

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 remain available until September 30, 2024, and 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, plus reimbursements, shall become available on October 1, 2023, and shall remain available until September 30, 2024: Provided, That, of the amount made available on October 1, 2023, under this heading, \$2,000,000,000 shall remain available until September 30, 2025: 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.

Note.—A full-year 2022 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2022 (Division A of Public Law 117–43, as amended). The amounts included for 2022 reflect the annualized level provided by the continuing resolution.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 036–0160–0–1–703	2021 actual	2022 est.	2023 est.
0100 Balance, start of year	219	274	274
Receipts:			
Current law:			
1130 Pharmaceutical Co-payments, MCCF	207	323	331
1130 Medical Care Collections Fund, Third Party Prescription Claims	145	152	154
1130 Enhanced-use Lease Proceeds, MCCF	1	1	1
1130 Fee Basis 3rd Party MCCF	577	693	771
1130 Fee Basis First Party Collections, Medical Care Collections Fund	16	20	21
1130 First Party Collections, MCCF	48	154	158
1130 Third Party Collections, MCCF	2,111	2,548	2,434
1130 Parking Fees, MCCF	4	2	2
1130 Compensated Work Therapy, MCCF	35	27	36
1130 MCCF, Long-term Care Copayments .....	.....	1	1
1140 Payments from Compensation and Pension, MCCF	2	1	1
1199 Total current law receipts	3,146	3,922	3,910
1999 Total receipts	3,146	3,922	3,910
2000 Total: Balances and receipts	3,365	4,196	4,184
Appropriations:			
Current law:			
2101 Medical Care Collections Fund	–3,091	–3,922	–3,910
5099 Balance, end of year	274	274	274

Program and Financing (in millions of dollars)

Identification code 036–0160–0–1–703	2021 actual	2022 est.	2023 est.
Obligations by program activity:			
0001 Outpatient care	21,204	22,399	29,606
0002 Inpatient care	9,323	9,145	9,831
0004 Mental health care	8,320	7,472	8,528
0005 Long-term care	4,280	4,265	4,546
0006 Pharmacy	8,987	9,769	10,688
0007 Prosthetics care	3,474	3,756	4,070
0008 Dental care	766	806	934
0009 Rehabilitation	785	816	887
0010 Homeless Grants	1,079	906	970
0011 Readjustment Counseling	229	266	277
0012 Caregivers (Title I) P.L. 111–163	863	1,339	1,813
0013 Prior-Year Recoveries	374	.....	.....
0014 CHAMPVA	396	436	476
0015 Outpatient care (ARP P.L. 117–2, Section 8007) .....	.....	628	.....
0091 Total operating expenses	60,080	62,003	72,626
0101 Outpatient care	1,201	1,322	1,488
0102 Inpatient care	477	495	559
0103 Mental health care	85	88	99
0104 Long-term care	167	173	195
0105 Pharmacy	64	66	75
0107 Dental care	53	55	62
0108 Rehabilitation	28	29	33
0109 Readjustment Counseling	5	.....	5
0113 Prior-Year Recoveries	68	.....	.....
0191 Total Capital Investment	2,148	2,228	2,516
0799 Total direct obligations	62,228	64,231	75,142
0801 Medical Services (Reimbursable)	104	133	133
0900 Total new obligations, unexpired accounts	62,332	64,364	75,275
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	12,485	3,836	1,669
1001 Discretionary unobligated balance brought fwd, Oct 1	12,460	.....	.....
1010 Unobligated balance transfer to other accts [036–0140]	–5,400	.....	.....
1010 Unobligated balance transfer to other accts [036–0152]	–105	.....	.....
1010 Unobligated balance transfer to other accts [036–0162]	–140	.....	.....
1010 Unobligated balance transfer to other accts [036–0169]	–10	.....	.....
1021 Recoveries of prior year unpaid obligations	339	.....	.....
1033 Recoveries of prior year paid obligations	103	.....	.....
1070 Unobligated balance (total)	7,272	3,836	1,669
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	497	497	261
1120 Appropriations transferred to other acct [036–0140]	–100	.....	.....
1120 Appropriations transferred to other acct [036–0151]	–338	.....	.....
1120 Appropriations transferred to other acct [036–1122]	–1	.....	.....
1120 Appropriations transferred to other acct [036–0129]	–12	.....	.....
1120 Appropriations transferred to other acct [036–4014]	–140	.....	.....
1120 Appropriations transferred to other acct [036–0167]	–45	.....	.....
1121 Appropriations transferred from other acct [036–5287]	2,514	3,192	3,103
1131 Unobligated balance of appropriations permanently reduced	–100	–100	.....
1160 Appropriation, discretionary (total)	2,275	3,589	3,364
Advance appropriations, discretionary:			
1170 Advance appropriation	56,158	58,897	70,323
1172 Advance appropriations transferred to other accounts [036–0165]	–15	–15	–15
1172 Advance appropriations transferred to other accounts [036–0169]	–216	–204	–190
1172 Advance appropriations transferred to other accounts [036–0151] .....	.....	–178	.....
1172 Advance appropriations transferred to other accounts [036–1122] .....	.....	–6	.....
1172 Advance appropriations transferred to other accounts [036–0167] .....	.....	–10	.....
1180 Advanced appropriation, discretionary (total)	55,927	58,484	70,118
Appropriations, mandatory:			
1200 Appropriation (P.L. 117–2, Section 8007)	628	.....	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected	126	111	111
1701 Change in uncollected payments, Federal sources	7	13	13
1750 Spending auth from offsetting collections, disc (total)	133	124	124
1900 Budget authority (total)	58,963	62,197	73,606

MEDICAL SERVICES—Continued
Program and Financing—Continued

Identification code 036-0160-0-1-703	2021 actual	2022 est.	2023 est.
1930 Total budgetary resources available	66,235	66,033	75,275
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-67		
1941 Unexpired unobligated balance, end of year	3,836	1,669	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	7,542	8,866	11,295
3010 New obligations, unexpired accounts	62,332	64,364	75,275
3011 Obligations ("upward adjustments"), expired accounts	927		
3020 Outlays (gross)	-60,959	-61,935	-73,170
3040 Recoveries of prior year unpaid obligations, unexpired	-339		
3041 Recoveries of prior year unpaid obligations, expired	-637		
3050 Unpaid obligations, end of year	8,866	11,295	13,400
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-15	-20	-33
3070 Change in uncollected pymts, Fed sources, unexpired	-7	-13	-13
3071 Change in uncollected pymts, Fed sources, expired	2		
3090 Uncollected pymts, Fed sources, end of year	-20	-33	-46
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	7,527	8,846	11,262
3200 Obligated balance, end of year	8,846	11,262	13,354
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	58,335	62,197	73,606
Outlays, gross:			
4010 Outlays from new discretionary authority	48,873	53,959	64,154
4011 Outlays from discretionary balances	12,082	7,407	8,955
4020 Outlays, gross (total)	60,955	61,366	73,109
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-194	-42	-42
4033 Non-Federal sources	-387	-69	-69
4040 Offsets against gross budget authority and outlays (total)	-581	-111	-111
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-7	-13	-13
4052 Offsetting collections credited to expired accounts	352		
4053 Recoveries of prior year paid obligations, unexpired accounts	103		
4060 Additional offsets against budget authority only (total)	448	-13	-13
4070 Budget authority, net (discretionary)	58,202	62,073	73,482
4080 Outlays, net (discretionary)	60,374	61,255	72,998
Mandatory:			
4090 Budget authority, gross	628		
Outlays, gross:			
4101 Outlays from mandatory balances	4	569	61
4180 Budget authority, net (total)	58,830	62,073	73,482
4190 Outlays, net (total)	60,378	61,824	73,059

Medical Care.—In 2023, the Administration requests an additional \$7.5 billion over the 2023 advance appropriation of \$111.3 billion for the Department of Veterans Affairs (VA) Medical Care programs, consisting of four appropriations: Medical Services, Medical Community Care, Medical Support and Compliance, and Medical Facilities. Each year, VA updates its budget estimates to incorporate the most recent data on healthcare utilization rates, actual program experience, and other factors, such as economic trends in unemployment and inflation. As a result of these updates, the adjusted budget estimates more accurately reflect the projected medical demands of veterans enrolled in the VA healthcare system.

In 2023, the Budget makes robust investments in VA Medical Care programs, including: \$2.7 billion for veterans' homelessness programs and \$13.9 billion for veterans' mental health care services, including \$497 million for veteran suicide prevention initiatives. The Budget also includes \$663 million for VA's Opioid Prevention and Treatment programs, including programs in support of the Jason Simcakoski Memorial and Promise Act.

For 2024, the Budget requests \$128.1 billion in advance appropriations for VA Medical Care. This request for advance appropriations fulfills the Administration's commitment to provide reliable and timely resources to

support the delivery of accessible and high-quality medical services for veterans.

With the resources requested for 2023 and 2024, VA will provide the highest quality healthcare services for veterans. VA estimates it will treat 7.3 million patients in 2023 and 7.4 million patients in 2024. Operation Enduring Freedom, Operation Iraqi Freedom, and Operation New Dawn (OEF/OIF/OND) veterans are expected to be 1.3 million in 2023 and 1.4 million in 2024.

Medical Care Collections Fund (MCCF).—VA estimates collections of \$3.9 billion in 2023 and \$4.0 billion in 2024. VA has the authority to collect inpatient and outpatient co-payments, medication co-payments, and nursing home co-payments; authority for certain income verification; authority to recover third-party insurance payments from veterans for nonservice-connected conditions; and authority to collect revenue from enhanced use leases. These collections also include those collected from the Compensated Work Therapy Program, Compensation and Living Expenses Program, and the Parking Program.

Medical Services.—For Medical Services, the Budget reflects the 2023 advance appropriation request of \$70.3 billion and an annual appropriation request of \$261 million; and the 2024 advance appropriation request of \$74.0 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.

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 and workload reflect care in total provided through the Medical Services and Medical Community Care appropriations, as applicable.

Ambulatory Care (Outpatient care).—Obligations for 2023 are estimated to be \$42,987 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:

	2021 actual	2022 est.	2023 est.
Number of Outpatient Visits			
VA	92,150,762	99,667,382	107,751,153
Community Care	32,998,210	36,225,736	39,079,400
Total	125,148,972	135,893,118	146,830,553

Inpatient care.—Obligations for 2023 are estimated to be \$19.112 million for Medical Services and Medical Community Care.

Estimated operating levels are:

	2021 actual	2022 est.	2023 est.
Number of Patients Treated, Inpatient			
Acute Hospital, Medicine	315,834	320,329	324,734
Acute Hospital, Neurology	3,231	3,743	3,422
Acute Hospital, Surgery	70,620	83,805	82,100
Acute Hospital (Community Care)	537,633	567,132	590,731
Subacute (Intermediate)	1,259	1,108	958
Total	928,577	976,117	1,001,945

Mental health care.—Obligations for 2023 are estimated to be \$8,907 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:

	2021 actual	2022 est.	2023 est.
Average Daily Census			
Acute Psychiatry	1,742	2,032	1,986
Acute Psychiatry (Community Care)	1,168	1,311	1,382
Residential Recovery Programs	2,670	3,341	3,039
Total	5,580	6,684	6,407

Long term services and supports (LTSS).—Obligations for 2023 are estimated to be \$8,167 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:

	2021 actual	2022 est.	2023 est.
LTSS Facility-Based Services: Average Daily Census			
VA Community Living Center (Nursing Home)	6,684	8,302	7,902
Community Nursing Home	9,928	11,612	12,205
Total	16,612	19,914	20,107
LTSS Home & Community-Based Services: Number of Visits/Procedures			
Community Adult Day Health Care	290,468	252,688	222,463
Community Residential Care	36,719	51,722	60,724
Home Hospice Care	577,064	603,858	616,786
Home Respite Care	21,803	23,482	24,751
Home Telehealth	766,817	742,355	730,124
Home-Based Primary Care	1,222,310	1,471,052	1,719,793
Homemaker/Home Health Aide Programs	10,456,956	11,464,836	12,472,715
Purchased Skilled Home Care	99,904	105,958	109,590
Spinal Cord Injury Home Care	15,105	17,163	18,246
State Adult Day Health Care	8,613	8,815	9,010
VA Adult Day Health Care	3,272	3,000	3,000
Total	13,499,031	14,744,927	15,987,202

Prosthetics care.—Obligations in Medical Services for 2023 are estimated to be \$4,070 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 2023 are estimated to be \$1,597 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:

	2021 actual	2022 est.	2023 est.
Number of Procedures			
VA	4,190,000	5,397,000	5,586,000
Community Care	1,240,000	1,430,000	1,619,000
Total	5,430,000	6,827,000	7,205,000

Rehabilitation.—Obligations for 2023 are estimated to be \$920 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:

	2021 actual	2022 est.	2023 est.
Average Daily Census			
Rehabilitative Medicine	810	1,114	1,109
Blind Rehabilitation	38	146	155
Spinal Cord Injury	568	728	722
Total	1,416	1,988	1,986

Civilian Health and Medical Program of the Department of Veterans Affairs (CHAMPVA) and other Dependent Programs.—Obligations for 2023 are estimated to be \$1,995 million for Medical Services and Medical Community Care for pharmacy and medical service personnel for CHAMPVA and other dependent programs.

Estimated operating levels are:

	2021 actual	2022 est.	2023 est.
Number of Unique Patients			
CHAMPVA In-house Treatment Initiative (CITI)	13,019	10,967	9,902
CHAMPVA (excluding CITI)	426,690	443,653	447,798
Foreign Medical Program (medical only)	4,929	5,010	5,210
Foreign Compensation & Pension Exams	122	20	5
Spina Bifida Health Care Benefits Program	871	863	858
Total	445,631	460,513	463,773

Readjustment Counseling.—Obligations in Medical Services for 2023 are estimated to be \$283 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:

	2021 actual	2022 est.	2023 est.
Number of Visits			
Total	1,490,000	1,522,000	1,553,000

Caregivers Programs.—Obligations in Medical Services for 2023 are estimated to be \$1,813 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:

	2021 actual	2022 est.	2023 est.
Caregiver Stipend (dollars in millions)	\$624	\$844	\$1,409
Participants in the Program of Comprehensive Assistance for Family Caregivers	34,678	45,101	59,113

Pharmacy.—Obligations in the Medical Services account for 2023 are estimated to be \$10,763 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:

	2021 actual	2022 est.	2023 est.
Number of 30-day Prescriptions (in millions)			
Total	303	309	313

Camp Lejeune Family Member Program.—Obligations in Medical Community Care for 2023 are estimated to be \$3.8 million for the Camp Lejeune Family Member program. The Honoring America's Veterans and Caring for Camp Lejeune Families Act of 2012 (P.L. 112–154) extended eligibility for VA hospital care and medical services to certain veterans who were stationed at Camp Lejeune, North Carolina, for at least 30 days between 1957 and 1987. Family members of such veterans who resided, or were in utero, at Camp Lejeune for at least 30 days during that period are eligible for reimbursement of hospital care and medical services for 15 specified illnesses and conditions, and VA is the payer of last resort.

MEDICAL SERVICES—Continued

State Home Programs.—Obligations in Medical Community Care for 2023 are estimated to be \$1,504 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	2021 actual	2022 est.	2023 est.
State Home Nursing	22,485	26,118	27,481
State Home Domiciliary	3,311	3,095	2,932
Average Daily Census (ADHC)	65	102	110

Object Classification (in millions of dollars)

Identification code 036-0160-0-1-703	2021 actual	2022 est.	2023 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	23,967	24,751	27,139
11.3 Other than full-time permanent	518	535	586
11.5 Other personnel compensation	2,757	2,847	3,122
11.9 Total personnel compensation	27,242	28,133	30,847
12.1 Civilian personnel benefits	9,681	10,170	11,295
13.0 Benefits for former personnel	13	19	19
21.0 Travel & Transportation of Persons	1,405	1,464	1,615
22.0 Transportation of things	27	30	31
23.2 Rent, Communications & Utilities	637	690	733
24.0 Printing and reproduction	13	14	14
25.2 Other contractual services	5,910	5,744	11,983
25.2 Other contractual services (ARP P.L. 117-2, Section 8007)		628	
26.0 Supplies & Materials	13,615	14,194	14,727
31.0 Equipment	2,079	2,227	2,515
32.0 Land and structures	1	1	1
41.0 Grants, Subsidies & Contributions	1,153	906	1,351
42.0 Insurance claims and indemnities	9	11	11
44.0 Prior-year Recoveries	443		
99.0 Direct obligations	62,228	64,231	75,142
99.0 Reimbursable obligations	104	133	133
99.9 Total new obligations, unexpired accounts	62,332	64,364	75,275

Employment Summary

Identification code 036-0160-0-1-703	2021 actual	2022 est.	2023 est.
1001 Direct civilian full-time equivalent employment	267,761	268,213	282,398
2001 Reimbursable civilian full-time equivalent employment	391	391	391

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, 2022.

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, 2022.

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 remain available until September 30, 2024, and 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, plus reimbursements, shall become available on October 1, 2023, and shall remain available until September 30, 2025.

Note.—A full-year 2022 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2022 (Division A of Public Law 117-43, as amended). The amounts included for 2022 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)

Identification code 036-0140-0-1-703	2021 actual	2022 est.	2023 est.
Obligations by program activity:			
0001 Ambulatory	9,411	6,850	11,601
0002 Dental Care	434	686	602
0003 Inpatient Care	6,968	8,578	8,722
0004 LTSS: Facility Based Services	1,189	1,253	1,385
0005 LTSS: Home & Community Based Services	1,543	1,881	2,041
0006 Mental Health Care	280	317	279
0007 CHAMPVA & Other Dependent Programs	1,599	1,457	1,519
0008 State Home Programs	1,551	1,456	1,504
0009 Camp Lejeune, Veterans Families	4	3	4
0010 Network Development and Maintenance	405	1,234	1,249
0013 Prior Year Recoveries	90		
0014 Urgent Care	56	266	291
0900 Total new obligations, unexpired accounts	23,530	23,981	29,197

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	425	1,855	72
1001 Discretionary unobligated balance brought fwd, Oct 1	425	1,783	
1011 Unobligated balance transfer from other acct [036-0160]	5,400		
1021 Recoveries of prior year unpaid obligations	55		
1033 Recoveries of prior year paid obligations	35		
1070 Unobligated balance (total)	5,915	1,855	72
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,381	1,381	4,300
1121 Appropriations transferred from other acct [036-5287]	564	713	791
1121 Appropriations transferred from other acct [036-0160]	100		
1160 Appropriation, discretionary (total)	2,045	2,094	5,091
Advance appropriations, discretionary:			
1170 Advance appropriation	17,131	20,148	24,157
1172 Advance appropriations transferred to other accounts [036-0169]	-28	-44	-51
1180 Advanced appropriation, discretionary (total)	17,103	20,104	24,106
Appropriations, mandatory:			
1200 Appropriation (P.L. 117-2, Section 8004)	250		
1200 Appropriation (P.L. 117-2, Section 8007)	72		
1260 Appropriations, mandatory (total)	322		
1900 Budget authority (total)	19,470	22,198	29,197
1930 Total budgetary resources available	25,385	24,053	29,269
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,855	72	72

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	9,525	261	6,218
3001 Adjustments to unpaid obligations, brought forward, Oct 1	-9,303		
3010 New obligations, unexpired accounts	23,530	23,981	29,197
3011 Obligations ("upward adjustments"), expired accounts	63		
3020 Outlays (gross)	-23,469	-18,024	-26,185
3040 Recoveries of prior year unpaid obligations, unexpired	-55		
3041 Recoveries of prior year unpaid obligations, expired	-30		
3050 Unpaid obligations, end of year	261	6,218	9,230
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	222	261	6,218
3200 Obligated balance, end of year	261	6,218	9,230

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	19,148	22,198	29,197
Outlays, gross:			
4010 Outlays from new discretionary authority	17,116	16,649	21,898
4011 Outlays from discretionary balances	6,103	1,310	4,281
4020 Outlays, gross (total)	23,219	17,959	26,179
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-11		
4033 Non-Federal sources	-57		
4040 Offsets against gross budget authority and outlays (total)	-68		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	33		
4053 Recoveries of prior year paid obligations, unexpired accounts	35		
4060 Additional offsets against budget authority only (total)	68		

4070	Budget authority, net (discretionary)	19,148	22,198	29,197
4080	Outlays, net (discretionary)	23,151	17,959	26,179
Mandatory:				
4090	Budget authority, gross	322	.....	.....
Outlays, gross:				
4100	Outlays from new mandatory authority	250	.....	.....
4101	Outlays from mandatory balances .....	.....	65	6
4110	Outlays, gross (total)	250	65	6
4180	Budget authority, net (total)	19,470	22,198	29,197
4190	Outlays, net (total)	23,401	18,024	26,185

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 2023 advance appropriation request of \$24.2 billion, together with an annual appropriation request of \$4.3 billion; and the 2024 advance appropriation request of \$33.0 billion.

The 2024 request for advance appropriation fulfills the Administration's commitment to provide reliable and timely resources to support the delivery of accessible and high-quality medical services for veterans.

Section 8004 of the American Rescue Plan Act of 2021 (P.L. 117–2) provided \$250 million in 2021 for a one-time only obligation and expenditure to existing State extended care facilities for veterans in proportion to each State's share of the total resident capacity in such facilities as of the date of enactment of this Act. Capacity includes only veterans on whose behalf the Department pays a per diem payment pursuant to section 1741 or 1745 of title 38, United States Code. The period of availability is from the date of the enactment of the Act, March 11, 2021, through September 30, 2022. VA obligated \$104 million in 2021 and plans to obligate the remaining \$396 million in 2022.

