Outpatient care .....	21,518	26,808	29,065
0002 Inpatient care .....	8,388	8,953	8,619
0004 Mental health care .....	9,278	10,619	11,010
0005 Long-term care .....	4,363	4,601	4,251
0006 Pharmacy .....	7,626	9,048	8,521
0007 Prosthetics care .....	3,722	4,148	4,572
0008 Dental care .....	806	946	866
0009 Rehabilitation .....	843	971	874
0010 Homeless Grants .....	1,082	1,004	1,067
0011 Readjustment Counseling .....	229	262	272
0012 Caregivers (Title I) P.L. 111-163 .....	1,220	1,811	2,386
0013 Prior-Year Recoveries .....	111	.....	.....
0014 CHAMPVA .....	471	485	525
0015 Outpatient care (ARP P.L. 117-2, Section 8007) .....	327	3	.....
0091 Total operating expenses .....	59,984	69,659	72,028
0101 Outpatient care .....	1,064	1,169	1,217
0102 Inpatient care .....	353	388	404
0103 Mental health care .....	81	89	93
0104 Long-term care .....	140	154	160
0105 Pharmacy .....	74	82	85
0107 Dental care .....	51	56	58
0108 Rehabilitation .....	23	26	27
0109 Readjustment Counseling .....	14	15	16
0191 Total Capital Investment .....	1,800	1,979	2,060
0799 Total direct obligations .....	61,784	71,638	74,088
0801 Medical Services (Reimbursable) .....	128	128	128
0900 Total new obligations, unexpired accounts .....	61,912	71,766	74,216
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3,837	3,650	4,943
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	3,188	3,632	.....
1020 Adjustment of unobligated bal brought forward, Oct 1 .....	25	.....	.....
1021 Recoveries of prior year unpaid obligations .....	109	.....	.....

1033 Recoveries of prior year paid obligations .....	3	.....	.....
1070 Unobligated balance (total) .....	3,974	3,650	4,943
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	.....	261	.....
1121 Appropriations transferred from other acct [036-5287] .....	3,088	3,035	3,357
1131 Unobligated balance of appropriations permanently reduced .....	-200	.....	-4,933
1160 Appropriation, discretionary (total) .....	2,888	3,296	-1,576
Advance appropriations, discretionary:			
1170 Advance appropriation .....	58,897	70,323	74,004
1172 Advance appropriations transferred to other accounts [036-0165] .....	-15	-15	-15
1172 Advance appropriations transferred to other accounts [036-0169] .....	-204	-233	-263
1172 Advance appropriations transferred to other accounts [036-0151] .....	-89	.....	.....
1172 Advance appropriations transferred to other accounts [036-1122] .....	-6	.....	.....
1172 Advance appropriations transferred to other accounts [036-0167] .....	-10	.....	.....
1172 Advance appropriations transferred to other accounts [036-0140] .....	.....	-170	.....
1172 Advance appropriations transferred to other accounts [036-0162] .....	.....	-270	.....
1180 Advanced appropriation, discretionary (total) .....	58,573	69,635	73,726
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	118	115	115
1701 Change in uncollected payments, Federal sources .....	10	13	13
1750 Spending auth from offsetting collections, disc (total) .....	128	128	128
1900 Budget authority (total) .....	61,589	73,059	72,278
1930 Total budgetary resources available .....	65,563	76,709	77,221
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1	.....	.....
1941 Unexpired unobligated balance, end of year .....	3,650	4,943	3,005
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	8,865	8,382	8,584
3010 New obligations, unexpired accounts .....	61,912	71,766	74,216
3011 Obligations ("upward adjustments"), expired accounts .....	904	.....	.....
3020 Outlays (gross) .....	-62,390	-71,564	-72,110
3040 Recoveries of prior year unpaid obligations, unexpired .....	-109	.....	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-800	.....	.....
3050 Unpaid obligations, end of year .....	8,382	8,584	10,690
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-20	-14	-27
3070 Change in uncollected pymts, Fed sources, unexpired .....	-10	-13	-13
3071 Change in uncollected pymts, Fed sources, expired .....	16	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-14	-27	-40
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	8,845	8,368	8,557
3200 Obligated balance, end of year .....	8,368	8,557	10,650
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	61,589	73,059	72,278
Outlays, gross:			
4010 Outlays from new discretionary authority .....	52,175	63,689	62,757
4011 Outlays from discretionary balances .....	9,569	7,814	9,344
4020 Outlays, gross (total) .....	61,744	71,503	72,101
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-94	-42	-45
4033 Non-Federal sources .....	-218	-73	-70
4040 Offsets against gross budget authority and outlays (total) .....	-312	-115	-115
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-10	-13	-13
4052 Offsetting collections credited to expired accounts .....	191	.....	.....
4053 Recoveries of prior year paid obligations, unexpired accounts .....	3	.....	.....
4060 Additional offsets against budget authority only (total) .....	184	-13	-13
4070 Budget authority, net (discretionary) .....	61,461	72,931	72,150
4080 Outlays, net (discretionary) .....	61,432	71,388	71,986
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	646	61	9
4180 Budget authority, net (total) .....	61,461	72,931	72,150

MEDICAL SERVICES—Continued  
Program and Financing—Continued

Identification code 036-0160-0-1-703	2022 actual	2023 est.	2024 est.
4190 Outlays, net (total)	62,078	71,449	71,995

*Medical Care.*—The Budget separates the Department of Veterans Affairs (VA) Medical Care as a third category within the discretionary budget based on a recognition that VA Medical Care has grown much more rapidly than other discretionary spending over time, largely due to systemwide growth in health care costs. In 2024, the Budget reflects \$128.1 billion in enacted discretionary advance appropriations for the VA Medical Care program, together with a proposed cancellation of \$7.1 billion in available discretionary unobligated balances, for a discretionary total of \$121.0 billion in 2024. The Medical Care program consists of four appropriations: Medical Services, Medical Community Care, Medical Support and Compliance, and Medical Facilities. Each year, VA updates its budget estimates to incorporate the most recent data on healthcare utilization rates, actual program experience, and other factors, such as economic trends in unemployment and inflation. As a result of these updates, the adjusted budget estimates more accurately reflect the projected medical demands of veterans enrolled in the VA healthcare system.

This year, the Budget also reflects enactment of the Sergeant First Class Heath Robinson Honoring our Promise to Address Comprehensive Toxics Act of 2022, or the Honoring our PACT Act of 2022, (Public Law 117-168; "PACT Act"), which created the Cost of War Toxic Exposures Fund ("TEF") to ensure that there is sufficient funding available to cover costs associated with providing health care and benefits to veterans exposed to environmental hazards, without shortchanging other elements of veteran care and services. Consistent with the PACT Act, the Administration proposes mandatory VA Medical Care funding in the TEF of \$17.1 billion in 2024 and \$21.5 billion in 2025.

In 2024, the Budget makes robust investments in VA Medical Care programs, including: \$3.1 billion for veterans' homelessness programs and \$16.6 billion for veterans' mental health care services, including \$559 million for veteran suicide prevention initiatives. The Budget also includes \$715 million for VA's Opioid Prevention and Treatment programs, including programs in support of the Jason Simcakoski Memorial and Promise Act.

For 2025, the Budget requests \$112.6 billion in discretionary advance appropriations for VA Medical Care. This request for discretionary advance appropriations, in conjunction with the Toxic Exposures Fund request, fulfills the Administration's commitment to provide reliable and timely resources to support the delivery of accessible and high-quality medical services for veterans.

With the resources requested for 2024 and 2025, VA will provide the highest quality healthcare services for veterans. VA estimates it will treat 7.4 million patients in 2024 and 7.4 million patients in 2025. Operation Enduring Freedom, Operation Iraqi Freedom, and Operation New Dawn (OEF/OIF/OND) veterans are expected to be 1.3 million in 2024 and 1.4 million in 2025.

*Medical Services.*—For Medical Services, the Budget reflects the 2024 discretionary advance appropriation request of \$74.0 billion and the 2025 discretionary advance appropriation request of \$71.0 billion. This appropriation provides for the component of VA's comprehensive, integrated healthcare delivery system that addresses the needs of eligible veterans and beneficiaries in VA facilities. In 2024, to realign funding among multiple funding sources, the Budget proposes a cancellation of \$4.9 billion in available unobligated balances.

**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, the Camp Lejeune Family Member, and State Homes. Estimated obligations reflect only the funding provided through the Medical Service and Medical Community Care appropriations, as applicable. Estimated workload reflects total workload, as funded by all sources, both discretionary and mandatory, including the Cost of War Toxic Exposures Fund, as applicable.

*Ambulatory Care (Outpatient care).*—Obligations for 2024 are estimated to be \$40,932 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:

Number of Outpatient Visits	2022 actual	2023 est.	2024 est.
VA	88,103,502	97,563,928	98,805,677
Community Care	36,888,529	38,876,723	39,392,271
Total	124,992,031	136,440,651	138,197,948

*Inpatient care.*—Obligations for 2024 are estimated to be \$15,354 million for Medical Services and Medical Community Care.

Estimated operating levels are:

Number of Patients Treated, Inpatient	2022 actual	2023 est.	2024 est.
Acute Hospital, Medicine	303,597	298,531	293,378
Acute Hospital, Neurology	2,905	2,605	2,344
Acute Hospital, Surgery	64,689	58,624	53,216
Acute Hospital (Community Care)	442,581	460,538	477,212
Subacute (Intermediate)	1,244	1,224	1,223
Total	815,016	821,522	827,373

*Mental health care.*—Obligations for 2024 are estimated to be \$11,648 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	2022 actual	2023 est.	2024 est.
Acute Psychiatry	1,676	1,609	1,571
Acute Psychiatry (Community Care)	1,506	1,686	1,894
Residential Recovery Programs	3,283	3,886	4,017
Total	6,465	7,181	7,482

*Long term services and supports (LTSS).*—Obligations for 2024 are estimated to be \$8,616 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	2022 actual	2023 est.	2024 est.
VA Community Living Center (Nursing Home)	6,457	6,304	6,182
Community Nursing Home	9,805	9,819	9,972
Total	16,262	16,123	16,104
LTSS Home & Community-Based Services: Number of Visits/Procedures	2022 actual	2023 est.	2024 est.
Community Adult Day Health Care	451,198	531,563	652,111
Community Residential Care	39,938	41,548	43,963
Home Hospice Care	460,876	526,711	551,888
Home Respite Care	25,926	30,851	35,375
Home Telehealth	709,554	680,943	672,356
Home-Based Primary Care	1,289,913	1,345,263	1,406,740
Homemaker/Home Health Aide Programs	13,054,076	14,443,467	15,440,095
Purchased Skilled Home Care	50,886	37,578	32,384
Spinal Cord Injury Home Care	17,903	19,302	21,401
State Adult Day Health Care	9,592	10,587	11,574
VA Adult Day Health Care	7,548	9,686	12,893
Total	16,117,410	17,677,499	18,880,780

*Prosthetics care.*—Obligations in Medical Services for 2024 are estimated to be \$4,572 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 2024 are estimated to be \$2,027 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	2022 actual	2023 est.	2024 est.
VA	4,868,000	5,655,000	6,241,000
Community Care	1,428,000	1,836,000	2,074,000
Total	6,296,000	7,491,000	8,315,000

*Rehabilitation.*—Obligations for 2024 are estimated to be \$901 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	2022 actual	2023 est.	2024 est.
Rehabilitative Medicine	201	206	217
Blind Rehabilitation	78	92	103
Spinal Cord Injury	574	573	573
Total	853	871	892

*Civilian Health and Medical Program of the Department of Veterans Affairs (CHAMPVA) and other Dependent Programs.*—Obligations for 2024 are estimated to be \$2,314 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	2022 actual	2023 est.	2024 est.
CHAMPVA In-house Treatment Initiative (CITI)	12,021	11,219	10,743

CHAMPVA (excluding CITI) .....	463,703	479,066	493,535
Foreign Medical Program (medical only) .....	5,500	6,050	6,655
Foreign Compensation & Pension Exams .....	48	75	0
Spina Bifida Health Care Benefits Program .....	850	825	812
<b>Total .....</b>	<b>482,122</b>	<b>497,235</b>	<b>511,745</b>

**Readjustment Counseling.**—Obligations in Medical Services for 2024 are estimated to be \$288 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	2022 actual	2023 est.	2024 est.
Total .....	1,369,486	1,421,186	1,499,354

**Caregivers Programs.**—Obligations in Medical Services for 2024 are estimated to be \$2,386 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:

Caregiver Stipend (dollars in millions) .....	2022 actual	2023 est.	2024 est.
Participants in the Program of Comprehensive Assistance for Family Caregivers .....	\$911	\$1,543	\$2,982
Caregivers .....	54,028	75,444	92,605

**Pharmacy.**—Obligations in the Medical Services account for 2024 are estimated to be \$8,606 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)	2022 actual	2023 est.	2024 est.
Total .....	306	311	314

**Camp Lejeune Family Member Program.**—Obligations in Medical Community Care for 2024 are estimated to be \$3.7 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 2024 are estimated to be \$1,496 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	2022 actual	2023 est.	2024 est.
State Home Nursing .....	21,461	20,698	20,184
State Home Domiciliary .....	3,232	3,110	3,051
Average Daily Census (ADHC) .....	73	83	96

**Object Classification** (in millions of dollars)

Identification code 036-0160-0-1-703	2022 actual	2023 est.	2024 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....	23,442	27,493	31,576
11.3 Other than full-time permanent .....	506	593	682
11.5 Other personnel compensation .....	2,698	3,164	3,631
<b>Total personnel compensation .....</b>	<b>26,646</b>	<b>31,250</b>	<b>35,889</b>
12.1 Civilian personnel benefits .....	10,405	11,893	13,660
13.0 Benefits for former personnel .....	10	10	10
21.0 Travel & Transportation of Persons .....	1,878	2,484	3,023
22.0 Transportation of things .....	30	32	35
23.2 Rent, Communications & Utilities .....	710	791	869
24.0 Printing and reproduction .....	19	26	32
25.2 Other contractual services .....	6,650	6,037	3,024
25.2 Other contractual services (ARP P.L. 117-2, Section 8007) .....	8	3	
26.0 Supplies & Materials .....	12,758	15,813	14,113
31.0 Equipment .....	1,796	1,974	2,055
32.0 Land and structures .....	5	5	5
41.0 Grants, Subsidies & Contributions .....	741	1,302	1,355
42.0 Insurance claims and indemnities .....	18	19	19

44.0	Prior-year Recoveries .....	111		
99.0	Direct obligations .....	61,785	71,639	74,089
99.0	Reimbursable obligations .....	127	127	127
99.9	<b>Total new obligations, unexpired accounts .....</b>	<b>61,912</b>	<b>71,766</b>	<b>74,216</b>

**Employment Summary**

Identification code 036-0160-0-1-703	2022 actual	2023 est.	2024 est.
1001 Direct civilian full-time equivalent employment .....	259,864	276,941	292,927
2001 Reimbursable civilian full-time equivalent employment .....	634	634	634

**MEDICAL SERVICES**

(Legislative proposal, not subject to PAYGO)

*Contingent upon the enactment of legislation establishing a Department of Veterans Affairs Public Health Service Joint Scholarship Program in chapter 76 of title 38, United States Code, the Secretary of Veterans Affairs may carry out such program from within amounts appropriated under this heading, including amounts previously appropriated under this heading that became available on October 1, 2023.*

*In addition, contingent upon the enactment of authorizing legislation, the Secretary of Veterans Affairs may reimburse qualifying veterans for certain adoption expenses from within amounts appropriated under this heading, including amounts previously appropriated under this heading that became available on October 1, 2023.*

**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, **[\$4,300,000,000**, which shall be in addition to funds previously appropriated under this heading that became available on October 1, 2022; and, in addition, **\$33,000,000,000** **\$20,382,000,000**, plus reimbursements, which shall become available on October 1, **[2023]** **2024**, and shall remain available until September 30, **[2024]** **2025**: *Provided*, That, of the amount made available on October 1, **[2023]** **2024**, under this heading, **\$2,000,000,000** shall remain available until September 30, **[2025]** **2026**. (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2023.*)

**Program and Financing** (in millions of dollars)

Identification code 036-0140-0-1-703	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0001 Ambulatory .....	9,789	9,873	10,539
0002 Dental Care .....	712	1,042	1,103
0003 Inpatient Care .....	6,990	9,270	6,331
0004 LTSS: Facility Based Services .....	1,278	1,418	1,547
0005 LTSS: Home & Community Based Services .....	2,305	2,480	2,658
0006 Mental Health Care .....	492	515	545
0007 CHAMPVA & Other Dependent Programs .....	1,881	1,666	1,789
0008 State Home Programs .....	1,286	1,406	1,496
0009 Camp Lejeune, Veterans Families .....	2	3	4
0010 Network Development and Maintenance .....	668	924	960
0013 Prior Year Recoveries .....	76		
0014 Urgent Care .....	71	106	110
0900 <b>Total new obligations, unexpired accounts .....</b>	<b>25,550</b>	<b>28,703</b>	<b>27,082</b>

**Budgetary resources:**

<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	1,855	332	1,909
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	1,783		
1020 Adjustment of unobligated bal brought forward, Oct 1 .....	10		
1021 Recoveries of prior year unpaid obligations .....	66		
1033 Recoveries of prior year paid obligations .....	10		
1070 <b>Unobligated balance (total) .....</b>	<b>1,941</b>	<b>332</b>	<b>1,909</b>
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	3,269	4,300	
1121 Appropriations transferred from other acct [036-5287] .....	782	791	892
1131 Unobligated balance of appropriations permanently reduced .....	-200		-1,909
1160 <b>Appropriation, discretionary (total) .....</b>	<b>3,851</b>	<b>5,091</b>	<b>-1,017</b>
<b>Advance appropriations, discretionary:</b>			
1170 Advance appropriation .....	20,148	24,157	33,000
1172 Advance appropriations transferred to other accounts [036-0169] .....	-44	-68	-70
1172 Advance appropriations transferred to other accounts [036-0162] .....			-3,919
1173 Advance appropriations transferred from other accounts [036-0152] .....		930	

MEDICAL COMMUNITY CARE—Continued  
Program and Financing—Continued

Identification code 036-0140-0-1-703	2022 actual	2023 est.	2024 est.
1173 Advance appropriations transferred from other accounts [036-0160] .....		170	
1180 Advanced appropriation, discretionary (total) .....	20,104	25,189	29,011
1900 Budget authority (total) .....	23,955	30,280	27,994
1930 Total budgetary resources available .....	25,896	30,612	29,903
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-14		
1941 Unexpired unobligated balance, end of year .....	332	1,909	2,821

Change in obligated balance:

Identification code	2022 actual	2023 est.	2024 est.
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	260	402	5,853
3010 New obligations, unexpired accounts .....	25,550	28,703	27,082
3011 Obligations ("upward adjustments"), expired accounts .....	72		
3020 Outlays (gross) .....	-25,362	-23,252	-25,308
3040 Recoveries of prior year unpaid obligations, unexpired .....	-66		
3041 Recoveries of prior year unpaid obligations, expired .....	-52		
3050 Unpaid obligations, end of year .....	402	5,853	7,627
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	260	402	5,853
3200 Obligated balance, end of year .....	402	5,853	7,627

Budget authority and outlays, net:

Identification code	2022 actual	2023 est.	2024 est.
Discretionary:			
4000 Budget authority, gross .....	23,955	30,280	27,994
Outlays, gross:			
4010 Outlays from new discretionary authority .....	23,417	22,875	20,407
4011 Outlays from discretionary balances .....	1,864	370	4,900
4020 Outlays, gross (total) .....	25,281	23,245	25,307
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-1		
4033 Non-Federal sources .....	-101		
4040 Offsets against gross budget authority and outlays (total) .....	-102		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts .....	92		
4053 Recoveries of prior year paid obligations, unexpired accounts .....	10		
4060 Additional offsets against budget authority only (total) .....	102		
4070 Budget authority, net (discretionary) .....	23,955	30,280	27,994
4080 Outlays, net (discretionary) .....	25,179	23,245	25,307
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	81	7	1
4180 Budget authority, net (total) .....	23,955	30,280	27,994
4190 Outlays, net (total) .....	25,260	23,252	25,308

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: the 2024 advance appropriation request of \$33 billion and the 2025 advance appropriation request of \$20.4 billion. In 2024, to realign funding among multiple funding sources, the Budget reflects a transfer of \$3.9 billion from Medical Community Care to Medical Facilities and a proposed cancellation of \$1.9 billion in available unobligated balances.

The 2025 request for a discretionary advance appropriation, in conjunction with the Toxic Exposures Fund request, fulfills the Administration's commitment to provide reliable and timely resources to support the delivery of accessible and high-quality medical services for veterans.

Object Classification (in millions of dollars)

Identification code 036-0140-0-1-703	2022 actual	2023 est.	2024 est.
Direct obligations:			
21.0 Travel and transportation of persons .....	3	3	3
25.2 Other Contractual Services .....	24,074	27,179	25,482
26.0 Supplies and materials .....	111	115	101
41.0 State Homes .....	1,286	1,406	1,496
44.0 Prior Year Recoveries .....	76		
99.9 Total new obligations, unexpired accounts .....	25,550	28,703	27,082

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.), **[\$1,400,000,000, which shall be in addition to funds previously appropriated under this heading that became available on October 1, 2022; and, in addition, \$12,300,000,000] \$11,800,000,000, plus reimbursements, which shall become available on October 1, [2023] 2024, and shall remain available until September 30, [2024] 2025: Provided, That, of the amount made available on October 1, [2023] 2024, under this heading, \$350,000,000 shall remain available until September 30, [2025] 2026. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2023.)**

Program and Financing (in millions of dollars)

Identification code 036-0152-0-1-703	2022 actual	2023 est.	2024 est.
Obligations by program activity:			
0001 VAMCs & Other Field Activities .....	4,476	4,860	5,354
0002 VISN Headquarters .....	1,065	1,161	1,202
0016 Integrated Veterans Care .....	516	483	513
0020 Prior Year Recoveries .....	1		
0021 Clinical Services .....	107	274	302
0022 Operations .....	158	253	266
0023 Patient Care Services .....	149	291	351
0024 Quality and Patient Safety .....	159	176	209
0025 Support Services .....	392	688	764
0027 Discovery, Education and Affiliate Networks .....	65	124	179
0028 Human Capital Management .....	218	310	406
0029 Health Informatics .....	136	178	213
0030 All Other Support and Program Offices .....	831	1,403	1,511

0091 Total operating expenses .....	8,273	10,201	11,270
0101 VAMCs & Other Field Activities .....	41	90	118
0102 VISN Headquarters .....	10	21	28
0118 Operations .....	3	3	3

0191 Total Capital Investment .....	54	114	149
0293 Total direct program .....	8,327	10,315	11,419
0799 Total direct obligations .....	8,327	10,315	11,419
0801 Medical Support and Compliance (Reimbursable) .....	57	57	57
0900 Total new obligations, unexpired accounts .....	8,384	10,372	11,476

Budgetary resources:

Identification code	2022 actual	2023 est.	2024 est.
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	160	207	3
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	150		
1021 Recoveries of prior year unpaid obligations .....	1		
1070 Unobligated balance (total) .....	161	207	3

Identification code	2022 actual	2023 est.	2024 est.
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....		1,400	
Advance appropriations, discretionary:			
1170 Advance appropriation .....	8,403	9,673	12,300
1172 Advance appropriations transferred to other accounts [036-0169] .....	-31	-32	-34
1172 Advance appropriations transferred to other accounts [036-0140] .....		-930	
1172 Advance appropriations transferred to other accounts [036-0162] .....			-850
1180 Advanced appropriation, discretionary (total) .....	8,372	8,711	11,416
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	55	57	57
1701 Change in uncollected payments, Federal sources .....	3		
1750 Spending auth from offsetting collections, disc (total) .....	58	57	57
1900 Budget authority (total) .....	8,430	10,168	11,473
1930 Total budgetary resources available .....	8,591	10,375	11,476
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	207	3	

Change in obligated balance:

Identification code	2022 actual	2023 est.	2024 est.
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,485	1,214	2,392
3010 New obligations, unexpired accounts .....	8,384	10,372	11,476
3011 Obligations ("upward adjustments"), expired accounts .....	78		
3020 Outlays (gross) .....	-8,623	-9,194	-11,467
3040 Recoveries of prior year unpaid obligations, unexpired .....	-1		
3041 Recoveries of prior year unpaid obligations, expired .....	-109		
3050 Unpaid obligations, end of year .....	1,214	2,392	2,401

Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-6	-6	-6
3070	Change in uncollected pymts, Fed sources, unexpired .....	-3		
3071	Change in uncollected pymts, Fed sources, expired .....	3		
3090	Uncollected pymts, Fed sources, end of year .....	-6	-6	-6
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	1,479	1,208	2,386
3200	Obligated balance, end of year .....	1,208	2,386	2,395
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	8,430	10,168	11,473
Outlays, gross:				
4010	Outlays from new discretionary authority .....	7,194	8,015	9,770
4011	Outlays from discretionary balances .....	1,426	1,177	1,696
4020	Outlays, gross (total) .....	8,620	9,192	11,466
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-76	-27	-27
4033	Non-Federal sources .....	-19	-30	-30
4040	Offsets against gross budget authority and outlays (total) ...	-95	-57	-57
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-3		
4052	Offsetting collections credited to expired accounts .....	40		
4060	Additional offsets against budget authority only (total) .....	37		
4070	Budget authority, net (discretionary) .....	8,372	10,111	11,416
4080	Outlays, net (discretionary) .....	8,525	9,135	11,409
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances .....	3	2	1
4180	Budget authority, net (total) .....	8,372	10,111	11,416
4190	Outlays, net (total) .....	8,528	9,137	11,410

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

For Medical Support and Compliance, the Budget reflects the following discretionary appropriation funding: the 2024 advance appropriation request of \$12.3 billion and the 2025 advance appropriation request of \$11.8 billion. In 2024, to realign funding among the four Medical Care accounts, the Budget reflects a transfer of \$850 million from Medical Support and Compliance to Medical Facilities.

