

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 | ..... |
| 1070 Unobligated balance (total) | 7,272 | 3,836 | 1,669 |
| 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 | ..... |
| 1070 Unobligated balance (total) | 7,272 | 3,836 | 1,669 |
| 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:

| Number of Outpatient Visits | 2021 actual | 2022 est. | 2023 est. |
|-----------------------------|-------------|-------------|-------------|
| 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:

| Number of Patients Treated, Inpatient | 2021 actual | 2022 est. | 2023 est. |
|---------------------------------------|-------------|-----------|-----------|
| 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 | 2021 actual | 2022 est. | 2023 est. |
| 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 \$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) | 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 |
| 9000 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 |
| 4090 | Mandatory: | | | |
| 4090 | Budget authority, gross | 322 | ..... | ..... |
| 4100 | 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: | | | |
| 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: | | | |
| 4030 | 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: | | | | |
| 11.1 | Personnel compensation: | | | |
| 11.1.1 | Full-time permanent | 3,943 | 4,422 | 5,406 |
| 11.1.3 | Other than full-time permanent | 85 | 95 | 116 |
| 11.1.5 | 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 | ..... | ..... |
| Unobligated balance (total) | | | | |
| | Budget authority: | | | |
| 1121 | Appropriations, discretionary: | | | |
| | Appropriations transferred from other acct [097-0130] | 15 | 15 | 15 |
| 1173 | Advance appropriations, discretionary: | | | |
| | 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: | | | |
| 11.1.1 | Full-time permanent | 3 | 3 | 3 |
| 11.1.3 | 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 ..... | ..... | ..... | ..... |
| 3090 Uncollected pymts, Fed sources, end of year ..... | ..... | -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: | | | |
|---|--------|--------|-------|
| 1000 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 |
| 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 |
| | Uncollected payments: | | | |
| 3060 | 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 |
| 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 4,175 2022 est. 4,292 2023 est. 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 |
| | 11.9 Total personnel compensation | 340 | 314 |
| | 12.1 Civilian personnel benefits | 135 | 125 |
| | 23.3 Communications, utilities, and miscellaneous charges | 10 | 9 |
| | 24.0 Printing and reproduction | 1 | 1 |
| | 25.2 Other services from non-Federal sources | 324 | 298 |
| | 26.0 Supplies and materials | 56 | 52 |
| | 31.0 Equipment | 28 | 26 |
| 99.0 | Direct obligations | 894 | 825 |
| 99.0 | Reimbursable obligations | 40 | 61 |
| 99.9 | Total new obligations, unexpired accounts | 934 | 886 |
| 99.9 | 973 | 973 | 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) | | | |
| 0801 Joint DOD-VA Medical Facility Demonstration Fund (Reimbursable) | 489 | 532 | 514 |
| | 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 | 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 |
| 3010 | New obligations, unexpired accounts | 501 | 545 |
| 3011 | Obligations ("upward adjustments"), expired accounts | 31 | ..... |
| 3020 | Outlays (gross) | -505 | -551 |
| 3041 | Recoveries of prior year unpaid obligations, expired | -18 | ..... |
| 3050 | Unpaid obligations, end of year | 65 | 59 |
| Memorandum (non-add) entries: | | | |
| 3100 | Obligated balance, start of year | 56 | 65 |
| 3200 | Obligated balance, end of year | 65 | 59 |
| Budget authority and outlays, net: | | | |
| Discretionary: | | | |
| 4000 | Budget authority, gross | 484 | 547 |
| Outlays, gross: | | | |
| 4010 | Outlays from new discretionary authority | 425 | 493 |
| 4011 | Outlays from discretionary balances | 80 | 58 |
| 4020 | Outlays, gross (total) | 505 | 551 |
| Offsets against gross budget authority and outlays: | | | |
| Offsetting collections (collected) from: | | | |
| 4030 | Federal sources | -13 | -12 |
| 4033 | Non-Federal sources | -6 | -1 |
| 4040 | Offsets against gross budget authority and outlays (total) | -19 | -13 |
| Additional offsets against gross budget authority only: | | | |
| 4052 | Offsetting collections credited to expired accounts | 7 | ..... |
| 4070 | Budget authority, net (discretionary) | 472 | 534 |
| 4080 | Outlays, net (discretionary) | 486 | 538 |
| 4180 | Budget authority, net (total) | 472 | 534 |
| 4190 | Outlays, net (total) | 486 | 538 |
| 513 | 513 | 513 | 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 |
| 11.3 | Other than full-time permanent | 4 | 4 |
| 11.5 | Other personnel compensation | 20 | 21 |
| 11.9 | Total personnel compensation | 194 | 200 |
| 12.1 | Civilian personnel benefits | 73 | 76 |
| 21.0 | Travel and transportation of persons | 3 | 3 |
| 23.3 | Communications, utilities, and miscellaneous charges | 8 | 9 |
| 25.1 | Advisory and assistance services | 119 | 148 |
| 26.0 | Supplies and materials | 71 | 74 |
| 31.0 | Equipment | 10 | 10 |
| 32.0 | Land and structures | 10 | 11 |
| 41.0 | Grants, subsidies, and contributions | 1 | 1 |
| 99.0 | Direct obligations | 489 | 532 |
| 99.0 | Reimbursable obligations | 12 | 13 |
| 99.9 | Total new obligations, unexpired accounts | 501 | 545 |
| | | 514 | 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 | | | |
| 0900 Total new obligations, unexpired accounts (object class 44.0) | 244 | 56 | ..... |