Object Classification (in millions of dollars)

Identification code 036–0140–0–1–703	2021 actual	2022 est.	2023 est.
Direct obligations:			
21.0 Travel and transportation of persons	12	.....	.....
25.2 Other Contractual Services	21,495	22,112	27,267
26.0 Supplies and materials	381	413	426
41.0 State Homes	1,301	1,456	1,504
41.0 State Homes: ARP	250	.....	.....
42.0 Insurance claims and indemnities	1	.....	.....
44.0 Prior Year Recoveries	90	.....	.....
99.9 Total new obligations, unexpired accounts	23,530	23,981	29,197

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 remain available until September 30, 2024, and 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, plus reimbursements, shall become available on October 1, 2023, and shall remain available until September 30, 2024: Provided, That, of the amount made available on October 1, 2023, under this heading, \$500,000,000 shall remain available until September 30, 2025.

Note.—A full-year 2022 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2022 (Division A of Public Law 117–43, as amended). The amounts included for 2022 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)

Identification code 036–0152–0–1–703	2021 actual	2022 est.	2023 est.
Obligations by program activity:			
0001 VAMCs & Other Field Activities	4,387	4,263	5,980
0002 VISN Headquarters	876	915	949

0016 Community Care	987	1,054	1,089
0020 Prior Year Recoveries	2	.....	.....
0021 Clinical Services	89	170	274
0022 Operations	154	190	251
0023 Patient Care Services	141	208	317
0024 Quality and Patient Safety	126	132	206
0025 Support Services	440	676	689
0027 Discovery, Education and Affiliate Networks	54	56	127
0028 Human Capital Management	208	212	340
0029 Health Informatics	136	141	179
0030 All Other Support and Program Offices	519	550	773
0091 Total operating expenses	8,119	8,567	11,174
0101 VAMCs & Other Field Activities	38	39	41
0102 VISN Headquarters	2	2	2
0118 Operations	2	2	3
0191 Total Capital Investment	42	43	46
0293 Total direct program	8,161	8,610	11,220
0799 Total direct obligations	8,161	8,610	11,220
0801 Medical Support and Compliance (Reimbursable)	55	63	63
0900 Total new obligations, unexpired accounts	8,216	8,673	11,283

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	284	159	191
1001 Discretionary unobligated balance brought fwd, Oct 1	271	.....	.....
1011 Unobligated balance transfer from other acct [036–0160]	105	.....	.....
1021 Recoveries of prior year unpaid obligations	2	.....	.....
1070 Unobligated balance (total)	391	159	191
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	300	300	1,400
1131 Unobligated balance of appropriations permanently reduced [Rescission P.L. 116–94]	–15	–15	.....
1160 Appropriation, discretionary (total)	285	285	1,400
Advance appropriations, discretionary:			
1170 Advance appropriation	7,914	8,403	9,673
1172 Advance appropriations transferred to other accounts [036–0169]	–30	–31	–30
1180 Advanced appropriation, discretionary (total)	7,884	8,372	9,643
Spending authority from offsetting collections, discretionary:			
1700 Collected	58	48	50
1701 Change in uncollected payments, Federal sources	5	.....	.....
1750 Spending auth from offsetting collections, disc (total)	63	48	50
1900 Budget authority (total)	8,232	8,705	11,093
1930 Total budgetary resources available	8,623	8,864	11,284
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	–248	.....	.....
1941 Unexpired unobligated balance, end of year	159	191	1

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,249	1,485	1,589
3010 New obligations, unexpired accounts	8,216	8,673	11,283
3011 Obligations ("upward adjustments"), expired accounts	89	.....	.....
3020 Outlays (gross)	–7,953	–8,569	–9,962
3040 Recoveries of prior year unpaid obligations, unexpired	–2	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	–114	.....	.....
3050 Unpaid obligations, end of year	1,485	1,589	2,910
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	–1	–5	–5
3070 Change in uncollected pymts, Fed sources, unexpired	–5	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	1	.....	.....
3090 Uncollected pymts, Fed sources, end of year	–5	–5	–5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,248	1,480	1,584
3200 Obligated balance, end of year	1,480	1,584	2,905

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	8,232	8,705	11,093
Outlays, gross:			
4010 Outlays from new discretionary authority	6,609	7,717	8,837
4011 Outlays from discretionary balances	1,341	850	1,123
4020 Outlays, gross (total)	7,950	8,567	9,960
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	–84	–19	–20
4033 Non-Federal sources	–26	–29	–30

MEDICAL SUPPORT AND COMPLIANCE—Continued
Program and Financing—Continued

Identification code 036–0152–0–1–703	2021 actual	2022 est.	2023 est.
4040 Offsets against gross budget authority and outlays (total)	–110	–48	–50
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	–5		
4052 Offsetting collections credited to expired accounts	52		
4060 Additional offsets against budget authority only (total)	47		
4070 Budget authority, net (discretionary)	8,169	8,657	11,043
4080 Outlays, net (discretionary)	7,840	8,519	9,910
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	3	2	2
4180 Budget authority, net (total)	8,169	8,657	11,043
4190 Outlays, net (total)	7,843	8,521	9,912

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 2023 advance appropriation request of \$9.7 billion, together with an annual appropriation request of \$1.4 billion; and the 2024 advance appropriation request of \$12.3 billion.

The 2024 advance appropriation request continues the Administration's commitment to provide reliable and timely resources to support the delivery of accessible and high-quality medical services for veterans.

Object Classification (in millions of dollars)

Identification code 036–0152–0–1–703	2021 actual	2022 est.	2023 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	3,943	4,422	5,406
11.3 Other than full-time permanent	85	95	116
11.5 Other personnel compensation	456	511	624
11.9 Total personnel compensation	4,484	5,028	6,146
12.1 Civilian personnel benefits	1,696	1,892	2,286
13.0 Benefits for former personnel	3	3	3
21.0 Travel & Transportation of Persons	17	34	69
22.0 Transportation of things	17	21	25
23.3 Communications, utilities, and miscellaneous charges	128	148	168
24.0 Printing and reproduction	22	30	38
25.2 Other contractual services	1,632	1,284	2,309
26.0 Medical supplies and materials	102	106	110
31.0 Equipment	41	44	46
32.0 Land and structures	1		
42.0 Insurance claims and indemnities	16	20	20
44.0 Prior-Year Recoveries	2		
99.0 Direct obligations	8,161	8,610	11,220
99.0 Reimbursable obligations	55	63	63
99.9 Total new obligations, unexpired accounts	8,216	8,673	11,283

Employment Summary

Identification code 036–0152–0–1–703	2021 actual	2022 est.	2023 est.
1001 Direct civilian full-time equivalent employment	56,839	58,182	67,010
2001 Reimbursable civilian full-time equivalent employment	365	365	365

DOD-VA HEALTH CARE SHARING INCENTIVE FUND

Program and Financing (in millions of dollars)

Identification code 036–0165–0–1–703	2021 actual	2022 est.	2023 est.
Obligations by program activity:			
0001 DOD-VA health care sharing incentive fund	21	21	21

0002 Capital Investment	3	3	3
0900 Total new obligations, unexpired accounts	24	24	24

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	81	89	95
1021 Recoveries of prior year unpaid obligations	2		
1070 Unobligated balance (total)	83	89	95
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	113	119	125
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	89	95	101

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	21	25	32
3010 New obligations, unexpired accounts	24	24	24
3020 Outlays (gross)	–18	–17	–31
3040 Recoveries of prior year unpaid obligations, unexpired	–2		
3050 Unpaid obligations, end of year	25	32	25
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	21	25	32
3200 Obligated balance, end of year	25	32	25

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	30	30	30
Outlays, gross:			
4011 Outlays from discretionary balances	18	17	31
4180 Budget authority, net (total)	30	30	30
4190 Outlays, net (total)	18	17	31

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 2023, 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	2021 actual	2022 est.	2023 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	3	3	3
25.1 Advisory and assistance services	16	18	18
31.0 Equipment	3	3	3
44.0 Prior Year Recoveries	2		
99.9 Total new obligations, unexpired accounts	24	24	24

Employment Summary

Identification code 036–0165–0–1–703	2021 actual	2022 est.	2023 est.
1001 Direct civilian full-time equivalent employment	29	29	29

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 remain available until September 30, 2024, and 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, plus reimbursements, shall become available on October 1, 2023, and shall remain available until September 30, 2024: Provided, That, of the amount made available on October 1, 2023, under this heading, \$1,000,000,000 shall remain available until September 30, 2025.

Note.—A full-year 2022 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2022 (Division A of Public Law 117–43, as amended). The amounts included for 2022 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)

Identification code 036–0162–0–1–703	2021 actual	2022 est.	2023 est.
Obligations by program activity:			
0002 Engineering & Environmental Management Services	740	841	837
0003 Engineering Service	1,037	1,178	1,174
0004 Grounds Maintenance & Fire Protection	112	128	127
0005 Leases	818	956	1,154
0007 Non-Recurring Maintenance	45		
0008 Operating Equipment Maintenance & Repair	326	370	369
0009 Other Facilities Operation Support	42	48	48
0011 Plant Operation	825	938	935
0012 Recurring Maintenance & Repair	562	638	636
0013 Textile Care Processing & Management	163	186	185
0014 Transportation	209	237	236
0023 Prior-Year Recoveries	55		
0091 Total operating expenses	4,934	5,520	5,701
0102 Engineering & Environmental Management Services	52	81	81
0103 Engineering Service	18	28	29
0104 Grounds Maintenance & Fire Protection	8	12	12
0105 Leases	221	344	346
0106 Non-Recurring Maintenance	1,987	882	2,505
0107 Operating Equipment Maintenance & Repair	19	29	30
0108 Other Facilities Operation Support	48	75	75
0109 Plant Operation	23	36	36
0110 Recurring Maintenance & Repair	40	62	62
0111 Textile Care Processing & Management	31	49	49
0122 Transportation	5	8	8
0191 Total capital investment	2,452	1,606	3,233
0799 Total direct obligations	7,386	7,126	8,934
0801 Medical Facilities (Reimbursable)	18	25	25
0900 Total new obligations, unexpired accounts	7,404	7,151	8,959
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,332	687	353
1001 Discretionary unobligated balance brought fwd, Oct 1	1,301		
1011 Unobligated balance transfer from other acct [036–0160]	140		
1021 Recoveries of prior year unpaid obligations	55		5
1070 Unobligated balance (total)	1,527	687	358
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	150	150	1,500
Advance appropriations, discretionary:			
1170 Advance appropriation	6,433	6,735	7,134
1172 Advance appropriations transferred to other accounts [036–0169]	–40	–93	–50
1180 Advanced appropriation, discretionary (total)	6,393	6,642	7,084
Spending authority from offsetting collections, discretionary:			
1700 Collected	24	25	25
1701 Change in uncollected payments, Federal sources	1		
1750 Spending auth from offsetting collections, disc (total)	25	25	25
1900 Budget authority (total)	6,568	6,817	8,609
1930 Total budgetary resources available	8,095	7,504	8,967
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	–4		
1941 Unexpired unobligated balance, end of year	687	353	8
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	4,429	4,879	5,332

3010 New obligations, unexpired accounts	7,404	7,151	8,959
3011 Obligations ("upward adjustments"), expired accounts	219		
3020 Outlays (gross)	–6,863	–6,698	–7,941
3040 Recoveries of prior year unpaid obligations, unexpired	–55		–5
3041 Recoveries of prior year unpaid obligations, expired	–255		
3050 Unpaid obligations, end of year	4,879	5,332	6,345
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1		–1	–1
3070 Change in uncollected pymts, Fed sources, unexpired	–1		
3090 Uncollected pymts, Fed sources, end of year	–1	–1	–1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	4,429	4,878	5,331
3200 Obligated balance, end of year	4,878	5,331	6,344

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	6,568	6,817	8,609
Outlays, gross:			
4010 Outlays from new discretionary authority	4,105	5,178	5,626
4011 Outlays from discretionary balances	2,741	1,485	2,315
4020 Outlays, gross (total)	6,846	6,663	7,941
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	–44	–11	–15
4033 Non-Federal sources	–48	–14	–10
4040 Offsets against gross budget authority and outlays (total)	–92	–25	–25
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	–1		
4052 Offsetting collections credited to expired accounts	68		
4060 Additional offsets against budget authority only (total)	67		
4070 Budget authority, net (discretionary)	6,543	6,792	8,584
4080 Outlays, net (discretionary)	6,754	6,638	7,916
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	17	35	
4180 Budget authority, net (total)	6,543	6,792	8,584
4190 Outlays, net (total)	6,771	6,673	7,916

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 2023 advance appropriation request of \$7.1 billion, together with an annual appropriation request of \$1.5 billion; and the 2024 advance appropriation request of \$8.8 billion.

The 2024 advance appropriation request fulfills the Administration's commitment to provide reliable and timely resources to support the delivery of accessible and high-quality medical services for veterans.

Object Classification (in millions of dollars)

Identification code 036–0162–0–1–703	2021 actual	2022 est.	2023 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	1,357	1,455	1,690
11.3 Other than full-time permanent	29	31	36
11.5 Other personnel compensation	157	169	196
11.9 Total personnel compensation	1,543	1,655	1,922
12.1 Civilian personnel benefits	589	630	739
13.0 Benefits for former personnel	1	3	3
21.0 Travel & Transportation of Persons	46	48	50
22.0 Transportation of things	18	19	20
23.2 Rent, Communications & Utilities	1,377	1,828	1,796
25.2 Other Contractual Services	901	773	583
26.0 Supplies & Materials	400	562	585
31.0 Equipment	148	134	160
32.0 Lands & Structures	2,306	1,472	3,073
42.0 Insurance claims and indemnities	2	2	3
44.0 Prior Year Recoveries	55		
99.0 Direct obligations	7,386	7,126	8,934
99.0 Reimbursable obligations	18	25	25
99.9 Total new obligations, unexpired accounts	7,404	7,151	8,959

MEDICAL FACILITIES—Continued
Employment Summary

Identification code 036–0162–0–1–703	2021 actual	2022 est.	2023 est.
1001 Direct civilian full-time equivalent employment	25,530	25,396	28,354
2001 Reimbursable civilian full-time equivalent employment	273	273	273

VETERANS MEDICAL CARE AND HEALTH FUND

Program and Financing (in millions of dollars)

Identification code 036–0173–0–1–703	2021 actual	2022 est.	2023 est.
Obligations by program activity:			
0001 Medical Services		3,208	726
0002 Medical Support and Compliance		634	345
0003 Medical Facilities		408	392
0004 Community Care		1,901	2,099
0005 Research	7	2	.....
0006 Office of Information Technology		513	529
0091 Direct program activities, subtotal	7	6,666	4,091
0101 Medical Services		1,746	.....
0103 Medical Facilities		1,773	.....
0106 Office of Information Technology		98	101
0191 Direct program activities, subtotal		3,617	101
0900 Total new obligations, unexpired accounts	7	10,283	4,192
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		14,475	4,192
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	14,482	.....	.....
1930 Total budgetary resources available	14,482	14,475	4,192
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	14,475	4,192	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1		3	4,613
3010 New obligations, unexpired accounts	7	10,283	4,192
3020 Outlays (gross)	–4	–5,673	–7,026
3050 Unpaid obligations, end of year	3	4,613	1,779
Memorandum (non-add) entries:			
3100 Obligated balance, start of year		3	4,613
3200 Obligated balance, end of year	3	4,613	1,779
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	14,482	.....	.....
Outlays, gross:			
4100 Outlays from new mandatory authority	4	.....	.....
4101 Outlays from mandatory balances		5,673	7,026
4110 Outlays, gross (total)	4	5,673	7,026
4180 Budget authority, net (total)	14,482	.....	.....
4190 Outlays, net (total)	4	5,673	7,026

Section 8002 of the American Rescue Plan Act of 2021 (Public Law 117–2) provided \$14.482 billion in 2021 to remain available until September 30, 2023 for allocation under chapters 17, 20, 73, and 81 of title 38, United States Code, of which not more than \$4 billion shall be available pursuant to section 1703 of title 38, United States Code for healthcare furnished through the Veterans Community Care program. The Veterans Medical Care and Health Fund was established to execute section 8002 of the American Rescue Plan Act, and the Budget displays estimated allocations by categories of activity funded by section 8002. Final funding allocations among categories may change based on execution and in response to workload demand requirements.

Object Classification (in millions of dollars)

Identification code 036–0173–0–1–703	2021 actual	2022 est.	2023 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	2	1	.....
11.9 Total personnel compensation	2	1	.....
23.3 Communications, utilities, and miscellaneous charges		543	139
25.2 Other Contractual Services	3	5,300	3,952
26.0 Supplies and materials	1	400	.....
31.0 Equipment	1	1,844	101
32.0 Land and structures		1,773	.....
41.0 Grants, subsidies, and contributions		422	.....
99.9 Total new obligations, unexpired accounts	7	10,283	4,192

Employment Summary

Identification code 036–0173–0–1–703	2021 actual	2022 est.	2023 est.
1001 Direct civilian full-time equivalent employment	40	8	.....

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, plus reimbursements, shall remain available until September 30, 2024: 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.

Note.—A full-year 2022 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2022 (Division A of Public Law 117–43, as amended). The amounts included for 2022 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)

Identification code 036–0161–0–1–703	2021 actual	2022 est.	2023 est.
Obligations by program activity:			
0001 Bio-medical laboratory science research	348	322	355
0002 Rehabilitation research	114	104	116
0003 Health services research	135	125	138
0004 Clinical science research	297	274	303
0091 Total operating expenses	894	825	912
0799 Total direct obligations	894	825	912
0801 Medical and Prosthetic Research (Reimbursable)	40	61	61
0900 Total new obligations, unexpired accounts	934	886	973
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	159	115	123
1021 Recoveries of prior year unpaid obligations	52	52	90
1070 Unobligated balance (total)	211	167	213
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	815	815	916
1131 Unobligated balance of appropriations permanently reduced	–20	–20	.....
1160 Appropriation, discretionary (total)	795	795	916
Spending authority from offsetting collections, discretionary:			
1700 Collected	45	47	61
1701 Change in uncollected payments, Federal sources	–2	.....	.....
1750 Spending auth from offsetting collections, disc (total)	43	47	61
1900 Budget authority (total)	838	842	977
1930 Total budgetary resources available	1,049	1,009	1,190
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	115	123	217
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	343	400	301
3010 New obligations, unexpired accounts	934	886	973
3011 Obligations ("upward adjustments"), expired accounts	3	.....	.....
3020 Outlays (gross)	–814	–933	–892
3040 Recoveries of prior year unpaid obligations, unexpired	–52	–52	–90

3041	Recoveries of prior year unpaid obligations, expired	-14		
3050	Unpaid obligations, end of year	400	301	292
3060	Uncollected payments:			
3070	Uncollected pymts, Fed sources, brought forward, Oct 1	-2		
3070	Change in uncollected pymts, Fed sources, unexpired	2		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	341	400	301
3200	Obligated balance, end of year	400	301	292
Budget authority and outlays, net:				
	Discretionary:			
4000	Budget authority, gross	838	842	977
	Outlays, gross:			
4010	Outlays from new discretionary authority	429	598	693
4011	Outlays from discretionary balances	385	335	199
4020	Outlays, gross (total)	814	933	892
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-25	-47	-45
4033	Non-Federal sources	-22		-16
4040	Offsets against gross budget authority and outlays (total)	-47	-47	-61
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	2		
4052	Offsetting collections credited to expired accounts	2		
4060	Additional offsets against budget authority only (total)	4		
4070	Budget authority, net (discretionary)	795	795	916
4080	Outlays, net (discretionary)	767	886	831
4180	Budget authority, net (total)	795	795	916
4190	Outlays, net (total)	767	886	831

For 2023, the total budgetary resources of over \$2.3 billion is comprised of \$916 million in direct appropriations, \$778.6 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 4,523 full time equivalents through direct appropriations and reimbursable resources. These combined resources will support approximately 2,697 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 2023 request builds upon the historic investment from the 2022 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]		
	2021 Actual	2022 Est.	2023 Est.
Medical and Prosthetic Research Appropriation ¹	795	882	916
American Rescue Plan Act (P.L. 117-2, Section 8002) (Mandatory) ²	9	30	0
Medical Care Support ³	668	750	779
Other Federal and Non-Federal Resources	532	540	540
Reimbursements	81	61	61

Total Program Resources	2,085	2,263	2,296
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¹ The appropriation amounts for 2021 are net of a rescission of \$20 million from P.L. 116-260 and align with Congressional scoring. (Public Law Section 117-2, Section 8002).

² In 2022, VA plans to reallocate \$30 million of the funding provided in Section 8002 of the American Rescue Plan Act for Research, which will be executed out of the Veterans Medical Care and Health Fund. Final 2022 funding allocations among categories may change in response to workload demand requirements throughout 2022.