The 2025 request for a discretionary advance appropriation, in conjunction with the Toxic Exposures Fund request, continues the Administration's commitment to provide reliable and timely resources to support the delivery of accessible and high-quality medical services for veterans.

**Object Classification** (in millions of dollars)

Identification code 036-0152-0-1-703				
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	4,047	4,818	5,536
11.3	Other than full-time permanent .....	87	104	119
11.5	Other personnel compensation .....	469	558	640
11.9	Total personnel compensation .....	4,603	5,480	6,295
12.1	Civilian personnel benefits .....	1,871	2,179	2,512
13.0	Benefits for former personnel .....		2	2
21.0	Travel & Transportation of Persons .....	35	54	73
22.0	Transportation of things .....	14	15	16
23.3	Communications, utilities, and miscellaneous charges .....	140	160	176
24.0	Printing and reproduction .....	36	50	65
25.2	Other contractual services .....	1,448	2,084	1,943
26.0	Medical supplies and materials .....	111	161	171
31.0	Equipment .....	52	112	148
32.0	Land and structures .....	2	2	2
42.0	Insurance claims and indemnities .....	14	16	16
44.0	Prior-Year Recoveries .....	1		
99.0	Direct obligations .....	8,327	10,315	11,419
99.0	Reimbursable obligations .....	57	57	57
99.9	Total new obligations, unexpired accounts .....	8,384	10,372	11,476

**Employment Summary**

Identification code 036-0152-0-1-703				
1001	Direct civilian full-time equivalent employment .....	58,057	62,522	66,221

2001	Reimbursable civilian full-time equivalent employment .....	337	337	337
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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				
2022 actual				
2023 est.				
2024 est.				
<b>Obligations by program activity:</b>				
0001	DOD-VA health care sharing incentive fund .....	21	25	25
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	89	99	104
1021	Recoveries of prior year unpaid obligations .....	1		
1070	Unobligated balance (total) .....	90	99	104
Budget authority:				
Appropriations, discretionary:				
1121	Appropriations transferred from other acct [097-0130] ....	15	15	15
Advance appropriations, discretionary:				
1173	Advance appropriations transferred from other accounts [036-0160] .....	15	15	15
1900	Budget authority (total) .....	30	30	30
1930	Total budgetary resources available .....	120	129	134
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	99	104	109
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	25	22	31
3010	New obligations, unexpired accounts .....	21	25	25
3020	Outlays (gross) .....	-23	-16	-30
3040	Recoveries of prior year unpaid obligations, unexpired .....	-1		
3050	Unpaid obligations, end of year .....	22	31	26
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	25	22	31
3200	Obligated balance, end of year .....	22	31	26

**Budget authority and outlays, net:**

Discretionary:				
4000	Budget authority, gross .....	30	30	30
Outlays, gross:				
4011	Outlays from discretionary balances .....	23	16	30
4180	Budget authority, net (total) .....	30	30	30
4190	Outlays, net (total) .....	23	16	30

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 2024, 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				
2022 actual				
2023 est.				
2024 est.				
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	4	4	4
11.5	Other personnel compensation .....	1	1	1
11.9	Total personnel compensation .....	5	5	5
12.1	Civilian personnel benefits .....		1	1
25.1	Advisory and assistance services .....	14	19	19
44.0	Prior Year Recoveries .....	2		
99.9	Total new obligations, unexpired accounts .....	21	25	25

DOD-VA HEALTH CARE SHARING INCENTIVE FUND—Continued  
Employment Summary

Identification code 036-0165-0-1-703	2022 actual	2023 est.	2024 est.
1001 Direct civilian full-time equivalent employment .....	31	34	34

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; \$1,500,000,000, which shall be in addition to funds previously appropriated under this heading that became available on October 1, 2022; and, in addition, \$8,800,000,000 \$9,400,000,000, plus reimbursements, which shall become available on October 1, [2023] 2024, and shall remain available until September 30, [2024] 2025: *Provided*, That, of the amount made available on October 1, [2023] 2024, under this heading, \$500,000,000 shall remain available until September 30, [2025] 2026. (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2023.*)

Program and Financing (in millions of dollars)

Identification code 036-0162-0-1-703	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0002 Engineering & Environmental Management Services .....	747	773	1,188
0003 Engineering Service .....	960	1,154	1,408
0004 Grounds Maintenance & Fire Protection .....	118	142	163
0005 Leases .....	821	1,302	1,937
0007 Non-Recurring Maintenance .....	32		
0008 Operating Equipment Maintenance & Repair .....	335	424	486
0009 Other Facilities Operation Support .....	44	54	62
0011 Plant Operation .....	856	1,079	1,236
0012 Recurring Maintenance & Repair .....	580	705	808
0013 Textile Care Processing & Management .....	183	220	251
0014 Transportation .....	213	260	298
0023 Prior-Year Recoveries .....	35		
0091 Total operating expenses .....	4,924	6,113	7,837
0102 Engineering & Environmental Management Services .....	55	56	58
0103 Engineering Service .....	16	17	18
0104 Grounds Maintenance & Fire Protection .....	14	15	15
0105 Leases .....	155	248	369
0106 Non-Recurring Maintenance .....	1,478	2,509	5,749
0107 Operating Equipment Maintenance & Repair .....	17	17	18
0108 Other Facilities Operation Support .....	2	12	12
0109 Plant Operation .....	36	37	39
0110 Recurring Maintenance & Repair .....	130	132	138
0111 Textile Care Processing & Management .....	40	41	43
0122 Transportation .....	6	7	7
0191 Total capital investment .....	1,949	3,091	6,466
0799 Total direct obligations .....	6,873	9,204	14,303
0801 Medical Facilities (Reimbursable) .....	20	19	19
0900 Total new obligations, unexpired accounts .....	6,893	9,223	14,322
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	686	896	2,359
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	670		
1021 Recoveries of prior year unpaid obligations .....	35		
1070 Unobligated balance (total) .....	721	896	2,359
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	150	1,500	4,769
1131 Unobligated balance of appropriations permanently reduced .....			-251
1160 Appropriation, discretionary (total) .....	150	1,500	4,518
Advance appropriations, discretionary:			
1170 Advance appropriation .....	6,735	7,134	8,800
1172 Advance appropriations transferred to other accounts [036-0169] .....	-93	-117	-55
1173 Advance appropriations transferred from other accounts [036-0140] .....			3,919
1173 Advance appropriations transferred from other accounts [036-0152] .....			850

1173 Advance appropriations transferred from other accounts [036-0160] .....		270	
1174 Advance appropriations permanently reduced .....			-4,769
1180 Advanced appropriation, discretionary (total) .....	6,642	7,287	8,745
Appropriations, mandatory:			
1200 Appropriation (PACT Act sec. 705 EULs) .....	275		
1200 Appropriation (PACT Act, Sec 707) .....		1,880	100
1260 Appropriations, mandatory (total) .....	275	1,880	100
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	18	19	19
1701 Change in uncollected payments, Federal sources .....	1		
1750 Spending auth from offsetting collections, disc (total) .....	19	19	19
1900 Budget authority (total) .....	7,086	10,686	13,382
1930 Total budgetary resources available .....	7,807	11,582	15,741
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-18		
1941 Unexpired unobligated balance, end of year .....	896	2,359	1,419

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	4,880	4,814	4,849
3010 New obligations, unexpired accounts .....	6,893	9,223	14,322
3011 Obligations ("upward adjustments"), expired accounts .....	317		
3020 Outlays (gross) .....	-6,997	-9,188	-13,308
3040 Recoveries of prior year unpaid obligations, unexpired .....	-35		
3041 Recoveries of prior year unpaid obligations, expired .....	-244		
3050 Unpaid obligations, end of year .....	4,814	4,849	5,863
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1	-1	-1
3070 Change in uncollected pymts, Fed sources, unexpired .....	-1		
3071 Change in uncollected pymts, Fed sources, expired .....	1		
3090 Uncollected pymts, Fed sources, end of year .....	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	4,879	4,813	4,848
3200 Obligated balance, end of year .....	4,813	4,848	5,862

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	6,811	8,806	13,282
Outlays, gross:			
4010 Outlays from new discretionary authority .....	4,038	6,789	10,158
4011 Outlays from discretionary balances .....	2,948	2,345	2,412
4020 Outlays, gross (total) .....	6,986	9,134	12,570
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-50	-9	-10
4033 Non-Federal sources .....	-73	-10	-9
4040 Offsets against gross budget authority and outlays (total) .....	-123	-19	-19
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-1		
4052 Offsetting collections credited to expired accounts .....	105		
4060 Additional offsets against budget authority only (total) .....	104		
4070 Budget authority, net (discretionary) .....	6,792	8,787	13,263
4080 Outlays, net (discretionary) .....	6,863	9,115	12,551
Mandatory:			
Outlays, gross:			
4100 Outlays from new mandatory authority .....		45	100
4101 Outlays from mandatory balances .....	11	9	638
4110 Outlays, gross (total) .....	11	54	738
4180 Budget authority, net (total) .....	7,067	10,667	13,363
4190 Outlays, net (total) .....	6,874	9,169	13,289

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

For Medical Facilities, the Budget reflects the following discretionary appropriation funding: the 2024 advance appropriation request of \$8.8 billion and the 2025 advance appropriation request of \$9.4 billion. In 2024, the Budget proposes a \$4.8 billion cancellation from advance appropriations transferred from Medical Community Care and Medical Support and Compliance to Medical Facilities, with a corresponding reappropriation of the same amount (\$4.8 billion) with a five-year period of availability. This funding will provide for a significant investment in VA's non-recurring maintenance program to further improve VA's medical facilities infrastructure.

The 2025 request for a discretionary advance appropriation fulfills the Administration's commitment to provide reliable and timely resources to support the delivery of accessible and high-quality medical services for veterans.

Section 707 of the Sergeant First Class Heath Robinson Honoring our Promise to Address Comprehensive Toxics Act of 2022 (Public Law 117–168; PACT Act) appropriated \$1.88 billion in fiscal year 2023 and a total of \$3.63 billion in fiscal years 2024 - 2031, to be available until expended, for major medical facility leases authorized by section 702.

Section 705 of the PACT Act appropriated \$922 million in fiscal year 2022 for the Department's enhanced-use lease (EUL) program, to be available until expended. The Department allocated \$275 million of this funding to the Medical Facilities account.

**Section 707 Appropriations (in thousands of dollars)**

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

**Object Classification (in millions of dollars)**

Identification code 036–0162–0–1–703	2022 actual	2023 est.	2024 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent	1,196	1,577	1,780
11.3 Other than full-time permanent	26	34	38
11.5 Other personnel compensation	138	182	205
11.9 Total personnel compensation	1,360	1,793	2,023
12.1 Civilian personnel benefits	608	700	791
13.0 Benefits for former personnel	1	1	1
21.0 Travel & Transportation of Persons	55	58	61
22.0 Transportation of things	16	17	18
23.2 Rent, Communications & Utilities	1,434	1,980	2,643
25.2 Other Contractual Services	985	1,109	1,826
26.0 Supplies & Materials	422	446	465
31.0 Equipment	142	150	156
32.0 Lands & Structures	1,807	2,941	6,310
42.0 Insurance claims and indemnities	8	9	9
44.0 Prior Year Recoveries	35		
99.0 Direct obligations	6,873	9,204	14,303
99.0 Reimbursable obligations	20	19	19
99.9 Total new obligations, unexpired accounts	6,893	9,223	14,322

**Employment Summary**

Identification code 036–0162–0–1–703	2022 actual	2023 est.	2024 est.
1001 Direct civilian full-time equivalent employment	25,073	25,546	26,379
2001 Reimbursable civilian full-time equivalent employment	122	122	122

**VETERANS MEDICAL CARE AND HEALTH FUND**

**Program and Financing (in millions of dollars)**

Identification code 036–0173–0–1–703	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0001 Medical Services	451	733	
0002 Medical Support and Compliance	4,846	502	
0003 Medical Facilities	432	340	
0004 Community Care	1,816	1,988	
0005 Research	2	26	
0006 Office of Information Technology	611	668	
0091 Direct program activities, subtotal	8,158	4,257	
0101 Medical Services	25		
0102 Medical Support and Compliance	71		
0103 Medical Facilities	1,369	433	
0105 Research		4	
0106 Office of Information Technology	57	101	
0191 Direct program activities, subtotal	1,522	538	
0900 Total new obligations, unexpired accounts	9,680	4,795	
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1	14,475	4,795	
1930 Total budgetary resources available	14,475	4,795	

<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year	4,795		
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1	3	2,450	1,215
3010 New obligations, unexpired accounts	9,680	4,795	
3020 Outlays (gross)	-7,233	-6,030	-1,215
3050 Unpaid obligations, end of year	2,450	1,215	
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year	3	2,450	1,215
3200 Obligated balance, end of year	2,450	1,215	
<b>Budget authority and outlays, net:</b>			
<b>Mandatory:</b>			
<b>Outlays, gross:</b>			
4101 Outlays from mandatory balances	7,233	6,030	1,215
4180 Budget authority, net (total)			
4190 Outlays, net (total)	7,233	6,030	1,215

Section 8002 of the American Rescue Plan Act of 2021 (P.L. 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 execution and in response to workload demand requirements.

**Object Classification (in millions of dollars)**

Identification code 036–0173–0–1–703	2022 actual	2023 est.	2024 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent	2,170	588	
11.3 Other than full-time permanent	49	13	
11.5 Other personnel compensation	247	66	
11.9 Total personnel compensation	2,466	667	
12.1 Civilian personnel benefits	278	78	
13.0 Benefits for former personnel	2	1	
21.0 Travel and transportation of persons	67		
23.3 Communications, utilities, and miscellaneous charges	282	139	
25.2 Other Contractual Services	2,650	3,368	
26.0 Supplies and materials	1,922	4	
31.0 Equipment	164	105	
32.0 Land and structures	1,359	433	
41.0 Grants, subsidies, and contributions	490		
99.9 Total new obligations, unexpired accounts	9,680	4,795	

**Employment Summary**

Identification code 036–0173–0–1–703	2022 actual	2023 est.	2024 est.
1001 Direct civilian full-time equivalent employment	15,443	3,630	

**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, **[\$916,000,000]** \$938,000,000, plus reimbursements, shall remain available until September 30, **[2024]** 2025: *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, 2023.*)

**Program and Financing (in millions of dollars)**

Identification code 036–0161–0–1–703	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0001 Bio-medical laboratory science research	373	399	408
0002 Rehabilitation research	124	127	130
0003 Health services research	132	132	135
0004 Clinical science research	312	327	333
0091 Total operating expenses	941	985	1,006
0799 Total direct obligations	941	985	1,006
0801 Medical and Prosthetic Research (Reimbursable)	43	61	61

MEDICAL AND PROSTHETIC RESEARCH—Continued  
Program and Financing—Continued

Identification code 036-0161-0-1-703	2022 actual	2023 est.	2024 est.
0900 Total new obligations, unexpired accounts .....	984	1,046	1,067
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	115	114	95
1021 Recoveries of prior year unpaid obligations .....	53	50	50
1070 Unobligated balance (total) .....	168	164	145
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	882	916	938
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	46	61	61
1701 Change in uncollected payments, Federal sources .....	3		
1750 Spending auth from offsetting collections, disc (total) .....	49	61	61
1900 Budget authority (total) .....	931	977	999
1930 Total budgetary resources available .....	1,099	1,141	1,144
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1		
1941 Unexpired unobligated balance, end of year .....	114	95	77
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	399	395	485
3010 New obligations, unexpired accounts .....	984	1,046	1,067
3011 Obligations ("upward adjustments"), expired accounts .....	2		
3020 Outlays (gross) .....	-919	-906	-966
3040 Recoveries of prior year unpaid obligations, unexpired .....	-53	-50	-50
3041 Recoveries of prior year unpaid obligations, expired .....	-18		
3050 Unpaid obligations, end of year .....	395	485	536
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....		-3	-3
3070 Change in uncollected pymts, Fed sources, unexpired .....	-3		
3090 Uncollected pymts, Fed sources, end of year .....	-3	-3	-3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	399	392	482
3200 Obligated balance, end of year .....	392	482	533
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	931	977	999
Outlays, gross:			
4010 Outlays from new discretionary authority .....	525	655	670
4011 Outlays from discretionary balances .....	394	251	296
4020 Outlays, gross (total) .....	919	906	966
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-20	-33	-45
4033 Non-Federal sources .....	-28	-28	-16
4040 Offsets against gross budget authority and outlays (total) ....	-48	-61	-61
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-3		
4052 Offsetting collections credited to expired accounts .....	2		
4060 Additional offsets against budget authority only (total) .....	-1		
4070 Budget authority, net (discretionary) .....	882	916	938
4080 Outlays, net (discretionary) .....	871	845	905
4180 Budget authority, net (total) .....	882	916	938
4190 Outlays, net (total) .....	871	845	905

For 2024, the total budgetary resources of over \$2.4 billion is comprised of \$938 million in discretionary appropriations, \$46 million in mandatory appropriations from the Toxic Exposure Fund, \$832 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 an estimated 4,829 full time equivalents through direct appropriations and reimbursable resources. These combined resources will support approximately 3,012 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 2024 request builds upon the investments from the 2023 request to continue to increase funding to advance the Department's research missions in military toxic exposures, traumatic brain injury,

cancer and precision oncology, and mental health. This request supports our six cross-cutting clinical priorities: suicide prevention; pain management and opioid use; traumatic brain injury (TBI), posttraumatic stress disorder (PTSD); Gulf War illness and military toxic exposures; and cancer, with a focus on precision oncology.

SUMMARY OF PROGRAM RESOURCES

	[in millions of dollars]		
	2022 Actual	2023 Est.	2024 Request
Medical and Prosthetic Research Appropriation .....	\$882	\$916	\$938
American Rescue Plan Act (P.L. 117-2, Section 8002) .....	\$30	\$0	\$0
Cost of War Toxic Exposure Fund (P.L. 117-168 & P.L. 117-328) .....	\$0	\$2	\$46
Medical Care Support <sup>1</sup> .....	\$750	\$778	\$836
Other Federal and Non-Federal Resources .....	\$528	\$540	\$540
Reimbursements .....	\$48	\$61	\$61
Total Program Resources .....	\$2,238	\$2,297	\$2,421
<sup>1</sup> Medical Care Support includes findings from the Medical Services, Medical Support and Compliance, and Medical Facilities Appropriations to support Research.			
FTE (includes Direct and Reimbursable)			
Total FTE .....	4,245	4,710	4,829
Medical and Prosthetic Research Appropriation .....	4,237	4,590	4,716
American Recovery Plan (P.L. 117-2, Section 8002) (Mandatory) <sup>2</sup> .....	8	109	0
Toxic Exposure Fund (P.L. 117-168) .....	0	11	113

<sup>2</sup> Includes Direct and Reimbursable FTE.

Object Classification (in millions of dollars)

Identification code 036-0161-0-1-703	2022 actual	2023 est.	2024 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	347	363	372
11.3 Other than full-time permanent .....	2	3	3
11.9 Total personnel compensation .....	349	366	375
12.1 Civilian personnel benefits .....	144	151	154
21.0 Employee travel .....	2	2	2
23.3 Communications, utilities, and miscellaneous charges .....	10	10	10
25.2 Other services from non-Federal sources .....	346	363	370
26.0 Supplies and materials .....	57	60	61
31.0 Equipment .....	32	33	34
99.0 Direct obligations .....	940	985	1,006
99.0 Reimbursable obligations .....	44	61	61
99.9 Total new obligations, unexpired accounts .....	984	1,046	1,067

Employment Summary

Identification code 036-0161-0-1-703	2022 actual	2023 est.	2024 est.
1001 Direct civilian full-time equivalent employment .....	4,063	4,410	4,536
2001 Reimbursable civilian full-time equivalent employment .....	174	180	180

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	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0001 Joint DOD-VA Medical Facility Demonstration Fund (Direct) .....	532	644	623
0801 Joint DOD-VA Medical Facility Demonstration Fund (Reimbursable) .....	10	13	13
0900 Total new obligations, unexpired accounts .....	542	657	636
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....		1	1
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [036-0167] ....	8	8	8
1121 Appropriations transferred from other acct [097-0130] ....	137	168	172
1121 Appropriations transferred from other acct [036-5287] ....	16	18	20
1160 Appropriation, discretionary (total) .....	161	194	200
Advance appropriations, discretionary:			
1173 Advance appropriations transferred from other accounts [036-0160] .....	204	233	263



1173	Advance appropriations transferred from other accounts [036-0140]	44	68	70
1173	Advance appropriations transferred from other accounts [036-0152]	31	32	34
1173	Advance appropriations transferred from other accounts [036-0162]	93	117	55
1180	Advanced appropriation, discretionary (total)	372	450	422
1700	Spending authority from offsetting collections, discretionary: Collected	10	13	13
1900	Budget authority (total)	543	657	635
1930	Total budgetary resources available	543	658	636
1941	Memorandum (non-add) entries: Unexpired unobligated balance, end of year	1	1	

**Change in obligated balance:**

Unpaid obligations:

3000	Unpaid obligations, brought forward, Oct 1	65	64	73
3010	New obligations, unexpired accounts	542	657	636
3011	Obligations ("upward adjustments"), expired accounts	38		
3020	Outlays (gross)	-569	-648	-636
3041	Recoveries of prior year unpaid obligations, expired	-12		
3050	Unpaid obligations, end of year	64	73	73
3100	Memorandum (non-add) entries: Obligated balance, start of year	65	64	73
3200	Obligated balance, end of year	64	73	73

**Budget authority and outlays, net:**

Discretionary:

4000	Budget authority, gross	543	657	635
4010	Outlays, gross:			
4011	Outlays from new discretionary authority	487	592	573
4011	Outlays from discretionary balances	82	56	63
4020	Outlays, gross (total)	569	648	636
4030	Offsets against gross budget authority and outlays: Offsetting collections (collected) from:			
4030	Federal sources	-19	-12	-12
4033	Non-Federal sources	-19	-1	-1
4040	Offsets against gross budget authority and outlays (total)	-38	-13	-13
4052	Additional offsets against gross budget authority only: Offsetting collections credited to expired accounts	28		
4070	Budget authority, net (discretionary)	533	644	622
4080	Outlays, net (discretionary)	531	635	623
4180	Budget authority, net (total)	533	644	622
4190	Outlays, net (total)	531	635	623

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 2024, 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	2022 actual	2023 est.	2024 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent	190	214	228
11.3 Other than full-time permanent	4	5	5
11.5 Other personnel compensation	23	25	27
11.9 Total personnel compensation	217	244	260
12.1 Civilian personnel benefits	79	89	95
21.0 Travel and transportation of persons	4	5	5
23.3 Communications, utilities, and miscellaneous charges	10	11	11
25.1 Advisory and assistance services	122	123	142
26.0 Supplies and materials	69	73	76
31.0 Equipment	10	11	11
32.0 Land and structures	20	87	22
41.0 Grants, subsidies, and contributions	1	1	1
99.0 Direct obligations	532	644	623
99.0 Reimbursable obligations	10	13	13
99.9 Total new obligations, unexpired accounts	542	657	636

**Employment Summary**

Identification code 036-0169-0-1-703	2022 actual	2023 est.	2024 est.
1001 Direct civilian full-time equivalent employment	2,285	2,440	2,490

**MEDICAL CARE COLLECTIONS FUND**

**Special and Trust Fund Receipts** (in millions of dollars)

Identification code 036-5287-0-2-703	2022 actual	2023 est.	2024 est.
0100 Balance, start of year		330	330
0198 Adjustments	274		
0199 Balance, start of year	274	330	330
<b>Receipts:</b>			
<b>Current law:</b>			
1130 Offsetting receipts (proprietary)	364	330	336
1130 Offsetting receipts (proprietary)	147	151	173
1130 Offsetting receipts (proprietary)	1	1	1
1130 Offsetting receipts (proprietary)	757	771	861
1130 Offsetting receipts (proprietary)	31	14	24
1130 Offsetting receipts (proprietary)	137	155	133
1130 Offsetting receipts (proprietary)	2,466	2,382	2,709
1130 Offsetting receipts (proprietary)	4	2	3
1130 Offsetting receipts (proprietary)	32	36	25
1130 Offsetting receipts (proprietary)	2	1	2
1140 Offsetting receipts (intragovernmental)	2	1	2
1199 Total current law receipts	3,943	3,844	4,269
1999 Total receipts	3,943	3,844	4,269
2000 Total: Balances and receipts	4,217	4,174	4,599
<b>Appropriations:</b>			
<b>Current law:</b>			
2101 Appropriations	-3,886	-3,844	-4,269
5098 Adjustments	-1		
5099 Balance, end of year	330	330	330

**Program and Financing** (in millions of dollars)

Identification code 036-5287-0-2-703	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0001 Refunds	5	16	
0900 Total new obligations, unexpired accounts (object class 44.0)	5	16	
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1	56	16	
1020 Adjustment of unobligated bal brought forward, Oct 1	-35		
1070 Unobligated balance (total)	21	16	
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1101 Appropriation (special or trust)	3,886	3,844	4,269
1120 Appropriations transferred to other accts [036-0160]	-3,088	-3,035	-3,357
1120 Appropriations transferred to other accts [036-0169]	-16	-18	-20
1120 Appropriations transferred to other acct [036-0140]	-782	-791	-892
1930 Total budgetary resources available	21	16	
1941 Memorandum (non-add) entries: Unexpired unobligated balance, end of year	16		

**Change in obligated balance:**

Unpaid obligations:

3010 New obligations, unexpired accounts	5	16	
3020 Outlays (gross)	-5	-16	

**Budget authority and outlays, net:**

Mandatory:

Outlays, gross:

4101 Outlays from mandatory balances	5	16	
4180 Budget authority, net (total)			
4190 Outlays, net (total)	5	16	

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

MEDICAL CARE COLLECTIONS FUND—Continued

for the purposes of the account. In 2024, VA anticipates collecting \$4.3 billion in the MCCF account, which will be transferred to Medical Services, Medical Community Care, and the Joint Demonstration Fund to provide healthcare to veterans. These collections consist of co-payments from veterans for inpatient, outpatient, and nursing home care, and prescribed medications; third-party insurance payments from veterans for nonservice-connected conditions; and collections from enhanced-use leases, the Compensated Work Therapy Program, Compensation and Living Expensed Program, and the Parking Program.