Budgetary resources:

| Unobligated balance: | 2021 actual | 2022 est. | 2023 est. |
|---|-------------|-----------|-----------|
| 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 | 56 | ..... |
| 1930 Total budgetary resources available | 300 | 56 | ..... |
| 1941 Unexpired unobligated balance, end of year | 56 | ..... | ..... |

Change in obligated balance:

| Unpaid obligations: | 2021 actual | 2022 est. | 2023 est. |
|--|-------------|-----------|-----------|
| 3010 New obligations, unexpired accounts | 244 | 56 | ..... |
| 3020 Outlays (gross) | -244 | -56 | ..... |

Budget authority and outlays, net:

| Mandatory: | 2021 actual | 2022 est. | 2023 est. |
|---|-------------|-----------|-----------|
| 4090 Budget authority, gross | 300 | ..... | ..... |
| Outlays, gross: | | | |
| 4100 Outlays from new mandatory authority | | | |
| 4101 Outlays from mandatory balances | 244 | ..... | 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 |
| 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: | | | |
| Outlays, gross: | | | |
| 4101 Outlays from mandatory balances | 59 | 15 | 118 |
| Offsets against gross budget authority and outlays: | | | |
| 4120 Offsetting collections (collected) from: | | | |
| 4123 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: | | | |
| 1000 Unobligated balance: | | | |
| 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: | | | |
| 1000 Unobligated balance: | | | |
| 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 (EAJ, 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) | | | |
| 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 Widow(ers): | | | |
| 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 | | | |
| 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 [PL 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 | ..... | ..... |
| Additional offsets against gross budget authority only: | | | |
| 4040 Change in uncollected pymts, Fed sources, unexpired | -2,261 | -3,522 | -3,739 |
| 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 | 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: | | | |
| 11.1 Personnel compensation: | | | |
| 11.1.1 Full-time permanent | 1,735 | 1,780 | 1,844 |
| 11.1.2 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: | | | |
| 1000 Unobligated balance: | | | |
| 1000.1 Unobligated balance brought forward, Oct 1 | 50 | 59 | 61 |
| 1000.2 Budget authority: | | | |
| 1000.2.1 Spending authority from offsetting collections, mandatory: | | | |
| 1800 Collected | 203 | 208 | 176 |
| 1930 Total budgetary resources available | 253 | 267 | 237 |
| 1941 Memorandum (non-add) entries: | | | |
| 1941.1 Unexpired unobligated balance, end of year | 59 | 61 | 34 |