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

FTE (includes Direct and Reimbursable)	2021 actual	2022 est.	2023 est.
	4,175	4,292	4,523

Object Classification (in millions of dollars)

Identification code 036-0161-0-1-703	2021 actual	2022 est.	2023 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	340	314	347
11.9 Total personnel compensation	340	314	347
12.1 Civilian personnel benefits	135	125	139
23.3 Communications, utilities, and miscellaneous charges	10	9	10
24.0 Printing and reproduction	1	1	1
25.2 Other services from non-Federal sources	324	298	333
26.0 Supplies and materials	56	52	54
31.0 Equipment	28	26	28
99.0 Direct obligations	894	825	912
99.0 Reimbursable obligations	40	61	61
99.9 Total new obligations, unexpired accounts	934	886	973

Employment Summary

Identification code 036-0161-0-1-703	2021 actual	2022 est.	2023 est.
1001 Direct civilian full-time equivalent employment	3,997	4,146	4,410
2001 Reimbursable civilian full-time equivalent employment	138	138	113

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	2021 actual	2022 est.	2023 est.
Obligations by program activity:			
0001 Joint DOD-VA Medical Facility Demonstration Fund (Direct)	489	532	514
0801 Joint DOD-VA Medical Facility Demonstration Fund (Reimbursable)	12	13	13
0900 Total new obligations, unexpired accounts	501	545	527
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	7		2
1011 Unobligated balance transfer from other acct [036-0160]	10		
1070 Unobligated balance (total)	17		2
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [036-0167]	8	8	8
1121 Appropriations transferred from other acct [097-0130]	137	137	168
1121 Appropriations transferred from other acct [036-5287]	13	17	16
1160 Appropriation, discretionary (total)	158	162	192
Advance appropriations, discretionary:			
1173 Advance appropriations transferred from other accounts [036-0160]	216	204	190
1173 Advance appropriations transferred from other accounts [036-0140]	28	44	51
1173 Advance appropriations transferred from other accounts [036-0152]	30	31	30
1173 Advance appropriations transferred from other accounts [036-0162]	40	93	50
1180 Advanced appropriation, discretionary (total)	314	372	321
Spending authority from offsetting collections, discretionary:			
1700 Collected	12	13	13
1900 Budget authority (total)	484	547	526
1930 Total budgetary resources available	501	547	528
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year		2	1

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

Program and Financing—Continued

Identification code 036–0169–0–1–703	2021 actual	2022 est.	2023 est.
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	56	65	59
3010 New obligations, unexpired accounts	501	545	527
3011 Obligations ("upward adjustments"), expired accounts	31	.....	.....
3020 Outlays (gross)	–505	–551	–526
3041 Recoveries of prior year unpaid obligations, expired	–18	.....	.....
3050 Unpaid obligations, end of year	65	59	60
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	56	65	59
3200 Obligated balance, end of year	65	59	60
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	484	547	526
Outlays, gross:			
4010 Outlays from new discretionary authority	425	493	474
4011 Outlays from discretionary balances	80	58	52
4020 Outlays, gross (total)	505	551	526
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	–13	–12	–12
4033 Non-Federal sources	–6	–1	–1
4040 Offsets against gross budget authority and outlays (total)	–19	–13	–13
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	7	.....	.....
4070 Budget authority, net (discretionary)	472	534	513
4080 Outlays, net (discretionary)	486	538	513
4180 Budget authority, net (total)	472	534	513
4190 Outlays, net (total)	486	538	513

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 2023, 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	2021 actual	2022 est.	2023 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	170	175	184
11.3 Other than full-time permanent	4	4	4
11.5 Other personnel compensation	20	21	22
11.9 Total personnel compensation	194	200	210
12.1 Civilian personnel benefits	73	76	79
21.0 Travel and transportation of persons	3	3	3
23.3 Communications, utilities, and miscellaneous charges	8	9	9
25.1 Advisory and assistance services	119	148	103
26.0 Supplies and materials	71	74	77
31.0 Equipment	10	10	11
32.0 Land and structures	10	11	21
41.0 Grants, subsidies, and contributions	1	1	1
99.0 Direct obligations	489	532	514
99.0 Reimbursable obligations	12	13	13
99.9 Total new obligations, unexpired accounts	501	545	527

Employment Summary

Identification code 036–0169–0–1–703	2021 actual	2022 est.	2023 est.
1001 Direct civilian full-time equivalent employment	2,275	2,275	2,324

MEDICAL CARE COLLECTIONS FUND

Program and Financing (in millions of dollars)

Identification code 036–5287–0–2–703	2021 actual	2022 est.	2023 est.
Obligations by program activity:			
0001 Refunds	244	56	.....
0900 Total new obligations, unexpired accounts (object class 44.0)	244	56	.....
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	.....	56	.....
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	3,091	3,922	3,910
1120 Appropriations transferred to other accts [036–0160]	–2,514	–3,192	–3,103
1120 Appropriations transferred to other accts [036–0169]	–13	–17	–16
1120 Appropriations transferred to other acct [036–0140]	–564	–713	–791
Appropriations, mandatory:			
1200 Appropriation	300	.....	.....
1900 Budget authority (total)	300	.....	.....
1930 Total budgetary resources available	300	56	.....
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	56	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	244	56	.....
3020 Outlays (gross)	–244	–56	.....
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	300	.....	.....
Outlays, gross:			
4100 Outlays from new mandatory authority	244	.....	.....
4101 Outlays from mandatory balances .....	.....	56	.....
4110 Outlays, gross (total)	244	56	.....
4180 Budget authority, net (total)	300	.....	.....
4190 Outlays, net (total)	244	56	.....

The Department of Veterans Affairs has the authority to collect co-payments, which are deposited into the Medical Care Collections Fund (MCCF) account. As allowed by the provisions of the appropriations Act, these receipts are transferred to Medical Services, Medical Community Care, and the Joint Department of Defense-Department of Veterans Affairs Medical Facility Demonstration Fund (Joint Demonstration Fund) where they remain available until expended for the purposes of the account. In 2023, VA anticipates collecting \$3.9 billion in the MCCF account, which will be transferred to Medical Services, Medical Community Care, and the Joint Demonstration Fund to provide healthcare to veterans. These collections consist of co-payments from veterans for inpatient, outpatient, and nursing home care, and prescribed medications; third-party insurance payments from veterans for nonservice-connected conditions; and collections from enhanced-use leases, the Compensated Work Therapy Program, Compensation and Living Expensed Program, and the Parking Program.

Section 8007 of the American Rescue Plan Act of 2021 directed the Department of Veterans Affairs to provide for any copayment or other cost sharing with respect to healthcare, and reimburse any veteran who paid a copayment or other cost sharing related to healthcare, during the period beginning on April 6, 2020, and ending on September 30, 2021. The Department was appropriated \$1 billion, to remain available until expended, to carry out this section. Of that amount, VA estimated \$300 million would be executed from the MCCF account and used to reimburse veterans who paid a copayment or other cost sharing during the specified period. VA obligated \$244 million for this purpose in 2021.

The remaining \$700 million will be used to supplement VA Medical Centers for lost collections revenue and will be executed from the Medical Services and Medical Community Care accounts.

CANTEEN SERVICE REVOLVING FUND

Program and Financing (in millions of dollars)

Identification code 036-4014-0-3-705	2021 actual	2022 est.	2023 est.
Obligations by program activity:			
0801 Reimbursable operating expenses	375	252	260
0810 Reimbursable capital investment: Sales program: Purchase of equipment and leasehold	3	2	2
0899 Total reimbursable obligations	378	254	262
0900 Total new obligations, unexpired accounts	378	254	262
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		112	108
1021 Recoveries of prior year unpaid obligations		2	
1070 Unobligated balance (total)		114	108
Budget authority:			
Appropriations, mandatory:			
1221 Appropriations transferred from other acct [036-0160]	140		
Spending authority from offsetting collections, mandatory:			
1800 Collected	349	248	248
1801 Change in uncollected payments, Federal sources	1		
1850 Spending auth from offsetting collections, mand (total)	350	248	248
1900 Budget authority (total)	490	248	248
1930 Total budgetary resources available	490	362	356
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	112	108	94
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	17	47	24
3010 New obligations, unexpired accounts	378	254	262
3020 Outlays (gross)	-348	-275	-261
3040 Recoveries of prior year unpaid obligations, unexpired		-2	
3050 Unpaid obligations, end of year	47	24	25
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-2	-2
3070 Change in uncollected pymts, Fed sources, unexpired	-1		
3090 Uncollected pymts, Fed sources, end of year	-2	-2	-2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	16	45	22
3200 Obligated balance, end of year	45	22	23
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	490	248	248
Outlays, gross:			
4100 Outlays from new mandatory authority	331	243	243
4101 Outlays from mandatory balances	17	32	18
4110 Outlays, gross (total)	348	275	261
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-349	-248	-248
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	-1		
4160 Budget authority, net (mandatory)	140		
4170 Outlays, net (mandatory)	-1	27	13
4180 Budget authority, net (total)	140		
4190 Outlays, net (total)	-1	27	13

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 2023, operations will be financed from current revenues.

Object Classification (in millions of dollars)

Identification code 036-4014-0-3-705	2021 actual	2022 est.	2023 est.
11.1 Reimbursable obligations: Personnel compensation: Full-time permanent	84	57	58
11.9 Total personnel compensation	84	57	58
12.1 Civilian personnel benefits	45	30	31
21.0 Travel and transportation of persons	1	1	1
22.0 Transportation of things	3	2	2
25.2 Other services from non-Federal sources	17	11	12
26.0 Supplies and materials	225	151	156
31.0 Equipment	3	2	2
99.0 Reimbursable obligations	378	254	262
99.9 Total new obligations, unexpired accounts	378	254	262

Employment Summary

Identification code 036-4014-0-3-705	2021 actual	2022 est.	2023 est.
2001 Reimbursable civilian full-time equivalent employment	2,267	2,250	2,318

VETERANS CHOICE FUND

Program and Financing (in millions of dollars)

Identification code 036-0172-0-1-703	2021 actual	2022 est.	2023 est.
Obligations by program activity:			
0001 Veterans Choice Fund - Administrative	2		
0002 Veterans Choice Fund - Program	23		
0006 MCC (0140) Expenditure Transfers		15	266
0091 Direct program activities, subtotal	25	15	266
0900 Total new obligations, unexpired accounts (object class 25.2)	25	15	266
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	-248	281	266
1020 Adjustment of unobligated bal brought forward, Oct 1	398		
1021 Recoveries of prior year unpaid obligations	21		
1033 Recoveries of prior year paid obligations	135		
1070 Unobligated balance (total)	306	281	266
1930 Total budgetary resources available	306	281	266
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	281	266	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	453		
3001 Adjustments to unpaid obligations, brought forward, Oct 1	-398		
3010 New obligations, unexpired accounts	25	15	266
3020 Outlays (gross)	-59	-15	-118
3040 Recoveries of prior year unpaid obligations, unexpired	-21		
3050 Unpaid obligations, end of year			148
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	55		
3200 Obligated balance, end of year			148
Budget authority and outlays, net:			
Mandatory:			
4101 Outlays, gross:			
Outlays from mandatory balances	59	15	118
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-135		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	135		
4170 Outlays, net (mandatory)	-76	15	118
4180 Budget authority, net (total)			
4190 Outlays, net (total)	-76	15	118

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")

VETERANS CHOICE FUND—Continued

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.

EMERGENCY DEPARTMENT OF VETERANS AFFAIRS EMPLOYEE LEAVE FUND

Program and Financing (in millions of dollars)

Identification code 036–0131–0–1–703	2021 actual	2022 est.	2023 est.
Obligations by program activity:			
0001 Employee reimbursement	18		
0900 Total new obligations, unexpired accounts (object class 44.0)	18		
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		62	
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation (P.L. 117–2, Section 8008)	80		
1930 Total budgetary resources available	80	62	
Memorandum (non-add) entries:			
1940 Unobligated balance expiring		–62	
1941 Unexpired unobligated balance, end of year	62		
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	18		
3020 Outlays (gross)	–18		
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	80		
Outlays, gross:			
4100 Outlays from new mandatory authority	18		
4180 Budget authority, net (total)	80		
4190 Outlays, net (total)	18		

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

date of enactment of the Act, March 11, 2021, through September 30, 2021. The period of availability for Section 8008 funding is from the date of enactment of the Act, March 11, 2021, through September 20, 2022.

Trust Funds

GENERAL POST FUND, NATIONAL HOMES

Special and Trust Fund Receipts (in millions of dollars)

Identification code 036–8180–0–7–705	2021 actual	2022 est.	2023 est.
0100 Balance, start of year		1	3
Receipts:			
Current law:			
1130 General Post Fund, National Homes, Deposits	20	20	20
1140 General Post Fund, National Homes, Interest on Investments	1	3	3
1199 Total current law receipts	21	23	23
1999 Total receipts	21	23	23
2000 Total: Balances and receipts	21	24	26
Appropriations:			
Current law:			
2101 General Post Fund, National Homes	–20	–21	–21
5099 Balance, end of year	1	3	5

Program and Financing (in millions of dollars)

Identification code 036–8180–0–7–705	2021 actual	2022 est.	2023 est.
Obligations by program activity:			
0001 Religious, recreational, and entertainment activities	14	15	16
0003 Therapeutic residence maintenance	1	1	1
0900 Total new obligations, unexpired accounts	15	16	17
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	121	127	134
1021 Recoveries of prior year unpaid obligations	1	2	1
1070 Unobligated balance (total)	122	129	135
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	20	21	21
1930 Total budgetary resources available	142	150	156
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	127	134	139
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3	3	1
3010 New obligations, unexpired accounts	15	16	17
3020 Outlays (gross)	–14	–16	–17
3040 Recoveries of prior year unpaid obligations, unexpired	–1	–2	–1
3050 Unpaid obligations, end of year	3	1	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3	3	1
3200 Obligated balance, end of year	3	1	
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	20	21	21
Outlays, gross:			
4100 Outlays from new mandatory authority		16	17
4101 Outlays from mandatory balances	14		
4110 Outlays, gross (total)	14	16	17
4180 Budget authority, net (total)	20	21	21
4190 Outlays, net (total)	14	16	17
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	112	90	90
5001 Total investments, EOY: Federal securities: Par value	90	90	90

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	2021 actual	2022 est.	2023 est.
Direct obligations:			
21.0 Travel and transportation of persons	1		
23.3 Communications, utilities, and miscellaneous charges	1	1	1
25.2 Other services from non-Federal sources	3	5	4
26.0 Supplies and materials	9	9	11
31.0 Equipment	1	1	1
99.9 Total new obligations, unexpired accounts	15	16	17

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, which shall become available on October 1, 2023, to remain available until expended: Provided, That not to exceed \$21,423,000 of the amount made available for fiscal year 2024 under this heading shall be reimbursed to "General Operating Expenses, Veterans Benefits Administration", and "Information Technology Systems" for necessary expenses in implementing the provisions of chapters 51, 53, and 55 of title 38, United States Code, the funding source for which is specifically provided as the "Compensation and Pensions" appropriation: Provided further, That such sums as may be earned on an actual qualifying patient basis, shall be reimbursed to "Medical Care Collections Fund" to augment the funding of individual medical facilities for nursing home care provided to pensioners as authorized.

Note.—A full-year 2022 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2022 (Division A of Public Law 117–43, as amended). The amounts included for 2022 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)

Identification code 036–0102–0–1–701	2021 actual	2022 est.	2023 est.
Obligations by program activity:			
0101 Veterans	101,806	116,246	128,751
0102 Survivors	7,987	9,881	8,939
0191 Compensation sub-total	109,793	126,127	137,690
0200 Other compensation expenses	109,793	126,127	137,690
0201 Chapter 18	22	23	24
0202 Clothing allowance	118	129	140
0203 Misc assistance (EAI, SAFD)	43	48	53
0204 Medical exam pilot program	2,226	3,051	3,505
0205 OBRA payment to VBA and IT	3	8	8
0291 Total other compensation expenses	2,412	3,259	3,730
0293 Total compensation	112,205	129,386	141,420
0302 Veterans	2,607	2,509	2,302
0303 Survivors	1,466	1,310	1,235
0391 Pensions sub total	4,073	3,819	3,537
0401 Reimbursements to GOE, IT and VHA	12	13	13
0492 Total pensions	4,085	3,832	3,550
0502 Burial allowance	18	43	60

0503 Burial plots	43	45	49
0504 Service-connected deaths	90	140	149
0505 Burial flags	23	23	24
0506 Headstones and markers	86	92	93
0508 Graveliners	5	3	3
0509 Pre-Place Crypts	41	31	34
0591 Total burial program	306	377	412
0900 Total new obligations, unexpired accounts (object class 42.0)	116,596	133,595	145,382

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	645	8,798	5,431
1021 Recoveries of prior year unpaid obligations	24		
1033 Recoveries of prior year paid obligations	368		
1070 Unobligated balance (total)	1,037	8,798	5,431
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	6,110		
Advance appropriations, mandatory:			
1270 Advance appropriation	118,247	130,228	152,017
1900 Budget authority (total)	124,357	130,228	152,017
1930 Total budgetary resources available	125,394	139,026	157,448
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	8,798	5,431	12,066

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	9,299	9,362	365
3010 New obligations, unexpired accounts	116,596	133,595	145,382
3011 Obligations ("upward adjustments"), expired accounts	86		
3020 Outlays (gross)	–116,595	–142,592	–144,047
3040 Recoveries of prior year unpaid obligations, unexpired	–24		
3050 Unpaid obligations, end of year	9,362	365	1,700
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	9,299	9,362	365
3200 Obligated balance, end of year	9,362	365	1,700

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	124,357	130,228	152,017
Outlays, gross:			
4100 Outlays from new mandatory authority	107,494	124,432	138,251
4101 Outlays from mandatory balances	9,101	18,160	5,796
4110 Outlays, gross (total)	116,595	142,592	144,047
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	–368		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	368		
4160 Budget authority, net (mandatory)	124,357	130,228	152,017
4170 Outlays, net (mandatory)	116,227	142,592	144,047
4180 Budget authority, net (total)	124,357	130,228	152,017
4190 Outlays, net (total)	116,227	142,592	144,047

WORKLOAD

	2021 actual	2022 est.	2023 est.
Compensation Completed Claims:			
Rating	1,399,049	1,694,569	1,811,609
Not-Rating Claims	2,678,778	2,784,652	2,834,814
Pension Completed Claims:			
Rating	123,881	119,098	123,479
Non-Rating Claims	346,132	271,948	298,230

For 2024, the Budget requests \$146,778,136,000 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

COMPENSATION AND PENSIONS—Continued

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, 2023, is expected to be 4.3 percent.

AVERAGE NUMBER OF COMPENSATION CASES AND PAYMENTS

	2021 actual	2022 est.	2023 est.
Veterans:			
Cases	5,150,221	5,324,457	5,538,958
Average payment per case, per year	\$19,784	\$21,832	\$23,245
Total obligations (in millions)	\$101,892	\$116,246	\$128,751
Survivors:			
Cases	453,342	467,244	482,949
Average payment per case, per year	\$17,619	\$21,147	\$18,510
Total obligations (in millions)	\$7,987	\$9,881	\$8,939
Chapter 18:			
Children	1,118	1,108	1,098
Average payment per case, per year	\$19,505	\$20,656	\$21,544
Total obligations (in millions)	\$22	\$23	\$24
Clothing allowance:			
Number of veterans	141,010	145,504	151,258
Average payment per case, per year	\$840	\$890	\$928
Total obligations (in millions)	\$118	\$129	\$140
Special Allowance for Dependents:			
Cases	16	15	14
Average benefit	\$2,760	\$2,923	\$3,049
Total obligations (in millions)	\$0	\$0	\$0
Equal Access to Justice Act:			
Cases	7,245	7,626	8,007
Average benefit	\$5,941	\$6,291	\$6,562
Total obligations (in millions)	\$43	\$48	\$53
REPS:			
Cases	1	1	1
Average benefit	\$14,232	\$18,734	\$19,540
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, 2023, is expected to be 4.3 percent.

AVERAGE NUMBER OF PENSION CASES AND PAYMENTS

	2021 actual	2022 est.	2023 est.
Veterans:			
Cases	204,562	184,320	162,377
Average payment per case, per year	\$12,745	\$13,610	\$14,173
Total obligations (in millions)	\$2,607	\$2,509	\$2,301
Survivors:			
Cases	146,680	125,983	114,250

Average payment per case, per year	\$9,994	\$10,401	\$10,805
Total obligations (in millions)	\$1,466	\$1,310	\$1,235

Burial benefits in 2022 provide for: (a) the payment of an allowance of \$828 toward burial and funeral expenses; (b) the payment of \$828 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

	2021 actual	2022 est.	2023 est.
Burial allowance	43,888	30,097	30,503
Burial allowances for deaths in Dept. facility	1,146	15,833	16,046
Burial plot	53,697	54,766	55,503
Service-connected deaths	49,390	52,125	53,974
Burial flags	473,490	450,848	450,848
Headstones and markers	350,032	332,501	337,312
Graveliners	9,128	8,671	8,796
Preplaced crypts	64,955	61,702	69,062
Caskets and Urns	287	273	277
Urns and Plaques	0	0	1,247

COMPENSATION AND PENSIONS

(Legislative proposal, subject to PAYGO)

Modernizing VA's Records Management Program: This proposal would amend Title 38, United States Code, by creating a new section 5707 to codify the Veterans Benefits Administration's procedures with respect to imaged source paper files, input records, reports, or other documents under the Records Control Schedule required by Title 44, United States Code. In 2023, there is no cost associated with this proposal.

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, which shall become available on October 1, 2023, 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.