CANTEEN SERVICE REVOLVING FUND

Program and Financing (in millions of dollars)

Identification code 036-4014-0-3-705	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0801 Reimbursable operating expenses .....	382	399	403
0899 Total reimbursable obligations .....	382	399	403
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	113	72	36
1021 Recoveries of prior year unpaid obligations .....		1	
1070 Unobligated balance (total) .....	113	73	36
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	341	362	372
1900 Budget authority (total) .....	341	362	372
1930 Total budgetary resources available .....	454	435	408
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	72	36	5
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	46	45	53
3010 New obligations, unexpired accounts .....	382	399	403
3020 Outlays (gross) .....	-383	-390	-404
3040 Recoveries of prior year unpaid obligations, unexpired .....		-1	
3050 Unpaid obligations, end of year .....	45	53	52
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-3	-3	-3
3090 Uncollected pymts, Fed sources, end of year .....	-3	-3	-3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	43	42	50
3200 Obligated balance, end of year .....	42	50	49
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	341	362	372
Outlays, gross:			
4100 Outlays from new mandatory authority .....	224	354	364
4101 Outlays from mandatory balances .....	159	36	40
4110 Outlays, gross (total) .....	383	390	404
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-341	-362	-372
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	42	28	32

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 2024, operations will be financed from current revenues.

Object Classification (in millions of dollars)

Identification code 036-4014-0-3-705	2022 actual	2023 est.	2024 est.
11.1 Reimbursable obligations: Personnel compensation: Full-time permanent .....	85	85	85
11.9 Total personnel compensation .....	85	85	85
12.1 Civilian personnel benefits .....	35	35	35
21.0 Travel and transportation of persons .....	1	1	1
25.2 Other services from non-Federal sources .....	97	100	100
26.0 Supplies and materials .....	164	178	182
99.0 Reimbursable obligations .....	382	399	403
99.9 Total new obligations, unexpired accounts .....	382	399	403

Employment Summary

Identification code 036-4014-0-3-705	2022 actual	2023 est.	2024 est.
2001 Reimbursable civilian full-time equivalent employment .....	2,250	2,075	2,065

VETERANS CHOICE FUND

Program and Financing (in millions of dollars)

Identification code 036-0172-0-1-703	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0001 Veterans Choice Fund - Administrative .....	3		3
0002 Veterans Choice Fund - Program .....	5		19
0004 Emergency Non-VA Care .....			1
0006 MCC (0140) Expenditure Transfers .....			250
0091 Direct program activities, subtotal .....	8		273
0109 Capital Investment .....	13		
0900 Total new obligations, unexpired accounts .....	21		273
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	281	273	273
1033 Recoveries of prior year paid obligations .....	13		
1070 Unobligated balance (total) .....	294	273	273
1930 Total budgetary resources available .....	294	273	273
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	273	273	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	21		273
3020 Outlays (gross) .....	-21		
3050 Unpaid obligations, end of year .....			273
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			273
<b>Budget authority and outlays, net:</b>			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	21		
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-13		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	13		
4170 Outlays, net (mandatory) .....	8		
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	8		

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 2020 start of year unobligated balances in the Veterans Choice Fund account to the Medical Community Care account.

**Object Classification** (in millions of dollars)

Identification code 036-0172-0-1-703	2022 actual	2023 est.	2024 est.
<b>Direct obligations:</b>			
25.2 Other contract services .....	8		273
44.0 Prior-year Recoveries .....	13		
99.9 Total new obligations, unexpired accounts .....	21		273

EMERGENCY DEPARTMENT OF VETERANS AFFAIRS EMPLOYEE LEAVE FUND

**Program and Financing** (in millions of dollars)

Identification code 036-0131-0-1-703	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0001 Employee reimbursement .....	8		
0900 Total new obligations, unexpired accounts (object class 44.0) .....	8		
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	62		
1930 Total budgetary resources available .....	62		
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-54		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	8		
3020 Outlays (gross) .....	-8		
<b>Budget authority and outlays, net:</b>			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	8		
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	8		

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 was from the date of enactment of the Act, March 11, 2021, through September 30, 2021. The period of availability for Section 8008 funding was 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	2022 actual	2023 est.	2024 est.
0100 Balance, start of year .....	1	1	2
<b>Receipts:</b>			
Current law:			
1130 Offsetting receipts (proprietary) .....	19	19	21
1140 Offsetting receipts (intragovernmental) .....	2	3	3
1199 Total current law receipts .....	21	22	24
1999 Total receipts .....	21	22	24
2000 Total: Balances and receipts .....	22	23	26
<b>Appropriations:</b>			
Current law:			
2101 Appropriations .....	-21	-21	-23
5099 Balance, end of year .....	1	2	3

**Program and Financing** (in millions of dollars)

Identification code 036-8180-0-7-705	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0001 Religious, recreational, and entertainment activities .....	15	16	17

0003 Therapeutic residence maintenance .....	1	1	1
0900 Total new obligations, unexpired accounts .....	16	17	18

**Budgetary resources:**

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	128	133	137
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	21	21	23
1930 Total budgetary resources available .....	149	154	160
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	133	137	142

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	3	4	
3010 New obligations, unexpired accounts .....	16	17	18
3020 Outlays (gross) .....	-15	-21	-17
3050 Unpaid obligations, end of year .....	4		1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	3	4	
3200 Obligated balance, end of year .....	4		1

**Budget authority and outlays, net:**

Mandatory:			
4090 Budget authority, gross .....	21	21	23
Outlays, gross:			
4100 Outlays from new mandatory authority .....		17	17
4101 Outlays from mandatory balances .....	15	4	
4110 Outlays, gross (total) .....	15	21	17
4180 Budget authority, net (total) .....	21	21	23
4190 Outlays, net (total) .....	15	21	17

**Memorandum (non-add) entries:**

5000 Total investments, SOY: Federal securities: Par value .....	90	116	106
5001 Total investments, EOY: Federal securities: Par value .....	116	106	106

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	2022 actual	2023 est.	2024 est.
<b>Direct obligations:</b>			
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1
25.2 Other services from non-Federal sources .....	4	5	5
26.0 Supplies and materials .....	10	10	11
32.0 Land and structures .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	16	17	18

**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, **[\$146,778,136,000]** \$4,655,879,000, which shall be in addition to funds previously appropriated under this heading that became available on October 1, 2023, to remain available until expended; and, in addition, **[\$181,390,281,000]**, which shall become available on October 1, **[2023]** 2024, to remain available until expended: *Provided*, That not to exceed **[\$21,423,000]** \$22,109,000 of the amount made available for fiscal year **[2024]** 2025 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

COMPENSATION AND PENSIONS—Continued

States Code, the funding source for which is specifically provided as the "Compensation and Pensions" appropriation: *Provided further*, That such sums as may be earned on an actual qualifying patient basis, shall be reimbursed to "Medical Care Collections Fund" to augment the funding of individual medical facilities for nursing home care provided to pensioners as authorized. (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2023.*)

Program and Financing (in millions of dollars)

Identification code 036-0102-0-1-701	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0101 Veterans	115,532	131,700	148,135
0102 Survivors	8,768	12,093	13,295
0191 Compensation sub-total	124,300	143,793	161,430
0200 Other compensation expenses	124,300	143,793	161,430
0201 Chapter 18	23	24	25
0202 Clothing allowance	120	134	143
0203 Misc assistance (EAI, SAFD)	44	48	50
0204 Medical exam pilot program	2,355	3,413	4,007
0205 OBRA payment to VBA and IT	4	8	8
0291 Total other compensation expenses	2,546	3,627	4,233
0293 Total compensation	126,846	147,420	165,663
0302 Veterans	2,402	2,258	2,119
0303 Survivors	1,350	1,300	1,251
0391 Pensions sub total	3,752	3,558	3,370
0401 Reimbursements to GOE, IT and VHA	15	13	14
0492 Total pensions	3,767	3,571	3,384
0502 Burial allowance	16	66	79
0503 Burial plots	41	49	53
0504 Service-connected deaths	120	156	162
0505 Burial flags	25	28	28
0506 Headstones and markers	94	90	82
0508 Graveliners	5	3	3
0509 Pre-Place Crypts	21	18	19
0591 Total burial program	322	410	426
0900 Total new obligations, unexpired accounts (object class 42.0)	130,935	151,401	169,473
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	8,799	17,424	18,040
1021 Recoveries of prior year unpaid obligations	14		
1033 Recoveries of prior year paid obligations	363		
1070 Unobligated balance (total)	9,176	17,424	18,040
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	8,955		4,656
Advance appropriations, mandatory:			
1270 Advance appropriation	130,228	152,017	146,778
1900 Budget authority (total)	139,183	152,017	151,434
1930 Total budgetary resources available	148,359	169,441	169,474
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	17,424	18,040	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	9,362	188	1,460
3010 New obligations, unexpired accounts	130,935	151,401	169,473
3020 Outlays (gross)	-140,095	-150,129	-155,768
3040 Recoveries of prior year unpaid obligations, unexpired	-14		
3050 Unpaid obligations, end of year	188	1,460	15,165
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	9,362	188	1,460
3200 Obligated balance, end of year	188	1,460	15,165
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross	139,183	152,017	151,434
Outlays, gross:			
4100 Outlays from new mandatory authority	122,865	132,518	136,270
4101 Outlays from mandatory balances	17,230	17,611	19,498
4110 Outlays, gross (total)	140,095	150,129	155,768
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-363		

Additional offsets against gross budget authority only:			
Recoveries of prior year paid obligations, unexpired accounts			
	2022 actual	2023 est.	2024 est.
4143	363		
4160 Budget authority, net (mandatory)	139,183	152,017	151,434
4170 Outlays, net (mandatory)	139,732	150,129	155,768
4180 Budget authority, net (total)	139,183	152,017	151,434
4190 Outlays, net (total)	139,732	150,129	155,768

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

	2022 actual	2023 est.	2024 est.
<b>Enacted/requested:</b>			
Budget Authority	139,183	152,017	151,434
Outlays	139,732	150,129	155,768
<b>Legislative proposal, subject to PAYGO:</b>			
Budget Authority			-75
Outlays			-75
<b>Total:</b>			
Budget Authority	139,183	152,017	151,359
Outlays	139,732	150,129	155,693

WORKLOAD

	2022 actual	2023 est.	2024 est.
<b>Compensation Completed Claims:</b>			
Rating	1,608,201	1,746,653	1,906,433
Not-Rating Claims	2,749,597	2,877,612	2,940,398
<b>Pension Completed Claims:</b>			
Rating	101,564	117,429	122,206
Non-Rating Claims	344,409	358,188	361,681

For 2025, the Budget requests \$181,390,281,000 in advance appropriation for Compensation and Pensions. This request satisfies the requirement created by the Consolidated and Further Continuing Appropriations Act, 2015 (P.L. 113-235) and prevents our Nation's veterans from being adversely affected by budget delays.

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

Compensation is paid to veterans for disabilities incurred in or aggravated during active military service. Dependency and Indemnity Compensation is paid to survivors of 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, 2024, is expected to be 3.6 percent.

AVERAGE NUMBER OF COMPENSATION CASES AND PAYMENTS

	2022 actual	2023 est.	2024 est.
<b>Veterans:</b>			
Cases	5,320,259	5,707,840	6,094,446
Average payment per case, per year	\$21,716	\$23,073	\$24,307
Total obligations (in millions)	\$115,533	\$131,699	\$148,136
<b>Survivors:</b>			
Cases	468,760	518,546	562,448
Average payment per case, per year	\$18,704	\$23,321	\$23,637
Total obligations (in millions)	\$8,768	\$12,093	\$13,295
<b>Chapter 18:</b>			
Children	1,095	1,072	1,049
Average payment per case, per year	\$20,754	\$22,559	\$23,372
Total obligations (in millions)	\$23	\$24	\$25
<b>Clothing allowance:</b>			
Number of veterans	135,128	138,292	142,328
Average payment per case, per year	\$884	\$969	\$1,003
Total obligations (in millions)	\$120	\$134	\$143
<b>Special Allowance for Dependents:</b>			
Cases	12	12	12
Average benefit	\$3,371	\$3,664	\$3,796
Total obligations (in millions)	\$0	\$0	\$0

Equal Access to Justice Act:			
Cases	6,410	6,410	6,410
Average benefit	\$6,875	\$7,473	\$7,742
Total obligations (in millions)	\$44	\$48	\$50
REPS:			
Cases	1	0	0
Average benefit	\$12,065	\$0	\$0
Total obligations (in millions)	\$0	\$0	\$0

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

An automatic annual cost-of-living increase comparable to the annual social security increase is provided for those pensioners in the improved program and to parents receiving dependency and indemnity compensation. The increase, effective with payments made on January 1, 2024, is expected to be 3.6 percent.

**AVERAGE NUMBER OF PENSION CASES AND PAYMENTS**

	2022 actual	2023 est.	2024 est.
<b>Veterans:</b>			
Cases	183,022	166,115	150,678
Average payment per case, per year	\$13,123	\$13,594	\$14,063
Total obligations (in millions)	\$2,402	\$2,258	\$2,119
<b>Survivors:</b>			
Cases	130,830	121,151	112,179
Average payment per case, per year	\$10,321	\$10,729	\$11,154
Total obligations (in millions)	\$1,350	\$1,300	\$1,251

Burial benefits in 2023 provide for: (a) the payment of an allowance of \$893 toward burial and funeral expenses; (b) the payment of \$893 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**

	2022 actual	2023 est.	2024 est.
Burial allowance	43,089	44,304	44,664
Burial allowances for deaths in Dept. facility	513	527	532
Burial plot	53,586	55,097	55,545
Service-connected deaths	53,982	56,319	57,936
Burial flags	445,633	475,000	450,848
Headstones and markers	344,422	339,168	334,080
Graveliners	8,833	8,698	8,568
Preplaced crypts	27,072	33,126	34,654
Caskets and Urns	336	331	326
Urns and Plaques	0	1,247	1,684

**COMPENSATION AND PENSIONS**

(Legislative proposal, subject to PAYGO)

**Program and Financing** (in millions of dollars)

	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0101 Veterans			-75
0191 Compensation sub-total			-75
0200 Other compensation expenses			-75
0293 Total compensation			-75
0900 Total new obligations, unexpired accounts (object class 42.0)			-75
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			-75
1900 Budget authority (total)			-75
1930 Total budgetary resources available			-75
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts			-75
3020 Outlays (gross)			75
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross			-75
Outlays, gross:			
4100 Outlays from new mandatory authority			-75

4180 Budget authority, net (total)			-75
4190 Outlays, net (total)			-75

Remove matches performed to prevent duplication of benefits in accordance with the prohibitions specified in 38 U.S.C. 5304 from the Privacy Act definition of "matching agreement."—The Privacy Act, under 5 U.S.C. 552a, generally requires government entities to provide individualized notice before acting on information received from a data "matching agreement." However, the Privacy Act also contains certain exceptions to what is considered a matching agreement. This proposal seeks to amend the Privacy Act statute to include as an exception matches of information between VA and the Department of Defense for purposes of preventing, reducing, or ameliorating any duplication of benefits, in accordance with the prohibitions specified by 38 U.S.C. 5304.

**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, [ \$8,452,500,000 ] \$11,523,134,000, which shall become available on October 1, [ 2023 ] 2024, 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, 2023.)

**Program and Financing** (in millions of dollars)

	2022 actual	2023 est.	2024 est.
Identification code 036-0137-0-1-702			
<b>Obligations by program activity:</b>			
0101 Sons and daughters	1,034	1,242	1,579
0102 Spouses	222	264	332
0191 Total education and training	1,256	1,506	1,911
0201 Vocational rehabilitation training	869	1,020	1,104
0202 Subsistence allowance	594	754	863
0203 Automobiles and adaptive equipment	110	116	123
0204 Housing Grants	122	172	165
0291 Total special assistance to disabled veterans	1,695	2,062	2,255
0301 Work study	28	32	37
0302 Payments to States	24	28	29
0303 All-volunteer assistance: Basic benefits and all other	8,331	8,029	8,327
0305 Tuition Assistance	2	2	2
0306 Licensing and Certification	2	4	5
0307 Veterans Rapid Retraining Assistance Program	171	127	50
0308 Reporting Fees	14	14	14
0310 Contract Counseling	6	6	6
0391 Total All-volunteer assistance and other	8,578	8,242	8,470
0799 Total direct obligations	11,529	11,810	12,636
0802 Veterans and servicepersons supplementary benefits	4	4	4
0803 Chapter 1606 reservists benefits	77	84	89
0804 Chapter 1606 reservists supplementary benefits	29	33	35
0807 Chapter 33 DoD Reimbursements	41	41	41
0899 Total reimbursable obligations	151	162	169
0900 Total new obligations, unexpired accounts	11,680	11,972	12,805
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	5,395	8,896	5,994
1021 Recoveries of prior year unpaid obligations	3		
1033 Recoveries of prior year paid obligations	80		
1070 Unobligated balance (total)	5,478	8,896	5,994
Budget authority:			
Appropriations, mandatory:			
Advance appropriations, mandatory:			
1270 Advance appropriation	14,947	8,907	8,453
Spending authority from offsetting collections, mandatory:			
1800 Collected	151	163	169
1900 Budget authority (total)	15,098	9,070	8,622
1930 Total budgetary resources available	20,576	17,966	14,616
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	8,896	5,994	1,811
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	738	322	407
3010 New obligations, unexpired accounts	11,680	11,972	12,805
3020 Outlays (gross)	-12,093	-11,887	-11,886
3040 Recoveries of prior year unpaid obligations, unexpired	-3		
3050 Unpaid obligations, end of year	322	407	1,326

READJUSTMENT BENEFITS—Continued  
Program and Financing—Continued

Identification code 036-0137-0-1-702	2022 actual	2023 est.	2024 est.
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	738	322	407
3200 Obligated balance, end of year .....	322	407	1,326
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	15,098	9,070	8,622
Outlays, gross:			
4100 Outlays from new mandatory authority .....	5,960	2,669	5,485
4101 Outlays from mandatory balances .....	6,133	9,218	6,401
4110 Outlays, gross (total) .....	12,093	11,887	11,886
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-151	-163	-169
4123 Non-Federal sources .....	-80		
4130 Offsets against gross budget authority and outlays (total) ....	-231	-163	-169
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	80		
4160 Budget authority, net (mandatory) .....	14,947	8,907	8,453
4170 Outlays, net (mandatory) .....	11,862	11,724	11,717
4180 Budget authority, net (total) .....	14,947	8,907	8,453
4190 Outlays, net (total) .....	11,862	11,724	11,717

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

	2022 actual	2023 est.	2024 est.
Enacted/requested:			
Budget Authority .....	14,947	8,907	8,453
Outlays .....	11,862	11,724	11,717
Legislative proposal, subject to PAYGO:			
Budget Authority .....			11
Outlays .....			11
Total:			
Budget Authority .....	14,947	8,907	8,464
Outlays .....	11,862	11,724	11,728

WORKLOAD—Veteran Readiness and Employment

	2022 actual	2023 est.	2024 est.
Evaluation and planning .....	84,038	84,920	85,812
Rehabilitation services .....	107,171	108,296	109,433
Employment services status .....	28,983	29,287	29,595
Vocational/educational counseling .....	7,091	7,091	7,091

WORKLOAD—Education

	2022 actual	2023 est.	2024 est.
Original claims .....	329,415	344,972	358,510
Adjustments/supplemental claims .....	3,222,165	3,378,796	3,503,625

For 2025, the Budget requests \$11,523,134,000 in advance appropriation for Readjustment Benefits. This request satisfies the requirement created by the Consolidated and Further Continuing Appropriations Act, 2015 (P.L. 113-235) and prevents our Nation's veterans from being adversely affected by budget delays.

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

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

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

*All Volunteer Force Educational Assistance Program (Montgomery GI Bill).*—P.L. 98-525, enacted October 19, 1984, established two new educational programs: an assistance program for veterans who enter active duty during the period beginning July 1, 1985; and an assistance program for certain members of the Selected Reserve. The Readjustment Benefit appropriation

pays the basic benefit allowance for veterans, except for certain Post-Vietnam Era Veterans Education participants who transferred to the Montgomery GI Bill program. Supplementary educational assistance, Post-Vietnam Era Veterans Education converters, and reservists are financed by payments from the Department of Defense. Due to P.L. 116-315, the Montgomery GI Bill will be phased out starting in 2030.

*Veteran Employment Through Technology Education Courses (VET TEC).*—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.

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

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

CASELOAD AND AVERAGE COST DATA

	2022 actual	2023 est.	2024 est.
Chapter 33:			
Number of trainees .....	564,501	536,517	519,224
Average cost per trainee .....	\$14,410	\$14,588	\$15,758
Total cost (in millions) .....	\$8,134	\$7,827	\$8,182
Chapter 35 Sons and Daughters:			
Number of trainees .....	145,671	169,561	195,113
Average cost per trainee (in dollars) .....	\$7,098	\$7,323	\$8,092
Total cost (in millions) .....	\$1,034	\$1,242	\$1,579
Chapter 35 Wives and Widow(ers):			
Number of trainees .....	38,273	44,172	50,255
Average cost per trainee (in dollars) .....	\$5,787	\$5,969	\$6,597
Total cost (in millions) .....	\$222	\$264	\$332
Chapter 30:			
Number of trainees .....	20,970	19,282	17,115
Average cost per trainee .....	\$7,066	\$8,284	\$8,464
Total cost (in millions) .....	\$148	\$160	\$145
Chapter 1606:			
Number of trainees .....	36,374	35,711	35,044
Average cost per trainee .....	\$2,915	\$3,285	\$3,541
Total cost (in millions) .....	\$106	\$117	\$124
Veteran Employment Through Technology Education Courses (VET TEC):			
Number of trainees .....	6,963	6,335	3,204
Average cost per trainee .....	\$13,289	\$13,661	\$14,044
Total cost (in millions) .....	\$93	\$87	\$45
Veteran Rapid Retraining Assistance Program (VRRAP):			
Number of trainees .....	8,538	6,661	0
Average cost per trainee .....	\$19,997	\$19,079	\$0
Total cost (in millions) .....	\$171	\$127	\$50

*Veteran Readiness and Employment (VR&E, Chapter 31).*—VR&E provides 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

	2022 actual	2023 est.	2024 est.
Chapter 31:			
Rehabilitation, Evaluation, Planning and Service cases .....	32,346	35,449	36,022
Number of trainees .....	92,091	104,501	108,441
Average cost per trainee (in dollars) .....	\$15,888	\$16,980	\$18,137
Total cost (in millions) .....	\$1,463	\$1,774	\$1,967

*Specially Adapted Housing Grants.*—Specially adapted housing grants are provided to certain severely disabled veterans. In 2023, the maximum grant amount is \$109,986. Veterans who suffer service-connected blindness or who have lost the use of both upper extremities can receive up to \$22,036.

*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 an additional \$1 million is authorized each fiscal year for such grants.

*Automobile Grants and Adaptive Equipment.*—Certain disabled veterans are provided with automobile grants with the associated approved adaptive equipment. An allowance is provided to certain service-disabled veterans and servicemembers toward the purchase price of an auto-

mobile. The maximum allowance increased to \$24,115 in 2023 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**

	2022 actual	2023 est.	2024 est.
<b>Housing grants:</b>			
Number of housing grants .....	2,322	3,194	3,011
Average cost per grant .....	\$52,599	\$53,861	\$54,719
Total cost (in millions) .....	\$122	\$172	\$165
<b>Number of housing technology grants .....</b>			
.....	1	5	5
Average cost per grant .....	\$200,000	\$200,000	\$200,000
Total cost (in millions) .....	\$0.2	\$1	\$1
<b>Automobiles or other conveyances:</b>			
Number of conveyances .....	1,105	1,050	1,050
Average benefit .....	\$21,496	\$22,049	\$22,615
Obligations (in millions) .....	\$24	\$23	\$24
<b>Adaptive equipment (including maintenance, repair, and installation for automobiles):</b>			
Number of items .....	3,251	3,251	3,251
Average benefit .....	\$26,545	\$28,642	\$30,561
Obligations (in millions) .....	\$86	\$93	\$99

**Tuition Assistance.**—Public Law 106–398, enacted October 30, 2000, allows the military services to pay up to 100 percent of tuition and expenses charged by a school for servicemembers. If a service department pays less than 100 percent, a servicemember eligible for the Montgomery GI Bill Active-duty (MGIB) or the Post–9/11 GI Bill (Chapter 33) can elect to receive VA benefits for all or a portion of the remaining expenses. Public Law 108–454 established a program that provides availability of education benefits for payment for national admissions exams and national exams for credit at institutions of higher education.