Change in obligated balance:

| | | | |
|--|------|------|------|
| 3000 Unpaid obligations: | 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 |
| 3100 Memorandum (non-add) entries: | | | |
| 3100.1 Obligated balance, start of year | 32 | 38 | 46 |
| 3200 Obligated balance, end of year | 38 | 46 | 46 |

Budget authority and outlays, net:

| | | | |
|--|-------|-------|-------|
| 4090 Budget authority, gross | 203 | 208 | 176 |
| 4100 Outlays, gross: | | | |
| 4100.1 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: | | | |
| 4120 Offsetting collections (collected) from: | | | |
| 4120.1 Federal sources | -103 | -107 | -78 |
| 4123 Non-Federal sources | -100 | -5 | -5 |
| 4123.1 Non-Federal sources ..... | ..... | -71 | -68 |
| 4123.2 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: | | | |
| 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) | -1,261 | -633 | -546 |
| 4190 Outlays, net (total) | -1,261 | -633 | -546 |

| Memorandum (non-add) entries: | | | |
|--|-------|-------|-------|
| 5000 Total investments, SDY: 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: | | | |
| 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 |
| 1200 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: | | | |
|--|------|--------|------|
| Unpaid obligations, brought forward, Oct 1 | 44 | 187 | |
| 3010 New obligations, unexpired accounts | 871 | 2,111 | 531 |
| 3020 Outlays (gross) | -728 | -2,298 | -531 |
| Change in obligated balance: | | | |
| 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: | | | |
|---|-----|-------|-----|
| Budget authority, gross | 204 | 204 | 282 |
| 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 |
| 4090 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:

- 50 percent for loans of \$45,000 or less;
- \$22,500 for loans greater than \$45,000, but no more than \$56,250;
- 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
- 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 | ..... |
| Unobligated balance (total) | | | |
| 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 |

| | | | | | | | | | |
|------|--|-------|-------|-------|-----------------------------|---|-------|-------|-------|
| 4110 | Financing disbursements: | | | | Credit program obligations: | | | | |
| | Outlays, gross (total) | 87 | 276 | 290 | 0711 | Default claim payments on principal | 140 | 1,398 | 1,518 |
| | Offsets against gross financing authority and disbursements: | | | | 0713 | Payment of interest to Treasury | 11 | ..... | ..... |
| | Offsetting collections (collected) from: | | | | 0740 | Negative subsidy obligations | 2,114 | 236 | ..... |
| 4120 | Federal sources: Payments from program account | -10 | -24 | -3 | 0742 | Downward reestimates paid to receipt accounts | 1,703 | 286 | ..... |
| 4122 | Interest on uninvested funds | -5 | ..... | ..... | 0743 | Interest on downward reestimates | 264 | 42 | ..... |
| 4123 | Interest and principal received on loans | -71 | -26 | -32 | 0791 | Direct program activities, subtotal | 4,232 | 1,962 | 1,518 |
| 4123 | Fees ..... | ..... | -4 | -4 | 0900 | Total new obligations, unexpired accounts | 4,697 | 6,904 | 3,447 |
| 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 |
| 0991 Direct program activities, subtotal | 465 | 4,942 | 1,929 |