Note.—A full-year 2022 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2022 (Division A of Public Law 117–43, as amended). The amounts included for 2022 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)

Identification code 036–0137–0–1–702	2021 actual	2022 est.	2023 est.
Obligations by program activity:			
0101 Sons and daughters	915	990	1,106
0102 Spouses	204	222	249
0191 Total education and training	1,119	1,212	1,355
0201 Vocational rehabilitation training	828	946	996
0202 Subsistence allowance	591	718	722
0203 Automobiles and adaptive equipment	106	110	114
0204 Housing Grants	132	170	173
0291 Total special assistance to disabled veterans	1,657	1,944	2,005
0301 Work study	29	30	33
0302 Payments to States	24	26	27
0303 All-volunteer assistance: Basic benefits and all other	9,292	8,471	8,923
0305 Tuition Assistance	3	2	2
0306 Licensing and Certification	2	3	3
0307 Veterans Rapid Retraining Assistance Program	32	319	35
0308 Reporting Fees	14	14	14
0310 Contract Counseling	2	6	6
0391 Total All-volunteer assistance and other	9,398	8,871	9,043
0799 Total direct obligations	12,174	12,027	12,403
0802 Veterans and servicepersons supplementary benefits	5	5	4

0803	Chapter 1606 reservists benefits	72	71	72
0804	Chapter 1606 reservists supplementary benefits	26	25	26
0807	Chapter 33 DoD Reimbursements	52	52	52
0899	Total reimbursable obligations	155	153	154
0900	Total new obligations, unexpired accounts	12,329	12,180	12,557

Budgetary resources:
Unobligated balance:

1000	Unobligated balance brought forward, Oct 1	4,467	5,394	8,314
1021	Recoveries of prior year unpaid obligations	8	.....	.....
1033	Recoveries of prior year paid obligations	128	.....	.....
1070	Unobligated balance (total)	4,603	5,394	8,314
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation	386	.....	.....
Advance appropriations, mandatory:				
1270	Advance appropriation	12,579	14,947	8,907
Spending authority from offsetting collections, mandatory:				
1800	Collected	155	153	154
1900	Budget authority (total)	13,120	15,100	9,061
1930	Total budgetary resources available	17,723	20,494	17,375
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	5,394	8,314	4,818

Change in obligated balance:
Unpaid obligations:

3000	Unpaid obligations, brought forward, Oct 1	766	738	138
3010	New obligations, unexpired accounts	12,329	12,180	12,557
3020	Outlays (gross)	-12,349	-12,780	-12,456
3040	Recoveries of prior year unpaid obligations, unexpired	-8	.....	.....
3050	Unpaid obligations, end of year	738	138	239
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	765	737	137
3200	Obligated balance, end of year	737	137	238

Budget authority and outlays, net:
Mandatory:

4090	Budget authority, gross	13,120	15,100	9,061
Outlays, gross:				
4100	Outlays from new mandatory authority	7,115	6,647	4,004
4101	Outlays from mandatory balances	5,234	6,133	8,452
4110	Outlays, gross (total)	12,349	12,780	12,456
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal sources	-155	-153	-154
4123	Non-Federal sources	-128	.....	.....
4130	Offsets against gross budget authority and outlays (total)	-283	-153	-154
Additional offsets against gross budget authority only:				
4143	Recoveries of prior year paid obligations, unexpired accounts	128	.....	.....
4160	Budget authority, net (mandatory)	12,965	14,947	8,907
4170	Outlays, net (mandatory)	12,066	12,627	12,302
4180	Budget authority, net (total)	12,965	14,947	8,907
4190	Outlays, net (total)	12,066	12,627	12,302

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

	2021 actual	2022 est.	2023 est.
Enacted/requested:			
Budget Authority	12,965	14,947	8,907
Outlays	12,066	12,627	12,302
Legislative proposal, subject to PAYGO:			
Budget Authority .....	.....	.....	2
Outlays .....	.....	.....	2
Total:			
Budget Authority	12,965	14,947	8,909
Outlays	12,066	12,627	12,304

WORKLOAD—Veteran Readiness and Employment

	2021 actual	2022 est.	2023 est.
Evaluation and planning	71,951	72,692	73,455
Rehabilitation services	110,659	111,799	112,973
Employment services status	29,440	29,743	30,056
Vocational/educational counseling	2,923	3,069	3,223

WORKLOAD—Education

	2021 actual	2022 est.	2023 est.
Original claims	317,891	302,701	292,143
Adjustments/supplemental claims	3,129,136	3,060,564	2,970,470

For 2024, the Budget requests \$8,452,500,000 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 (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 provides an eligible veteran with up to 12 months of tuition and fees and a monthly housing allowance based on Post-9/11 GI Bill rates, to be used towards training in a covered program of education that leads to a high-demand job. Covered programs include associate degrees, non-college degrees, and certificate programs. The Department of Labor determines what is considered a high-demand job for VRRAP. To be eligible for this program, individuals must be:

- At least 22 years of age and less than 67 years of age,
- Unemployed due to COVID-19 pandemic,
- Not eligible for GI Bill or VR&E benefits,
- Not enrolled in a Federal or State jobs program,

READJUSTMENT BENEFITS—Continued

-Not receiving VA disability compensation because a veteran is unable to work, and

-Not receiving unemployment compensation, including enhanced benefits under the CARES Act.

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

CASELOAD AND AVERAGE COST DATA

	2021 actual	2022 est.	2023 est.
Chapter 33:			
Number of trainees	610,009	562,246	564,972
Average cost per trainee	\$14,985	\$14,772	\$15,532
Total cost (in millions)	\$9,141	\$8,305	\$8,775
Chapter 35 Sons and Daughters:			
Number of trainees	131,941	140,795	150,271
Average cost per trainee (in dollars)	\$6,933	\$7,032	\$7,354
Total cost (in millions)	\$915	\$990	\$1,105
Chapter 35 Wives and Widowers:			
Number of trainees	35,626	38,265	41,122
Average cost per trainee (in dollars)	\$5,719	\$5,800	\$6,067
Total cost (in millions)	\$204	\$222	\$249
Chapter 30:			
Number of trainees	21,356	21,001	19,542
Average cost per trainee	\$7,939	\$7,952	\$8,151
Total cost (in millions)	\$170	\$167	\$159
Chapter 1606:			
Number of trainees	37,071	35,618	34,210
Average cost per trainee	\$2,620	\$2,665	\$2,812
Total cost (in millions)	\$97	\$95	\$96
Veteran Employment Through Technology Education Courses (VET TEC):			
Number of trainees	2,658	3,653	2,938
Average cost per trainee	\$14,300	\$14,801	\$15,319
Total cost (in millions)	\$38	\$54	\$45
Veteran Rapid Retraining Assistance Program (VRRAP)			
Number of trainees	2,079	10,131	6,661
Average cost per trainee	\$15,417	\$31,444	\$5,308
Total cost (in millions)	\$32	\$319	\$35

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

	2021 actual	2022 est.	2023 est.
Chapter 31:			
Rehabilitation, Evaluation, Planning and Service cases	33,229	33,588	36,208
Number of trainees	91,915	99,856	101,750
Average cost per trainee (in dollars)	\$15,439	\$16,663	\$16,884
Total cost (in millions)	\$1,419	\$1,664	\$1,718

Specially Adapted Housing Grants.—Specially adapted housing grants are provided to certain severely disabled veterans. In 2022, the maximum grant amount is \$101,754. Veterans who suffer service-connected blindness or who have lost the use of both upper extremities can receive up to \$20,387.

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 automobile. The maximum allowance increased to \$22,355.72 in 2022 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

	2021 actual	2022 est.	2023 est.
Housing grants:			
Number of housing grants	2,938	3,727	3,755
Average cost per grant	\$44,997	\$45,579	\$45,972
Total cost (in millions)	\$132	\$170	\$173
Number of housing technology grants	4	7	0
Average cost per grant	\$199,815	\$200,000	\$0
Total cost (in millions)	\$0.8	\$1.4	\$0
Automobiles or other conveyances:			
Number of conveyances	1,239	1,239	1,239
Average benefit	\$21,029	\$21,436	\$21,852
Obligations (in millions)	\$26	\$27	\$27
Adaptive equipment (including maintenance, repair, and installation for automobiles):			
Number of items	3,535	3,535	3,535
Average benefit	\$22,668	\$23,648	\$24,670
Obligations (in millions)	\$80	\$84	\$87

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	036–0137–0–1–702	2021 actual	2022 est.	2023 est.
41.0	Direct obligations: Grants, subsidies, and contributions	12,174	12,027	12,403
99.0	Reimbursable obligations	155	153	154
99.9	Total new obligations, unexpired accounts	12,329	12,180	12,557

READJUSTMENT BENEFITS

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 036–0137–4–1–702	2021 actual	2022 est.	2023 est.
Obligations by program activity:			
0204 Housing Grants			1
0205 Housing Technology Grants			1
0291 Total special assistance to disabled veterans			2
0799 Total direct obligations			2
0900 Total new obligations, unexpired accounts (object class 41.0)			2
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			2
1900 Budget authority (total)			2
1930 Total budgetary resources available			2
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			2
3020 Outlays (gross)			–2
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			2
Outlays, gross:			
4100 Outlays from new mandatory authority			2
4180 Budget authority, net (total)			2
4190 Outlays, net (total)			2

Extension of Authority for the Specially Adapted Housing (SAH) Assistive Technology Grant Program: This proposal would extend the authority of the Secretary of the Department of Veterans Affairs (VA) to award SAH Assistive Technology (SAHAT) grants and administer the program through September 30, 2027. Section 203 of Public Law (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 four times. Most recently, Congress extended the program authority, via section 5201 of Public Law 116–159, through September 30, 2022. In 2023, the cost of this proposal is estimated to be \$1 million.

Extension of Authority for the Specially Adapted Housing (SAH) Temporary Residence Adaptation (TRA) Grant: This proposal would extend the authority of the Secretary of Veterans Affairs (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 five years from enactment. Public Law 109–233, section 101, 120 Stat. 397 (2006). Congress has since extended the sunset date two times. Most recently, Congress extended the program authority, via section 205 of the Honoring Americas Veterans and Caring for Camp Lejeune Families Act of 2012, through December 31, 2022. Public Law 112–154, section 205, 126 Stat. 1165 (2012). In 2023, the cost of this proposal is estimated to be \$810 thousand.

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, which shall become available on October 1, 2023, to remain available until expended.

Note.—A full-year 2022 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2022 (Division A of Public Law 117–43, as amended). The amounts included for 2022 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)

Identification code 036–0120–0–1–701	2021 actual	2022 est.	2023 est.
Obligations by program activity:			
0011 VMLI Death Claims	34	40	38
0012 Payment to Service-Disabled Veterans Insurance	103	107	78
0100 Total direct expenses	137	147	116
0900 Total new obligations, unexpired accounts	137	147	116
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	3	
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	2		
Advance appropriations, mandatory:			
1270 Advance appropriation	129	137	110
Spending authority from offsetting collections, mandatory:			
1800 Collected	6	7	6
1900 Budget authority (total)	137	144	116
1930 Total budgetary resources available	140	147	116
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	7	8	1
3010 New obligations, unexpired accounts	137	147	116
3020 Outlays (gross)	–136	–154	–116
3050 Unpaid obligations, end of year	8	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	7	8	1
3200 Obligated balance, end of year	8	1	1
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	137	144	116
Outlays, gross:			
4100 Outlays from new mandatory authority	127	144	116
4101 Outlays from mandatory balances	9	10	
4110 Outlays, gross (total)	136	154	116
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	–6	–7	–6
4180 Budget authority, net (total)	131	137	110
4190 Outlays, net (total)	130	147	110

WORKLOAD

	2021 actual	2022 est.	2023 est.
Policy service actions	565,257	572,560	743,180
Collections	206,358	201,800	169,400
Disability claims	22,671	37,740	259,300
Insurance awards	105,298	103,190	107,770

For 2024, the Budget requests \$121,126,000 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 six life insurance programs, including two trust funds, two public enterprise funds, a trust revolving fund, and Veterans' Mortgage Life Insurance (VMLI); and supervises four additional programs for the benefit of 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

VETERANS INSURANCE AND INDEMNITIES—Continued

NSLI; and (c) death claims on policies under the waiver of a premium while the insured was on active duty.

Payment to Service-Disabled Veterans Insurance Fund (S-DVI).—Payments are made to the S-DVI fund to supplement the premiums and other receipts of the fund in amounts necessary to pay claims on insurance policies issued to veterans with service-connected disabilities.

Veterans' Mortgage Life Insurance (VMLI).—Payments are made to mortgage holders under this program, which provides mortgage protection life insurance to veterans who have received a grant for specially adapted housing due to severe disabilities. The trend in the number and amount of insurance policies in force appears in the following table.

POLICIES AND INSURANCE IN FORCE

VMLI Policies	2021 actual	2022 est.	2023 est.
Number of Policies	2,479	2,500	2,540
Amount of Insurance (dollars in millions)	\$353	\$373	\$382

Object Classification (in millions of dollars)

Identification code 036–0120–0–1–701	2021 actual	2022 est.	2023 est.
42.0 Direct obligations: Insurance claims and indemnities	135	143	113
99.0 Reimbursable obligations	2	4	3
99.9 Total new obligations, unexpired accounts	137	147	116

FILIPINO VETERANS EQUITY COMPENSATION FUND

Program and Financing (in millions of dollars)

Identification code 036–1121–0–1–701	2021 actual	2022 est.	2023 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	56	56	56
1930 Total budgetary resources available	56	56	56
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	56	56	56
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

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

Note.—A full-year 2022 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2022 (Division A of Public Law 117–43, as amended). The amounts included for 2022 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)

Identification code 036–0151–0–1–705	2021 actual	2022 est.	2023 est.
Obligations by program activity:			
0010 Compensation and pensions	2,677	2,582	3,036
0011 Education	451	267	352
0012 VRE	275	334	294
0013 Insurance	2	2	2
0014 Housing	25	39	42
0015 Transition and Economic Development	111	118	137
0799 Total direct obligations	3,541	3,342	3,863
0801 Compensation and pensions	2,224	3,064	3,521
0802 Education	1	2	
0804 Insurance	31	43	45
0805 Housing	144	146	171
0806 Transition and Economic Development	1		
0807 VRE	1	2	2
0899 Total reimbursable obligations	2,402	3,257	3,739
0900 Total new obligations, unexpired accounts	5,943	6,599	7,602
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	14	282	547
1012 Unobligated balance transfers between expired and unexpired accounts	74		
1070 Unobligated balance (total)	88	282	547
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	3,180	3,180	3,863
1121 Appropriations transferred from other acct [036–0160]	338		
1131 Unobligated balance of appropriations permanently reduced	–16	–16	
1160 Appropriation, discretionary (total)	3,502	3,164	3,863
Advance appropriations, discretionary:			
1173 Advance appropriations transferred from other accounts [036–0160]		178	
Appropriations, mandatory:			
1200 Appropriation (P.L. 117–2, Section 8001)	262		
Spending authority from offsetting collections, discretionary:			
1700 Collected	2,243	3,522	3,739
1701 Change in uncollected payments, Federal sources	217		
1750 Spending auth from offsetting collections, disc (total)	2,460	3,522	3,739
1900 Budget authority (total)	6,224	6,864	7,602
1930 Total budgetary resources available	6,312	7,146	8,149
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	–87		
1941 Unexpired unobligated balance, end of year	282	547	547
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,532	2,130	509
3010 New obligations, unexpired accounts	5,943	6,599	7,602
3011 Obligations ("upward adjustments"), expired accounts	58		
3020 Outlays (gross)	–5,296	–8,220	–7,727
3041 Recoveries of prior year unpaid obligations, expired	–107		
3050 Unpaid obligations, end of year	2,130	509	384
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1		–217	–217
3070 Change in uncollected pymts, Fed sources, unexpired	–217		
3090 Uncollected pymts, Fed sources, end of year	–217	–217	–217
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,532	1,913	292
3200 Obligated balance, end of year	1,913	292	167
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	5,962	6,864	7,602
Outlays, gross:			
4010 Outlays from new discretionary authority	4,107	5,881	6,868
4011 Outlays from discretionary balances	1,189	2,081	856
4020 Outlays, gross (total)	5,296	7,962	7,724
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	–2,259	–3,522	–3,739
4033 Non-Federal sources	–2		
4040 Offsets against gross budget authority and outlays (total)	–2,261	–3,522	–3,739
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	–217		

4052	Offsetting collections credited to expired accounts	18		
4060	Additional offsets against budget authority only (total)	-199		
4070	Budget authority, net (discretionary)	3,502	3,342	3,863
4080	Outlays, net (discretionary)	3,035	4,440	3,985
	Mandatory:			
4090	Budget authority, gross	262		
	Outlays, gross:			
4101	Outlays from mandatory balances		258	3
4180	Budget authority, net (total)	3,764	3,342	3,863
4190	Outlays, net (total)	3,035	4,698	3,988

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	2021 actual	2022 est.	2023 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	1,735	1,780	1,844
11.5 Other personnel compensation	657	658	672
11.9 Total personnel compensation	2,392	2,438	2,516
12.1 Civilian personnel benefits	568	436	480
13.0 Benefits for former personnel	1	1	1
21.0 Travel and transportation of persons	28	5	35
22.0 Transportation of things	2	2	2
23.1 Rent	144	144	154
23.2 Rental payments to others	21	21	21
23.3 Communications, utilities, and miscellaneous charges	17	17	17
24.0 Printing and reproduction	3	3	3
25.2 Other services from non-Federal sources	332	242	601
26.0 Supplies and materials	7	7	7
31.0 Equipment	25	25	25
42.0 Insurance claims and indemnities	1	1	1
99.0 Direct obligations	3,541	3,342	3,863
99.0 Reimbursable obligations	2,402	3,257	3,739
99.9 Total new obligations, unexpired accounts	5,943	6,599	7,602

Employment Summary

Identification code 036–0151–0–1–705	2021 actual	2022 est.	2023 est.
1001 Direct civilian full-time equivalent employment	23,504	23,900	25,164
2001 Reimbursable civilian full-time equivalent employment	1,135	1,392	1,317

SERVICE-DISABLED VETERANS INSURANCE FUND

Program and Financing (in millions of dollars)

Identification code 036–4012–0–3–701	2021 actual	2022 est.	2023 est.
Obligations by program activity:			
0801 Capital investment	25	30	30
0802 Death claims	134	133	135
0803 All other	29	7	7
0804 Payments to GOE and IT	6	36	31
0900 Total new obligations, unexpired accounts	194	206	203
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	50	59	61
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	203	208	176
1930 Total budgetary resources available	253	267	237
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	59	61	34

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	32	38	46
3010 New obligations, unexpired accounts	194	206	203
3020 Outlays (gross)	-188	-198	-203
3050 Unpaid obligations, end of year	38	46	46
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	32	38	46
3200 Obligated balance, end of year	38	46	46

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	203	208	176
Outlays, gross:			
4100 Outlays from new mandatory authority	100	162	176
4101 Outlays from mandatory balances	88	36	27
4110 Outlays, gross (total)	188	198	203
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-103	-107	-78
4123 Non-Federal sources	-100	-5	-5
4123 Non-Federal sources		-71	-68
4123 Non-Federal sources		-25	-25
4130 Offsets against gross budget authority and outlays (total)	-203	-208	-176
4170 Outlays, net (mandatory)	-15	-10	27
4180 Budget authority, net (total)			
4190 Outlays, net (total)	-15	-10	27

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

	2021 actual	2022 est.	2023 est.
Number of policies (EOY)	276,060	280,955	270,667
Insurance in force (dollars in millions) (EOY)	\$2,907	\$2,973	\$2,862

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 \$1,576 million by September 30, 2022. 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	2021 actual	2022 est.	2023 est.
Reimbursable obligations:			
33.0 Investments and loans	24	30	30
42.0 Insurance claims and indemnities	170	176	173
99.9 Total new obligations, unexpired accounts	194	206	203

VETERANS REOPENED INSURANCE FUND

Program and Financing (in millions of dollars)

Identification code 036-4010-0-3-701		2021 actual	2022 est.	2023 est.
Obligations by program activity:				
0801	Death claims	10	7	6
0802	Dividends	1	1	.....
0803	All other	4	3	2
0900	Total new obligations, unexpired accounts	15	11	8
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	50	38	29
Budget authority:				
Spending authority from offsetting collections, mandatory:				
1800	Collected	3	2	2
1930	Total budgetary resources available	53	40	31
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	38	29	23
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	17	13	12
3010	New obligations, unexpired accounts	15	11	8
3020	Outlays (gross)	-19	-12	-11
3050	Unpaid obligations, end of year	13	12	9
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	16	12	11
3200	Obligated balance, end of year	12	11	8
Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross	3	2	2
Outlays, gross:				
4100	Outlays from new mandatory authority	3	2	2
4101	Outlays from mandatory balances	16	10	9
4110	Outlays, gross (total)	19	12	11
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4121	Interest on Federal securities	-2	-2	-1
4123	Non-Federal sources	-1	.....	-1
4130	Offsets against gross budget authority and outlays (total)	-3	-2	-2
4170	Outlays, net (mandatory)	16	10	9
4180	Budget authority, net (total) .....	.....	.....	.....
4190	Outlays, net (total)	16	10	9
Memorandum (non-add) entries:				
5000	Total investments, SOY: Federal securities: Par value	66	49	39
5001	Total investments, EOY: Federal securities: Par value	49	39	30

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.

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

POLICIES AND INSURANCE IN FORCE

	2021 actual	2022 est.	2023 est.
Number of policies	3,647	2,797	2,121
Insurance in force (dollars in millions)	\$37	\$51	\$38

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

Object Classification (in millions of dollars)

Identification code 036-4010-0-3-701		2021 actual	2022 est.	2023 est.
Reimbursable obligations:				
42.0	Insurance claims and indemnities	14	10	7
43.0	Interest and dividends	1	1	1
99.9	Total new obligations, unexpired accounts	15	11	8

SERVICEMEMBERS' GROUP LIFE INSURANCE FUND

Program and Financing (in millions of dollars)

Identification code 036-4009-0-3-701		2021 actual	2022 est.	2023 est.
Obligations by program activity:				
0801	Premium payments	213	660	660
0802	Payments to carrier	1	.....	.....
0803	Payment to GOE	2	3	3
0900	Total new obligations, unexpired accounts (object class 41.0)	216	663	663
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	1,264	2,532	3,165
Budget authority:				
Spending authority from offsetting collections, mandatory:				
1800	Collected	1,477	1,296	1,209
1801	Change in uncollected payments, Federal sources	7	.....	.....
1850	Spending auth from offsetting collections, mand (total)	1,484	1,296	1,209
1930	Total budgetary resources available	2,748	3,828	4,374
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	2,532	3,165	3,711
Change in obligated balance:				
Unpaid obligations:				
3010	New obligations, unexpired accounts	216	663	663
3020	Outlays (gross)	-216	-663	-663
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-9	-9
3070	Change in uncollected pymts, Fed sources, unexpired	-7	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-9	-9	-9
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	-2	-9	-9
3200	Obligated balance, end of year	-9	-9	-9
Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross	1,484	1,296	1,209
Outlays, gross:				
4100	Outlays from new mandatory authority	216	663	663
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4121	Interest on Federal securities	-13	-33	-46
4123	Non-Federal sources	-1,464	-663	-663
4124	Offsetting governmental collections .....	.....	-600	-500
4130	Offsets against gross budget authority and outlays (total)	-1,477	-1,296	-1,209
Additional offsets against gross budget authority only:				
4140	Change in uncollected pymts, Fed sources, unexpired	-7	.....	.....
4170	Outlays, net (mandatory)	-1,261	-633	-546
4180	Budget authority, net (total) .....	.....	.....	.....
4190	Outlays, net (total)	-1,261	-633	-546

Memorandum (non-add) entries:				
5000	Total investments, SOY: Federal securities: Par value	1,262	2,523	3,165
5001	Total investments, EOY: Federal securities: Par value	2,523	3,165	3,711

This fund finances the payment of group life insurance premiums to private insurance companies under the Servicemembers' Group Life Insurance (SGLI) Act of 1965, as amended. SGLI is a program for servicemembers on active duty, ready reservists, members of the National Guard, members of the Commissioned Corps of the National Oceanic and Atmospheric Administration and the Public Health Service, cadets and midshipmen of the four service academies, and members of the Reserve Officer Training Corps. SGLI coverage is available in \$50,000 increments up to the maximum of \$400,000. Veterans' Group Life Insurance (VGLI) is a program of post-separation insurance which allows servicemembers to convert their SGLI coverage to renewable term insurance. Family Servicemembers' Group Life Insurance (FSGLI) is a program extended to the spouses and dependent children of members insured under the SGLI program. FSGLI provides up to a maximum of \$100,000 of insurance coverage for spouses, not to exceed the amount of SGLI the insured member has in force, and \$10,000 of free coverage for dependent children. Spousal coverage is issued in increments of \$10,000.