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

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

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

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

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

**Object Classification (in millions of dollars)**

Identification code	2022 actual	2023 est.	2024 est.
036–0137–0–1–702			
41.0 Direct obligations: Grants, subsidies, and contributions .....	11,529	11,810	12,636
99.0 Reimbursable obligations .....	151	162	169
99.9 Total new obligations, unexpired accounts .....	11,680	11,972	12,805

**READJUSTMENT BENEFITS**

(Legislative proposal, subject to PAYGO)

**Program and Financing (in millions of dollars)**

Identification code	2022 actual	2023 est.	2024 est.
036–0137–4–1–702			
<b>Obligations by program activity:</b>			
0303 All-volunteer assistance: Basic benefits and all other .....			11
0391 Total All-volunteer assistance and other .....			11
0799 Total direct obligations .....			11
0900 Total new obligations, unexpired accounts (object class 41.0) .....			11
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....			11
1900 Budget authority (total) .....			11
1930 Total budgetary resources available .....			11
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			11

3020	Outlays (gross) .....	–11
<b>Budget authority and outlays, net:</b>		
Mandatory:		
4090	Budget authority, gross .....	11
Outlays, gross:		
4100	Outlays from new mandatory authority .....	11
4180	Budget authority, net (total) .....	11
4190	Outlays, net (total) .....	11

Create entitlement charge parity between degree programs and non-degree programs: Amend 38 U.S.C. 3313(g)(5), to authorize the Secretary of the Department of Veterans Affairs (VA) to determine the entitlement charge calculation for benefits paid under section 3313(g) in the same manner as section 3313(d)(3).

Create One GI Bill: Amend 38 U.S.C. chapters 30, 32, 33, 35, and 36, and chapter 1606 of title 10 U.S.C., to consolidate the Montgomery GI Bill-Active Duty, Montgomery GI Bill-Selected Reserves, Post-Vietnam Era Veterans Educational Assistance Program, and Dependents Educational Assistance programs into one education program, the Post–9/11 GI Bill program.

Extend authority for the Specially Adapted Housing Assistive Technology grant program: This proposal would extend the authority of the Secretary of VA to award SAH Assistive Technology (SAHAT) grants and administer the program through September 30, 2027. Section 203 of P.L. 111–275 (Veterans Benefits Act of 2010), codified at 38 U.S.C. 2108, established the SAHAT grant program with a sunset date of September 30, 2016. Congress has since extended the sunset date five times. Most recently, Congress extended the program authority through September 30, 2024, via the Continuing Appropriations and Ukraine Supplemental Appropriations Act, 2023 (P.L. 117–180), Division E, Title II, section 205.

Extend authority for the Specially Adapted Housing temporary residence adaptation (SAH TRA) grant: This proposal would extend the authority of the Secretary of VA to award SAH TRA grants through September 30, 2032. Section 101 of the Veterans Housing Opportunity and Benefits Improvement Act of 2006, codified at 38 U.S.C. 2102A, established the TRA grant with a sunset date of 5 years from enactment. P.L. 109–233, section 101, 120 Stat. 397 (2006). Congress has since extended the sunset date three times. Most recently, Congress extended the program authority through December 31, 2024, via the Continuing Appropriations and Ukraine Supplemental Appropriations Act, 2023 (P.L. 117–180), Division E, Title II, section 204.

Permit full allocation of State Approving Agency funding including the cost-of-living adjustment at the beginning of the fiscal year: Amend 38 U.S.C. 3674(a)(5)(B) to authorize the Secretary of VA to increase the amount made available for reimbursement to SAAs by the same percentage as the annual increase in the benefit amounts payable under title II of the Social Security Act that was in effect the preceding calendar year.

Prevent VA from providing unlimited amounts of payment for flight training at public schools: Amend 38 U.S.C. 3313(c) and add new section (m) to impose tuition and fee payment caps at Institutions of Higher Learning with flight training programs and establish a maximum allowable fee structure for all VA funded flight programs.

Expand and clarify entitlement to Post–9/11 Educational Assistance and Montgomery GI Bill Select Reserve (MGIB-SR) benefits for active duty Public Health Service (PHS) Commissioned Corps officers who are part of the uniformed services: The proposed legislation would amend 38 U.S.C. 3301(1) to expand educational assistance under the Post–9/11 GI Bill to members of the Ready Reserve component of the PHS Commissioned Corps who are called to active duty service under subparagraph (B), (C), or (D) of section 203(c)(2) of the Public Health Service Act (42 U.S.C. 204(c)(2)) or section 216 of such Act (42 U.S.C. 217). Currently, full-time PHS Commissioned Corps officers are already deemed active military service for the purposes of Department of Veterans Affairs educational benefits; however, the current statutory language omits the Ready Reserve component of the PHS Commissioned Corps. This proposal would remedy this omission and align the Ready Reserve Corps with the reserve components of the Armed Forces. The proposal would also amend 38 U.S.C. 3311 by replacing "in the Armed Forces" with "in the uniformed services" throughout the section. The proposal would also extend MGIB-SR educational assistance benefits to members of the Selected Ready Reserve component of the PHS Commissioned Corps, to align with the benefits provided to Selected Reserve of the Armed Forces, under 10 U.S.C. CFR 16131. The proposed legislation would apply with respect to service occurring on or after March 27, 2020.

**VETERANS INSURANCE AND INDEMNITIES**

For military and naval insurance, national service life insurance, servicemen's indemnities, service-disabled veterans insurance, and veterans mortgage life insurance as authorized by chapters 19 and 21 of title 38, United States Code, **[\$121,126,000] \$12,701,000**, which shall be in addition to funds previously appropriated under this heading that became available on October 1, 2023, to remain available until expended; and, in addition, **\$135,119,422**, which shall become available on October 1, **[2023] 2024**, to remain available until expended. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2023.)

**Program and Financing (in millions of dollars)**

Identification code	2022 actual	2023 est.	2024 est.
036–0120–0–1–701			
<b>Obligations by program activity:</b>			
0011	VMLI Death Claims .....	35	40
			39

VETERANS INSURANCE AND INDEMNITIES—Continued  
Program and Financing—Continued

Identification code 036-0120-0-1-701	2022 actual	2023 est.	2024 est.
0012 Payment to Service-Disabled Veterans Insurance .....	108	75	107
0100 Total direct expenses .....	143	115	146
0900 Total new obligations, unexpired accounts .....	143	115	146
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	4	4	6
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....			13
Advance appropriations, mandatory:			
1270 Advance appropriation .....	137	110	121
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	6	7	7
1900 Budget authority (total) .....	143	117	141
1930 Total budgetary resources available .....	147	121	147
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	4	6	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	7	9	1
3010 New obligations, unexpired accounts .....	143	115	146
3020 Outlays (gross) .....	-141	-123	-147
3050 Unpaid obligations, end of year .....	9	1	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	7	9	1
3200 Obligated balance, end of year .....	9	1	
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	143	117	141
Outlays, gross:			
4100 Outlays from new mandatory authority .....	130	115	141
4101 Outlays from mandatory balances .....	11	8	6
4110 Outlays, gross (total) .....	141	123	147
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-6	-7	-7
4180 Budget authority, net (total) .....	137	110	134
4190 Outlays, net (total) .....	135	116	140

**WORKLOAD**

	2022 actual	2023 est.	2024 est.
Policy service actions .....	543,836	566,230	572,380
Collections .....	153,420	144,700	117,400
Disability claims .....	19,180	18,790	20,980
Insurance awards .....	88,269	97,050	93,270

For 2024, the Budget requests \$12,701,000 which shall be in addition to funds previously appropriated. Additionally, the Budget requests \$135,119,422 in advance appropriation for Veterans Insurance and Indemnities (VI&I). This request satisfies the requirement created by the Consolidated and Further Continuing Appropriations Act, 2015 (P.L. 113-235) and prevents our Nation's veterans from being adversely affected by budget delays.

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

The insurance business line administers seven life insurance programs, including two trust funds, three public enterprise revolving funds, a trust revolving fund, and Veterans' Mortgage Life Insurance (VMLI); and supervises four additional programs for the benefit of servicemembers, 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**

	2022 actual	2023 est.	2024 est.
VMLI Policies			
Number of Policies .....	2,311	2,500	2,500
Amount of Insurance (dollars in millions) .....	\$323	\$367	\$379

**Object Classification** (in millions of dollars)

Identification code 036-0120-0-1-701	2022 actual	2023 est.	2024 est.
42.0 Direct obligations: Insurance claims and indemnities .....	140	112	143
99.0 Reimbursable obligations .....	3	3	3
99.9 Total new obligations, unexpired accounts .....	143	115	146

**FILIPINO VETERANS EQUITY COMPENSATION FUND**

**Program and Financing** (in millions of dollars)

Identification code 036-1121-0-1-701	2022 actual	2023 est.	2024 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	56	56	56
1930 Total budgetary resources available .....	56	56	56
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	56	56	56
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

The Filipino Veterans Equity Compensation Fund was established under the Consolidated Security, Disaster Assistance, and Continuing Appropriations Act of 2009 (P.L. 110-329), to make payments to eligible persons who served in the Philippines during World War II. Payments were subsequently authorized by the Congress in the American Recovery and Reinvestment Act of 2009 (P.L. 111-5). Original funding of \$198,000,000 was supplemented by a transfer of \$67,000,000 authorized by Public Law 111-212 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, **[\$3,863,000,000] \$3,899,000,000: 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, **[2024] 2025.** (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2023.*)

**Program and Financing** (in millions of dollars)

Identification code 036-0151-0-1-705	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0010 Compensation and pensions .....	2,940	3,036	3,029
0011 Education .....	311	352	371
0012 VRE .....	286	294	308
0013 Insurance .....	2	2	2
0014 Housing .....	71	42	47
0015 Transition and Economic Development .....	118	137	142
0799 Total direct obligations .....	3,728	3,863	3,899
0801 Compensation and pensions .....	2,374	3,427	4,023
0804 Insurance .....	34	45	45
0805 Housing .....	157	171	208
0807 VRE .....	2	2	2
0899 Total reimbursable obligations .....	2,567	3,645	4,278
0900 Total new obligations, unexpired accounts .....	6,295	7,508	8,177
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	282	121	121
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	20		
1012 Unobligated balance transfers between expired and unexpired accounts .....	33		
1070 Unobligated balance (total) .....	315	121	121



Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	3,454	3,863	3,899
Advance appropriations, discretionary:				
1173	Advance appropriations transferred from other accounts [036-0160]	89		
Spending authority from offsetting collections, discretionary:				
1700	Collected	2,555	3,645	4,278
1701	Change in uncollected payments, Federal sources	12		
1750	Spending auth from offsetting collections, disc (total)	2,567	3,645	4,278
Spending authority from offsetting collections, mandatory:				
1800	Collected	2		
1900	Budget authority (total)	6,112	7,508	8,177
1930	Total budgetary resources available	6,427	7,629	8,298
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-11		
1941	Unexpired unobligated balance, end of year	121	121	121

**Change in obligated balance:**

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	2,129	2,304	653
3010	New obligations, unexpired accounts	6,295	7,508	8,177
3011	Obligations ("upward adjustments"), expired accounts	108		
3020	Outlays (gross)	-6,131	-7,977	-8,053
3041	Recoveries of prior year unpaid obligations, expired	-97	-1,182	
3050	Unpaid obligations, end of year	2,304	653	777
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-217	-221	-221
3070	Change in uncollected pymts, Fed sources, unexpired	-12		
3071	Change in uncollected pymts, Fed sources, expired	8		
3090	Uncollected pymts, Fed sources, end of year	-221	-221	-221
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	1,912	2,083	432
3200	Obligated balance, end of year	2,083	432	556

**Budget authority and outlays, net:**

Discretionary:				
4000	Budget authority, gross	6,110	7,508	8,177
Outlays, gross:				
4010	Outlays from new discretionary authority	4,637	6,890	7,553
4011	Outlays from discretionary balances	1,371	463	499
4020	Outlays, gross (total)	6,008	7,353	8,052
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-2,599	-3,645	-4,278
4033	Non-Federal sources	-45		
4040	Offsets against gross budget authority and outlays (total)	-2,644	-3,645	-4,278
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-12		
4052	Offsetting collections credited to expired accounts	89		
4060	Additional offsets against budget authority only (total)	77		
4070	Budget authority, net (discretionary)	3,543	3,863	3,899
4080	Outlays, net (discretionary)	3,364	3,708	3,774
Mandatory:				
4090	Budget authority, gross	2		
Outlays, gross:				
4100	Outlays from new mandatory authority	2		
4101	Outlays from mandatory balances	121	624	1
4110	Outlays, gross (total)	123	624	1
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources	-2		
4180	Budget authority, net (total)	3,543	3,863	3,899
4190	Outlays, net (total)	3,485	4,332	3,775

*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	2022 actual	2023 est.	2024 est.	
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	2,086	2,180	2,180

11.5	Other personnel compensation	115	700	710
11.9	Total personnel compensation	2,201	2,880	2,890
12.1	Civilian personnel benefits	751	475	500
13.0	Benefits for former personnel	1		
21.0	Travel and transportation of persons	12	35	34
22.0	Transportation of things	2	2	2
23.1	Rent	120	153	150
23.2	Rental payments to others	21	21	21
23.3	Communications, utilities, and miscellaneous charges	17	9	9
24.0	Printing and reproduction	3	3	3
25.2	Other services from non-Federal sources	587	251	256
26.0	Supplies and materials	3	9	9
31.0	Equipment	9	25	25
42.0	Insurance claims and indemnities	1		
99.0	Direct obligations	3,728	3,863	3,899
99.0	Reimbursable obligations	2,567	3,645	4,278
99.9	Total new obligations, unexpired accounts	6,295	7,508	8,177

**Employment Summary**

Identification code 036-0151-0-1-705	2022 actual	2023 est.	2024 est.	
1001	Direct civilian full-time equivalent employment	23,744	25,067	24,277
2001	Reimbursable civilian full-time equivalent employment	1,050	1,414	1,485

**COST OF WAR TOXIC EXPOSURES FUND**

For investment in the delivery of veterans' health care associated with exposure to environmental hazards, the expenses incident to the delivery of veterans' health care and benefits associated with exposure to environmental hazards, and medical and other research relating to exposure to environmental hazards, as authorized by section 324 of title 38, United States Code, and in addition to amounts otherwise available for such purposes in the appropriations provided in this or prior Acts, **[\$5,000,000,000] \$20,268,000,000**, to remain available until **[September 30, 2027: Provided, That not later than 30 days after the date of enactment of this Act, the Secretary of Veterans Affairs shall submit to the Committees on Appropriations of both Houses of Congress an expenditure plan for funds provided under this heading for fiscal year 2023] expended; and, in addition, \$21,455,000,000 shall become available on October 1, 2024, and shall remain available until expended. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2023.)**

**Program and Financing (in millions of dollars)**

Identification code 036-1126-0-1-700	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0001	VBA General Operating Expenses	784	1,769
0002	VHA Research	3	46
0003	VHA Medical Support and Compliance	26	850
0004	VHA Medical Services	3,830	8,187
0005	VHA Medical Community Care		5,511
0006	Office of Information Technology	708	1,314
0007	Board of Veterans Appeals		15
0008	General Administration	60	97
0900	Total new obligations, unexpired accounts	5,411	17,789

**Budgetary resources:**

Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	500	89	
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation	500	5,000	20,268
1900	Budget authority (total)	500	5,000	20,268
1930	Total budgetary resources available	500	5,500	20,357
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	500	89	2,568

**Change in obligated balance:**

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1		638	
3010	New obligations, unexpired accounts	5,411	17,789	
3020	Outlays (gross)	-4,773	-16,359	
3050	Unpaid obligations, end of year		638	2,068
Memorandum (non-add) entries:				
3100	Obligated balance, start of year		638	
3200	Obligated balance, end of year		638	2,068

**Budget authority and outlays, net:**

Mandatory:				
4090	Budget authority, gross	500	5,000	20,268

**COST OF WAR TOXIC EXPOSURES FUND—Continued**  
**Program and Financing—Continued**

Identification code 036-1126-0-1-700	2022 actual	2023 est.	2024 est.
<b>Outlays, gross:</b>			
4100 Outlays from new mandatory authority .....		4,365	15,767
4101 Outlays from mandatory balances .....		408	592
4110 Outlays, gross (total) .....		4,773	16,359
4180 Budget authority, net (total) .....	500	5,000	20,268
4190 Outlays, net (total) .....		4,773	16,359

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

	2022 actual	2023 est.	2024 est.
<b>Enacted/requested:</b>			
Budget Authority .....	500	5,000	20,268
Outlays .....		4,773	16,359
<b>Legislative proposal, subject to PAYGO:</b>			
Budget Authority .....			16
Outlays .....			16
<b>Total:</b>			
Budget Authority .....	500	5,000	20,284
Outlays .....		4,773	16,375

*Cost of War Toxic Exposures Fund.*—The Sergeant First Class Heath Robinson Honoring our Promise to Address Comprehensive Toxics Act of 2022 (Public Law 117-168; PACT Act) represents the most significant expansion of VA healthcare and disability compensation benefits for veterans exposed to burn pits and other environmental exposures in 30 years. As part of the PACT Act, Congress authorized the Cost of War Toxic Exposures Fund (TEF) to fund increased costs above 2021 funding levels for healthcare and benefits delivery for veterans exposed to a number of environmental hazards to ensure there is sufficient funding available to cover these costs, without shortchanging other elements of veteran medical care and benefit delivery. The Budget provides \$20.3 billion for the TEF in 2024. This amount includes \$17.1 billion for medical care; \$1.8 billion for disability benefits claims processing and automation strategies; \$1.2 billion for information technology support; \$90 million for support services including stakeholder outreach, hiring initiatives, and legal services; \$46 million for research activities; and \$4 million for claims appeals. The Budget also provides \$21.5 billion for the TEF in 2025.

**Object Classification (in millions of dollars)**

Identification code 036-1126-0-1-700	2022 actual	2023 est.	2024 est.
<b>Direct obligations:</b>			
<b>Personnel compensation:</b>			
11.1 Full-time permanent .....		541	1,370
11.5 Other personnel compensation .....			2
11.9 Total personnel compensation .....		541	1,372
12.1 Civilian personnel benefits .....		4	32
23.3 Communications, utilities, and miscellaneous charges .....			1
25.2 Other services from non-Federal sources .....		3,513	13,487
26.0 Supplies and materials .....		1,353	2,895
31.0 Equipment .....			2
99.9 Total new obligations, unexpired accounts .....		5,411	17,789

**Employment Summary**

Identification code 036-1126-0-1-700	2022 actual	2023 est.	2024 est.
1001 Direct civilian full-time equivalent employment .....		7,134	9,324

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

**Program and Financing (in millions of dollars)**

Identification code 036-1126-4-1-700	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0001 VA Medical Care .....			16
<b>Budgetary resources:</b>			
<b>Budget authority:</b>			
<b>Appropriations, mandatory:</b>			
1200 Appropriation .....			16
1930 Total budgetary resources available .....			16

**Change in obligated balance:**

<b>Unpaid obligations:</b>			
3010 New obligations, unexpired accounts .....			16
3020 Outlays (gross) .....			-16

**Budget authority and outlays, net:**

<b>Mandatory:</b>			
4090 Budget authority, gross .....			16
<b>Outlays, gross:</b>			
4100 Outlays from new mandatory authority .....			16
4180 Budget authority, net (total) .....			16
4190 Outlays, net (total) .....			16

The Sergeant First Class Heath Robinson Honoring our Promise to Address Comprehensive Toxics Act of 2022 (Public Law 117-168; PACT Act) authorized the Cost of War Toxic Exposures Fund (TEF) to provide mandatory funding to VA for the increased costs above 2021 funding levels for healthcare and benefits delivery for veterans exposed to a number of environmental hazards to ensure there is sufficient funding available to cover these costs, without shortchanging other elements of veteran medical care and benefit delivery. The Budget includes legislative proposals affecting VA healthcare programs, for which a portion of the estimated costs may be paid from the TEF and the remaining portion from discretionary appropriations. In 2024, the total estimated cost of the healthcare legislative proposals that may be paid for from the TEF is \$16 million.

**Object Classification (in millions of dollars)**

Identification code 036-1126-4-1-700	2022 actual	2023 est.	2024 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....			7
12.1 Civilian personnel benefits .....			3
25.2 Other contractual services .....			2
26.0 Supplies and materials .....			4
99.9 Total new obligations, unexpired accounts .....			16

**Employment Summary**

Identification code 036-1126-4-1-700	2022 actual	2023 est.	2024 est.
1001 Direct civilian full-time equivalent employment .....			60

**SERVICE-DISABLED VETERANS INSURANCE FUND**

**Program and Financing (in millions of dollars)**

Identification code 036-4012-0-3-701	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0801 Capital investment .....	29	28	27
0802 Death claims .....	120	141	141
0803 All other .....	30	7	7
0804 Payments to GOE and IT .....	7	39	31
0900 Total new obligations, unexpired accounts .....	186	215	206

**Budgetary resources:**

<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	58	69	30
<b>Budget authority:</b>			
<b>Spending authority from offsetting collections, mandatory:</b>			
1800 Collected .....	197	176	202
1930 Total budgetary resources available .....	255	245	232
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	69	30	26

**Change in obligated balance:**

<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	39	39	40
3010 New obligations, unexpired accounts .....	186	215	206
3020 Outlays (gross) .....	-186	-214	-206
3050 Unpaid obligations, end of year .....	39	40	40
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	39	39	40
3200 Obligated balance, end of year .....	39	40	40

**Budget authority and outlays, net:**

<b>Mandatory:</b>			
4090 Budget authority, gross .....	197	176	202
<b>Outlays, gross:</b>			
4100 Outlays from new mandatory authority .....	89	176	202

4101	Outlays from mandatory balances .....	97	38	4
4110	Outlays, gross (total) .....	186	214	206
	Offsets against gross budget authority and outlays: Offsetting collections (collected) from:			
4120	Federal sources .....	-108	-74	-106
4123	Non-Federal sources .....	-6	-6	-6
4123	Non-Federal sources .....	-60	-67	-62
4123	Non-Federal sources .....	-23	-29	-28
4130	Offsets against gross budget authority and outlays (total) ....	-197	-176	-202
4170	Outlays, net (mandatory) .....	-11	38	4
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....	-11	38	4

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

	2022 actual	2023 est.	2024 est.
Enacted/requested:			
Outlays .....	-11	38	4
Legislative proposal, subject to PAYGO:			
Outlays .....			-2
<b>Total:</b>			
Outlays .....	-11	38	2

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

**OPERATING COSTS**

*Death claims.*—Represents payments to designated beneficiaries.

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

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

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

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

**POLICIES AND INSURANCE IN FORCE**

	2022 actual	2023 est.	2024 est.
Number of policies (EOY) .....	273,933	260,981	244,192
Insurance in force (dollars in millions) (EOY) .....	\$2,883	\$2,774	\$2,618

*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 \$1,602 million by September 30, 2023. 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	2022 actual	2023 est.	2024 est.
Reimbursable obligations:			
33.0 Investments and loans .....	29	28	27
42.0 Insurance claims and indemnities .....	157	187	179
99.9 Total new obligations, unexpired accounts .....	186	215	206

**SERVICE-DISABLED VETERANS INSURANCE FUND**

(Legislative proposal, subject to PAYGO)

**Program and Financing** (in millions of dollars)

Identification code 036-4012-4-3-701	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0802 Death claims .....			-2
0900 Total new obligations, unexpired accounts (object class 42.0) .....			-2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....			2
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			-2

3020	Outlays (gross) .....			2
	<b>Budget authority and outlays, net:</b>			
	Mandatory:			
	Outlays, gross:			
4100	Outlays from new mandatory authority .....			-2
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....			-2

**VETERANS REOPENED INSURANCE FUND**

**Program and Financing** (in millions of dollars)

Identification code 036-4010-0-3-701	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0801 Death claims .....	7	6	4
0802 Dividends .....	1	1	1
0803 All other .....	2	2	2
0900 Total new obligations, unexpired accounts .....	10	9	7
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	37	29	22
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	2	2	2
1930 Total budgetary resources available .....	39	31	24
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	29	22	17
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	13	11	11
3010 New obligations, unexpired accounts .....	10	9	7
3020 Outlays (gross) .....	-12	-9	-7
3050 Unpaid obligations, end of year .....	11	11	11
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	13	11	11
3200 Obligated balance, end of year .....	11	11	11
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	2	2	2
Outlays, gross:			
4100 Outlays from new mandatory authority .....	2	2	2
4101 Outlays from mandatory balances .....	10	7	5
4110 Outlays, gross (total) .....	12	9	7
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4121 Interest on Federal securities .....	-1	-1	-1
4123 Non-Federal sources .....	-1	-1	-1
4130 Offsets against gross budget authority and outlays (total) ....	-2	-2	-2
4170 Outlays, net (mandatory) .....	10	7	5
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	10	7	5
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	49	39	29
5001 Total investments, EOY: Federal securities: Par value .....	39	29	23

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

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

**Budget program:**

*Death claims.*—Represents payments to designated beneficiaries.

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

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

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

VETERANS REOPENED INSURANCE FUND—Continued

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

**POLICIES AND INSURANCE IN FORCE**

	2022 actual	2023 est.	2024 est.
Number of policies .....	2,739	2,089	1,570
Insurance in force (dollars in millions) .....	\$27	\$21	\$16

*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	2022 actual	2023 est.	2024 est.
<b>Reimbursable obligations:</b>			
42.0 Insurance claims and indemnities .....	9	8	6
43.0 Interest and dividends .....	1	1	1
99.9 Total new obligations, unexpired accounts .....	10	9	7

SERVICEMEMBERS' GROUP LIFE INSURANCE FUND

**Program and Financing** (in millions of dollars)

Identification code 036-4009-0-3-701	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0801 Premium payments .....	645	717	826
0803 Payment to GOE .....	2	3	3
0900 Total new obligations, unexpired accounts (object class 41.0) .....	647	720	829
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	2,532	3,111	3,796
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	1,212	1,405	1,285
1801 Change in uncollected payments, Federal sources .....	14		
1850 Spending auth from offsetting collections, mand (total) .....	1,226	1,405	1,285
1930 Total budgetary resources available .....	3,758	4,516	5,081
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	3,111	3,796	4,252
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	647	720	829
3020 Outlays (gross) .....	-647	-720	-829
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-9	-23	-23
3070 Change in uncollected pymts, Fed sources, unexpired .....	-14		
3090 Uncollected pymts, Fed sources, end of year .....	-23	-23	-23
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	-9	-23	-23
3200 Obligated balance, end of year .....	-23	-23	-23
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	1,226	1,405	1,285
Outlays, gross:			
4100 Outlays from new mandatory authority .....	647	720	829
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4121 Interest on Federal securities .....	-40	-110	-156
4123 Non-Federal sources .....	-1,172	-720	-829
4124 Offsetting governmental collections .....		-575	-300
4130 Offsets against gross budget authority and outlays (total) ....	-1,212	-1,405	-1,285
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-14		
4170 Outlays, net (mandatory) .....	-565	-685	-456
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-565	-685	-456
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	2,523	3,089	3,758
5001 Total investments, EOY: Federal securities: Par value .....	3,089	3,758	4,213

This fund finances the payment of group life insurance premiums to private insurance companies under the Servicemembers' Group Life Insurance (SGLI) Act of 1965, as amended. SGLI is a program for servicemembers on active duty, ready reservists, members of the National Guard, members of the Commissioned Corps of the National Oceanic and Atmospheric Administration and the Public Health Service, cadets and midshipmen of the four service academies, and members of the Reserve Officer Training Corps. SGLI coverage is available in \$50,000 increments up to the maximum of \$500,000. Veterans' Group Life Insurance (VGLI) is a program of post-separation insurance which allows servicemembers to convert their SGLI coverage to renewable term insurance. Family Servicemembers' Group Life Insurance (FSGLI) is a program extended to the spouses and dependent children of members insured under the SGLI program. FSGLI provides up to a maximum of \$100,000 of insurance coverage for spouses, not to exceed the amount of SGLI the insured member has in force, and \$10,000 of free coverage for dependent children. Spousal coverage is issued in increments of \$10,000.

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

VETERANS AFFAIRS LIFE INSURANCE

**Program and Financing** (in millions of dollars)

Identification code 036-4379-0-3-705	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0801 Death Claims .....			2
0805 Payment to Insurance account .....		8	9
0900 Total new obligations, unexpired accounts .....		8	11
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....			7
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....		15	44
1930 Total budgetary resources available .....		15	51
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....		7	40
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....		8	11
3020 Outlays (gross) .....		-8	-11
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....		15	44
Outlays, gross:			
4100 Outlays from new mandatory authority .....		8	11
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....		-15	-44
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....		-7	-33

Veterans Affairs Life Insurance (VA Life) was established under Public Law 116-315 and is effective starting January 1, 2023, replacing the Servicemembers-Disabled Veterans Insurance (S-DVI) program. The program provides guaranteed whole life insurance coverage to participants and expands eligibility to all S-DVI Veterans under age 81 without medical underwriting. Insurance coverage ranges from \$10,000 to \$40,000 and provides financial assurance to beneficiaries. This program is designed to be self-supporting.

**POLICIES AND INSURANCE IN FORCE**

	2022 actual	2023 est.	2024 est.
Number of policies (EOY) .....	0	9,630	28,540
Insurance in force (dollars in millions) (EOY) .....	\$0	\$499	\$967

**Object Classification** (in millions of dollars)

Identification code 036-4379-0-3-705	2022 actual	2023 est.	2024 est.
<b>Reimbursable obligations:</b>			
33.0 Investments and loans .....			2
42.0 Insurance claims and indemnities .....		8	9
99.9 Total new obligations, unexpired accounts .....		8	11

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 [2023] 2024, 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, [S282,361,131] \$316,742,419. (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2023.*)

Program and Financing (in millions of dollars)

Identification code 036-1119-0-1-704	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0701 Direct loan subsidy .....		2	4
0702 Loan guarantee subsidy .....		135	
0705 Reestimates of direct loan subsidy .....	16	5	
0706 Interest on reestimates of direct loan subsidy .....	8	7	
0707 Reestimates of loan guarantee subsidy .....	1,860	602	
0708 Interest on reestimates of loan guarantee subsidy .....	23	44	
0709 Administrative expenses .....	230	282	317
0900 Total new obligations, unexpired accounts .....	2,137	1,077	321
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	230	282	317
Appropriations, mandatory:			
1200 Appropriation .....	1,907	795	4
1900 Budget authority (total) .....	2,137	1,077	321
1930 Total budgetary resources available .....	2,137	1,077	321
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	188	203	
3010 New obligations, unexpired accounts .....	2,137	1,077	321
3020 Outlays (gross) .....	-2,122	-1,280	-321
3050 Unpaid obligations, end of year .....	203		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	188	203	
3200 Obligated balance, end of year .....	203		
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	230	282	317
Outlays, gross:			
4010 Outlays from new discretionary authority .....	173	282	317
4011 Outlays from discretionary balances .....	42		
4020 Outlays, gross (total) .....	215	282	317
Mandatory:			
4090 Budget authority, gross .....	1,907	795	4
Outlays, gross:			
4100 Outlays from new mandatory authority .....		795	4
4101 Outlays from mandatory balances .....	1,907	203	
4110 Outlays, gross (total) .....	1,907	998	4
4180 Budget authority, net (total) .....	2,137	1,077	321
4190 Outlays, net (total) .....	2,122	1,280	321

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

	2022 actual	2023 est.	2024 est.
Enacted/requested:			
Budget Authority .....	2,137	1,077	321
Outlays .....	2,122	1,280	321
Legislative proposal, subject to PAYGO:			
Outlays .....			-1
Total:			
Budget Authority .....	2,137	1,077	321
Outlays .....	2,122	1,280	320

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

Identification code 036-1119-0-1-704	2022 actual	2023 est.	2024 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Acquired Direct Loans .....		30	34

115004 Vendee Direct Loans .....	5	68	372
115999 Total direct loan levels .....	5	98	406
Direct loan subsidy (in percent):			
132001 Acquired Direct Loans .....		7.62	11.99
132004 Vendee Direct Loans .....	-27.09	-26.29	-27.93
132999 Weighted average subsidy rate .....	-27.09	-15.91	-24.59
Direct loan subsidy budget authority:			
133001 Acquired Direct Loans .....		2	4
133004 Vendee Direct Loans .....	-2	-18	-104
133999 Total subsidy budget authority .....	-2	-16	-100
Direct loan subsidy outlays:			
134001 Acquired Direct Loans .....			4
134004 Vendee Direct Loans .....	-2	-9	-104
134005 Acquired and Vendee Loan Reestimates .....		3	
134999 Total subsidy outlays .....	-2	-6	-100
Direct loan reestimates:			
135001 Acquired Direct Loans .....		1	
135004 Vendee Direct Loans .....	16	-4	
135005 Acquired and Vendee Loan Reestimates .....		6	
135999 Total direct loan reestimates .....	16	3	
Guaranteed loan levels supportable by subsidy budget authority:			
215001 Housing Guaranteed Loans .....	238,091	171,547	179,569
215999 Total loan guarantee levels .....	238,091	171,547	179,569
Guaranteed loan subsidy (in percent):			
232001 Housing Guaranteed Loans .....	-08	0.08	-03
232999 Weighted average subsidy rate .....	-08	0.08	-03
Guaranteed loan subsidy budget authority:			
233001 Housing Guaranteed Loans .....	-190	134	-63
233999 Total subsidy budget authority .....	-190	134	-63
Guaranteed loan subsidy outlays:			
234001 Housing Guaranteed Loans .....	-190	134	-63
234002 Guaranteed Loan Sale Securities—Vendee .....		-9	
234999 Total subsidy outlays .....	-190	125	-63
Guaranteed loan reestimates:			
235001 Housing Guaranteed Loans .....	1,555	90	
235002 Guaranteed Loan Sale Securities—Vendee .....	-2	1	
235999 Total guaranteed loan reestimates .....	1,553	91	
Administrative expense data:			
3510 Budget authority .....	230	281	317
3590 Outlays from new authority .....	172	281	317

*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

	2022 actual	2023 est.	2024 est.
Construction and valuation .....	683	407	388
Loan processing .....	548	206	197
Loan service and claims .....	122	132	127

[in thousands]

VETERANS HOUSING BENEFIT PROGRAM FUND—Continued

Object Classification (in millions of dollars)

Identification code 036-1119-0-1-704	2022 actual	2023 est.	2024 est.
Direct obligations:			
25.2 Other services from non-Federal sources .....	230	282	317
41.0 Grants, subsidies, and contributions .....	1,907	795	4
99.9 Total new obligations, unexpired accounts .....	2,137	1,077	321

VETERANS HOUSING BENEFIT PROGRAM FUND

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 036-1119-4-1-704	2022 actual	2023 est.	2024 est.
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3020 Outlays (gross) .....			1
3050 Unpaid obligations, end of year .....			1
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			1
<b>Budget authority and outlays, net:</b>			
Mandatory:			
Outlays, gross:			
4100 Outlays from new mandatory authority .....			-1
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			-1

Expansion of Federal Civil Monetary Penalties: The Department of Veterans Affairs (VA) proposes to add a new section to chapter 37, title 38 of the United States Code, to expand VA's existing civil monetary penalty authority (currently codified at 38 U.S.C. 3710(g)) to include all program participants (except veterans who are using their benefits) and to align the scope of violations with other federal housing agencies.

HOUSING DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 036-4127-0-3-704	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0004 Property management/other expense .....	2	1	1
0091 Direct program activities, subtotal .....	2	1	1
Credit program obligations:			
0710 Direct loan obligations .....	5	97	406
0713 Payment of interest to Treasury .....	17	30	34
0740 Negative subsidy obligations .....	1	18	104
0742 Downward reestimates paid to receipt accounts .....	3	7	
0743 Interest on downward reestimates .....	5	3	
0791 Direct program activities, subtotal .....	31	155	544
0900 Total new obligations, unexpired accounts .....	33	156	545
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	66	116	
1023 Unobligated balances applied to repay debt .....	-16	-116	
1070 Unobligated balance (total) .....	50		
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....	112	154	541
1422 Borrowing authority applied to repay debt .....	-13		
1440 Borrowing authority, mandatory (total) .....	99	154	541
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	93	40	51
1825 Spending authority from offsetting collections applied to repay debt .....	-93	-38	-47
1850 Spending auth from offsetting collections, mand (total) .....		2	4
1900 Budget authority (total) .....	99	156	545
1930 Total budgetary resources available .....	149	156	545
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	116		

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	1
3010 New obligations, unexpired accounts .....	33	156	545
3020 Outlays (gross) .....	-33	-156	-545
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

Financing authority and disbursements, net:

Mandatory:			
4090 Budget authority, gross .....	99	156	545
Financing disbursements:			
4110 Outlays, gross (total) .....	33	156	545
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources: Payments from program account .....	-24	-15	-4
4122 Interest on uninvested funds .....	-5		
4123 Interest and principal received on loans .....	-63	-23	-36
4123 Fees .....		-1	-8
4123 Cash sale of properties .....	-1	-1	-3
4130 Offsets against gross budget authority and outlays (total) .....	-93	-40	-51
4160 Budget authority, net (mandatory) .....	6	116	494
4170 Outlays, net (mandatory) .....	-60	116	494
4180 Budget authority, net (total) .....	6	116	494
4190 Outlays, net (total) .....	-60	116	494

Status of Direct Loans (in millions of dollars)

Identification code 036-4127-0-3-704	2022 actual	2023 est.	2024 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority .....	5	97	406
1150 Total direct loan obligations .....	5	97	406
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	292	243	328
1231 Disbursements: Direct loan disbursements .....	5	97	405
1251 Repayments: Repayments and prepayments .....	-54	-9	-11
1263 Write-offs for default: Direct loans .....		-3	-1
1290 Outstanding, end of year .....	243	328	721

Balance Sheet (in millions of dollars)

Identification code 036-4127-0-3-704	2021 actual	2022 actual
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....	67	118
Investments in U.S. securities:		
1106 Receivables, net .....	43	38
1206 Non-Federal assets: Receivables, net .....	5	2
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross .....	292	243
1402 Interest receivable .....	14	13
1404 Foreclosed property .....	1	2
1405 Allowance for subsidy cost (-) .....	68	66
1499 Net present value of assets related to direct loans .....	375	324
1901 Other Federal assets: Other assets .....		
1999 Total assets .....	490	482
<b>LIABILITIES:</b>		
Federal liabilities:		
2101 Accounts payable .....	16	17
2103 Debt .....	471	462
2105 Other .....	3	3
Non-Federal liabilities:		
2201 Accounts payable .....		
2207 Other .....		
2999 Total liabilities .....	490	482
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....		
4999 Total liabilities and net position .....	490	482

HOUSING GUARANTEED LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 036-4129-0-3-704	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0002 Losses on defaulted loans .....	705	1,523	1,364
0005 Payment to trustee reserve .....	2	3	3
0009 Property sales expense .....	23	36	199
0010 Property management expense .....	89	33	175
0011 Property improvement expense .....	1	1	5
0012 Loans acquired .....		34	40
0013 Refunds .....	139	299	316
0091 Direct program activities, subtotal .....	959	1,929	2,102
Credit program obligations:			
0711 Default claim payments on principal .....	374	473	2,484
0740 Negative subsidy obligations .....	191		63
0742 Downward reestimates paid to receipt accounts .....	286	525	
0743 Interest on downward reestimates .....	42	31	
0791 Direct program activities, subtotal .....	893	1,029	2,547
0900 Total new obligations, unexpired accounts .....	1,852	2,958	4,649
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	7,658	10,911	11,257
1033 Recoveries of prior year paid obligations .....	3		
1070 Unobligated balance (total) .....	7,661	10,911	11,257
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority .....			63
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	5,102	3,304	4,498
1825 Spending authority from offsetting collections applied to repay debt .....			-63
1850 Spending auth from offsetting collections, mand (total) .....	5,102	3,304	4,435
1900 Budget authority (total) .....	5,102	3,304	4,498
1930 Total budgetary resources available .....	12,763	14,215	15,755
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	10,911	11,257	11,106
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	116	139	47
3010 New obligations, unexpired accounts .....	1,852	2,958	4,649
3020 Outlays (gross) .....	-1,829	-3,050	-4,605
3050 Unpaid obligations, end of year .....	139	47	91
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 .....	115	138	46
3200 Obligated balance, end of year .....	138	46	90
<b>Financing authority and disbursements, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	5,102	3,304	4,498
Financing disbursements:			
4110 Outlays, gross (total) .....	1,829	3,050	4,605
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Payments from program account .....	-1,883	-780	
4120 Recoveries from DLFA .....	-5	-103	-402
4122 Interest on uninvested funds .....	-160	-218	-230
4123 Funding fees .....	-2,714	-1,761	-1,758
4123 Cash sale of properties .....	-319	-386	-2,048
4123 Redemption of Properties/Other income and receivables .....	-24	-56	-60
4130 Offsets against gross budget authority and outlays (total) .....	-5,105	-3,304	-4,498
Additional offsets against financing authority only (total):			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	3		
4170 Outlays, net (mandatory) .....	-3,276	-254	107
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-3,276	-254	107

Status of Guaranteed Loans (in millions of dollars)

Identification code 036-4129-0-3-704	2022 actual	2023 est.	2024 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority .....	238,091	171,547	179,569
2150 Total guaranteed loan commitments .....	238,091	171,547	179,569
2199 Guaranteed amount of guaranteed loan commitments .....	65,713	47,347	49,561
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year .....	862,728	941,300	951,964
2231 Disbursements of new guaranteed loans .....	238,091	171,547	179,569
2251 Repayments and prepayments .....	-158,438	-160,118	-162,626
Adjustments:			
2262 Terminations for default that result in acquisition of property .....	-374	-473	-2,484
2263 Terminations for default that result in claim payments .....	-707	-292	-1,405
2290 Outstanding, end of year .....	941,300	951,964	965,018
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year .....	237,576	239,922	243,193

Balance Sheet (in millions of dollars)

Identification code 036-4129-0-3-704	2021 actual	2022 actual
<b>ASSETS:</b>		
Federal assets:		
1101 Fund balances with Treasury .....	7,774	11,049
Investments in U.S. securities:		
1106 Receivables, net .....	2,884	26
1206 Non-Federal assets: Receivables, net .....	7	448
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1504 Accounts receivable from foreclosed property .....		
1504 Foreclosed property .....	200	332
1599 Net present value of assets related to defaulted guaranteed loans .....	200	332
1999 Total assets .....	10,865	11,855
<b>LIABILITIES:</b>		
Federal liabilities:		
2103 Debt .....		
2105 Other liabilities .....	165	2,070
Non-Federal liabilities:		
2201 Accounts payable .....	116	139
2204 Non-federal liabilities for loan guarantees .....	10,584	9,643
2999 Total liabilities .....	10,865	11,852
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....		3
4999 Total liabilities and net position .....	10,865	11,855

HOUSING LIQUIDATING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 036-4025-0-3-704	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0105 Capital investments, guaranteed claims payment and other operating expenses .....		1	
0900 Total new obligations, unexpired accounts (object class 33.0) .....		1	
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	
1022 Capital transfer of unobligated balances to general fund .....	-1	-1	
1033 Recoveries of prior year paid obligations .....	1		
1070 Unobligated balance (total) .....	1		
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	4	3	3
1820 Capital transfer of spending authority from offsetting collections to general fund .....	-4	-2	-3
1850 Spending auth from offsetting collections, mand (total) .....		1	
1930 Total budgetary resources available .....	1	1	

**HOUSING LIQUIDATING ACCOUNT—Continued**  
**Program and Financing—Continued**

Identification code 036-4025-0-3-704	2022 actual	2023 est.	2024 est.
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	1		
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	1
3010 New obligations, unexpired accounts .....		1	
3020 Outlays (gross) .....		-1	
3050 Unpaid obligations, end of year .....	1	1	1
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	1	1	1
3200 Obligated balance, end of year .....	1	1	1
<b>Budget authority and outlays, net:</b>			
<b>Mandatory:</b>			
4090 Budget authority, gross .....		1	
<b>Outlays, gross:</b>			
4101 Outlays from mandatory balances .....		1	
<b>Offsets against gross budget authority and outlays:</b>			
<b>Offsetting collections (collected) from:</b>			
4123 Loan repayments and prepayments .....	-5	-3	-3
<b>Additional offsets against gross budget authority only:</b>			
4143 Recoveries of prior year paid obligations, unexpired accounts .....	1		
4160 Budget authority, net (mandatory) .....	-4	-2	-3
4170 Outlays, net (mandatory) .....	-5	-2	-3
4180 Budget authority, net (total) .....	-4	-2	-3
4190 Outlays, net (total) .....	-5	-2	-3
<b>Memorandum (non-add) entries:</b>			
5010 Total investments, SOY: non-Fed securities: Market value .....	140	140	
5011 Total investments, EOY: non-Fed securities: Market value .....	140		

**Status of Direct Loans (in millions of dollars)**

Identification code 036-4025-0-3-704	2022 actual	2023 est.	2024 est.
<b>Cumulative balance of direct loans outstanding:</b>			
1210 Outstanding, start of year .....	37	33	33
1251 Repayments: Repayments and prepayments .....	-4		
1290 Outstanding, end of year .....	33	33	33

**Status of Guaranteed Loans (in millions of dollars)**

Identification code 036-4025-0-3-704	2022 actual	2023 est.	2024 est.
<b>Cumulative balance of guaranteed loans outstanding:</b>			
2210 Outstanding, start of year .....			
2251 Repayments and prepayments .....			
2262 Adjustments: Terminations for default that result in acquisition of property .....			
2290 Outstanding, end of year .....			
<b>Memorandum:</b>			
2299 Guaranteed amount of guaranteed loans outstanding, end of year .....			
<b>Addendum:</b>			
<b>Cumulative balance of defaulted guaranteed loans that result in loans receivable:</b>			
2310 Outstanding, start of year .....	1		
2331 Disbursements for guaranteed loan claims .....			
2351 Repayments of loans receivable .....			
2364 Other adjustments, net .....	-1		
2390 Outstanding, end of year .....			

**Balance Sheet (in millions of dollars)**

Identification code 036-4025-0-3-704	2021 actual	2022 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	2	2
<b>Non-Federal assets:</b>		
1201 Investments in non-Federal securities, net .....	106	110
1206 Receivables, net .....	1	1
1601 Direct loans, gross .....	37	33

1602 Interest receivable .....	31	21
1603 Allowance for estimated uncollectible loans and interest (-) .....	-31	-21
1604 Direct loans and interest receivable, net .....	37	33
1605 Accounts receivable from foreclosed property .....		
1699 Value of assets related to direct loans .....	37	33
1701 Defaulted guaranteed loans, gross .....	1	
1703 Allowance for estimated uncollectible loans and interest (-) .....		
1704 Defaulted guaranteed loans and interest receivable, net .....	1	
1706 Foreclosed property .....		
1799 Value of assets related to loan guarantees .....	1	
1999 Total assets .....	147	146
<b>LIABILITIES:</b>		
<b>Non-Federal liabilities:</b>		
2201 Accounts payable .....	1	1
2204 Liabilities for loan guarantees .....	146	145
2207 Other Deferred Revenue .....		
2999 Total liabilities .....	147	146
<b>NET POSITION:</b>		
3300 Cumulative results of operations .....		
4999 Total liabilities and net position .....	147	146

**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, **[\$1,400,000] \$2,718,546.**

**VOCATIONAL REHABILITATION LOANS PROGRAM ACCOUNT**

For the cost of direct loans, **[\$7,171] \$78,337**, 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 **[\$942,330] \$2,026,000.**

In addition, for administrative expenses necessary to carry out the direct loan program, **[\$445,698] \$460,698**, which may be paid to the appropriation for "General Operating Expenses, Veterans Benefits Administration". (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2023.*)

**Program and Financing (in millions of dollars)**

Identification code 036-1120-0-1-704	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
<b>Credit program obligations:</b>			
0705 Reestimates of direct loan subsidy .....	3	4	
0706 Interest on reestimates of direct loan subsidy .....	1		
0709 Administrative expenses .....	1	2	3
0900 Total new obligations, unexpired accounts (object class 25.2) .....	5	6	3
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	2	2	2
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	2	2	3
<b>Appropriations, mandatory:</b>			
1200 Appropriation .....	3	4	
1900 Budget authority (total) .....	5	6	3
1930 Total budgetary resources available .....	7	8	5
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	2	2	2
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	
3010 New obligations, unexpired accounts .....	5	6	3
3020 Outlays (gross) .....	-5	-7	-3
3050 Unpaid obligations, end of year .....	1		
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	1	1	
3200 Obligated balance, end of year .....	1		

**Budget authority and outlays, net:**

<b>Discretionary:</b>			
4000 Budget authority, gross .....	2	2	3
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....	2	2	3



Mandatory:			
4090	Budget authority, gross .....	3	4
Outlays, gross:			
4100	Outlays from new mandatory authority .....	3	4
4101	Outlays from mandatory balances .....	1	1
4110	Outlays, gross (total) .....	3	5
4180	Budget authority, net (total) .....	5	6
4190	Outlays, net (total) .....	5	7

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

Identification code 036-1120-0-1-704	2022 actual	2023 est.	2024 est.	
Direct loan levels supportable by subsidy budget authority:				
115002	Native American Direct Loans .....	11	12	13
115003	Vocational Rehabilitation .....	2	1	2
115999	Total direct loan levels .....	13	13	15
Direct loan subsidy (in percent):				
132002	Native American Direct Loans .....	-17.62	-17.15	-20.26
132003	Vocational Rehabilitation .....	0.17	0.76	3.87
132999	Weighted average subsidy rate .....	-14.88	-15.77	-17.04
Direct loan subsidy budget authority:				
133002	Native American Direct Loans .....	-2	-2	-2
133999	Total subsidy budget authority .....	-2	-2	-2
Direct loan subsidy outlays:				
134002	Native American Direct Loans .....	-2	-2	-2
134999	Total subsidy outlays .....	-2	-2	-2
Direct loan reestimates:				
135002	Native American Direct Loans .....	3	3	3
135999	Total direct loan reestimates .....	3	3	3
Administrative expense data:				
3510	Budget authority .....	1	2	2
3590	Outlays from new authority .....	1	2	2

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 veterans who would otherwise be unable to begin or continue in a rehabilitation program without such assistance 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.