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

VETERANS AFFAIRS LIFE INSURANCE

Program and Financing (in millions of dollars)

Identification code 036-4379-0-3-705				
	2021 actual	2022 est.	2023 est.	
Obligations by program activity:				
0801	Death Claims			7
0805	Payment to Insurance account			7
0900	Total new obligations, unexpired accounts			14
Budgetary resources:				
Budget authority:				
Spending authority from offsetting collections, mandatory:				
1800	Collected			232
1930	Total budgetary resources available			232
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year			218
Change in obligated balance:				
Unpaid obligations:				
3010	New obligations, unexpired accounts			14
3020	Outlays (gross)			-14
Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross			232
Outlays, gross:				
4100	Outlays from new mandatory authority			14
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal sources			-232
4180	Budget authority, net (total)			
4190	Outlays, net (total)			-218

Veterans Affairs Life Insurance (VALI) 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.

Object Classification (in millions of dollars)

Identification code 036-4379-0-3-705			
	2021 actual	2022 est.	2023 est.
Reimbursable obligations:			
33.0	Investments and loans		11
42.0	Insurance claims and indemnities		3
99.9	Total new obligations, unexpired accounts		14

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, 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, \$282,361,131.

Note.—A full-year 2022 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2022 (Division A of Public Law 117-43, as amended). The amounts included for 2022 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)

Identification code 036-1119-0-1-704				
	2021 actual	2022 est.	2023 est.	
Obligations by program activity:				
Credit program obligations:				
0701	Direct loan subsidy			3
0702	Loan guarantee subsidy			246
0704	Subsidy for modifications of loan guarantees	68		
0705	Reestimates of direct loan subsidy	5	16	
0706	Interest on reestimates of direct loan subsidy	5	8	
0707	Reestimates of loan guarantee subsidy	544	1,860	
0708	Interest on reestimates of loan guarantee subsidy	45	23	
0709	Administrative expenses	204	204	282
0900	Total new obligations, unexpired accounts	871	2,111	531
Budgetary resources:				
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	204	204	282
Appropriations, mandatory:				
1200	Appropriation	599	1,907	249
1200	Appropriation	68		
1260	Appropriations, mandatory (total)	667	1,907	249
1900	Budget authority (total)	871	2,111	531
1930	Total budgetary resources available	871	2,111	531
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	44	187	
3010	New obligations, unexpired accounts	871	2,111	531
3020	Outlays (gross)	-728	-2,298	-531
3050	Unpaid obligations, end of year	187		
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	44	187	
3200	Obligated balance, end of year	187		
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	204	204	282
Outlays, gross:				
4010	Outlays from new discretionary authority	20	204	282
4011	Outlays from discretionary balances	41	187	
4020	Outlays, gross (total)	61	391	282
Mandatory:				
4090	Budget authority, gross	667	1,907	249
Outlays, gross:				
4100	Outlays from new mandatory authority	667	1,907	249
4180	Budget authority, net (total)	871	2,111	531
4190	Outlays, net (total)	728	2,298	531

VETERANS HOUSING BENEFIT PROGRAM FUND—Continued

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

Identification code 036-1119-0-1-704	2021 actual	2022 est.	2023 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Acquired Direct Loans		28	33
115004 Vendee Direct Loans	5	168	179
115999 Total direct loan levels	5	196	212
Direct loan subsidy (in percent):			
132001 Acquired Direct Loans		-1.91	7.62
132004 Vendee Direct Loans	-22.54	-27.09	-26.29
132999 Weighted average subsidy rate	-22.54	-23.49	-21.01
Direct loan subsidy budget authority:			
133001 Acquired Direct Loans		-1	3
133004 Vendee Direct Loans	-2	-45	-47
133999 Total subsidy budget authority	-2	-46	-44
Direct loan subsidy outlays:			
134001 Acquired Direct Loans			3
134004 Vendee Direct Loans	-2	-45	-47
134005 Acquired and Vendee Loan Reestimates	1		
134999 Total subsidy outlays	-1	-45	-44
Direct loan reestimates:			
135001 Acquired Direct Loans	4		
135004 Vendee Direct Loans	-27	16	
135005 Acquired and Vendee Loan Reestimates	-23		
135999 Total direct loan reestimates	-46	16	
Guaranteed loan levels supportable by subsidy budget authority:			
215001 Housing Guaranteed Loans	422,798	305,293	314,709
215999 Total loan guarantee levels	422,798	305,293	314,709
Guaranteed loan subsidy (in percent):			
232001 Housing Guaranteed Loans	-50	-08	0.08
232999 Weighted average subsidy rate	-50	-08	0.08
Guaranteed loan subsidy budget authority:			
233001 Housing Guaranteed Loans	-2,114	-236	246
233999 Total subsidy budget authority	-2,114	-236	246
Guaranteed loan subsidy outlays:			
234001 Housing Guaranteed Loans	-2,046	-236	246
234002 Guaranteed Loan Sale Securities—Vendee	8		
234999 Total subsidy outlays	-2,038	-236	246
Guaranteed loan reestimates:			
235001 Housing Guaranteed Loans	-1,298	1,555	
235002 Guaranteed Loan Sale Securities—Vendee	-80	-2	
235999 Total guaranteed loan reestimates	-1,378	1,553	
Administrative expense data:			
3510 Budget authority	204	204	282
3590 Outlays from new authority	18	204	281

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

Under 38 U.S.C. 3703, the guaranty amount for a borrower with full entitlement (first-time users of the program or users whose entitlement is fully restored) is as follows:

- (a) 50 percent for loans of \$45,000 or less;
- (b) \$22,500 for loans greater than \$45,000, but no more than \$56,250;
- (c) the lesser of \$36,000 or 40 percent of the loan amount for loans greater than \$56,250, but not more than \$144,000; or
- (d) 25 percent of the loan amount for loans of \$144,001 or greater.

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

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

WORKLOAD

[in thousands]

	2021 actual	2022 est.	2023 est.
Construction and valuation	700	680	650
Loan processing	556	548	506
Loan service and claims	162	120	109

Object Classification (in millions of dollars)

Identification code 036-1119-0-1-704	2021 actual	2022 est.	2023 est.
Direct obligations:			
25.2 Other services from non-Federal sources	204	204	282
41.0 Grants, subsidies, and contributions	667	1,907	249
99.9 Total new obligations, unexpired accounts	871	2,111	531

HOUSING DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 036-4127-0-3-704	2021 actual	2022 est.	2023 est.
Obligations by program activity:			
0004 Property management/other expense	3		1
0091 Direct program activities, subtotal	3		1
Credit program obligations:			
0710 Direct loan obligations	5	196	212
0713 Payment of interest to Treasury	19	28	31
0740 Negative subsidy obligations	2	46	47
0742 Downward reestimates paid to receipt accounts	36	3	
0743 Interest on downward reestimates	18	5	
0791 Direct program activities, subtotal	80	278	290
0900 Total new obligations, unexpired accounts	83	278	291
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	92	66	1
1023 Unobligated balances applied to repay debt	-66	-66	
1070 Unobligated balance (total)	26		1
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	124	279	288
1422 Borrowing authority applied to repay debt	-1		
1440 Borrowing authority, mandatory (total)	123	279	288
Spending authority from offsetting collections, mandatory:			
1800 Collected	89	54	40
1825 Spending authority from offsetting collections applied to repay debt	-89	-54	-37
1850 Spending auth from offsetting collections, mand (total)			3
1900 Budget authority (total)	123	279	291
1930 Total budgetary resources available	149	279	292
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	66	1	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	5	1	3
3010 New obligations, unexpired accounts	83	278	291
3020 Outlays (gross)	-87	-276	-290
3050 Unpaid obligations, end of year	1	3	4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	5	1	3
3200 Obligated balance, end of year	1	3	4
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	123	279	291

Financing disbursements:				
4110	Outlays, gross (total)	87	276	290
Offsets against gross financing authority and disbursements:				
Offsetting collections (collected) from:				
4120	Federal sources: Payments from program account	-10	-24	-3
4122	Interest on uninvested funds	-5		
4123	Interest and principal received on loans	-71	-26	-32
4123	Fees		-4	-4
4123	Cash sale of properties	-1		-1
4123	Other	-2		
4130	Offsets against gross budget authority and outlays (total)	-89	-54	-40
4160	Budget authority, net (mandatory)	34	225	251
4170	Outlays, net (mandatory)	-2	222	250
4180	Budget authority, net (total)	34	225	251
4190	Outlays, net (total)	-2	222	250

Status of Direct Loans (in millions of dollars)

Identification code 036-4127-0-3-704		2021 actual	2022 est.	2023 est.
Position with respect to appropriations act limitation on obligations:				
1111	Direct loan obligations from current-year authority	5	196	212
1150	Total direct loan obligations	5	196	212
Cumulative balance of direct loans outstanding:				
1210	Outstanding, start of year	347	292	477
1231	Disbursements: Direct loan disbursements	5	196	212
1251	Repayments: Repayments and prepayments	-59	-10	-11
1263	Write-offs for default: Direct loans	-1	-1	-1
1290	Outstanding, end of year	292	477	677

Balance Sheet (in millions of dollars)

Identification code 036-4127-0-3-704		2020 actual	2021 actual
ASSETS:			
Federal assets:			
1101	Fund balances with Treasury	97	67
Investments in U.S. securities:			
1106	Receivables, net	9	43
1206	Non-Federal assets: Receivables, net	5	5
Net value of assets related to post-1991 direct loans receivable:			
1401	Direct loans receivable, gross	347	292
1402	Interest receivable	16	14
1404	Foreclosed property	1	1
1405	Allowance for subsidy cost (-)	49	68
1499	Net present value of assets related to direct loans	413	375
1901	Other Federal assets: Other assets		
1999	Total assets	524	490
LIABILITIES:			
Federal liabilities:			
2101	Accounts payable	18	16
2103	Debt	503	471
2105	Other	3	3
Non-Federal liabilities:			
2201	Accounts payable		
2207	Other		
2999	Total liabilities	524	490
NET POSITION:			
3300	Cumulative results of operations		
4999	Total liabilities and net position	524	490

HOUSING GUARANTEED LOAN FINANCING ACCOUNT**Program and Financing** (in millions of dollars)

Identification code 036-4129-0-3-704		2021 actual	2022 est.	2023 est.
Obligations by program activity:				
0002	Losses on defaulted loans	262	4,433	1,378
0005	Payment to trustee reserve	1		
0009	Property sales expense	24	103	112
0010	Property management expense	46	92	97
0011	Property improvement expense		3	3
0012	Loans acquired		33	39
0013	Refunds	132	278	300
0091	Direct program activities, subtotal	465	4,942	1,929

Credit program obligations:				
0711	Default claim payments on principal	140	1,398	1,518
0713	Payment of interest to Treasury	11		
0740	Negative subsidy obligations	2,114	236	
0742	Downward reestimates paid to receipt accounts	1,703	286	
0743	Interest on downward reestimates	264	42	
0791	Direct program activities, subtotal	4,232	1,962	1,518
0900	Total new obligations, unexpired accounts	4,697	6,904	3,447

Budgetary resources:

Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	8,005	7,659	6,870
1022	Capital transfer of unobligated balances to general fund	-2		
1033	Recoveries of prior year paid obligations	6		
1070	Unobligated balance (total)	8,009	7,659	6,870
Financing authority:				
Appropriations, mandatory:				
1200	Appropriation	3		
Borrowing authority, mandatory:				
1400	Borrowing authority	539	236	
Spending authority from offsetting collections, mandatory:				
1800	Collected	4,347	6,115	4,953
1801	Change in uncollected payments, Federal sources	-3		
1825	Spending authority from offsetting collections applied to repay debt	-539	-236	
1850	Spending auth from offsetting collections, mand (total)	3,805	5,879	4,953
1900	Budget authority (total)	4,347	6,115	4,953
1930	Total budgetary resources available	12,356	13,774	11,823
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	7,659	6,870	8,376

Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	137	117	132
3010	New obligations, unexpired accounts	4,697	6,904	3,447
3020	Outlays (gross)	-4,717	-6,889	-3,505
3050	Unpaid obligations, end of year	117	132	74
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-4	-1	-1
3070	Change in uncollected pymts, Fed sources, unexpired	3		
3090	Uncollected pymts, Fed sources, end of year	-1	-1	-1
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	133	116	131
3200	Obligated balance, end of year	116	131	73

Financing authority and disbursements, net:

Mandatory:				
4090	Budget authority, gross	4,347	6,115	4,953
Financing disbursements:				
4110	Outlays, gross (total)	4,717	6,889	3,505
Offsets against gross financing authority and disbursements:				
Offsetting collections (collected) from:				
4120	Payments from program account	-657	-1,881	-246
4120	Recoveries from DLFA	-8	-203	-223
4122	Interest on uninvested funds	-144	-184	-198
4123	Funding fees	-3,211	-2,328	-2,289
4123	Cash sale of properties	-320	-1,180	-1,283
4123	Redemption of Properties/Other income and receivables	-13	-339	-714
4130	Offsets against gross budget authority and outlays (total)	-4,353	-6,115	-4,953
Additional offsets against financing authority only (total):				
4140	Change in uncollected pymts, Fed sources, unexpired	3		
4143	Recoveries of prior year paid obligations, unexpired accounts	6		
4150	Additional offsets against budget authority only (total)	9		
4160	Budget authority, net (mandatory)	3		
4170	Outlays, net (mandatory)	364	774	-1,448
4180	Budget authority, net (total)	3		
4190	Outlays, net (total)	364	774	-1,448

Status of Guaranteed Loans (in millions of dollars)

Identification code 036-4129-0-3-704		2021 actual	2022 est.	2023 est.
Position with respect to appropriations act limitation on commitments:				
2111	Guaranteed loan commitments from current-year authority	422,798	305,293	314,709
2150	Total guaranteed loan commitments	422,798	305,293	314,709

HOUSING GUARANTEED LOAN FINANCING ACCOUNT—Continued

Status of Guaranteed Loans—Continued

Identification code 036-4129-0-3-704	2021 actual	2022 est.	2023 est.
2199 Guaranteed amount of guaranteed loan commitments	116,693	84,261	86,860
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	816,524	862,728	807,616
2231 Disbursements of new guaranteed loans	422,798	305,293	314,709
2251 Repayments and prepayments	-376,192	-354,541	-340,665
Adjustments:			
2262 Terminations for default that result in acquisition of property	-140	-1,398	-1,518
2263 Terminations for default that result in claim payments	-262	-4,466	-1,417
2290 Outstanding, end of year	862,728	807,616	778,725
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	218,279	204,327	197,013

Balance Sheet (in millions of dollars)

Identification code 036-4129-0-3-704	2020 actual	2021 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	8,137	7,774
Investments in U.S. securities:		
1106 Receivables, net	615	2,884
1206 Non-Federal assets: Receivables, net	9	7
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1504 Accounts receivable from foreclosed property		
1504 Foreclosed property	280	200
1599 Net present value of assets related to defaulted guaranteed loans	280	200
1999 Total assets	9,041	10,865
LIABILITIES:		
Federal liabilities:		
2103 Debt		
2105 Other liabilities	1,787	165
Non-Federal liabilities:		
2201 Accounts payable	137	116
2204 Non-federal liabilities for loan guarantees	7,117	10,584
2999 Total liabilities	9,041	10,865
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	9,041	10,865

HOUSING LIQUIDATING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 036-4025-0-3-704	2021 actual	2022 est.	2023 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	1	
1022 Capital transfer of unobligated balances to general fund	-2	-1	
1033 Recoveries of prior year paid obligations	1		
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	6	4	
1820 Capital transfer of spending authority from offsetting collections to general fund	-5	-4	
1850 Spending auth from offsetting collections, mand (total)	1		
1930 Total budgetary resources available	1		
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1		
3020 Outlays (gross)	-1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1		

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	1		
Outlays, gross:			
4101 Outlays from mandatory balances	1		
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Sale of homes, cash	-1		
4123 Interest collection on Veteran liability debts	-3	-2	
4123 Principal collection on Veteran liability debts	-3	-2	
4130 Offsets against gross budget authority and outlays (total)	-7	-4	
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	1		
4160 Budget authority, net (mandatory)	-5	-4	
4170 Outlays, net (mandatory)	-6	-4	
4180 Budget authority, net (total)	-5	-4	
4190 Outlays, net (total)	-6	-4	

Memorandum (non-add) entries:

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

Status of Direct Loans (in millions of dollars)

Identification code 036-4025-0-3-704	2021 actual	2022 est.	2023 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	37	37	33
1251 Repayments: Repayments and prepayments		-4	
1290 Outstanding, end of year	37	33	33

Status of Guaranteed Loans (in millions of dollars)

Identification code 036-4025-0-3-704	2021 actual	2022 est.	2023 est.
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	3		
2251 Repayments and prepayments	-3		
2262 Adjustments: Terminations for default that result in acquisition of property			
2290 Outstanding, end of year			
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year			
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year	1	1	
2331 Disbursements for guaranteed loan claims			
2351 Repayments of loans receivable			
2364 Other adjustments, net		-1	
2390 Outstanding, end of year	1		

Balance Sheet (in millions of dollars)

Identification code 036-4025-0-3-704	2020 actual	2021 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	2	2
Non-Federal assets:		
1201 Investments in non-Federal securities, net	106	106
1206 Receivables, net	1	1
1601 Direct loans, gross	37	37
1602 Interest receivable	31	31
1603 Allowance for estimated uncollectible loans and interest (-)	-31	-31
1604 Direct loans and interest receivable, net	37	37
1605 Accounts receivable from foreclosed property		
1699 Value of assets related to direct loans	37	37
1701 Defaulted guaranteed loans, gross	1	1
1703 Allowance for estimated uncollectible loans and interest (-)		
1704 Defaulted guaranteed loans and interest receivable, net	1	1
1706 Foreclosed property		
1799 Value of assets related to loan guarantees	1	1
1999 Total assets	147	147

LIABILITIES:			
Non-Federal liabilities:			
2201	Accounts payable	1	1
2204	Liabilities for loan guarantees	146	146
2207	Other Deferred Revenue		
2999	Total liabilities	147	147
NET POSITION:			
3300	Cumulative results of operations		
4999	Total liabilities and net position	147	147

NATIVE AMERICAN VETERAN HOUSING LOAN PROGRAM ACCOUNT

For administrative expenses to carry out the direct loan program authorized by subchapter V of chapter 37 of title 38, United States Code, \$1,186,000.

VOCATIONAL REHABILITATION LOANS PROGRAM ACCOUNT

For the cost of direct loans, \$7,171, 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.

In addition, for administrative expenses necessary to carry out the direct loan program, \$445,698, which may be paid to the appropriation for "General Operating Expenses, Veterans Benefits Administration".

Note.—A full-year 2022 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2022 (Division A of Public Law 117-43, as amended). The amounts included for 2022 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)

Identification code 036-1120-0-1-704	2021 actual	2022 est.	2023 est.
Obligations by program activity:			
Credit program obligations:			
0705	Reestimates of direct loan subsidy	1	3
0706	Interest on reestimates of direct loan subsidy		1
0709	Administrative expenses	2	2
0900	Total new obligations, unexpired accounts (object class 25.2)	3	6
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	2	2
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation	2	2
Appropriations, mandatory:			
1200	Appropriation	1	3
1900	Budget authority (total)	3	5
1930	Total budgetary resources available	5	7
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2	1
Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1		1
3010	New obligations, unexpired accounts	3	6
3020	Outlays (gross)	-2	-6
3050	Unpaid obligations, end of year	1	1
Memorandum (non-add) entries:			
3100	Obligated balance, start of year		1
3200	Obligated balance, end of year	1	1
Budget authority and outlays, net:			
Discretionary:			
4000	Budget authority, gross	2	2
Outlays, gross:			
4010	Outlays from new discretionary authority	1	2
4011	Outlays from discretionary balances		1
4020	Outlays, gross (total)	1	3
Mandatory:			
4090	Budget authority, gross	1	3
Outlays, gross:			
4100	Outlays from new mandatory authority	1	3
4180	Budget authority, net (total)	3	5
4190	Outlays, net (total)	2	6

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

Identification code 036-1120-0-1-704	2021 actual	2022 est.	2023 est.
Direct loan levels supportable by subsidy budget authority:			
115002	Native American Direct Loans	12	11
115003	Vocational Rehabilitation	1	2
115999	Total direct loan levels	13	13
Direct loan subsidy (in percent):			
132002	Native American Direct Loans	-20.25	-17.62
132003	Vocational Rehabilitation	1.37	0.17
132999	Weighted average subsidy rate	-18.59	-14.88
Direct loan subsidy budget authority:			
133002	Native American Direct Loans	-3	-2
133999	Total subsidy budget authority	-3	-2
Direct loan subsidy outlays:			
134002	Native American Direct Loans	-2	-2
134999	Total subsidy outlays	-2	-2
Direct loan reestimates:			
135002	Native American Direct Loans		3
135999	Total direct loan reestimates		3
Administrative expense data:			
3510	Budget authority	2	2
3590	Outlays from new authority	1	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 cover the costs of subsistence, tuition, books, supplies, and equipment in conjunction with service-connected disability benefits provided to veterans participating in the Department of Veterans Affairs' Veteran Readiness and Employment Program as authorized by chapter 31 of title 38, United States Code. Repayment of these loans is made in monthly installments, without interest, through deductions from future payments of compensation, pension, subsistence allowance, educational assistance allowance, or retired pay.