**NATIVE AMERICAN DIRECT LOAN FINANCING ACCOUNT**

**Program and Financing** (in millions of dollars)

Identification code 036-4130-0-3-704	2022 actual	2023 est.	2024 est.	
<b>Obligations by program activity:</b>				
Credit program obligations:				
0710	Direct loan obligations .....	12	12	12
0713	Payment of interest to Treasury .....	3	3	4
0740	Negative subsidy obligations .....	2	2	3
0742	Downward reestimates paid to receipt accounts .....	1	1	1
0743	Interest on downward reestimates .....	1	1	1
0900	Total new obligations, unexpired accounts .....	17	19	19
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	13	14	14
1023	Unobligated balances applied to repay debt .....	-1	1	1
1070	Unobligated balance (total) .....	12	14	14
Financing authority:				
Borrowing authority, mandatory:				
1400	Borrowing authority .....	15	15	19
Spending authority from offsetting collections, mandatory:				
1800	Collected .....	12	12	9
1825	Spending authority from offsetting collections applied to repay debt .....	-8	-8	-9
1850	Spending auth from offsetting collections, mand (total) .....	4	4	4
1900	Budget authority (total) .....	19	19	19
1930	Total budgetary resources available .....	31	33	33

Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	14	14	14
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	1	3	1
3010	New obligations, unexpired accounts .....	17	19	19
3020	Outlays (gross) .....	-15	-21	-19
3050	Unpaid obligations, end of year .....	3	1	1
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	1	3	1
3200	Obligated balance, end of year .....	3	1	1

<b>Financing authority and disbursements, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	19	19	19
Financing disbursements:				
4110	Outlays, gross (total) .....	15	21	19
Offsets against gross financing authority and disbursements:				
Offsetting collections (collected) from:				
4120	Federal sources .....	-3	-4	1
4122	Interest on uninvested funds .....	-1	1	1
4123	Non-federal sources - Repayments and prepayments of principal .....	-6	-5	-5
4123	Non-Federal sources - Interest received on loans .....	-2	-3	-4
4130	Offsets against gross budget authority and outlays (total) .....	-12	-12	-9
4160	Budget authority, net (mandatory) .....	7	7	10
4170	Outlays, net (mandatory) .....	3	9	10
4180	Budget authority, net (total) .....	7	7	10
4190	Outlays, net (total) .....	3	9	10

**Status of Direct Loans** (in millions of dollars)

Identification code 036-4130-0-3-704	2022 actual	2023 est.	2024 est.	
Position with respect to appropriations act limitation on obligations:				
1111	Direct loan obligations from current-year authority .....	12	12	12
1150	Total direct loan obligations .....	12	12	12
Cumulative balance of direct loans outstanding:				
1210	Outstanding, start of year .....	67	71	80
1231	Disbursements: Direct loan disbursements .....	10	14	12
1251	Repayments: Repayments and prepayments .....	-6	-5	-5
1290	Outstanding, end of year .....	71	80	87

**Balance Sheet** (in millions of dollars)

Identification code 036-4130-0-3-704	2021 actual	2022 actual	
<b>ASSETS:</b>			
Federal assets:			
1101	Fund balances with Treasury .....	15	18
Investments in U.S. securities:			
1106	Receivables, net .....	1	1
Net value of assets related to post-1991 direct loans receivable:			
1401	Direct loans receivable, gross .....	67	71
1402	Interest receivable .....	2	1
1405	Other assets .....	2	6
1499	Net present value of assets related to direct loans .....	71	78
1999	Total assets .....	86	97
<b>LIABILITIES:</b>			
Federal liabilities:			
2103	Federal liabilities debt .....	86	93
2105	Other liabilities .....	1	4
2999	Total liabilities .....	86	97
<b>NET POSITION:</b>			
3300	Cumulative results of operations .....	1	1
4999	Total liabilities and net position .....	86	97

TRANSITIONAL HOUSING DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 036-4258-0-3-704	2022 actual	2023 est.	2024 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	4	4	4
1930 Total budgetary resources available .....	4	4	4
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	4	4	4
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

Status of Direct Loans (in millions of dollars)

Identification code 036-4258-0-3-704	2022 actual	2023 est.	2024 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	2021 actual	2022 actual
<b>ASSETS:</b>		
1101 Federal assets: Fund balances with Treasury .....	4	4
1401 Net value of assets related to post-1991 direct loans receivable:		
Direct loans receivable, gross .....	4	4
1999 Total assets .....	8	8
<b>LIABILITIES:</b>		
Federal liabilities:		
2103 Debt .....	4	4
2105 Loan Guaranty/Other Liabilities .....	4	4
2999 Total liabilities .....	8	8
4999 Total liabilities and net position .....	8	8

VOCATIONAL REHABILITATION DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 036-4112-0-3-702	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
Credit program obligations:			
0710 Direct loan obligations .....	1	1	2
0900 Total new obligations, unexpired accounts .....	1	1	2
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1	1	1
1023 Unobligated balances applied to repay debt .....	-1		
1070 Unobligated balance (total) .....		1	1
Financing authority:			
Borrowing authority, mandatory:			
1400 Authority to borrow (indefinite) .....	1	1	2
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	1	1	2
1825 Spending authority from offsetting collections applied to repay debt .....		-1	-2
1850 Spending auth from offsetting collections, mand (total) .....	1		
1900 Budget authority (total) .....	2	1	2
1930 Total budgetary resources available .....	2	2	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	1	1	2
3020 Outlays (gross) .....	-1	-1	-2

Financing authority and disbursements, net:

Mandatory:			
4090 Budget authority, gross .....	2	1	2
Financing disbursements:			
4110 Outlays, gross (total) .....	1	1	2
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4123 Repayments and prepayments of principal .....	-1	-1	-2
4180 Budget authority, net (total) .....	1		
4190 Outlays, net (total) .....			

Status of Direct Loans (in millions of dollars)

Identification code 036-4112-0-3-702	2022 actual	2023 est.	2024 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority .....	1	1	2
1150 Total direct loan obligations .....	1	1	2
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year .....	1	1	1
1231 Disbursements: Direct loan disbursements .....	1	1	2
1251 Repayments: Repayments and prepayments .....	-1	-1	-2
1290 Outstanding, end of year .....	1	1	1

Balance Sheet (in millions of dollars)

Identification code 036-4112-0-3-702	2021 actual	2022 actual
<b>ASSETS:</b>		
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	1
1999 Total assets .....	1	1
<b>LIABILITIES:</b>		
2103 Federal liabilities: Debt .....	1	1
4999 Total liabilities and net position .....	1	1

Trust Funds

POST-VIETNAM ERA VETERANS EDUCATION ACCOUNT

Program and Financing (in millions of dollars)

Identification code 036-8133-0-7-702	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0001 Disenrollments .....	8	8	4
0900 Total new obligations, unexpired accounts (object class 44.0) .....	8	8	4
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	61	53	45
1930 Total budgetary resources available .....	61	53	45
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	53	45	41
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	1
3010 New obligations, unexpired accounts .....	8	8	4
3020 Outlays (gross) .....	-8	-8	-4
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
<b>Budget authority and outlays, net:</b>			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	8	8	4
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	8	8	4

The Post-Vietnam Era Veterans' Educational Assistance Program was established under Public Law 94-502, Veterans' Education and Employment Assistance Act, 1976. This program

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

**CONTRIBUTIONS, PARTICIPANTS, DISENROLLMENTS, REFUNDS AND TRAINEES**

	2022 actual	2023 est.	2024 est.
Total program obligations (in thousands) .....	\$8,478	\$8,055	\$4,027
Number of disenrollments .....	13,170	12,512	6,256
Total refunds (in thousands) .....	\$8,478	\$8,055	\$4,027
Average Refund .....	\$644	\$644	\$644
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	2022 actual	2023 est.	2024 est.
0100 Balance, start of year .....	1,094	798	542
Receipts:			
Current law:			
1130 Offsetting receipts (proprietary) .....	25	25	18
1140 Offsetting receipts (intragovernmental) .....	40	34	23
1199 Total current law receipts .....	65	59	41
1999 Total receipts .....	65	59	41
2000 Total: Balances and receipts .....	1,159	857	583
Appropriations:			
Current law:			
2101 Appropriations .....	-65	-60	-41
2103 Appropriations .....	-296	-255	-182
2199 Total current law appropriations .....	-361	-315	-223
2999 Total appropriations .....	-361	-315	-223
5099 Balance, end of year .....	798	542	360

**Program and Financing** (in millions of dollars)

Identification code 036-8132-0-7-701	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0001 Death claims .....	218	181	128
0002 Disability claims .....	1		
0003 Matured endowments .....	103	103	73
0004 Cash surrenders .....	15	10	7
0005 Dividends .....	12	8	6
0006 Interest paid on dividend credits and deposits .....	2	3	2
0007 Payment to general operating expenses .....	8	7	5
0091 Total operating expenses .....	359	312	221
0201 Capital investment: Policy loans .....	2	2	2
0799 Total direct obligations .....	361	314	223
0801 Death claims .....	7	12	10
0803 Matured endowments .....	3	7	5
0804 Cash surrenders .....	1	1	1
0805 Dividends .....	1	1	
0807 Payment to general operating expenses .....	1	1	
0899 Total reimbursable obligations .....	11	22	16
0900 Total new obligations, unexpired accounts .....	372	336	239
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	65	60	41
1203 Appropriation (previously unavailable)(special or trust) .....	296	255	182
1260 Appropriations, mandatory (total) .....	361	315	223
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	11	21	16
1900 Budget authority (total) .....	372	336	239
1930 Total budgetary resources available .....	372	336	239

**Change in obligated balance:**

	2022 actual	2023 est.	2024 est.
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	395	303	210
3010 New obligations, unexpired accounts .....	372	336	239
3020 Outlays (gross) .....	-464	-429	-301
3050 Unpaid obligations, end of year .....	303	210	148
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	395	303	210
3200 Obligated balance, end of year .....	303	210	148

**Budget authority and outlays, net:**

	2022 actual	2023 est.	2024 est.
Mandatory:			
4090 Budget authority, gross .....	372	336	239
Outlays, gross:			
4100 Outlays from new mandatory authority .....	76	126	120
4101 Outlays from mandatory balances .....	388	303	181
4110 Outlays, gross (total) .....	464	429	301
Offsetting against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources .....	-11	-21	-16
4180 Budget authority, net (total) .....	361	315	223
4190 Outlays, net (total) .....	453	408	285

**Memorandum (non-add) entries:**

	2022 actual	2023 est.	2024 est.
5000 Total investments, SOY: Federal securities: Par value .....	1,476	1,096	708
5001 Total investments, EOY: Federal securities: Par value .....	1,096	708	463

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

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

**POLICIES AND INSURANCE IN FORCE**

	2022 actual	2023 est.	2024 est.
Number of policies .....	63,983	46,190	33,221
Insurance in force (dollars in millions) .....	\$807	\$559	\$363

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 \$773 million as of September 30, 2023 to \$520 million as of September 30, 2024. The actuarial estimate of policy obligations as of September 30, 2024, totals \$496 million, leaving a balance of \$24 million for contingency reserves.

**Status of Funds** (in millions of dollars)

Identification code 036-8132-0-7-701	2022 actual	2023 est.	2024 est.
Unexpended balance, start of year:			
0100 Balance, start of year .....	1,489	1,101	752
0999 Total balance, start of year .....	1,489	1,101	752
Cash income during the year:			
Current law:			
Receipts:			
1130 NSLI Fund, Premium and Other Receipts .....	25	25	18
1130 National Service Life Insurance Fund .....	11	21	16
1150 NSLI Fund, Interest .....	40	34	23
1199 Income under present law .....	76	80	57
1999 Total cash income .....	76	80	57
Cash outgo during year:			
Current law:			
2100 National Service Life Insurance Fund [Budget Acct] .....	-464	-429	-301
2199 Outgo under current law .....	-464	-429	-301
2999 Total cash outgo (-) .....	-464	-429	-301
Surplus or deficit:			
3110 Excluding interest .....	-428	-383	-267
3120 Interest .....	40	34	23
3199 Subtotal, surplus or deficit .....	-388	-349	-244
3999 Total change in fund balance .....	-388	-349	-244
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year .....	5	44	45
4200 National Service Life Insurance Fund .....	1,096	708	463
4999 Total balance, end of year .....	1,101	752	508

NATIONAL SERVICE LIFE INSURANCE FUND—Continued

Object Classification (in millions of dollars)

Identification code 036-8132-0-7-701	2022 actual	2023 est.	2024 est.
<b>Direct obligations:</b>			
33.0 Investments and loans .....	2	2	2
42.0 Insurance claims and indemnities .....	337	294	208
43.0 Interest and dividends .....	22	19	13
99.0 Direct obligations .....	361	315	223
99.0 Reimbursable obligations .....	11	21	16
99.9 Total new obligations, unexpired accounts .....	372	336	239

UNITED STATES GOVERNMENT LIFE INSURANCE FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 036-8150-0-7-701	2022 actual	2023 est.	2024 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	2022 actual	2023 est.	2024 est.
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1	1	.....
3020 Outlays (gross) .....	.....	-1	.....
3050 Unpaid obligations, end of year .....	1	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1	1	.....
3200 Obligated balance, end of year .....	1	.....	.....
<b>Budget authority and outlays, net:</b>			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	.....	1	.....
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	1	.....
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	2	1	1
5001 Total investments, EOY: Federal securities: Par value .....	1	1	1

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

The United States Government Life Insurance Fund (USGLI) was established in 1919 to receive premiums and pay claims on insurance issued under the provisions of the War Risk Insurance Act. The general decline in the activity of the fund is indicated in the table below. All USGLI program policies have reached the maturity age. However, the program will continue to disburse insurance annuity benefits to beneficiaries.

POLICIES AND INSURANCE IN FORCE

	2022 actual	2023 est.	2024 est.
Number of policies .....	1	1	0
Insurance in force (dollars in millions) .....	\$ .001	\$ 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, 2023, to \$1.2 million as of September 30, 2024, as an increasing number of policies mature through death or disability. The actuarial evaluation of policy obligations as of September 30, 2024, totals \$0.7 million, leaving a balance of \$0.6 million for contingency reserves.

Status of Funds (in millions of dollars)

Identification code 036-8150-0-7-701	2022 actual	2023 est.	2024 est.
Unexpended balance, start of year:			
0100 Balance, start of year .....	2	2	1
0999 Total balance, start of year .....	2	2	1

Cash outgo during year:

Current law:			
2100 United States Government Life Insurance Fund [Budget Acct] .....	.....	-1	.....
2199 Outgo under current law .....	.....	-1	.....
2999 Total cash outgo (-) .....	.....	-1	.....
Surplus or deficit:			
3110 Excluding interest .....	.....	-1	.....
3199 Subtotal, surplus or deficit .....	.....	-1	.....
3999 Total change in fund balance .....	.....	-1	.....
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year .....	1	.....	.....
4200 United States Government Life Insurance Fund .....	1	1	1
4999 Total balance, end of year .....	2	1	1

VETERANS SPECIAL LIFE INSURANCE FUND

Program and Financing (in millions of dollars)

Identification code 036-8455-0-8-701	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0801 Death claims .....	136	124	116
0802 Cash surrenders .....	9	5	3
0803 Dividends .....	7	5	5
0804 All other .....	9	9	10
0805 Payments to insurance account .....	7	9	6
0806 Capital investment .....	2	2	2
0900 Total new obligations, unexpired accounts .....	170	154	142
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	767	649	546
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	54	51	41
1801 Change in uncollected payments, Federal sources .....	-2	.....	.....
1850 Spending auth from offsetting collections, mand (total) .....	52	51	41
1930 Total budgetary resources available .....	819	700	587
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	649	546	445
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	309	276	233
3010 New obligations, unexpired accounts .....	170	154	142
3020 Outlays (gross) .....	-203	-197	-181
3050 Unpaid obligations, end of year .....	276	233	194
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-10	-8	-8
3070 Change in uncollected pymts, Fed sources, unexpired .....	2	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-8	-8	-8
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	299	268	225
3200 Obligated balance, end of year .....	268	225	186
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	52	51	41
Outlays, gross:			
4100 Outlays from new mandatory authority .....	52	51	41
4101 Outlays from mandatory balances .....	151	146	140
4110 Outlays, gross (total) .....	203	197	181
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4121 Interest on Federal securities .....	-36	-32	-26
4123 Non-Federal sources .....	-1	-2	-1
4123 Non-Federal sources .....	-9	-11	-9
4123 Non-Federal sources .....	-8	-6	-5
4130 Offsets against gross budget authority and outlays (total) .....	-54	-51	-41
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	2	.....	.....
4170 Outlays, net (mandatory) .....	149	146	140
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	149	146	140

Memorandum (non-add) entries:				
5000	Total investments, SOY: Federal securities: Par value .....	1,064	916	769
5001	Total investments, EOY: Federal securities: Par value .....	916	769	630

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

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

**Benefit program:**

**Death claims.**—Represents payments to designated beneficiaries.

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

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

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

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

**POLICIES AND INSURANCE IN FORCE**

	2022 actual	2023 est.	2024 est.
Number of policies .....	49,790	41,498	33,971
Insurance in force (dollars in millions) .....	\$751	\$645	\$523

**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	2022 actual	2023 est.	2024 est.
<b>Reimbursable obligations:</b>			
33.0 Investments and loans .....	2	3	2
42.0 Insurance claims and indemnities .....	154	139	130
43.0 Interest and dividends .....	14	12	10
99.9 Total new obligations, unexpired accounts .....	170	154	142

**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, **[\$1,447,890,000] \$881,000,000**, of which **[\$731,722,000] \$373,096,000** shall remain available until September 30, **[2027] 2028**, and of which **[\$716,168,000] \$507,904,000** shall remain available until expended, of which **[\$1,500,000] \$110,000,000** 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 portfolio development and management activities, and planning, cost estimating, and design for major medical facility projects and major medical facility leases and investment strategy studies funded through the advance planning fund and the planning and design activities funded through the design fund, staffing expenses, and funds provided for the purchase, security, and maintenance of land for the National Cemetery Administration and the *Veterans Health Administration* through the land acquisition line items, 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 **[2023] 2024**, for each approved project shall be obligated: (1) by the awarding of a construction documents contract by September 30, **[2023] 2024**; and (2) by the awarding of a construction contract by September 30, **[2024] 2025**: *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 notwith-

standing 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, 2023*.)

**Program and Financing (in millions of dollars)**

Identification code 036-0110-0-1-703	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0001 Medical programs .....	580	2,960	872
0002 National cemeteries .....	104	83	153
0005 Staff offices .....	8	17	13
0799 Total direct obligations .....	692	3,060	1,038
0900 Total new obligations, unexpired accounts .....	692	3,060	1,038
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	3,015	3,987	2,299
1020 Adjustment of unobligated bal brought forward, Oct 1 .....	-49		
1021 Recoveries of prior year unpaid obligations .....	57		
1070 Unobligated balance (total) .....	3,023	3,987	2,299
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	1,611	1,448	881
1131 Unobligated balance of appropriations permanently reduced .....		-76	
1160 Appropriation, discretionary (total) .....	1,611	1,372	881
Appropriations, mandatory:			
1200 Appropriation .....	58		
1900 Budget authority (total) .....	1,669	1,372	881
1930 Total budgetary resources available .....	4,692	5,359	3,180
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-13		
1941 Unexpired unobligated balance, end of year .....	3,987	2,299	2,142
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	882	747	1,586
3010 New obligations, unexpired accounts .....	692	3,060	1,038
3011 Obligations ("upward adjustments"), expired accounts .....	13	7	17
3020 Outlays (gross) .....	-766	-2,228	-928
3040 Recoveries of prior year unpaid obligations, unexpired .....	-57		
3041 Recoveries of prior year unpaid obligations, expired .....	-17		
3050 Unpaid obligations, end of year .....	747	1,586	1,713
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	882	747	1,586
3200 Obligated balance, end of year .....	747	1,586	1,713

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	1,611	1,372	881
Outlays, gross:			
4010 Outlays from new discretionary authority .....	174	529	340
4011 Outlays from discretionary balances .....	592	1,697	585
4020 Outlays, gross (total) .....	766	2,226	925
Mandatory:			
4090 Budget authority, gross .....	58		
Outlays, gross:			
4101 Outlays from mandatory balances .....		2	3
4180 Budget authority, net (total) .....	1,669	1,372	881
4190 Outlays, net (total) .....	766	2,228	928

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

	2022 actual	2023 est.	2024 est.
Enacted/requested:			
Budget Authority .....	1,669	1,372	881
Outlays .....	766	2,228	928
Legislative proposal, subject to PAYGO:			
Budget Authority .....			1,530
Outlays .....			49
Total:			
Budget Authority .....	1,669	1,372	2,411
Outlays .....	766	2,228	977

The Construction, Major Projects appropriation funds construction projects currently costing more than \$20 million. Funding is requested for one on-going projects in West Haven, CT and two national cemetery expansion projects in St. Louis, MO and Tahoma, WA will be funded.

CONSTRUCTION, MAJOR PROJECTS—Continued

Funds are also requested for major construction line item requirements, including salaries and associated expenses for staff for the Office of Construction and Facilities Management, to support advance planning and design activities, and for, seismic corrections.

Object Classification (in millions of dollars)

Identification code 036-0110-0-1-703	2022 actual	2023 est.	2024 est.
Direct obligations:			
21.0 Travel and transportation of persons .....	1	4	1
25.2 Other services from non-Federal sources .....	73	326	113
25.3 Other goods and services from Federal sources .....	120	530	179
32.0 Land and structures .....	498	2,200	745
99.0 Direct obligations .....	692	3,060	1,038
99.9 Total new obligations, unexpired accounts .....	692	3,060	1,038

CONSTRUCTION, MAJOR PROJECTS

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 036-0110-4-1-703	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0001 Medical programs .....			1,530
0799 Total direct obligations .....			1,530
0900 Total new obligations, unexpired accounts (object class 32.0) .....			1,530
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation [PACT Act Sec. 705] .....			1,530
1900 Budget authority (total) .....			1,530
1930 Total budgetary resources available .....			1,530
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			1,530
3020 Outlays (gross) .....			-49
3050 Unpaid obligations, end of year .....			1,481
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			1,481
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....			1,530
Outlays, gross:			
4100 Outlays from new mandatory authority .....			49
4180 Budget authority, net (total) .....			1,530
4190 Outlays, net (total) .....			49

The Construction, Major Projects funds construction projects currently costing more than \$20 million. Funding is for one on-going project in St. Louis, MO and major construction line item requirements to support advance planning and design activities and project management.

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, **[\$626,110,000] \$680,000,000**, of which **[\$563,499,000] \$612,000,000** shall remain available until September 30, **[2027] 2028**, and of which **[\$62,611,000] \$68,000,000** shall remain available until expended, along with unobligated balances of previous "Construction, Minor Projects" appropriations which are hereby made available for any project where the estimated cost is equal to or less than the amount set forth in such section: *Provided*, That funds made available under this heading shall be for: (1) repairs to any of the nonmedical facilities under the jurisdiction or for the use of the Department which are necessary because of loss or damage caused by any natural disaster or catastrophe; and (2) temporary measures necessary to prevent or to minimize further loss by such causes. (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2023.*)

Program and Financing (in millions of dollars)

Identification code 036-0111-0-1-703	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0001 Medical programs .....	309	409	464
0002 National cemeteries .....	89	117	175
0003 Regional offices .....	41	64	70
0004 Staff offices .....	58	50	125
0900 Total new obligations, unexpired accounts .....	497	640	834
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	383	1,101	1,087
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	381		
1020 Adjustment of unobligated bal brought forward, Oct 1 .....	41		
1021 Recoveries of prior year unpaid obligations .....	59		
1070 Unobligated balance (total) .....	483	1,101	1,087
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	553	626	680
Appropriations, mandatory:			
1200 Appropriation [PACT Act Sec. 705] .....	570		
1900 Budget authority (total) .....	1,123	626	680
1930 Total budgetary resources available .....	1,606	1,727	1,767
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-8		
1941 Unexpired unobligated balance, end of year .....	1,101	1,087	933
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,154	1,005	1,014
3010 New obligations, unexpired accounts .....	497	640	834
3011 Obligations ("upward adjustments"), expired accounts .....	63	4	4
3020 Outlays (gross) .....	-605	-635	-945
3040 Recoveries of prior year unpaid obligations, unexpired .....	-59		
3041 Recoveries of prior year unpaid obligations, expired .....	-45		
3050 Unpaid obligations, end of year .....	1,005	1,014	907
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,154	1,005	1,014
3200 Obligated balance, end of year .....	1,005	1,014	907
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	553	626	680
Outlays, gross:			
4010 Outlays from new discretionary authority .....	23	113	123
4011 Outlays from discretionary balances .....	580	514	790
4020 Outlays, gross (total) .....	603	627	913
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-28		
4040 Offsets against gross budget authority and outlays (total) ...	-28		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts .....	28		
4060 Additional offsets against budget authority only (total) .....	28		
4070 Budget authority, net (discretionary) .....	553	626	680
4080 Outlays, net (discretionary) .....	575	627	913
Mandatory:			
4090 Budget authority, gross .....	570		
Outlays, gross:			
4101 Outlays from mandatory balances .....	2	8	32
4180 Budget authority, net (total) .....	1,123	626	680
4190 Outlays, net (total) .....	577	635	945

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

	2022 actual	2023 est.	2024 est.
Enacted/requested:			
Budget Authority .....	1,123	626	680
Outlays .....	577	635	945
Legislative proposal, subject to PAYGO:			
Budget Authority .....			400
Outlays .....			13
Total:			
Budget Authority .....	1,123	626	1,080
Outlays .....	577	635	958

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	2022 actual	2023 est.	2024 est.
<b>Direct obligations:</b>			
25.2 Other services from non-Federal sources .....	3	4	5
25.3 Other goods and services from Federal sources .....	57	73	45
32.0 Land and structures .....	437	563	784
99.9 Total new obligations, unexpired accounts .....	497	640	834

**CONSTRUCTION, MINOR PROJECTS**  
(Legislative proposal, subject to PAYGO)

**Program and Financing** (in millions of dollars)

Identification code 036-0111-4-1-703	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0001 Medical programs .....			75
0900 Total new obligations, unexpired accounts (object class 32.0) .....			75
<b>Budgetary resources:</b>			
<b>Budget authority:</b>			
<b>Appropriations, mandatory:</b>			
1200 Appropriation .....			400
1930 Total budgetary resources available .....			400
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....			325
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3010 New obligations, unexpired accounts .....			75
3020 Outlays (gross) .....			-13
3050 Unpaid obligations, end of year .....			62
<b>Memorandum (non-add) entries:</b>			
3200 Obligated balance, end of year .....			62
<b>Budget authority and outlays, net:</b>			
<b>Mandatory:</b>			
4090 Budget authority, gross .....			400
<b>Outlays, gross:</b>			
4100 Outlays from new mandatory authority .....			13
4180 Budget authority, net (total) .....			400
4190 Outlays, net (total) .....			13

The Construction, Minor Projects funds construction projects costing equal to or less than \$20 million. Funding is for ongoing projects to improve the infrastructure of medical facilities and other Department-owned facilities to reduce the risk to patient life and safety and correct code deficiencies.