NATIVE AMERICAN DIRECT LOAN FINANCING ACCOUNT**Program and Financing** (in millions of dollars)

Identification code 036-4130-0-3-704	2021 actual	2022 est.	2023 est.
Obligations by program activity:			
Credit program obligations:			
0710	Direct loan obligations	12	12
0713	Payment of interest to Treasury	3	3
0740	Negative subsidy obligations	3	2
0742	Downward reestimates paid to receipt accounts	1	
0900	Total new obligations, unexpired accounts	19	17
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	10	14
1023	Unobligated balances applied to repay debt	-8	
1070	Unobligated balance (total)	2	14
Financing authority:			
Borrowing authority, mandatory:			
1400	Borrowing authority	24	14
1422	Borrowing authority applied to repay debt	-2	
1440	Borrowing authority, mandatory (total)	22	14
Spending authority from offsetting collections, mandatory:			
1800	Collected	16	11
1825	Spending authority from offsetting collections applied to repay debt	-7	-8
1850	Spending auth from offsetting collections, mand (total)	9	3
1900	Budget authority (total)	31	17
1930	Total budgetary resources available	33	31

NATIVE AMERICAN DIRECT LOAN FINANCING ACCOUNT—Continued

Program and Financing—Continued

Identification code 036-4130-0-3-704	2021 actual	2022 est.	2023 est.
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	14	14	14
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2	2	
3010 New obligations, unexpired accounts	19	17	17
3020 Outlays (gross)	-19	-19	-17
3050 Unpaid obligations, end of year	2		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2	2	
3200 Obligated balance, end of year	2		
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	31	17	17
Financing disbursements:			
4110 Outlays, gross (total)	19	19	17
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources	-1	-3	
4122 Interest on uninvested funds	-1		
4123 Non-federal sources - Repayments and prepayments of principal	-11	-5	-5
4123 Non-Federal sources - Interest received on loans	-3	-3	-3
4130 Offsets against gross budget authority and outlays (total)	-16	-11	-8
4160 Budget authority, net (mandatory)	15	6	9
4170 Outlays, net (mandatory)	3	8	9
4180 Budget authority, net (total)	15	6	9
4190 Outlays, net (total)	3	8	9

Status of Direct Loans (in millions of dollars)

Identification code 036-4130-0-3-704	2021 actual	2022 est.	2023 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	65	67	76
1231 Disbursements: Direct loan disbursements	13	14	11
1251 Repayments: Repayments and prepayments	-11	-5	-5
1290 Outstanding, end of year	67	76	82

Balance Sheet (in millions of dollars)

Identification code 036-4130-0-3-704	2020 actual	2021 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	12	15
Investments in U.S. securities:		
1106 Receivables, net		
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	65	67
1402 Interest receivable	2	2
1405 Other assets	2	2
1499 Net present value of assets related to direct loans	69	71
1999 Total assets	81	86
LIABILITIES:		
Federal liabilities:		
2103 Federal liabilities debt	81	86
2105 Other liabilities		
2999 Total liabilities	81	86
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	81	86

TRANSITIONAL HOUSING DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 036-4258-0-3-704	2021 actual	2022 est.	2023 est.
Obligations by program activity:			
0001 Direct program activity		1	1
0900 Total new obligations, unexpired accounts		1	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4	4	4
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected		1	1
1930 Total budgetary resources available	4	5	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	4	4	4
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts		1	1
3020 Outlays (gross)		-1	-1
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross		1	1
Financing disbursements:			
4110 Outlays, gross (total)		1	1
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4123 Non-Federal sources		-1	-1
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

Status of Direct Loans (in millions of dollars)

Identification code 036-4258-0-3-704	2021 actual	2022 est.	2023 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	2020 actual	2021 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	5	4
1401 Net value of assets related to post-1991 direct loans receivable:		
Direct loans receivable, gross	4	4
1999 Total assets	9	8
LIABILITIES:		
Federal liabilities:		
2103 Debt	5	4
2105 Loan Guaranty/Other Liabilities	4	4
2999 Total liabilities	9	8
4999 Total liabilities and net position	9	8

VOCATIONAL REHABILITATION DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 036-4112-0-3-702	2021 actual	2022 est.	2023 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations	1	2	1
0900 Total new obligations, unexpired accounts	1	2	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1		1

1023	Unobligated balances applied to repay debt	-1		
1070	Unobligated balance (total)			1
	Financing authority:			
	Borrowing authority, mandatory:			
1400	Authority to borrow (indefinite)	2	2	1
1422	Borrowing authority applied to repay debt	-1		
1440	Borrowing authority, mandatory (total)	1	2	1
	Spending authority from offsetting collections, mandatory:			
1800	Collected	1	2	1
1825	Spending authority from offsetting collections applied to repay debt	-1	-1	-1
1850	Spending auth from offsetting collections, mand (total)		1	
1900	Budget authority (total)	1	3	1
1930	Total budgetary resources available	1	3	2
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year		1	1
Change in obligated balance:				
	Unpaid obligations:			
3010	New obligations, unexpired accounts	1	2	1
3020	Outlays (gross)	-1	-2	-1
Financing authority and disbursements, net:				
	Mandatory:			
4090	Budget authority, gross	1	3	1
	Financing disbursements:			
4110	Outlays, gross (total)	1	2	1
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4123	Repayments and prepayments of principal	-1	-2	-1
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	2021 actual	2022 est.	2023 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	1	2	1
1150 Total direct loan obligations	1	2	1
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	1	1	1
1231 Disbursements: Direct loan disbursements	1	2	1
1251 Repayments: Repayments and prepayments	-1	-2	-1
1290 Outstanding, end of year	1	1	1

Balance Sheet (in millions of dollars)

Identification code 036-4112-0-3-702	2020 actual	2021 actual
ASSETS:		
Federal assets:		
Investments in U.S. securities:		
1104 Investments US Securities		
1401 Net value of assets related to post-1991 direct loans receivable: Direct loans receivable, gross	1	1
1999 Total assets	1	1
LIABILITIES:		
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	2021 actual	2022 est.	2023 est.
Obligations by program activity:			
0001 Disenrollments	1	1	1
0900 Total new obligations, unexpired accounts (object class 44.0)	1	1	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	62	61	60
1930 Total budgetary resources available	62	61	60

1941	Memorandum (non-add) entries:			
	Unexpired unobligated balance, end of year	61	60	59
Change in obligated balance:				
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1	1	1
3010	New obligations, unexpired accounts	1	1	1
3020	Outlays (gross)	-1	-1	-1
3050	Unpaid obligations, end of year	1	1	1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1	1	1
3200	Obligated balance, end of year	1	1	1
Budget authority and outlays, net:				
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	1	1	1
4180	Budget authority, net (total)			
4190	Outlays, net (total)	1	1	1

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

	2021 actual	2022 est.	2023 est.
Total program obligations (in thousands)	\$756	\$1,444	\$1,430
Number of disenrollments	831	1,060	1,049
Total refunds (in thousands)	\$756	\$1,444	\$1,430
Average Refund	\$910	\$1,363	\$1,363
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	2021 actual	2022 est.	2023 est.
0100 Balance, start of year	1,461	1,094	788
Receipts:			
Current law:			
1130 NSLI Fund, Premium and Other Receipts	24	32	23
1140 NSLI Fund, Interest	61	49	32
1199 Total current law receipts	85	81	55
1999 Total receipts	85	81	55
2000 Total: Balances and receipts	1,546	1,175	843
Appropriations:			
Current law:			
2101 National Service Life Insurance Fund	-85	-80	-55
2103 National Service Life Insurance Fund	-366	-307	-244
2199 Total current law appropriations	-451	-387	-299
2999 Total appropriations	-451	-387	-299
5098 Rounding adjustment	-1		
5099 Balance, end of year	1,094	788	544

Program and Financing (in millions of dollars)

Identification code 036-8132-0-7-701	2021 actual	2022 est.	2023 est.
Obligations by program activity:			
0001 Death claims	298	247	181
0002 Disability claims	1	1	1
0003 Matured endowments	99	97	86

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

Identification code 036–8132–0–7–701		2021 actual	2022 est.	2023 est.
0004	Cash surrenders	14	13	9
0005	Dividends	19	12	9
0006	Interest paid on dividend credits and deposits	8	6	4
0007	Payment to general operating expenses	10	8	6
0091	Total operating expenses	449	384	296
0201	Capital investment: Policy loans	2	3	2
0799	Total direct obligations	451	387	298
0801	Death claims	14	19	16
0803	Matured endowments	5	7	7
0804	Cash surrenders	1	1	1
0805	Dividends	1	1	1
0806	Interest paid on dividend credits and deposits	1	1	1
0807	Payment to general operating expenses	1	1	1
0899	Total reimbursable obligations	22	30	26
0900	Total new obligations, unexpired accounts	473	417	324
Budgetary resources:				
Unobligated balance:				
1021	Recoveries of prior year unpaid obligations	1		
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund)	85	80	55
1203	Appropriation (previously unavailable)(special or trust)	366	307	244
1260	Appropriations, mandatory (total)	451	387	299
Spending authority from offsetting collections, mandatory:				
1800	Collected	21	30	26
1900	Budget authority (total)	472	417	325
1930	Total budgetary resources available	473	417	325
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year			1
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	492	395	307
3010	New obligations, unexpired accounts	473	417	324
3020	Outlays (gross)	–569	–505	–416
3040	Recoveries of prior year unpaid obligations, unexpired	–1		
3050	Unpaid obligations, end of year	395	307	215
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	492	395	307
3200	Obligated balance, end of year	395	307	215
Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross	472	417	325
Outlays, gross:				
4100	Outlays from new mandatory authority	106	110	172
4101	Outlays from mandatory balances	463	395	244
4110	Outlays, gross (total)	569	505	416
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources	–21	–30	–26
4180	Budget authority, net (total)	451	387	299
4190	Outlays, net (total)	548	475	390
Memorandum (non-add) entries:				
5000	Total investments, SOY: Federal securities: Par value	1,946	1,476	1,053
5001	Total investments, EOY: Federal securities: Par value	1,476	1,053	718

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

	2021 actual	2022 est.	2023 est.
Number of policies	90,489	65,552	46,234
Insurance in force (dollars in millions)	\$1,149	\$1,171	\$840

This fund is operated on a commercial basis to the extent possible. The income of the fund is derived from premium receipts, interest on investments, and payments which are made to the fund from the Veterans Insurance and Indemnities appropriation.

Assets of the fund, which are largely invested in special interest-bearing Treasury securities and in policy loans, are expected to decrease from an estimated \$1,123 million as of September 30, 2022 to \$786 million as of September 30, 2023. The actuarial estimate of policy obligations as of September 30, 2023, totals \$744 million, leaving a balance of \$42 million for contingency reserves.

Status of Funds (in millions of dollars)

Identification code 036–8132–0–7–701		2021 actual	2022 est.	2023 est.
Unexpended balance, start of year:				
0100	Balance, start of year	1,953	1,489	1,095
0999	Total balance, start of year	1,953	1,489	1,095
Cash income during the year:				
Current law:				
Receipts:				
1130	NSLI Fund, Premium and Other Receipts	24	32	23
1130	National Service Life Insurance Fund	21	30	26
1150	NSLI Fund, Interest	61	49	32
1199	Income under present law	106	111	81
1999	Total cash income	106	111	81
Cash outgo during year:				
Current law:				
2100	National Service Life Insurance Fund [Budget Acct]	–569	–505	–416
2199	Outgo under current law	–569	–505	–416
2999	Total cash outgo (–)	–569	–505	–416
Surplus or deficit:				
3110	Excluding interest	–524	–443	–367
3120	Interest	61	49	32
3199	Subtotal, surplus or deficit	–463	–394	–335
3298	Reconciliation adjustment	–1		
3299	Total adjustments	–1		
3999	Total change in fund balance	–464	–394	–335
Unexpended balance, end of year:				
4100	Uninvested balance (net), end of year	13	42	42
4200	National Service Life Insurance Fund	1,476	1,053	718
4999	Total balance, end of year	1,489	1,095	760

Object Classification (in millions of dollars)

Identification code 036–8132–0–7–701		2021 actual	2022 est.	2023 est.
Direct obligations:				
33.0	Investments and loans	2	3	2
42.0	Insurance claims and indemnities	412	358	277
43.0	Interest and dividends	37	26	19
99.0	Direct obligations	451	387	298
99.0	Reimbursable obligations	22	30	26
99.9	Total new obligations, unexpired accounts	473	417	324

UNITED STATES GOVERNMENT LIFE INSURANCE FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 036–8150–0–7–701		2021 actual	2022 est.	2023 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	2021 actual	2022 est.	2023 est.
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	.....
3020 Outlays (gross)		-1	.....
3050 Unpaid obligations, end of year	1		.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	1	.....
3200 Obligated balance, end of year	1		.....
Budget authority and outlays, net:			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances		1	.....
4180 Budget authority, net (total) .....			.....
4190 Outlays, net (total)		1	.....
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	2	2	1
5001 Total investments, EOY: Federal securities: Par value	2	1	1

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

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

	2021 actual	2022 est.	2023 est.
Number of policies	3	0	0
Insurance in force (dollars in millions)	\$0.13	\$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 \$1.3 million as of September 30, 2022, to \$1.1 million as of September 30, 2023, as an increasing number of policies mature through death or disability. The actuarial evaluation of policy obligations as of September 30, 2023, totals \$0.7 million, leaving a balance of \$0.4 million for contingency reserves.

Status of Funds (in millions of dollars)

Identification code 036-8150-0-7-701	2021 actual	2022 est.	2023 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 .....			.....
4200 United States Government Life Insurance Fund	2	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	2021 actual	2022 est.	2023 est.
Obligations by program activity:			
0801 Death claims	142	131	121
0802 Cash surrenders	9	7	4
0803 Dividends	10	8	8
0804 All other	12	11	10
0805 Payments to insurance account	8	8	6
0806 Capital investment	2	3	3
0900 Total new obligations, unexpired accounts	183	168	152
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	885	766	661
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	66	63	51
1801 Change in uncollected payments, Federal sources	-2		.....
1850 Spending auth from offsetting collections, mand (total)	64	63	51
1930 Total budgetary resources available	949	829	712
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	766	661	560
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	351	310	266
3010 New obligations, unexpired accounts	183	168	152
3020 Outlays (gross)	-224	-212	-174
3050 Unpaid obligations, end of year	310	266	244
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-12	-10	-10
3070 Change in uncollected pymts, Fed sources, unexpired	2		.....
3090 Uncollected pymts, Fed sources, end of year	-10	-10	-10
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	339	300	256
3200 Obligated balance, end of year	300	256	234
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	64	63	51
Outlays, gross:			
4100 Outlays from new mandatory authority	64	63	51
4101 Outlays from mandatory balances	160	149	123
4110 Outlays, gross (total)	224	212	174
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4121 Interest on Federal securities	-45	-40	-32
4123 Non-Federal sources	-21	-2	-2
4123 Non-Federal sources		-13	-11
4123 Non-Federal sources		-8	-6
4130 Offsets against gross budget authority and outlays (total)	-66	-63	-51
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	2		.....
4170 Outlays, net (mandatory)	158	149	123
4180 Budget authority, net (total) .....			.....
4190 Outlays, net (total)	158	149	123
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	1,222	1,064	917
5001 Total investments, EOY: Federal securities: Par value	1,064	917	794

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.

VETERANS SPECIAL LIFE INSURANCE FUND—Continued

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

	2021 actual	2022 est.	2023 est.
Number of policies	59,612	50,717	42,147
Insurance in force (dollars in millions)	\$896	\$775	\$645

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	2021 actual	2022 est.	2023 est.
Reimbursable obligations:			
33.0 Investments and loans	3	3	3
42.0 Insurance claims and indemnities	159	147	133
43.0 Interest and dividends	21	18	16
99.9 Total new obligations, unexpired accounts	183	168	152

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, of which \$731,722,000 shall remain available until September 30, 2027, and of which \$716,168,000 shall remain available until expended, of which \$1,500,000 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, for each approved project shall be obligated: (1) by the awarding of a construction documents contract by September 30, 2023; and (2) by the awarding of a construction contract by September 30, 2024: Provided further, That the Secretary of Veterans Affairs shall promptly submit to the Committees on Appropriations of both Houses of Congress a written report on any approved major construction project for which obligations

are not incurred within the time limitations established above: Provided further, That notwithstanding the requirements of section 8104(a) of title 38, United States Code, amounts made available under this heading for seismic improvement projects and seismic program management activities shall be available for the completion of both new and existing seismic projects of the Department.

Note.—A full-year 2022 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2022 (Division A of Public Law 117-43, as amended). The amounts included for 2022 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)

Identification code 036-0110-0-1-703	2021 actual	2022 est.	2023 est.
Obligations by program activity:			
0001 Medical programs	1,074	1,766	1,707
0002 National cemeteries	163	84	241
0005 Staff offices	4	12	11
0799 Total direct obligations	1,241	1,862	1,959
0900 Total new obligations, unexpired accounts	1,241	1,862	1,959
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2,683	3,015	2,456
1021 Recoveries of prior year unpaid obligations	107		
1033 Recoveries of prior year paid obligations	166		
1070 Unobligated balance (total)	2,956	3,015	2,456
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,316	1,316	1,448
1900 Budget authority (total)	1,316	1,316	1,448
1930 Total budgetary resources available	4,272	4,331	3,904
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-16	-13	
1941 Unexpired unobligated balance, end of year	3,015	2,456	1,945
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	806	881	1,381
3010 New obligations, unexpired accounts	1,241	1,862	1,959
3011 Obligations ("upward adjustments"), expired accounts	1	5	7
3020 Outlays (gross)	-1,043	-1,367	-1,355
3040 Recoveries of prior year unpaid obligations, unexpired	-107		
3041 Recoveries of prior year unpaid obligations, expired	-17		
3050 Unpaid obligations, end of year	881	1,381	1,992
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	806	881	1,381
3200 Obligated balance, end of year	881	1,381	1,992
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,316	1,316	1,448
Outlays, gross:			
4010 Outlays from new discretionary authority	485	508	558
4011 Outlays from discretionary balances	558	859	797
4020 Outlays, gross (total)	1,043	1,367	1,355
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-166		
4040 Offsets against gross budget authority and outlays (total)	-166		
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts	166		
4060 Additional offsets against budget authority only (total)	166		
4070 Budget authority, net (discretionary)	1,316	1,316	1,448
4080 Outlays, net (discretionary)	877	1,367	1,355
4180 Budget authority, net (total)	1,316	1,316	1,448
4190 Outlays, net (total)	877	1,367	1,355

The Construction, Major Projects appropriation funds construction projects currently costing more than \$20 million. Funding is requested for four on-going projects in Louisville, KY; Alameda, CA; Livermore, CA; and El Paso, TX. In addition, three national cemetery expansion projects in Elmira, NY; Albuquerque, NM; and St. Louis, MO will be funded. 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	2021 actual	2022 est.	2023 est.
Direct obligations:			
21.0 Travel and transportation of persons	1	2	2
25.2 Other services from non-Federal sources	57	86	91
25.3 Other goods and services from Federal sources	90	135	142
32.0 Land and structures	1,093	1,639	1,724
99.0 Direct obligations	1,241	1,862	1,959
99.9 Total new obligations, unexpired accounts	1,241	1,862	1,959

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, of which \$563,499,000 shall remain available until September 30, 2027, and of which \$62,611,000 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.

Note.—A full-year 2022 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2022 (Division A of Public Law 117-43, as amended). The amounts included for 2022 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)

Identification code 036-0111-0-1-703	2021 actual	2022 est.	2023 est.
Obligations by program activity:			
0001 Medical programs	518	264	323
0002 National cemeteries	92	92	163
0003 Regional offices	66	46	60
0004 Staff offices	45	40	78
0005 Choice Act, P.L. 113-146, Sec. 801	3		
0900 Total new obligations, unexpired accounts	724	442	624
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	708	383	285
1001 Discretionary unobligated balance brought fwd, Oct 1	704		
1021 Recoveries of prior year unpaid obligations	58		
1070 Unobligated balance (total)	766	383	285
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	390	390	626
1131 Unobligated balance of appropriations permanently reduced	-36	-36	
1160 Appropriation, discretionary (total)	354	354	626
1900 Budget authority (total)	354	354	626
1930 Total budgetary resources available	1,120	737	911
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-13	-10	
1941 Unexpired unobligated balance, end of year	383	285	287
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,147	1,154	1,112
3010 New obligations, unexpired accounts	724	442	624

3011 Obligations ("upward adjustments"), expired accounts	20	5	4
3020 Outlays (gross)	-659	-489	-644
3040 Recoveries of prior year unpaid obligations, unexpired	-58		
3041 Recoveries of prior year unpaid obligations, expired	-20		
3050 Unpaid obligations, end of year	1,154	1,112	1,096
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,147	1,154	1,112
3200 Obligated balance, end of year	1,154	1,112	1,096
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	354	354	626
Outlays, gross:			
4010 Outlays from new discretionary authority	35	71	117
4011 Outlays from discretionary balances	616	237	304
4020 Outlays, gross (total)	651	308	421
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-6		
4040 Offsets against gross budget authority and outlays (total)	-6		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	6		
4060 Additional offsets against budget authority only (total)	6		
4070 Budget authority, net (discretionary)	354	354	626
4080 Outlays, net (discretionary)	645	308	421
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	8	181	223
4180 Budget authority, net (total)	354	354	626
4190 Outlays, net (total)	653	489	644

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	2021 actual	2022 est.	2023 est.
Direct obligations:			
25.2 Other services from non-Federal sources	8	8	8
25.3 Other goods and services from Federal sources	29	29	29
32.0 Land and structures	687	405	587
99.9 Total new obligations, unexpired accounts	724	442	624

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, to remain available until expended.

Note.—A full-year 2022 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2022 (Division A of Public Law 117-43, as amended). The amounts included for 2022 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)

Identification code 036-0181-0-1-703	2021 actual	2022 est.	2023 est.
Obligations by program activity:			
0001 Grants for construction of state extended care facilities	298	398	398
0900 Total new obligations, unexpired accounts (object class 41.0)	298	398	398
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	266	566	298
1001 Discretionary unobligated balance brought fwd, Oct 1	266	171	
1021 Recoveries of prior year unpaid obligations	8	40	150
1070 Unobligated balance (total)	274	606	448

GRANTS FOR CONSTRUCTION OF STATE EXTENDED CARE FACILITIES—Continued

Program and Financing—Continued

Identification code 036-0181-0-1-703	2021 actual	2022 est.	2023 est.
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	90	90	150
Appropriations, mandatory:			
1200 Appropriation	500		
1900 Budget authority (total)	590	90	150
1930 Total budgetary resources available	864	696	598
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	566	298	200
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	687	671	942
3010 New obligations, unexpired accounts	298	398	398
3020 Outlays (gross)	-306	-87	-302
3040 Recoveries of prior year unpaid obligations, unexpired	-8	-40	-150
3050 Unpaid obligations, end of year	671	942	888
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	687	671	942
3200 Obligated balance, end of year	671	942	888
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	90	90	150
Outlays, gross:			
4010 Outlays from new discretionary authority		2	3
4011 Outlays from discretionary balances	306	17	105
4020 Outlays, gross (total)	306	19	108
Mandatory:			
4090 Budget authority, gross	500		
Outlays, gross:			
4101 Outlays from mandatory balances		68	194
4180 Budget authority, net (total)	590	90	150
4190 Outlays, net (total)	306	87	302

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 plans to obligate 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, to remain available until expended.

Note.—A full-year 2022 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2022 (Division A of Public Law 117-43, as amended). The amounts included for 2022 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)

Identification code 036-0183-0-1-705	2021 actual	2022 est.	2023 est.
Obligations by program activity:			
0001 Grants for construction of state veterans cemeteries	52	49	54
0900 Total new obligations, unexpired accounts (object class 41.0)	52	49	54
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	7	3	

1021 Recoveries of prior year unpaid obligations	3	1	4
1070 Unobligated balance (total)	10	4	4
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	45	45	50
1930 Total budgetary resources available	55	49	54
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	90	94	53
3010 New obligations, unexpired accounts	52	49	54
3020 Outlays (gross)	-45	-89	-43
3040 Recoveries of prior year unpaid obligations, unexpired	-3	-1	-4
3050 Unpaid obligations, end of year	94	53	60
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	90	94	53
3200 Obligated balance, end of year	94	53	60
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	45	45	50
Outlays, gross:			
4010 Outlays from new discretionary authority		20	22
4011 Outlays from discretionary balances	45	69	21
4020 Outlays, gross (total)	45	89	43
4180 Budget authority, net (total)	45	45	50
4190 Outlays, net (total)	45	89	43

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, \$435,000,000, of which not to exceed 10 percent shall remain available until September 30, 2024: Provided, That funds provided under this heading may be transferred to "General Operating Expenses, Veterans Benefits Administration".

Note.—A full-year 2022 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2022 (Division A of Public Law 117-43, as amended). The amounts included for 2022 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)

Identification code 036-0142-0-1-705	2021 actual	2022 est.	2023 est.
Obligations by program activity:			
0014 General administration	372	366	435
0806 General administration, reimbursable program	393	395	447
0900 Total new obligations, unexpired accounts	765	761	882
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	9	10	
1012 Unobligated balance transfers between expired and unexpired accounts	23	2	
1070 Unobligated balance (total)	32	12	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	366	366	435
1131 Unobligated balance of appropriations permanently reduced	-12	-12	
1160 Appropriation, discretionary (total)	354	354	435
Spending authority from offsetting collections, discretionary:			
1700 Collected	393	395	447
1900 Budget authority (total)	747	749	882
1930 Total budgetary resources available	779	761	882
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-4		
1941 Unexpired unobligated balance, end of year	10		

Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	220	247	103
3010	New obligations, unexpired accounts	765	761	882
3011	Obligations ("upward adjustments"), expired accounts	10		
3020	Outlays (gross)	-731	-905	-854
3041	Recoveries of prior year unpaid obligations, expired	-17		
3050	Unpaid obligations, end of year	247	103	131
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-10	-9	-9
3071	Change in uncollected pymts, Fed sources, expired	1		
3090	Uncollected pymts, Fed sources, end of year	-9	-9	-9
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	210	238	94
3200	Obligated balance, end of year	238	94	122
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	747	749	882
Outlays, gross:				
4010	Outlays from new discretionary authority	558	664	777
4011	Outlays from discretionary balances	173	241	77
4020	Outlays, gross (total)	731	905	854
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-393	-395	-447
4033	Non-Federal sources	-3		
4040	Offsets against gross budget authority and outlays (total)	-396	-395	-447
Additional offsets against gross budget authority only:				
4052	Offsetting collections credited to expired accounts	3		
4060	Additional offsets against budget authority only (total)	3		
4070	Budget authority, net (discretionary)	354	354	435
4080	Outlays, net (discretionary)	335	510	407
4180	Budget authority, net (total)	354	354	435
4190	Outlays, net (total)	335	510	407

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				
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	208	210	243
11.5	Other personnel compensation	4	4	15
11.9	Total personnel compensation	212	214	258
12.1	Civilian personnel benefits	75	77	91
21.0	Travel and transportation of persons	1	2	3
23.1	Rent	18	16	21
23.2	Rental payments to others	4	4	
23.3	Communications, utilities, and miscellaneous charges			3
25.2	Other services from non-Federal sources	60	51	57
26.0	Supplies and materials	1	1	1
41.0	Grants, subsidies, and contributions	1	1	1
99.0	Direct obligations	372	366	435
99.0	Reimbursable obligations	393	395	447
99.9	Total new obligations, unexpired accounts	765	761	882

Employment Summary

Identification code 036-0142-0-1-705				
1001	Direct civilian full-time equivalent employment	1,671	1,633	1,856
2001	Reimbursable civilian full-time equivalent employment	1,097	1,162	1,596

ASSET INFRASTRUCTURE REVIEW COMMISSION

For carrying out the VA Asset and Infrastructure Review Act of 2018 (subtitle A of title II of Public Law 115-182), \$5,000,000, to remain available until September 30, 2024: Provided, That amounts made available under the headings "Construction, Major Projects", "Construction, Minor Projects", "Medical Facilities", and "General Administration" in this Act or prior Acts that remain available for obligation in fiscal year 2023 may be transferred to and merged with the amounts made available under this heading: Provided further, That in advance of any such transfer, the Secretary of Veterans Affairs shall notify the Committees on Appropriations of both Houses of Congress of the amount and purpose of the transfer: Provided further, That the transfer authority provided under this heading is in addition to any other transfer authority provided by law.

Note.—A full-year 2022 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2022 (Division A of Public Law 117-43, as amended). The amounts included for 2022 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)

Identification code 036-1130-0-1-705				
2021 actual				
2022 est.				
2023 est.				
Obligations by program activity:				
0014	Direct program activity			5
Budgetary resources:				
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation			5
1930	Total budgetary resources available			5
Change in obligated balance:				
Unpaid obligations:				
3010	New obligations, unexpired accounts			5
3020	Outlays (gross)			-4
3050	Unpaid obligations, end of year			1
Memorandum (non-add) entries:				
3200	Obligated balance, end of year			1
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross			5
Outlays, gross:				
4010	Outlays from new discretionary authority			4
4180	Budget authority, net (total)			5
4190	Outlays, net (total)			4

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

Object Classification (in millions of dollars)

Identification code 036-1130-0-1-705				
2021 actual				
2022 est.				
2023 est.				
11.1	Direct obligations: Personnel compensation: Full-time permanent			2
11.9	Total personnel compensation			2
12.1	Civilian personnel benefits			1
21.0	Travel and transportation of persons			1
25.2	Other services from non-Federal sources			1

ASSET INFRASTRUCTURE REVIEW COMMISSION—Continued

Object Classification—Continued

Identification code 036–1130–0–1–705	2021 actual	2022 est.	2023 est.
99.9 Total new obligations, unexpired accounts			5

Employment Summary

Identification code 036–1130–0–1–705	2021 actual	2022 est.	2023 est.
1001 Direct civilian full-time equivalent employment			20

BOARD OF VETERANS APPEALS

For necessary operating expenses of the Board of Veterans Appeals, \$285,000,000, of which not to exceed 10 percent shall remain available until September 30, 2024.

Note.—A full-year 2022 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2022 (Division A of Public Law 117–43, as amended). The amounts included for 2022 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)

Identification code 036–1122–0–1–705	2021 actual	2022 est.	2023 est.
Obligations by program activity:			
0014 Board of Veterans' Appeals	202	209	288
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		9	3
1012 Unobligated balance transfers between expired and unexpired accounts	5	1	
1070 Unobligated balance (total)	5	10	3
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	196	196	285
1121 Appropriations transferred from other acct [036–0160]	1		
1160 Appropriation, discretionary (total)	197	196	285
Advance appropriations, discretionary:			
1173 Advance appropriations transferred from other accounts [036–0160]		6	
Appropriations, mandatory:			
1200 Appropriation	10		
1900 Budget authority (total)	207	202	285
1930 Total budgetary resources available	212	212	288
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	–1		
1941 Unexpired unobligated balance, end of year	9	3	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	12	14	38
3010 New obligations, unexpired accounts	202	209	288
3020 Outlays (gross)	–199	–185	–275
3041 Recoveries of prior year unpaid obligations, expired	–1		
3050 Unpaid obligations, end of year	14	38	51
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	12	14	38
3200 Obligated balance, end of year	14	38	51

Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	197	202	285
Outlays, gross:			
4010 Outlays from new discretionary authority	182	171	241
4011 Outlays from discretionary balances	16	14	31
4020 Outlays, gross (total)	198	185	272
Mandatory:			
4090 Budget authority, gross	10		
Outlays, gross:			
4100 Outlays from new mandatory authority	1		
4101 Outlays from mandatory balances			3
4110 Outlays, gross (total)	1		3
4180 Budget authority, net (total)	207	202	285
4190 Outlays, net (total)	199	185	275

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.

Object Classification (in millions of dollars)

Identification code 036–1122–0–1–705	2021 actual	2022 est.	2023 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	136	139	181
11.5 Other personnel compensation	2	2	12
11.9 Total personnel compensation	138	141	193
12.1 Civilian personnel benefits	47	48	66
23.2 Rental payments to others	8	10	10
23.3 Communications, utilities, and miscellaneous charges	7	7	10
25.2 Other services from non-Federal sources	2	3	8
31.0 Equipment			1
99.9 Total new obligations, unexpired accounts	202	209	288

Employment Summary

Identification code 036–1122–0–1–705	2021 actual	2022 est.	2023 est.
1001 Direct civilian full-time equivalent employment	1,182	1,169	1,532

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.), \$273,000,000, of which not to exceed 10 percent shall remain available until September 30, 2024.

Note.—A full-year 2022 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2022 (Division A of Public Law 117–43, as amended). The amounts included for 2022 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)

Identification code 036–0170–0–1–705	2021 actual	2022 est.	2023 est.
Obligations by program activity:			
0101 Office of Inspector General (Direct)	229	250	276
0192 Total direct program	229	250	276
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	22	3
1012 Unobligated balance transfers between expired and unexpired accounts	14	3	
1070 Unobligated balance (total)	16	25	3
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	228	228	273
Appropriations, mandatory:			
1200 Appropriation	10		
1900 Budget authority (total)	238	228	273

1930	Total budgetary resources available	254	253	276
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-3		
1941	Unexpired unobligated balance, end of year	22	3	

Change in obligated balance:

	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	26	28	90
3010	New obligations, unexpired accounts	229	250	276
3011	Obligations ("upward adjustments"), expired accounts	2		
3020	Outlays (gross)	-224	-188	-261
3041	Recoveries of prior year unpaid obligations, expired	-5		
3050	Unpaid obligations, end of year	28	90	105
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	26	28	90
3200	Obligated balance, end of year	28	90	105

Budget authority and outlays, net:

	Discretionary:			
4000	Budget authority, gross	228	228	273
	Outlays, gross:			
4010	Outlays from new discretionary authority	192	170	204
4011	Outlays from discretionary balances	32	18	56
4020	Outlays, gross (total)	224	188	260
	Mandatory:			
4090	Budget authority, gross	10		
	Outlays, gross:			
4101	Outlays from mandatory balances			1
4180	Budget authority, net (total)	238	228	273
4190	Outlays, net (total)	224	188	261

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	2021 actual	2022 est.	2023 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	128	141	153
11.5 Other personnel compensation	10	10	11
11.9 Total personnel compensation	138	151	164
12.1 Civilian personnel benefits	55	60	65
21.0 Employee Travel	2	3	7
23.1 Rental payments to GSA	7	8	14
23.2 Rental payments to others	4		
23.3 Communications, utilities, and miscellaneous charges	1	6	
25.2 Other services from non-Federal sources	18	20	21
26.0 Supplies and materials	1		
31.0 Equipment	3	2	5
99.0 Direct obligations	229	250	276
99.9 Total new obligations, unexpired accounts	229	250	276

Employment Summary

Identification code 036-0170-0-1-705	2021 actual	2022 est.	2023 est.
1001 Direct civilian full-time equivalent employment	1,032	1,100	1,135

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, plus reimbursements: Provided, That \$1,494,230,000 shall be for pay and associated costs, of which not to exceed 3 percent shall remain available until September 30, 2024: Provided further, That \$4,145,678,000 shall be for operations and maintenance, of which not to exceed 5 percent shall remain available until September 30, 2024: Provided further, That \$142,092,000 shall be for information technology systems development, and shall remain available until September 30, 2024: 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 submits notice thereof to the Committees on Appropriations of both Houses of Congress: 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 notice thereof to the Committees on Appropriations of both Houses of Congress.

Note.—A full-year 2022 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2022 (Division A of Public Law 117-43, as amended). The amounts included for 2022 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)

Identification code 036-0167-0-1-705	2021 actual	2022 est.	2023 est.
Obligations by program activity:			
0001 Development	515	471	142
0002 Operations and maintenance	3,293	3,228	4,142
0003 Administrative and salaries	1,231	1,217	1,490
0004 P.L. 113-146, Sec. 801 - IT Support	2	1	
0005 P.L. 116-136, CARES Act - Dev	57		
0006 P.L. 116-136, CARES Act - OM	890		
0007 P.L. 116-136, CARES Act - Pay	124		
0008 P.L. 117-2, ARP, Section 8003		100	
0799 Total direct obligations	6,112	5,017	5,774
0804 IT Systems, Reimbursable obligations	118	108	126
0900 Total new obligations, unexpired accounts	6,230	5,125	5,900
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,184	141	
1001 Discretionary unobligated balance brought fwd, Oct 1	1,182		
1021 Recoveries of prior year unpaid obligations	58		
1070 Unobligated balance (total)	1,242	141	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	4,912	4,912	5,782
1120 Appropriations transferred to other accts [036-0169]	-8	-8	-8
1121 Appropriations transferred from other acct [036-0160]	45		
1131 Unobligated balance of appropriations permanently reduced	-38	-38	
1160 Appropriation, discretionary (total)	4,911	4,866	5,774
Advance appropriations, discretionary:			
1173 Advance appropriations transferred from other accounts [036-0160]		10	
Appropriations, mandatory:			
1200 Appropriation [P.L. 117-2 Section 8003]	100		
Spending authority from offsetting collections, discretionary:			
1700 Collected	40	108	126
1701 Change in uncollected payments, Federal sources	78		
1750 Spending auth from offsetting collections, disc (total)	118	108	126
1900 Budget authority (total)	5,129	4,984	5,900
1930 Total budgetary resources available	6,371	5,125	5,900
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	141		

Change in obligated balance:

	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2,203	2,748	1,345
3010	New obligations, unexpired accounts	6,230	5,125	5,900

INFORMATION TECHNOLOGY SYSTEMS—Continued
Program and Financing—Continued

Identification code 036–0167–0–1–705	2021 actual	2022 est.	2023 est.
3011 Obligations ("upward adjustments"), expired accounts	13		
3020 Outlays (gross)	–5,577	–6,528	–5,845
3040 Recoveries of prior year unpaid obligations, unexpired	–58		
3041 Recoveries of prior year unpaid obligations, expired	–63		
3050 Unpaid obligations, end of year	2,748	1,345	1,400
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	–52	–82	–82
3070 Change in uncollected pymts, Fed sources, unexpired	–78		
3071 Change in uncollected pymts, Fed sources, expired	48		
3090 Uncollected pymts, Fed sources, end of year	–82	–82	–82
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2,151	2,666	1,263
3200 Obligated balance, end of year	2,666	1,263	1,318
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	5,029	4,984	5,900
Outlays, gross:			
4010 Outlays from new discretionary authority	3,055	4,011	4,745
4011 Outlays from discretionary balances	2,522	2,427	1,090
4020 Outlays, gross (total)	5,577	6,438	5,835
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	–91	–108	–126
4033 Non-Federal sources	–4		
4040 Offsets against gross budget authority and outlays (total)	–95	–108	–126
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	–78		
4052 Offsetting collections credited to expired accounts	55		
4060 Additional offsets against budget authority only (total)	–23		
4070 Budget authority, net (discretionary)	4,911	4,876	5,774
4080 Outlays, net (discretionary)	5,482	6,330	5,709
Mandatory:			
4090 Budget authority, gross	100		
Outlays, gross:			
4101 Outlays from mandatory balances		90	10
4180 Budget authority, net (total)	5,011	4,876	5,774
4190 Outlays, net (total)	5,482	6,420	5,719

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	2021 actual	2022 est.	2023 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	780	880	935
11.1 Full-time permanent - CARES Act, P.L. 116–136	75		
11.9 Total personnel compensation	855	880	935
12.1 Civilian personnel benefits	306	379	402
12.1 Civilian personnel benefits - CARES Act, P.L. 116–136	30		
21.0 Travel and transportation of persons	1	13	16
23.3 Communications, utilities, and miscellaneous charges	1,099	888	1,089
23.3 Communications, utilities, and miscellaneous charges - CARES Act, P.L. 116–136	5		
25.2 Other services from non-Federal sources	2,352	2,450	2,957

25.2 Other services from non-Federal -Choice Act, P.L. 113–146, Sec. 801	2	1	
25.2 Other services from non-Federal sources - CARES Act, P.L. 116–136	740		
25.2 Other services from non-Federal sources - ARP, P.L. 117–2, Section 8003		100	
26.0 Supplies and materials	2	19	23
31.0 Equipment	499	286	352
31.0 Equipment - CARES Act, P.L. 116–136	221		
42.0 Insurance claims and indemnities		1	
99.0 Direct obligations	6,112	5,017	5,774
99.0 Reimbursable obligations	118	108	126
99.9 Total new obligations, unexpired accounts	6,230	5,125	5,900

Employment Summary

Identification code 036–0167–0–1–705	2021 actual	2022 est.	2023 est.
1001 Direct civilian full-time equivalent employment	8,121	8,668	8,918
2001 Reimbursable civilian full-time equivalent employment	65	78	75

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, to remain available until September 30, 2025: Provided, That the Secretary of Veterans Affairs shall submit to the Committees on Appropriations of both Houses of Congress quarterly reports detailing obligations, expenditures, and deployment implementation by facility, including any changes from the deployment plan or schedule: Provided further, That the funds provided in this account shall only be available to the Office of the Deputy Secretary, to be administered by that Office.

Note.—A full-year 2022 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2022 (Division A of Public Law 117–43, as amended). The amounts included for 2022 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)

Identification code 036–1123–0–1–703	2021 actual	2022 est.	2023 est.
Obligations by program activity:			
0001 EHR Contract	673	1,949	1,119
0002 PMO Support	213	330	199
0003 Infrastructure Readiness	1,075	1,048	441
0900 Total new obligations, unexpired accounts	1,961	3,327	1,759
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	24	720	
1021 Recoveries of prior year unpaid obligations	31		
1033 Recoveries of prior year paid obligations	19		
1070 Unobligated balance (total)	74	720	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	2,627	2,627	1,759
1131 Unobligated balance of appropriations permanently reduced	–20	–20	
1160 Appropriation, discretionary (total)	2,607	2,607	1,759
1930 Total budgetary resources available	2,681	3,327	1,759
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	720		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,652	2,242	2,076
3010 New obligations, unexpired accounts	1,961	3,327	1,759
3011 Obligations ("upward adjustments"), expired accounts	2		
3020 Outlays (gross)	–1,342	–3,493	–2,200
3040 Recoveries of prior year unpaid obligations, unexpired	–31		
3050 Unpaid obligations, end of year	2,242	2,076	1,635
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,652	2,242	2,076

3200	Obligated balance, end of year	2,242	2,076	1,635
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	2,607	2,607	1,759
Outlays, gross:				
4010	Outlays from new discretionary authority	373	1,251	844
4011	Outlays from discretionary balances	969	2,242	1,356
4020	Outlays, gross (total)	1,342	3,493	2,200
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-2		
4033	Non-Federal sources	-20		
4040	Offsets against gross budget authority and outlays (total)	-22		
Additional offsets against gross budget authority only:				
4052	Offsetting collections credited to expired accounts	3		
4053	Recoveries of prior year paid obligations, unexpired accounts	19		
4060	Additional offsets against budget authority only (total)	22		
4070	Budget authority, net (discretionary)	2,607	2,607	1,759
4080	Outlays, net (discretionary)	1,320	3,493	2,200
4180	Budget authority, net (total)	2,607	2,607	1,759
4190	Outlays, net (total)	1,320	3,493	2,200

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		2021 actual	2022 est.	2023 est.
Direct obligations:				
11.1	Personnel compensation: Full-time permanent	23	29	29
12.1	Civilian personnel benefits	8	10	10
21.0	Travel and transportation of persons	1	2	1
23.1	Rental payments to GSA	4	4	.....
23.3	Communications, utilities, and miscellaneous charges	51	67	34
25.2	Other services from non-Federal sources	1,513	2,811	1,488
25.3	Other goods and services from Federal sources (FTE to VHA)	14	30	13
25.3	Other goods and services from Federal sources	95	117	78
31.0	Equipment	252	257	106
99.0	Direct obligations	1,961	3,327	1,759
99.9	Total new obligations, unexpired accounts	1,961	3,327	1,759

Employment Summary

Identification code 036-1123-0-1-703	2021 actual	2022 est.	2023 est.
1001 Direct civilian full-time equivalent employment	175	222	227

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 of which not to exceed 10 percent shall remain available until September 30, 2024.