**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, **[\$150,000,000]** \$164,000,000, to remain available until expended. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2023.)

**Program and Financing** (in millions of dollars)

Identification code 036-0181-0-1-703	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0001 Grants for construction of state extended care facilities .....	413	360	164
0900 Total new obligations, unexpired accounts (object class 41.0) .....	413	360	164
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	567	210	
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	171		
1021 Recoveries of prior year unpaid obligations .....	6		
1070 Unobligated balance (total) .....	573	210	

<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	50	150	164
1900 Budget authority (total) .....	50	150	164
1930 Total budgetary resources available .....	623	360	164
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	210		

<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	670	860	890
3010 New obligations, unexpired accounts .....	413	360	164
3020 Outlays (gross) .....	-217	-330	-333
3040 Recoveries of prior year unpaid obligations, unexpired .....	-6		
3050 Unpaid obligations, end of year .....	860	890	721
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	670	860	890
3200 Obligated balance, end of year .....	860	890	721

<b>Budget authority and outlays, net:</b>			
<b>Discretionary:</b>			
4000 Budget authority, gross .....	50	150	164
<b>Outlays, gross:</b>			
4010 Outlays from new discretionary authority .....		3	3
4011 Outlays from discretionary balances .....	212	177	160
4020 Outlays, gross (total) .....	212	180	163
<b>Mandatory:</b>			
<b>Outlays, gross:</b>			
4101 Outlays from mandatory balances .....	5	150	170
4180 Budget authority, net (total) .....	50	150	164
4190 Outlays, net (total) .....	217	330	333

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. VA obligated \$104 million in 2021 and the remaining \$396 million in 2022.

**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, **[\$50,000,000]** \$60,000,000, to remain available until expended. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2023.)

**Program and Financing** (in millions of dollars)

Identification code 036-0183-0-1-705	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0001 Grants for construction of state veterans cemeteries .....	29	63	73
0900 Total new obligations, unexpired accounts (object class 41.0) .....	29	63	73
<b>Budgetary resources:</b>			
<b>Unobligated balance:</b>			
1000 Unobligated balance brought forward, Oct 1 .....	3	25	14
1021 Recoveries of prior year unpaid obligations .....	2	2	4
1070 Unobligated balance (total) .....	5	27	18
<b>Budget authority:</b>			
<b>Appropriations, discretionary:</b>			
1100 Appropriation .....	49	50	60
1930 Total budgetary resources available .....	54	77	78
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	25	14	5
<b>Change in obligated balance:</b>			
<b>Unpaid obligations:</b>			
3000 Unpaid obligations, brought forward, Oct 1 .....	94	92	39
3010 New obligations, unexpired accounts .....	29	63	73
3020 Outlays (gross) .....	-29	-114	-49
3040 Recoveries of prior year unpaid obligations, unexpired .....	-2	-2	-4
3050 Unpaid obligations, end of year .....	92	39	59
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	94	92	39

GRANTS FOR CONSTRUCTION OF VETERANS CEMETERIES—Continued  
Program and Financing—Continued

Identification code 036-0183-0-1-705	2022 actual	2023 est.	2024 est.
3200 Obligated balance, end of year .....	92	39	59
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	49	50	60
Outlays, gross:			
4010 Outlays from new discretionary authority .....		22	26
4011 Outlays from discretionary balances .....	29	92	23
4020 Outlays, gross (total) .....	29	114	49
4180 Budget authority, net (total) .....	49	50	60
4190 Outlays, net (total) .....	29	114	49

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, **[\$433,000,000] \$475,000,000**, of which not to exceed 10 percent shall remain available until September 30, **[2024] 2025**: *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, 2023.*)

Program and Financing (in millions of dollars)

Identification code 036-0142-0-1-705	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0014 General administration .....	400	441	475
0806 General administration, reimbursable program .....	377	472	647
0900 Total new obligations, unexpired accounts .....	777	913	1,122
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	10	28	20
1012 Unobligated balance transfers between expired and unexpired accounts .....	3		
1070 Unobligated balance (total) .....	13	28	20
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	401	433	475
Appropriations, mandatory:			
1200 Appropriation (PACT Act sec 705) .....	18		
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	368	472	647
1701 Change in uncollected payments, Federal sources .....	10		
1750 Spending auth from offsetting collections, disc (total) .....	378	472	647
1900 Budget authority (total) .....	797	905	1,122
1930 Total budgetary resources available .....	810	933	1,142
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-5		
1941 Unexpired unobligated balance, end of year .....	28	20	20
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	247	221	111
3010 New obligations, unexpired accounts .....	777	913	1,122
3011 Obligations ("upward adjustments"), expired accounts .....	15		
3020 Outlays (gross) .....	-785	-1,023	-1,100
3041 Recoveries of prior year unpaid obligations, expired .....	-33		
3050 Unpaid obligations, end of year .....	221	111	133
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-8	-10	-10
3061 Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1 .....	8		
3070 Change in uncollected pymts, Fed sources, unexpired .....	-10		
3090 Uncollected pymts, Fed sources, end of year .....	-10	-10	-10
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	247	211	101

3200	Obligated balance, end of year .....	211	101	123
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	779	905	1,122
Outlays, gross:				
4010	Outlays from new discretionary authority .....	594	802	1,008
4011	Outlays from discretionary balances .....	191	221	90
4020	Outlays, gross (total) .....	785	1,023	1,098
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-371	-472	-647
4033	Non-Federal sources .....	-1		
4040	Offsets against gross budget authority and outlays (total) ....	-372	-472	-647
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-10		
4052	Offsetting collections credited to expired accounts .....	4		
4060	Additional offsets against budget authority only (total) .....	-6		
4070	Budget authority, net (discretionary) .....	401	433	475
4080	Outlays, net (discretionary) .....	413	551	451
Mandatory:				
4090	Budget authority, gross .....	18		
Outlays, gross:				
4101	Outlays from mandatory balances .....			2
4180	Budget authority, net (total) .....	419	433	475
4190	Outlays, net (total) .....	413	551	453

*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	2022 actual	2023 est.	2024 est.	
<b>Direct obligations:</b>				
Personnel compensation:				
11.1	Full-time permanent .....	217	244	268
11.5	Other personnel compensation .....	4	5	5
11.9	Total personnel compensation .....	221	249	273
12.1	Civilian personnel benefits .....	81	89	100
21.0	Travel and transportation of persons .....	3	3	4
23.1	Rent .....	18	21	22
23.2	Rental payments to others .....	1		
23.3	Communications, utilities, and miscellaneous charges .....	3	3	3
24.0	Printing and reproduction .....	1		
25.2	Other services from non-Federal sources .....	70	75	70
26.0	Supplies and materials .....	1	1	2
31.0	Equipment .....			1
41.0	Grants, subsidies, and contributions .....	1		
99.0	Direct obligations .....	400	441	475
99.0	Reimbursable obligations .....	377	472	647
99.9	Total new obligations, unexpired accounts .....	777	913	1,122

Employment Summary

Identification code 036-0142-0-1-705	2022 actual	2023 est.	2024 est.	
1001	Direct civilian full-time equivalent employment .....	1,654	1,815	1,948
2001	Reimbursable civilian full-time equivalent employment .....	1,219	1,614	2,332

ASSET INFRASTRUCTURE REVIEW COMMISSION

Program and Financing (in millions of dollars)

Identification code 036-1130-0-1-705	2022 actual	2023 est.	2024 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....		5
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation .....	5	



1131	Unobligated balance of appropriations permanently reduced .....		-5	
1160	Appropriation, discretionary (total) .....	5	-5	
1930	Total budgetary resources available .....	5		
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	5		
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	5	-5	
4180	Budget authority, net (total) .....	5	-5	
4190	Outlays, net (total) .....			

4180	Budget authority, net (total) .....	234	285	287
4190	Outlays, net (total) .....	225	250	285

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

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 Commission was intended to 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. Funding in this account was intended to provide 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. In 2022, the Senate declined to confirm members of the Commission. The 2023 appropriations bill rescinded 2022 funding and provided no funding in 2023 for the Commission. No funds are requested for the work of the Commission in 2024.

**BOARD OF VETERANS APPEALS**

For necessary operating expenses of the Board of Veterans Appeals, **[\$285,000,000]** \$287,000,000, of which not to exceed 10 percent shall remain available until September 30, **[2024]** 2025. (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2023.*)

**Program and Financing** (in millions of dollars)

Identification code 036-1122-0-1-705	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0014 Board of Veterans' Appeals .....	220	305	287
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	9	21	1
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	1		
1012 Unobligated balance transfers between expired and unexpired accounts .....	1		
1070 Unobligated balance (total) .....	10	21	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	228	285	287
Advance appropriations, discretionary:			
1173 Advance appropriations transferred from other accounts [036-0160] .....	6		
1900 Budget authority (total) .....	234	285	287
1930 Total budgetary resources available .....	244	306	288
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-3		
1941 Unexpired unobligated balance, end of year .....	21	1	1
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	14	9	64
3010 New obligations, unexpired accounts .....	220	305	287
3011 Obligations ("upward adjustments"), expired accounts .....	1		
3020 Outlays (gross) .....	-225	-250	-285
3041 Recoveries of prior year unpaid obligations, expired .....	-1		
3050 Unpaid obligations, end of year .....	9	64	66
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	14	9	64
3200 Obligated balance, end of year .....	9	64	66
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	234	285	287
Outlays, gross:			
4010 Outlays from new discretionary authority .....	201	241	243
4011 Outlays from discretionary balances .....	20	9	42
4020 Outlays, gross (total) .....	221	250	285
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances .....	4		

**Object Classification** (in millions of dollars)

Identification code 036-1122-0-1-705	2022 actual	2023 est.	2024 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	144	167	186
11.5 Other personnel compensation .....	3	13	6
11.9 Total personnel compensation .....	147	180	192
12.1 Civilian personnel benefits .....	52	60	69
21.0 Travel and transportation of persons .....		1	
23.2 Rental payments to others .....	10	10	8
23.3 Communications, utilities, and miscellaneous charges .....	7	32	9
25.2 Other services from non-Federal sources .....	4	21	8
31.0 Equipment .....		1	1
99.9 Total new obligations, unexpired accounts .....	220	305	287

**Employment Summary**

Identification code 036-1122-0-1-705	2022 actual	2023 est.	2024 est.
1001 Direct civilian full-time equivalent employment .....	1,182	1,341	1,465

**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.] 401 et seq.), **[\$273,000,000]** \$296,000,000, of which not to exceed 10 percent shall remain available until September 30, **[2024]** 2025. (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2023.*)

**Program and Financing** (in millions of dollars)

Identification code 036-0170-0-1-705	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0101 Office of Inspector General (Direct) .....	256	283	296
0192 Total direct program .....	256	283	296
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	23	6	
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	13		
1012 Unobligated balance transfers between expired and unexpired accounts .....	1	4	
1070 Unobligated balance (total) .....	24	10	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	239	273	296
1900 Budget authority (total) .....	239	273	296
1930 Total budgetary resources available .....	263	283	296
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-1		
1941 Unexpired unobligated balance, end of year .....	6		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	28	34	79
3010 New obligations, unexpired accounts .....	256	283	296
3011 Obligations ("upward adjustments"), expired accounts .....	2		

OFFICE OF INSPECTOR GENERAL—Continued  
Program and Financing—Continued

Identification code 036-0170-0-1-705		2022 actual	2023 est.	2024 est.
3020	Outlays (gross) .....	-250	-238	-282
3041	Recoveries of prior year unpaid obligations, expired .....	-2		
3050	Unpaid obligations, end of year .....	34	79	93
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	28	34	79
3200	Obligated balance, end of year .....	34	79	93
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	239	273	296
Outlays, gross:				
4010	Outlays from new discretionary authority .....	207	203	221
4011	Outlays from discretionary balances .....	37	34	61
4020	Outlays, gross (total) .....	244	237	282
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances .....	6	1	
4180	Budget authority, net (total) .....	239	273	296
4190	Outlays, net (total) .....	250	238	282

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		2022 actual	2023 est.	2024 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent .....	140	149	162
11.5	Other personnel compensation .....	11	12	12
11.9	Total personnel compensation .....	151	161	174
12.1	Civilian personnel benefits .....	61	65	71
21.0	Employee Travel .....	5	7	8
23.1	Rental payments to GSA .....	7	8	9
23.2	Rental payments to others .....	5	6	6
23.3	Communications, utilities, and miscellaneous charges .....	1		
25.2	Other services from non-Federal sources .....	24	27	24
26.0	Supplies and materials .....	1	1	1
31.0	Equipment .....	1	8	3
99.0	Direct obligations .....	256	283	296
99.9	Total new obligations, unexpired accounts .....	256	283	296

Employment Summary

Identification code 036-0170-0-1-705		2022 actual	2023 est.	2024 est.
1001	Direct civilian full-time equivalent employment .....	1,107	1,131	1,155

INFORMATION TECHNOLOGY SYSTEMS  
(INCLUDING TRANSFER OF FUNDS)

For necessary expenses for information technology systems and telecommunications support, including developmental information systems and operational information systems; for pay and associated costs; and for the capital asset acquisition of information technology systems, including management and related contractual costs of said acquisitions, including contractual costs associated with operations authorized by section 3109 of title 5, United States Code, **[\$5,782,000,000]** \$6,401,000,000, plus reimbursements: *Provided*, That **[\$1,494,230,000]** \$1,606,977,000 shall be for pay and associated costs, of which not to exceed 3 percent shall remain available until September 30, **[2024]** 2025: *Provided further*, That **[\$4,145,678,000]** \$4,668,373,000 shall be for operations and maintenance, of which not to exceed 5 percent shall remain available until September 30, **[2024]** 2025, and of which \$75,288,000 shall remain available until expended for the purpose of facility activations related to projects funded by the "Construction, Major Projects", "Construction, Minor Projects", "Medical Facilities", "National

Cemetery Administration", "General Operating Expenses, Veterans Benefits Administration", and "General Administration" accounts: *Provided further*, That **[\$142,092,000]** \$125,650,000 shall be for information technology systems development, and shall remain available until September 30, **[2024]** 2025: *Provided further*, That amounts made available for salaries and expenses, operations and maintenance, and information technology systems development may be transferred among the three subaccounts after the Secretary of Veterans Affairs **[requests from]** *notifies* the Committees on Appropriations of both Houses of Congress **[the authority to make the transfer and an approval is issued]**: *Provided further*, That amounts made available for the "Information Technology Systems" account for development may be transferred among projects or to newly defined projects: *Provided further*, That no project may be increased or decreased by more than \$3,000,000 of cost prior to submitting **[a request]** *notification* 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, 2023.*)

Program and Financing (in millions of dollars)

Identification code 036-0167-0-1-705		2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>				
0001	Development .....	272	184	126
0002	Operations and maintenance .....	3,152	4,156	4,665
0003	Administrative and salaries .....	1,414	1,495	1,602
0004	P.L. 113-146, Sec. 801 - IT Support .....		1	
0008	P.L. 117-2, ARP, Section 8003 .....	24		
0009	Recurring Expenses Transformation Fund .....	625	45	
0799	Total direct obligations .....	5,487	5,881	6,393
0804	IT Systems, Reimbursable obligations .....	118	166	186
0900	Total new obligations, unexpired accounts .....	5,605	6,047	6,579
<b>Budgetary resources:</b>				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1 .....	141	103	1
1001	Discretionary unobligated balance brought fwd, Oct 1 .....	40		
1011	Unobligated balance transfer from other acct [047-0616] ...	6	5	
1021	Recoveries of prior year unpaid obligations .....	4		
1070	Unobligated balance (total) .....	151	108	1
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation .....	5,513	5,782	6,401
1120	Appropriations transferred to other accts [036-0169] .....	-8	-8	-8
1160	Appropriation, discretionary (total) .....	5,505	5,774	6,393
Advance appropriations, discretionary:				
1173	Advance appropriations transferred from other accounts [036-0160] .....	10		
Appropriations, mandatory:				
1230	Appropriations and/or unobligated balance of appropriations permanently reduced .....	-76		
Spending authority from offsetting collections, discretionary:				
1700	Collected .....	28	166	186
1701	Change in uncollected payments, Federal sources .....	90		
1750	Spending auth from offsetting collections, disc (total) .....	118	166	186
1900	Budget authority (total) .....	5,557	5,940	6,579
1930	Total budgetary resources available .....	5,708	6,048	6,580
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year .....	103	1	1
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	2,748	2,722	1,366
3010	New obligations, unexpired accounts .....	5,605	6,047	6,579
3011	Obligations ("upward adjustments"), expired accounts .....	29		
3020	Outlays (gross) .....	-5,540	-7,403	-6,443
3040	Recoveries of prior year unpaid obligations, unexpired .....	-4		
3041	Recoveries of prior year unpaid obligations, expired .....	-116		
3050	Unpaid obligations, end of year .....	2,722	1,366	1,502
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-82	-93	-93
3070	Change in uncollected pymts, Fed sources, unexpired .....	-90		
3071	Change in uncollected pymts, Fed sources, expired .....	79		
3090	Uncollected pymts, Fed sources, end of year .....	-93	-93	-93
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	2,666	2,629	1,273
3200	Obligated balance, end of year .....	2,629	1,273	1,409
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	5,633	5,940	6,579

Outlays, gross:				
4010	Outlays from new discretionary authority .....	3,221	4,785	5,300
4011	Outlays from discretionary balances .....	2,319	2,608	1,143
4020	Outlays, gross (total) .....	5,540	7,393	6,443
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources .....	-106	-166	-186
4033	Non-Federal sources .....	-5		
4040	Offsets against gross budget authority and outlays (total) ....	-111	-166	-186
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired .....	-90		
4052	Offsetting collections credited to expired accounts .....	83		
4060	Additional offsets against budget authority only (total) .....	-7		
4070	Budget authority, net (discretionary) .....	5,515	5,774	6,393
4080	Outlays, net (discretionary) .....	5,429	7,227	6,257
Mandatory:				
4090	Budget authority, gross .....	-76		
Outlays, gross:				
4101	Outlays from mandatory balances .....		10	
4180	Budget authority, net (total) .....	5,439	5,774	6,393
4190	Outlays, net (total) .....	5,429	7,237	6,257

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	2022 actual	2023 est.	2024 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent .....	864	941	1,018
11.9 Total personnel compensation .....	864	941	1,018
12.1 Civilian personnel benefits .....	329	401	438
21.0 Travel and transportation of persons .....	4	15	17
23.3 Communications, utilities, and miscellaneous charges .....	974	1,089	1,200
23.3 Communications, utilities, and miscellaneous charges - Recurring Expenses Transformation Fund .....	149		
25.2 Other services from non-Federal sources .....	2,372	3,022	3,329
25.2 Other services from non-Federal - Choice Act, P.L. 113-146, Sec. 801 .....		1	
25.2 Other services from non-Federal sources - ARP, P.L. 117-2, Section 8003 .....	24		
25.2 Other services from non-Federal sources - Recurring Expenses Transformation Fund .....	243	45	
25.2 Other services from non-Federal sources - TMF .....		11	
26.0 Supplies and materials .....	2	3	3
31.0 Equipment .....	291	352	387
31.0 Equipment - Recurring Expenses Transformation Fund .....	233		
42.0 Insurance claims and indemnities .....	2	1	1
99.0 Direct obligations .....	5,487	5,881	6,393
99.0 Reimbursable obligations .....	118	166	186
99.9 Total new obligations, unexpired accounts .....	5,605	6,047	6,579

**Employment Summary**

Identification code 036-0167-0-1-705	2022 actual	2023 est.	2024 est.
1001 Direct civilian full-time equivalent employment .....	7,987	8,918	9,177
2001 Reimbursable civilian full-time equivalent employment .....	61	87	65

**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, **[\$1,759,000,000] \$1,863,000,000**, to remain available until September 30, **[2025] 2026: Provided**, That the Secretary of Veterans Affairs shall submit to the Committees on Appropri-

ations 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, 2023, and are contingent upon the Secretary of Veterans Affairs—

**[(1) providing the Committees on Appropriations a report detailing the status of outstanding issues impacting the stability and usability of the new electronic health record system, including those that contributed to the October 13, 2022, deployment delay, along with a timeline and measurable metrics to resolve issues, no later than 60 days after enactment of this Act;]**

**[(2) certifying and detailing any changes to the full deployment schedule, no later than 60 days prior to July 1, 2023; and]**

**[(3) certifying in writing no later than 30 days prior to July 1, 2023, the following—]**

**[(A) the status of issues included in the report referenced in paragraph (1), including issues that have not been closed but have been suitably resolved or mitigated in a manner that will enhance provider productivity and minimize the potential for patient harm; and]**

**[(B) whether the system is stable, ready, and optimized for further deployment at VA sites]. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2023.)**

**Program and Financing (in millions of dollars)**

Identification code 036-1123-0-1-703	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0001 EHR Contract .....	1,592	1,218	1,186
0002 PMO Support .....	227	310	253
0003 Infrastructure Readiness .....	720	576	424
0900 Total new obligations, unexpired accounts .....	2,539	2,104	1,863
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	720	495	
1021 Recoveries of prior year unpaid obligations .....	14		
1070 Unobligated balance (total) .....	734	495	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	2,500	1,759	1,863
1131 Unobligated balance of appropriations permanently reduced .....	-200	-150	
1160 Appropriation, discretionary (total) .....	2,300	1,609	1,863
1930 Total budgetary resources available .....	3,034	2,104	1,863
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	495		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	2,243	3,097	1,332
3010 New obligations, unexpired accounts .....	2,539	2,104	1,863
3020 Outlays (gross) .....	-1,670	-3,869	-1,731
3040 Recoveries of prior year unpaid obligations, unexpired .....	-14		
3041 Recoveries of prior year unpaid obligations, expired .....	-1		
3050 Unpaid obligations, end of year .....	3,097	1,332	1,464
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	2,243	3,097	1,332
3200 Obligated balance, end of year .....	3,097	1,332	1,464
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	2,300	1,609	1,863
Outlays, gross:			
4010 Outlays from new discretionary authority .....	372	772	894
4011 Outlays from discretionary balances .....	1,298	3,097	837
4020 Outlays, gross (total) .....	1,670	3,869	1,731
4180 Budget authority, net (total) .....	2,300	1,609	1,863
4190 Outlays, net (total) .....	1,670	3,869	1,731

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	2022 actual	2023 est.	2024 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	24	37	43

VETERANS ELECTRONIC HEALTH RECORD—Continued  
Object Classification—Continued

Identification code 036-1123-0-1-703	2022 actual	2023 est.	2024 est.
12.1 Civilian personnel benefits .....	8	14	21
21.0 Travel and transportation of persons .....	14	4	4
23.1 Rental payments to GSA .....	4	2	2
23.3 Communications, utilities, and miscellaneous charges .....	54	25	57
25.2 Other services from non-Federal sources .....	2,327	1,901	1,617
25.3 Other goods and services from Federal sources (FTE to VHA) .....	18	12	14
25.3 Other goods and services from Federal sources .....	2	3	3
26.0 Supplies and materials .....	1		
31.0 Equipment .....	87	106	102
99.0 Direct obligations .....	2,539	2,104	1,863
99.9 Total new obligations, unexpired accounts .....	2,539	2,104	1,863

Employment Summary

Identification code 036-1123-0-1-703	2022 actual	2023 est.	2024 est.
1001 Direct civilian full-time equivalent employment .....	172	227	313

NATIONAL CEMETERY ADMINISTRATION

For necessary expenses of the National Cemetery Administration for operations and maintenance, not otherwise provided for, including uniforms or allowances therefor; cemeterial expenses as authorized by law; purchase of one passenger motor vehicle for use in cemeterial operations; hire of passenger motor vehicles; and repair, alteration or improvement of facilities under the jurisdiction of the National Cemetery Administration, **[\$430,000,000] \$480,000,000**, of which not to exceed 10 percent shall remain available until September 30, **[2024] 2025**. (*Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2023*.)

Special and Trust Fund Receipts (in millions of dollars)

Identification code 036-0129-0-1-705	2022 actual	2023 est.	2024 est.
0100 Balance, start of year .....			
Receipts:			
Current law:			
1198 Adjustments .....		1	1
2000 Total: Balances and receipts .....		1	1
Appropriations:			
Current law:			
2101 Appropriations .....		-1	-1
5099 Balance, end of year .....			