Note.—A full-year 2022 appropriation for this account was not enacted at the time the Budget was prepared; therefore, the Budget assumes this account is operating under the Continuing Appropriations Act, 2022 (Division A of Public Law 117-43, as amended). The amounts included for 2022 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)

Identification code 036-0129-0-1-705		2021 actual	2022 est.	2023 est.
Obligations by program activity:				
0201	Operations and maintenance	368	354	433
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	2	6	4
1012	Unobligated balance transfers between expired and unexpired accounts	8		
1070	Unobligated balance (total)	10	6	4
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	352	352	430
1121	Appropriations transferred from other acct [036-0160]	12		
1160	Appropriation, discretionary (total)	364	352	430
Spending authority from offsetting collections, discretionary:				
1700	Collected	2		
1900	Budget authority (total)	366	352	430
1930	Total budgetary resources available	376	358	434
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-2		
1941	Unexpired unobligated balance, end of year	6	4	1
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	72	96	63
3010	New obligations, unexpired accounts	368	354	433
3011	Obligations ("upward adjustments"), expired accounts	3		
3020	Outlays (gross)	-339	-387	-412
3041	Recoveries of prior year unpaid obligations, expired	-8		
3050	Unpaid obligations, end of year	96	63	84
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	72	96	63
3200	Obligated balance, end of year	96	63	84

Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross	366	352	430
Outlays, gross:				
4010	Outlays from new discretionary authority	274	297	363
4011	Outlays from discretionary balances	64	90	49
4020	Outlays, gross (total)	338	387	412
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-2		
4040	Offsets against gross budget authority and outlays (total)	-2		
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances	1		
4180	Budget authority, net (total)	364	352	430
4190	Outlays, net (total)	337	387	412

The mission of the National Cemetery Administration is to honor veterans with final resting places in national shrines and with lasting tributes that commemorate their service to our Nation. The National Cemetery Administration's vision is to serve all veterans and their families with the utmost dignity, respect, and compassion. Every national cemetery will be a place that inspires visitors to understand and appreciate the service and sacrifice of our Nation's veterans. There are a number of related programs managed by the National Cemetery Administration including: 1) burying eligible veterans and their family members in national cemeteries and maintaining the graves and their environs as national shrines; 2) administering grants to States and Tribal organizations in establishing, expanding, improving, or operating veterans cemeteries; 3) providing headstones and markers for the graves of eligible veterans; 4) providing medallions commemorating the veterans' service that may be affixed to the privately purchased headstones or markers for veterans interred in private cemeteries; 5) providing presidential memorial certificates to family and friends of deceased veterans, recognizing the veterans' contribution and service to the Nation; 6) providing graveliners or partial reimbursement for a privately purchased outer burial receptacle for each new grave in open national cemeteries administered by the National Cemetery Administration; 7) providing reim-

NATIONAL CEMETERY ADMINISTRATION—Continued

bursement for caskets and urns for veterans' remains when there are no next of kin and insufficient resources; and 8) recording First Notice of Veteran Deaths into the Department of Veterans Affairs electronic files to ensure timely termination of benefits and next-of-kin notification of possible entitlement to survivor benefits.

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

Object Classification (in millions of dollars)

Identification code 036-0129-0-1-705	2021 actual	2022 est.	2023 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	139	146	165
11.5 Other personnel compensation	5	4	4
11.9 Total personnel compensation	144	150	169
12.1 Civilian personnel benefits	58	58	64
21.0 Travel and transportation of persons	3	3	3
22.0 Transportation of things	3	2	2
23.1 Rent	3	3	3
23.3 Communications, utilities, and miscellaneous charges	13	13	14
24.0 Printing and reproduction	2	2	2
25.2 Other services from non-Federal sources	104	91	129
26.0 Supplies and materials	14	13	18
31.0 Equipment	19	16	26
32.0 Land and structures	5	3	3
99.9 Total new obligations, unexpired accounts	368	354	433

Employment Summary

Identification code 036-0129-0-1-705	2021 actual	2022 est.	2023 est.
1001 Direct civilian full-time equivalent employment	2,078	2,151	2,281

SUPPLY FUND

Program and Financing (in millions of dollars)

Identification code 036-4537-0-4-705	2021 actual	2022 est.	2023 est.
Obligations by program activity:			
0801 Reimbursable program-Merchandizing	1,000	1,669	1,662
0802 Reimbursable program-Operations	350	431	438
0900 Total new obligations, unexpired accounts	1,350	2,100	2,100
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	430	456	456
1021 Recoveries of prior year unpaid obligations	94		
1070 Unobligated balance (total)	524	456	456
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	1,249	2,100	2,100
1801 Change in uncollected payments, Federal sources	33		
1850 Spending auth from offsetting collections, mand (total)	1,282	2,100	2,100
1930 Total budgetary resources available	1,806	2,556	2,556
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	456	456	456
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	947	903	608
3010 New obligations, unexpired accounts	1,350	2,100	2,100
3020 Outlays (gross)	-1,300	-2,395	-2,143
3040 Recoveries of prior year unpaid obligations, unexpired	-94		
3050 Unpaid obligations, end of year	903	608	565
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1,044	-1,077	-1,077

3070 Change in uncollected pymts, Fed sources, unexpired	-33		
3090 Uncollected pymts, Fed sources, end of year	-1,077	-1,077	-1,077
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-97	-174	-469
3200 Obligated balance, end of year	-174	-469	-512
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	1,282	2,100	2,100
Outlays, gross:			
4100 Outlays from new mandatory authority		1,995	1,995
4101 Outlays from mandatory balances	1,300	400	148
4110 Outlays, gross (total)	1,300	2,395	2,143
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-1,110	-2,100	-2,100
4123 Non-Federal sources	-139		
4130 Offsets against gross budget authority and outlays (total)	-1,249	-2,100	-2,100
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	-33		
4170 Outlays, net (mandatory)	51	295	43
4180 Budget authority, net (total)			
4190 Outlays, net (total)	51	295	43

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	2021 actual	2022 est.	2023 est.
Reimbursable obligations:			
11.1 Personnel compensation: Full-time permanent	109	130	136
12.1 Civilian personnel benefits	40	48	50
21.0 Travel and transportation of persons		11	13
23.1 Rental payments to GSA	7	7	7
23.3 Communications, utilities, and miscellaneous charges	28	24	26
24.0 Printing and reproduction	10	1	1
25.2 Other services from non-Federal sources	280	201	197
26.0 Supplies and materials	523	713	705
31.0 Equipment	353	965	965
99.9 Total new obligations, unexpired accounts	1,350	2,100	2,100

Employment Summary

Identification code 036-4537-0-4-705	2021 actual	2022 est.	2023 est.
2001 Reimbursable civilian full-time equivalent employment	1,002	1,300	1,273

FRANCHISE FUND

Program and Financing (in millions of dollars)

Identification code 036-4539-0-4-705	2021 actual	2022 est.	2023 est.
Obligations by program activity:			
0801 Franchise Fund (Reimbursable)	1,359	1,716	1,719
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	178	265	265
1021 Recoveries of prior year unpaid obligations	129		
1070 Unobligated balance (total)	307	265	265
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	1,223	1,716	1,719

1701	Change in uncollected payments, Federal sources	94		
1750	Spending auth from offsetting collections, disc (total)	1,317	1,716	1,719
1930	Total budgetary resources available	1,624	1,981	1,984
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	265	265	265
Change in obligated balance:				
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	440	473	497
3010	New obligations, unexpired accounts	1,359	1,716	1,719
3020	Outlays (gross)	-1,197	-1,692	-1,695
3040	Recoveries of prior year unpaid obligations, unexpired	-129		
3050	Unpaid obligations, end of year	473	497	521
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-231	-325	-325
3070	Change in uncollected pymts, Fed sources, unexpired	-94		
3090	Uncollected pymts, Fed sources, end of year	-325	-325	-325
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	209	148	172
3200	Obligated balance, end of year	148	172	196
Budget authority and outlays, net:				
	Discretionary:			
4000	Budget authority, gross	1,317	1,716	1,719
	Outlays, gross:			
4010	Outlays from new discretionary authority	580	1,287	1,289
4011	Outlays from discretionary balances	617	405	406
4020	Outlays, gross (total)	1,197	1,692	1,695
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-1,223	-1,716	-1,719
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-94		
4080	Outlays, net (discretionary)	-26	-24	-24
4180	Budget authority, net (total)			
4190	Outlays, net (total)	-26	-24	-24

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

Object Classification (in millions of dollars)

Identification code 036-4539-0-4-705	2021 actual	2022 est.	2023 est.
Reimbursable obligations:			
11.1 Personnel compensation: Full-time permanent	167	240	246
12.1 Civilian personnel benefits	63	78	81
21.0 Travel and transportation of persons	1	5	5
23.1 Rental payments to GSA	9	11	10
23.3 Communications, utilities, and miscellaneous charges	124	166	170
24.0 Printing and reproduction	10	13	13
25.2 Other services from non-Federal sources	854	1,098	1,111
26.0 Supplies and materials	1	7	7
31.0 Equipment	130	98	76
99.9 Total new obligations, unexpired accounts	1,359	1,716	1,719

Employment Summary

Identification code 036-4539-0-4-705	2021 actual	2022 est.	2023 est.
2001 Reimbursable civilian full-time equivalent employment	1,875	2,436	2,461

RECURRING EXPENSES TRANSFORMATIONAL FUND

Program and Financing (in millions of dollars)

Identification code 036-1124-0-1-705	2021 actual	2022 est.	2023 est.
Obligations by program activity:			
0001 RETF - Information Technology		718	
0002 RETF - Nonrecurring Maintenance		150	
0003 RETF - Major Construction			805
0004 RETF - Minor Construction			163
0900 Total new obligations, unexpired accounts (object class 25.2)		868	968
Budgetary resources:			
	Unobligated balance:		
1000 Unobligated balance brought forward, Oct 1		868	968
1012 Unobligated balance transfers between expired and unexpired accounts	868	968	700
1070 Unobligated balance (total)	868	1,836	1,668
1930 Total budgetary resources available	868	1,836	1,668
	Memorandum (non-add) entries:		
1941 Unexpired unobligated balance, end of year	868	968	700
Change in obligated balance:			
	Unpaid obligations:		
3000 Unpaid obligations, brought forward, Oct 1			538
3010 New obligations, unexpired accounts		868	968
3020 Outlays (gross)		-330	-1,092
3050 Unpaid obligations, end of year		538	414
	Memorandum (non-add) entries:		
3100 Obligated balance, start of year			538
3200 Obligated balance, end of year		538	414
Budget authority and outlays, net:			
	Discretionary:		
	Outlays, gross:		
4011 Outlays from discretionary balances		330	1,092
4180 Budget authority, net (total)			
4190 Outlays, net (total)		330	1,092

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

The 2023 Budget anticipates a transfer of \$968 million in unobligated balances into the Transformational Fund at the end of 2022, of which \$805 million will be obligated in 2023 for three Major Construction projects in Portland, OR; Canandaigua, NY; and Ft. Harrison, MT and \$163 million will be obligated for Minor Construction projects that improve Veterans Health Administrations facilities infrastructure.

ADMINISTRATIVE PROVISIONS

(INCLUDING TRANSFER OF FUNDS)

SEC. 201. Any appropriation for fiscal year 2023 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 any such transfer may take place, the Secretary of Veterans Affairs shall submit thereof to the Committees on Appropriations of both Houses of Congress.

(INCLUDING TRANSFER OF FUNDS)

SEC. 202. Amounts made available for the Department of Veterans Affairs for fiscal year 2023, 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 before any such

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

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

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

SEC. 205. No appropriations in this title shall be available for hospitalization or examination of any persons (except beneficiaries entitled to such hospitalization or examination under the laws providing such benefits to veterans, and persons receiving such treatment under sections 7901 through 7904 of title 5, United States Code, or the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121 et seq.)), unless reimbursement of the cost of such hospitalization or examination is made to the "Medical Services" account at such rates as may be fixed by the Secretary of Veterans Affairs.

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

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, 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 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 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 for the Office of Resolution Management, Diversity and Inclusion, \$6,812,000 for the Office of Employment Discrimination Complaint Adjudication, and \$4,576,000 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 in the Medical Care Collections Fund pursuant to section 1729A of title 38, United States Code, may be transferred to the "Medical Services" and "Medical Community Care" accounts to remain available until expended for the purposes of these accounts.

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

(INCLUDING TRANSFER OF FUNDS)

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

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

(INCLUDING TRANSFER OF FUNDS)

SEC. 218. Amounts made available under the "Medical Services", "Medical Community Care", "Medical Support and Compliance", "Medical Facilities", "General Operating Expenses, Veterans Benefits Administration", "Board of Veterans Appeals", "General Administration", and "National Cemetery Administration" accounts for fiscal year 2023 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 submit notice thereof to the Committees on Appropriations of both Houses of Congress.

(INCLUDING TRANSFER OF FUNDS)

SEC. 219. Of the amounts appropriated to the Department of Veterans Affairs for fiscal year 2023 for "Medical Services", "Medical Community Care", "Medical Support and Compliance", "Medical Facilities", "Construction, Minor Projects", and "Information Technology Systems", up to \$330,140,000, plus reimbursements, may be transferred to the Joint Department of Defense—Department of Veterans Affairs Medical Facility Demonstration Fund, established by section 1704 of the National Defense Authorization Act for Fiscal Year 2010 (Public Law 111–84; 123 Stat. 2571) and may be used for operation of the facilities designated as combined Federal medical facilities as described by section 706 of the Duncan Hunter National Defense Authorization Act for Fiscal Year 2009 (Public Law 110–417; 122 Stat. 4500): Provided, That additional funds may be transferred from accounts designated in this section to the Joint Department of Defense—Department of Veterans Affairs Medical Facility Demonstration Fund upon written notification by the Secretary of Veterans Affairs to the Committees on Appropriations of both Houses of Congress: Provided further, That section 220 of title II of division J of Public Law 116–260 is repealed.

(INCLUDING TRANSFER OF FUNDS)

SEC. 220. Of the amounts appropriated to the Department of Veterans Affairs which become available on October 1, 2023, for "Medical Services", "Medical

Community Care", "Medical Support and Compliance", and "Medical Facilities", up to \$314,825,000, plus reimbursements, may be transferred to the Joint Department of Defense—Department of Veterans Affairs Medical Facility Demonstration Fund, established by section 1704 of the National Defense Authorization Act for Fiscal Year 2010 (Public Law 111–84; 123 Stat. 2571) and may be used for operation of the facilities designated as combined Federal medical facilities as described by section 706 of the Duncan Hunter National Defense Authorization Act for Fiscal Year 2009 (Public Law 110–417; 122 Stat. 4500): Provided, That additional funds may be transferred from accounts designated in this section to the Joint Department of Defense—Department of Veterans Affairs Medical Facility Demonstration Fund upon written notification by the Secretary of Veterans Affairs to the Committees on Appropriations of both Houses of Congress.

(INCLUDING TRANSFER OF FUNDS)

SEC. 221. Such sums as may be deposited to the Medical Care Collections Fund pursuant to section 1729A of title 38, United States Code, for healthcare provided at facilities designated as combined Federal medical facilities as described by section 706 of the Duncan Hunter National Defense Authorization Act for Fiscal Year 2009 (Public Law 110–417; 122 Stat. 4500) shall also be available: (1) for transfer to the Joint Department of Defense—Department of Veterans Affairs Medical Facility Demonstration Fund, established by section 1704 of the National Defense Authorization Act for Fiscal Year 2010 (Public Law 111–84; 123 Stat. 3571); and (2) for operations of the facilities designated as combined Federal medical facilities as described by section 706 of the Duncan Hunter National Defense Authorization Act for Fiscal Year 2009 (Public Law 110–417; 122 Stat. 4500): Provided, That, notwithstanding section 1704(b)(3) of the National Defense Authorization Act for Fiscal Year 2010 (Public Law 111–84; 123 Stat. 2573), amounts transferred to the Joint Department of Defense—Department of Veterans Affairs Medical Facility Demonstration Fund shall remain available until expended.

(INCLUDING TRANSFER OF FUNDS)

SEC. 222. Of the amounts available in this title for "Medical Services", "Medical Community Care", "Medical Support and Compliance", and "Medical Facilities", a minimum of \$15,000,000 shall be transferred to the DOD-VA Health Care Sharing Incentive Fund, as authorized by section 8111(d) of title 38, United States Code, to remain available until expended, for any purpose authorized by section 8111 of title 38, United States Code.

(INCLUDING TRANSFER OF FUNDS)

SEC. 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 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, 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 submit notice thereof to the Committees on Appropriations of both Houses of Congress.

(INCLUDING TRANSFER OF FUNDS)

SEC. 224. Amounts made available for the Department of Veterans Affairs for fiscal year 2023, under the "Board of Veterans Appeals" and the "General Operating Expenses, Veterans Benefits Administration" accounts may be transferred between such accounts: Provided, That before a transfer may take place, the Secretary of Veterans Affairs shall submit notice thereof to the Committees on Appropriations of both Houses of Congress.

SEC. 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 the Secretary of Veterans Affairs submits notice thereof to the Committees on Appropriations of both Houses of Congress.

SEC. 226. 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. 227. 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. 228. (a) Except as provided in subsection (b), the Secretary of Veterans Affairs, in consultation with the Secretary of Defense and the Secretary of Labor, shall discontinue using Social Security account numbers to identify individuals in all information systems of the Department of Veterans Affairs as follows:

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

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

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

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

SEC. 229. Of the funds provided to the Department of Veterans Affairs for each of fiscal year 2023 and fiscal year 2024 for "Medical Services", funds may be used in each year to carry out and expand the child care program authorized by section 205 of Public Law 111–163, notwithstanding subsection (e) of such section.

SEC. 230. (a) No funds provided in this Act shall be used to deny an Inspector General funded under this Act timely access to any records, documents, or other materials available to the department or agency over which that Inspector General has responsibilities under the Inspector General Act of 1978, or to prevent or impede that Inspector General's access to such records, documents, or other materials, under any provision of law, except a provision of law that expressly refers to the Inspector General and expressly limits the Inspector General's 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.

(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. 231. For funds provided to the Department of Veterans Affairs for each of fiscal year 2023 and 2024, section 248 of division A of Public Law 114–223 shall apply.

SEC. 232. (a) None of the funds appropriated or otherwise made available by this Act may be used to conduct research commencing on or after October 1, 2019, that uses any canine, feline, or non-human primate unless the Secretary of Veterans Affairs approves such research specifically and in writing pursuant to subsection (b).

(b)

(1) The Secretary of Veterans Affairs may approve the conduct of research commencing on or after October 1, 2019, using canines, felines, or non-human primates if the Secretary determines that—

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

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

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

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

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

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

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

(3) the justification for the determination of the Secretary that the scientific objectives of such research could only be met using canines, felines, or non-human primates;

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

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

(d) Not later than 180 days after the date of the enactment of this Act, and biannually thereafter, the Secretary shall submit to such Committees a report describing—

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

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

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

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

(e) Not later than December 31, 2022, the Secretary shall submit to such Committees an updated plan under which the Secretary will eliminate or reduce the research conducted using canines, felines, or non-human primates by not later than 5 years after the date of enactment of Public Law 116–94.

SEC. 233. Amounts made available for the "Veterans Health Administration, Medical Community Care" account in this or any other Act for fiscal years 2023 and 2024 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. 234. 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.

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2021 actual	2022 est.	2023 est.
Offsetting receipts from the public:			
036–143500 General Fund Proprietary Interest Receipts, not Otherwise Classified	1	6	7
036–247300 Contributions from Military Personnel, Veteran's Educational Assistance Act of 1984	132	122	34
036–273330 Housing Downward Reestimates	2,022	337	.....
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	2,115	282	47
036–322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	44	53	54
General Fund Offsetting receipts from the public	4,317	802	144
Intragovernmental payments:			
036–388500 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts	8	7	8
General Fund Intragovernmental payments	8	7	8

GENERAL PROVISIONS

SEC. 501. No part of any appropriation contained in this Act shall remain available for obligation beyond the current fiscal year unless expressly so provided herein.

SEC. 502. None of the funds made available in this Act may be used for any program, project, or activity, when it is made known to the Federal entity or official to which the funds are made available that the program, project, or activity is not in compliance with any Federal law relating to risk assessment, the protection of private property rights, or unfunded mandates.

SEC. 503. 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. 504. None of the funds made available in this Act may be transferred to any department, agency, or instrumentality of the United States Government except pursuant to a transfer made by, or transfer authority provided in, this or any other appropriations Act.

SEC. 505. None of the funds made available in this Act may be used for a project or program named for an individual serving as a Member, Delegate, or Resident Commissioner of the United States House of Representatives.

SEC. 506. (a) None of the funds made available in this Act may be used to maintain or establish a computer network unless such network blocks the viewing, downloading, and exchanging of pornography.

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

SEC. 507. None of the funds made available in this Act may be used by an agency of the executive branch to pay for first-class travel by an employee of the agency in contravention of sections 301–10.122 through 301–10.124 of title 41, Code of Federal Regulations.

SEC. 508. None of the funds made available in this Act may be used to execute a contract for goods or services, including construction services, where the contractor has not complied with Executive Order No. 12989.