Program and Financing (in millions of dollars)

Identification code 036-0129-0-1-705	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0201 Operations and maintenance .....	401	437	484
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	7	4	3
1001 Discretionary unobligated balance brought fwd, Oct 1 .....	5		
1012 Unobligated balance transfers between expired and unexpired accounts .....	9	1	
1070 Unobligated balance (total) .....	16	5	3
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	394	430	480
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....		1	1
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	4	4	4
1900 Budget authority (total) .....	398	435	485
1930 Total budgetary resources available .....	414	440	488
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-9		
1941 Unexpired unobligated balance, end of year .....	4	3	4
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	97	107	76
3010 New obligations, unexpired accounts .....	401	437	484

3011 Obligations ("upward adjustments"), expired accounts .....	4		
3020 Outlays (gross) .....	-381	-468	-467
3041 Recoveries of prior year unpaid obligations, expired .....	-14		
3050 Unpaid obligations, end of year .....	107	76	93
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	97	107	76
3200 Obligated balance, end of year .....	107	76	93

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	398	434	484
Outlays, gross:			
4010 Outlays from new discretionary authority .....	297	367	407
4011 Outlays from discretionary balances .....	84	100	59
4020 Outlays, gross (total) .....	381	467	466
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-3	-3	-3
4033 Non-Federal sources .....	-1	-1	-1
4040 Offsets against gross budget authority and outlays (total) ....	-4	-4	-4
4070 Budget authority, net (discretionary) .....	394	430	480
4080 Outlays, net (discretionary) .....	377	463	462
Mandatory:			
4090 Budget authority, gross .....		1	1
Outlays, gross:			
4101 Outlays from mandatory balances .....		1	1
4180 Budget authority, net (total) .....	394	431	481
4190 Outlays, net (total) .....	377	464	463

The mission of the National Cemetery Administration (NCA) is to honor veterans with final resting places in national shrines and with lasting tributes that commemorate their service to our Nation. The NCA's vision is to serve all veterans and their families with the utmost dignity, respect, and compassion. VA national cemeteries inspire visitors to understand and appreciate the service and sacrifice of our Nation's veterans. NCA accomplishes this mission and vision through operational and benefit programs and services that include: 1) burying eligible veterans and their eligible family members in national cemeteries and maintaining memorial areas and gravesites as national shrines; 2) administering cemetery grants to establish, expand, improve, or operate veterans cemeteries owned and operated by State, Tribal, and other grantees; 3) administering Legacy grants for development of educational materials and hosting the Veterans Legacy Memorial platform, all of which help VA tell the stories of veterans interred in VA national and VA-grant-funded cemeteries; 4) providing burial headstones and markers for the unmarked graves of eligible veterans and memorial headstones markers for eligible decedents whose remains are unavailable for burial; 5) providing medallions signifying the graves of eligible veterans interred in private cemeteries to be affixed to their privately purchased headstones or markers; 6) providing Presidential Memorial Certificates to family and friends of deceased eligible veterans, recognizing their qualifying service to the Nation; 7) providing graveliners or partial reimbursement for a privately purchased outer burial receptacles for each new grave in open national cemeteries administered by NCA or in VA-grant funded cemeteries; 8) providing reimbursement for caskets and urns used to inter veteran remains in VA national or VA-grant-funded cemeteries when there is no next of kin or sufficient resources for a casket or urn; 9) providing an urn or commemorative plaque for an eligible deceased veteran in lieu of a headstone or marker; and 10) recording First Notice of Veteran Deaths into VA electronic files to ensure timely termination of benefits and next-of-kin notification of possible entitlement to survivor benefits.

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

Object Classification (in millions of dollars)

Identification code 036-0129-0-1-705	2022 actual	2023 est.	2024 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	146	165	176
11.5 Other personnel compensation .....	8	5	7
11.9 Total personnel compensation .....	154	170	183
12.1 Civilian personnel benefits .....	61	70	81
21.0 Travel and transportation of persons .....	4	3	5
22.0 Transportation of things .....	2	2	2
23.1 Rent .....	2	3	7
23.3 Communications, utilities, and miscellaneous charges .....	14	14	14
24.0 Printing and reproduction .....	2	2	2
25.2 Other services from non-Federal sources .....	125	121	139
26.0 Supplies and materials .....	14	19	20
31.0 Equipment .....	18	27	26
32.0 Land and structures .....	3	3	3
41.0 Grants, subsidies, and contributions .....	2	3	2
99.9 Total new obligations, unexpired accounts .....	401	437	484

**Employment Summary**

Identification code 036-0129-0-1-705	2022 actual	2023 est.	2024 est.
1001 Direct civilian full-time equivalent employment .....	2,114	2,281	2,331

**SUPPLY FUND**

**Program and Financing (in millions of dollars)**

Identification code 036-4537-0-4-705	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0801 Reimbursable program-Merchandizing .....	1,829	1,616	1,626
0802 Reimbursable program-Operations .....	484	474	474
0900 Total new obligations, unexpired accounts .....	1,829	2,100	2,100

<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	457	573	573
1010 Unobligated balance transfer to other accts [073-0100] .....	-10		
1021 Recoveries of prior year unpaid obligations .....	103		

<b>Budget authority:</b>			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	1,849	2,100	2,100
1801 Change in uncollected payments, Federal sources .....	3		
1850 Spending auth from offsetting collections, mand (total) .....	1,852	2,100	2,100
1930 Total budgetary resources available .....	2,402	2,673	2,673
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	573	573	573

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	904	894	851
3010 New obligations, unexpired accounts .....	1,829	2,100	2,100
3020 Outlays (gross) .....	-1,736	-2,143	-2,189
3040 Recoveries of prior year unpaid obligations, unexpired .....	-103		
3050 Unpaid obligations, end of year .....	894	851	762
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-1,076	-1,079	-1,079
3070 Change in uncollected pymts, Fed sources, unexpired .....	-3		
3090 Uncollected pymts, Fed sources, end of year .....	-1,079	-1,079	-1,079
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	-172	-185	-228
3200 Obligated balance, end of year .....	-185	-228	-317

<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	1,852	2,100	2,100
Outlays, gross:			
4100 Outlays from new mandatory authority .....	376	1,995	1,995
4101 Outlays from mandatory balances .....	1,360	148	194
4110 Outlays, gross (total) .....	1,736	2,143	2,189
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-1,656	-2,100	-2,100
4123 Non-Federal sources .....	-193		
4130 Offsets against gross budget authority and outlays (total) .....	-1,849	-2,100	-2,100
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	-3		
4170 Outlays, net (mandatory) .....	-113	43	89
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-113	43	89

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	2022 actual	2023 est.	2024 est.
<b>Reimbursable obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	115	158	163
12.1 Civilian personnel benefits .....	42	58	60
21.0 Travel and transportation of persons .....	1	6	10
22.0 Transportation of things .....	1	1	1
23.1 Rental payments to GSA .....	5	1	1
23.3 Communications, utilities, and miscellaneous charges .....	55	23	23
24.0 Printing and reproduction .....	10	21	22
25.2 Other services from non-Federal sources .....	360	333	312
26.0 Supplies and materials .....	829	1,078	1,087
31.0 Equipment .....	411	421	421
99.9 Total new obligations, unexpired accounts .....	1,829	2,100	2,100

**Employment Summary**

Identification code 036-4537-0-4-705	2022 actual	2023 est.	2024 est.
2001 Reimbursable civilian full-time equivalent employment .....	1,023	1,452	1,452

**FRANCHISE FUND**

**Program and Financing (in millions of dollars)**

Identification code 036-4539-0-4-705	2022 actual	2023 est.	2024 est.
<b>Obligations by program activity:</b>			
0801 Franchise Fund (Reimbursable) .....	1,595	1,771	1,878

<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	265	926	926
1021 Recoveries of prior year unpaid obligations .....	51		
1070 Unobligated balance (total) .....	316	926	926
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	1,526	1,771	1,759
1701 Change in uncollected payments, Federal sources .....	679		
1750 Spending auth from offsetting collections, disc (total) .....	2,205	1,771	1,759
1930 Total budgetary resources available .....	2,521	2,697	2,685
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	926	926	807

<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	472	599	636
3010 New obligations, unexpired accounts .....	1,595	1,771	1,878
3020 Outlays (gross) .....	-1,417	-1,734	-1,511
3040 Recoveries of prior year unpaid obligations, unexpired .....	-51		
3050 Unpaid obligations, end of year .....	599	636	1,003
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-325	-1,004	-1,004
3070 Change in uncollected pymts, Fed sources, unexpired .....	-679		
3090 Uncollected pymts, Fed sources, end of year .....	-1,004	-1,004	-1,004
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	147	-405	-368
3200 Obligated balance, end of year .....	-405	-368	-1

<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	2,205	1,771	1,759
Outlays, gross:			
4010 Outlays from new discretionary authority .....	680	1,328	1,319
4011 Outlays from discretionary balances .....	737	406	192
4020 Outlays, gross (total) .....	1,417	1,734	1,511
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-1,526	-1,771	-1,759
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-679		
4080 Outlays, net (discretionary) .....	-109	-37	-248
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-109	-37	-248

FRANCHISE FUND—Continued

The Department of Veterans Affairs (VA) Franchise Fund was established under the authority of the Government Management Reform Act of 1994 and the VA and Housing and Urban Development and Independent Agencies Act of 1997. VA was selected by the Office of Management and Budget in 1996 as one of the six executive branch agencies to establish a franchise fund pilot program. Created as a revolving fund, the VA Franchise Fund began providing common administrative support services to the VA and other Government agencies in 1997 on a fee-for-service basis. In 2006, under the Military Quality of Life and Veterans Affairs Appropriations Act (P.L. 109-114), permanent status was conferred upon the VA Franchise Fund. The 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)

Table with 4 columns: Identification code, 2022 actual, 2023 est., 2024 est. Rows include Reimbursable obligations: 11.1 Personnel compensation, 12.1 Civilian personnel benefits, 21.0 Travel and transportation of persons, 23.1 Rental payments to GSA, 23.3 Communications, utilities, and miscellaneous charges, 24.0 Printing and reproduction, 25.2 Other services from non-Federal sources, 26.0 Supplies and materials, 31.0 Equipment, and 99.9 Total new obligations, unexpired accounts.

Employment Summary

Table with 4 columns: Identification code, 2022 actual, 2023 est., 2024 est. Row: 2001 Reimbursable civilian full-time equivalent employment

RECURRING EXPENSES TRANSFORMATIONAL FUND

Program and Financing (in millions of dollars)

Table with 4 columns: Identification code, 2022 actual, 2023 est., 2024 est. Rows include Obligations by program activity: 0002 RETF - Nonrecurring Maintenance, 0003 RETF - Major Construction, 0004 RETF - Minor Construction, 0900 Total new obligations, unexpired accounts (object class 25.2); Budgetary resources: 1000 Unobligated balance brought forward, Oct 1, 1012 Unobligated balance transfers between expired and unexpired accounts, 1070 Unobligated balance (total), 1131 Unobligated balance of appropriations permanently reduced, 1930 Total budgetary resources available, 1941 Unexpired unobligated balance, end of year; Change in obligated balance: 3000 Unpaid obligations, brought forward, Oct 1, 3010 New obligations, unexpired accounts, 3020 Outlays (gross), 3050 Unpaid obligations, end of year, 3100 Obligated balance, start of year, 3200 Obligated balance, end of year; Budget authority and outlays, net: 4000 Budget authority, gross, 4010 Outlays from new discretionary authority, 4011 Outlays from discretionary balances, 4020 Outlays, gross (total), 4180 Budget authority, net (total)

Table with 2 columns: Description, Amount. Row: 4190 Outlays, net (total) 296 611

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

The 2024 Budget anticipates a transfer of \$600 million in unobligated balances into the Transformational Fund at the end of 2023, which will be obligated in 2024 for eight Major Construction projects in San Juan, PR; Portland, OR; American Lake, WA; San Francisco, CA; San Diego, CA; Perry Point, MD; El Paso, TX; and Dallas, TX and line item requirements.

ADMINISTRATIVE PROVISIONS

(INCLUDING TRANSFER OF FUNDS)

SEC. 201. Any appropriation for fiscal year [2023] 2024 for "Compensation and Pensions", "Readjustment Benefits", and "Veterans Insurance and Indemnities" may be transferred as necessary to any other of the mentioned appropriations: Provided, That, before a transfer may take place, the Secretary of Veterans Affairs shall [request from] 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 [2023] 2024, 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] health care treatment or examination of any persons (except beneficiaries entitled to such [hospitalization] health care treatment or examination under the laws providing such benefits to veterans, and persons receiving such treatment under sections 7901 through 7904 of title 5, United States Code, or the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121 et seq.)), unless reimbursement of the cost of such [hospitalization] health care treatment or examination is made to the "Medical Services" account at such rates as may be fixed by the Secretary of Veterans Affairs.

SEC. 206. Appropriations available in this title for "Compensation and Pensions", "Readjustment Benefits", and "Veterans Insurance and Indemnities" shall be available for payment of prior year accrued obligations required to be recorded by law against the corresponding prior year accounts within the last quarter of fiscal year [2022] 2023.

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 [2023] 2024, 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 [2023] 2024 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 [2023] 2024 which is properly allocable to the provision of each such insurance program and to the provision of any total disability income insurance included in that insurance program.

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

## (INCLUDING TRANSFER OF FUNDS)

SEC. 210. Funds available in this title or funds for salaries and other administrative expenses shall also be available to reimburse the Office of Resolution Management, Diversity and Inclusion, the Office of Employment Discrimination Complaint Adjudication, and the Alternative Dispute Resolution function within the Office of Human Resources and Administration for all services provided at rates which will recover actual costs but not to exceed [\$86,481,000] \$145,408,000 for the Office of Resolution Management, Diversity and Inclusion, [\$6,812,000] \$6,960,000 for the Office of Employment Discrimination Complaint Adjudication, and [\$4,576,000] \$7,772,000 for the Alternative Dispute Resolution function within the Office of Human Resources and Administration: *Provided*, That payments may be made in advance for services to be furnished based on estimated costs: *Provided further*, That amounts received shall be credited to the "General Administration" and "Information Technology Systems" accounts for use by the office that provided the service.

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

## (INCLUDING TRANSFER OF FUNDS)

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

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

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

## (INCLUDING TRANSFER OF FUNDS)

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

SEC. 215. The Secretary of Veterans Affairs may enter into agreements with Federally Qualified Health Centers in the State of Alaska and Indian Tribes and Tribal organizations which are party to the Alaska Native Health Compact with the Indian Health Service, to provide healthcare, including behavioral health and dental care, to veterans in rural Alaska. The Secretary shall require participating veterans and facilities to comply with all appropriate rules and regulations, as established by the

Secretary. The term "rural Alaska" shall mean those lands which are not within the boundaries of the municipality of Anchorage or the Fairbanks North Star Borough.

## (INCLUDING TRANSFER OF FUNDS)

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

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 [2023] 2024 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 [2023] 2024 for "Medical Services", "Medical Community Care", "Medical Support and Compliance", "Medical Facilities", "Construction, Minor Projects", and "Information Technology Systems", up to [\$330,140,000] \$430,532,000, 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 ( *P.L.* [Public Law] 111–84; 123 Stat. 2571) and may be used for operation of the facilities designated as combined Federal medical facilities as described by section 706 of the Duncan Hunter National Defense Authorization Act for Fiscal Year 2009 ( *P.L.* [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 J of Public Law [117–103] 117–328 is repealed.

## (INCLUDING TRANSFER OF FUNDS)

SEC. 220. Of the amounts appropriated to the Department of Veterans Affairs which become available on October 1, [2023] 2024, for "Medical Services", "Medical Community Care", "Medical Support and Compliance", and "Medical Facilities", up to [\$314,825,000] \$456,547,000, 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 ( *P.L.* [Public Law] 111–84; 123 Stat. 2571) and may be used for operation of the facilities designated as combined Federal medical facilities as described by section 706 of the Duncan Hunter National Defense Authorization Act for Fiscal Year 2009 ( *P.L.* [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 into the Medical Care Collections Fund pursuant to section 1729A of title 38, United States Code, for healthcare provided at facilities designated as combined Federal medical facilities as described by section 706 of the Duncan Hunter National Defense Authorization Act for Fiscal Year 2009 ( *P.L.* [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 ( *P.L.* [Public Law] 111–84; 123 Stat. 2571); and (2) for operations of the facilities designated as combined Federal medical facilities as described by section 706 of the Duncan Hunter National Defense Authorization Act for Fiscal Year 2009 ( *P.L.* [Public Law] 110–417; 122 Stat. 4500): *Provided*, That, notwithstanding section 1704(b)(3) of the National Defense Authorization Act

for Fiscal Year 2010 ( *P.L.* [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 [2023] 2024 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 [2023] 2024, 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 [2023] 2024, under the "Board of Veterans Appeals" and the "Gen-

eral 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] 226. Effective during the period beginning on October 1, 2018, and ending on January 1, [2024] 2025, 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. (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] *The Secretary of Veterans Affairs, in consultation with the Secretary of Defense and the Secretary of Labor, shall discontinue collecting and using Social Security account numbers to [identify] authenticate individuals in all information systems of the Department of Veterans Affairs [as follows:] for all individuals not later than September 30, 2024.*

【(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 *collect and use* a Social Security account number to identify an individual, *in accordance with section 552a of title 5, United States Code*, in an information system of the Department of Veterans Affairs if and only if the use of such number is [required to obtain information the Secretary requires from an information system that is not under the jurisdiction of the Secretary.] *necessary to:*

(1) *obtain or provide information the Secretary requires from an information system that is not under the jurisdiction of the Secretary;*

(2) *comply with a law, regulation, or court order;*

(3) *perform anti-fraud activities; or*

(4) *identify a specific individual where no adequate substitute is available.*

(c) The matter in subsections (a) and (b) shall supersede section [238 of division F of Public Law 116–94] 237 of division J of Public Law 117–328.

【SEC. 238. For funds provided to the Department of Veterans Affairs for each of fiscal year 2023 and 2024 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 [2023] 2024 and fiscal year [2024] 2025 for "Medical Services", funds may be used in each year to carry out and expand the child care program authorized by section 205 of *P.L. [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 2023 and 2024, 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 be used to deny an Inspector General funded under this Act timely access to any records, documents, or other materials available to the department or agency over which that Inspector General has responsibilities under the Inspector General Act of 1978 (5 U.S.C. [App.] 401 *et seq.*), or to prevent or impede the access of the Inspector General to such records, documents, or other materials, under any provision of law, except a provision of law that expressly refers to such Inspector General and expressly limits the right of access.

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

(c) Each Inspector General shall ensure compliance with statutory limitations on disclosure relevant to the information provided by the establishment over which that Inspector General has responsibilities under the Inspector General Act of 1978 (5 U.S.C. [App.] 401 *et seq.*).

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

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

【SEC. 245. None of the funds appropriated or otherwise made available by this Act to the Veterans Health Administration may be used in fiscal year 2023 to convert any program which received specific purpose funds in fiscal year 2022 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 [2023] 2024 and [2024] 2025, section 248 of division A of *P.L. [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.

(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) The Department shall implement a 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 *P.L. [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] 234.** Amounts made available for the "Veterans Health Administration, Medical Community Care" account in this or any other Act for fiscal years **[2023] 2024** and **[2024] 2025** may be used for expenses that would otherwise be payable from the Veterans Choice Fund established by section 802 of the Veterans Access, Choice, and Accountability Act, as amended (38 U.S.C. 1701 note).

**SEC. [250] 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. 251.** Of the amounts made available for the Department of Veterans Affairs for fiscal year 2023, 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, \$840,446,000 shall be made available for gender-specific care and programmatic efforts to deliver care for women veterans. **]**

**SEC. 252.** Of the unobligated balances available in fiscal year 2023 in the "Recurring Expenses Transformational Fund" established in section 243 of division J of Public Law 114–113, and in addition to any funds otherwise made available for such purposes in this, prior, or subsequent fiscal years, the following amounts shall be available for the following purposes during the period of availability of the Fund:

- (1) \$804,510,000, for constructing, altering, extending, and improving medical facilities of the Veterans Health Administration, including all supporting activities and required contingencies;
- (2) \$88,490,000, for facilities improvements at existing medical facilities of the Veterans Health Administration; and
- (3) \$75,000,000, for the deployment, upgrade, or installation of infrastructure or equipment to support goals established in Executive Order 14057: **]**

**Provided,** That prior to obligation of any of the funds provided in this subsection, the Secretary of Veterans Affairs must provide a plan for the execution of the funds appropriated in this subsection to the Committees on Appropriations of both Houses of Congress and such Committees issue an approval, or absent a response, a period of 30 days has elapsed: **Provided further,** That funds may be reprogrammed among the three purposes subject to the Secretary of Veterans Affairs providing a request with the amount and purpose of the reprogramming to the Committees on Appropriations of both Houses of Congress and such Committees issuing an approval, or absent a response, a period of 30 days has elapsed. **]**

**SEC. 253.** 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 on the status of the "Veterans Medical Care and Health Fund", established to execute section 8002 of the American Rescue Plan Act of 2021 (Public Law 117–2): **Provided,** That, at a minimum, the report shall include an update on obligations by program, project or activity and a plan for expending the remaining funds: **Provided further,** That the Secretary of Veterans Affairs must submit notification of any plans to reallocate funds from the current apportionment categories of "Medical Services", "Medical Support and Compliance", "Medical Facilities", "Medical Community Care", or "Medical and Prosthetic Research", including the amount and purpose of each reallocation to the Committees on Appropriations of both Houses of Congress and such Committees issue an approval, or absent a response, a period of 30 days has elapsed. **]**

**SEC. [254] 236.** Any amounts transferred to the Secretary and administered by a corporation referred to in section 7364(b) of title 38, United States Code, between October 1, 2017 and September 30, 2018 for purposes of carrying out an order placed with the Department of Veterans Affairs pursuant to section 1535 of title 31, United States Code, that are available for obligation pursuant to section 7364(b)(1) of title

38, United States Code, are to remain available for the liquidation of valid obligations incurred by such corporation during the period of performance of such order, provided that the Secretary of Veterans Affairs determines that such amounts need to remain available for such liquidation.

**[(RESCISSIONS OF FUNDS)]**

**SEC. 255.** 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:

- "Asset and Infrastructure Review", \$5,000,000;
- "Departmental Administration—Veterans Electronic Health Record", \$150,000,000; and
- "Departmental Administration—Construction, Major Projects", \$76,000,000: **]**

**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. 256.** None of the funds in this or any other Act may be used to close Department of Veterans Affairs hospitals, domiciliaries, or clinics, conduct an environmental assessment, or to diminish healthcare services at existing Veterans Health Administration medical facilities as part of a planned realignment of services until the Secretary provides to the Committees on Appropriations of both Houses of Congress a report including an analysis of how any such planned realignment of services will impact access to care for veterans living in rural or highly rural areas, including travel distances and transportation costs to access a Department medical facility and availability of local specialty and primary care. **]**

**(INCLUDING CANCELLATION OF FUNDS)**

**SEC. 257.** Of the unobligated balances in the "Recurring Expenses Transformational Fund" established in section 243 of division J of Public Law 114–113, \$90,874,000 is hereby rescinded. **]**

**SEC. [258] 237.** Unobligated balances available under the headings "Construction, Major Projects" and "Construction, Minor Projects" may be obligated by the Secretary of Veterans Affairs for a facility pursuant to section 2(e)(1) of the Communities Helping Invest through Property and Improvements Needed for Veterans Act of 2016 (*P.L. [Public Law] 114–294*; 38 U.S.C. 8103 note), as amended, to provide additional funds or to fund an escalation clause under such section of such Act: **Provided,** That before such unobligated balances are obligated pursuant to this section, the Secretary of Veterans Affairs **[shall request from]** *submit notice thereof* to the Committees on Appropriations of both Houses of Congress **[the authority to obligate such unobligated balances and such Committees issue an approval, or absent a response, a period of 30 days has elapsed]**: **Provided further,** That the request to obligate such unobligated balances must provide Congress notice that the entity described in section 2(a)(2) of *P.L. [Public Law] 114–294*, as amended, has exhausted available cost containment approaches as set forth in the agreement under section 2(c) of such Public Law.

*SEC. 238. Of the aggregate amount of unobligated balances available to the Department of Veterans Affairs from prior year funds made available under the headings "Medical Services", "Medical Community Care", "Medical Support and Compliance", and "Medical Facilities", including any funds transferred to such accounts from the Medical Care Collections Fund, a total of \$7,092,697,000 is hereby permanently cancelled: Provided, That no amounts may be cancelled 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. 239. (a) Not later than September 30, 2024, a total of \$4,769,081,000 shall be permanently cancelled from the unobligated balances of amounts provided under the heading "Medical Facilities" in title II of division J of P.L. 117–328 that became available on October 1, 2023, including the unobligated balances of any amounts transferred to such appropriation pursuant to section 202 of this Act.*

*(b) Upon execution of the cancellation in subsection (a), an amount of additional new budget authority equivalent to the amount permanently cancelled under subsection (a) is hereby appropriated, for an additional amount for fiscal year 2024, to remain available until September 30, 2029, for the same purposes, in addition to any other funds made available for such purposes, and under the same authorities as the funds made available under the heading "Medical Facilities" in title II of this Act.*

*(Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2023.)*

**GENERAL FUND RECEIPT ACCOUNTS**

(in millions of dollars)

	2022 actual	2023 est.	2024 est.
Offsetting receipts from the public:			
036-143500 General Fund Proprietary Interest Receipts, not Otherwise Classified .....	3	7	8
036-247300 Contributions from Military Personnel, Veteran's Educational Assistance Act of 1984 .....	81	19	2
036-273330 Housing Downward Reestimates .....	337	565	.....
036-275110 Native American Veteran Housing Loans, Negative Subsidies .....	2	2	2
036-275130 Native American Direct Loans, Downward Reestimate of Subsidies .....	.....	1	.....
036-275510 Housing Negative Subsidies .....	192	18	167
036-322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts .....	57	54	55
General Fund Offsetting receipts from the public .....	672	666	234
Intragovernmental payments:			
036-388500 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts .....	65	8	9
General Fund Intragovernmental payments .....	65	8	9

**GENERAL PROVISIONS**

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

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

SEC. 403. All departments and agencies funded under this Act are encouraged, within the limits of the existing statutory authorities and funding, to expand their use of "E-Commerce" technologies and procedures in the conduct of their business practices and public service activities.

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

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

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

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

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

- (1) the public posting of the report compromises national security; or
- (2) the report contains confidential or proprietary information.

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

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

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

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

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

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

SEC. 412. (a) IN GENERAL.—None of the funds appropriated or otherwise made available to the Department of Defense in this Act may be used to construct, renovate, or expand any facility in the United States, its territories, or possessions to house any individual detained at United States Naval Station, Guantanamo Bay, Cuba, for the purposes of detention or imprisonment in the custody or under the control of the Department of Defense.

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

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

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

(Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2023.)