| | | | | |
|--|---|--------|--------|--------|
| 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 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 | 2 |
| 0900 Total new obligations, unexpired accounts (object class 25.2) | 3 | 6 | 2 |
| Budgetary resources: | | | |
| Unobligated balance: | | | |
| 1000 Unobligated balance brought forward, Oct 1 | 2 | 2 | 1 |
| Budget authority: | | | |
| 1100 Appropriations, discretionary: | 2 | 2 | 2 |
| 1100 Appropriations, mandatory: | ..... | ..... | ..... |
| 1200 Appropriation | 1 | 3 | ..... |
| 1900 Budget authority (total) | 3 | 5 | 2 |
| 1930 Total budgetary resources available | 5 | 7 | 3 |
| Memorandum (non-add) entries: | | | |
| 1941 Unexpired unobligated balance, end of year | 2 | 1 | 1 |
| Change in obligated balance: | | | |
| Unpaid obligations: | | | |
| 3000 Unpaid obligations, brought forward, Oct 1 | 1 | 1 | 1 |
| 3010 New obligations, unexpired accounts | 3 | 6 | 2 |
| 3020 Outlays (gross) | -2 | -6 | -2 |
| 3050 Unpaid obligations, end of year | 1 | 1 | 1 |
| Memorandum (non-add) entries: | | | |
| 3100 Obligated balance, start of year ..... | ..... | 1 | 1 |
| 3200 Obligated balance, end of year | 1 | 1 | 1 |
| Budget authority and outlays, net: | | | |
| Discretionary: | | | |
| 4000 Budget authority, gross | 2 | 2 | 2 |
| 4010 Outlays, gross: | ..... | ..... | ..... |
| 4010 Outlays from new discretionary authority | 1 | 2 | 2 |
| 4011 Outlays from discretionary balances ..... | ..... | 1 | ..... |
| 4020 Outlays, gross (total) | 1 | 3 | 2 |
| Mandatory: | | | |
| 4090 Budget authority, gross | 1 | 3 | ..... |
| 4100 Outlays, gross: | ..... | ..... | ..... |
| 4100 Outlays from new mandatory authority | 1 | 3 | ..... |
| 4180 Budget authority, net (total) | 3 | 5 | 2 |
| 4190 Outlays, net (total) | 2 | 6 | 2 |

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. |
|---|-------------|-----------|-----------|
| Identification code 036-1120-0-1-704 | | | |
| Direct loan levels supportable by subsidy budget authority: | | | |
| 115002 Native American Direct Loans | 12 | 11 | 11 |
| 115003 Vocational Rehabilitation | 1 | 2 | 1 |
| 115999 Total direct loan levels | 13 | 13 | 12 |
| Direct loan subsidy (in percent): | | | |
| 132002 Native American Direct Loans | -20.25 | -17.62 | -17.15 |
| 132003 Vocational Rehabilitation | 1.37 | 0.17 | 0.76 |
| 132999 Weighted average subsidy rate | -18.59 | -14.88 | -15.66 |
| Direct loan subsidy budget authority: | | | |
| 133002 Native American Direct Loans | -3 | -2 | -2 |
| 133999 Total subsidy budget authority | -3 | -2 | -2 |
| Direct loan subsidy outlays: | | | |
| 134002 Native American Direct Loans | -2 | -2 | -2 |
| 134999 Total subsidy outlays | -2 | -2 | -2 |
| Direct loan reestimates: | | | |
| 135002 Native American Direct Loans ..... | ..... | 3 | ..... |
| 135999 Total direct loan reestimates ..... | ..... | 3 | ..... |
| Administrative expense data: | | | |
| 3510 Budget authority | 2 | 2 | 2 |
| 3590 Outlays from new authority | 1 | 2 | 2 |

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

The Vocational Rehabilitation Loan Program provides temporary loans to 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

| 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 | 12 |
| 0713 Payment of interest to Treasury | 3 | 3 | 3 |
| 0740 Negative subsidy obligations | 3 | 2 | 2 |
| 0742 Downward reestimates paid to receipt accounts | 1 | ..... | ..... |
| 0900 Total new obligations, unexpired accounts | 19 | 17 | 17 |
| Budgetary resources: | | | |
| Unobligated balance: | | | |
| 1000 Unobligated balance brought forward, Oct 1 | 10 | 14 | 14 |
| 1023 Unobligated balances applied to repay debt | -8 | ..... | ..... |
| 1070 Unobligated balance (total) | 2 | 14 | 14 |
| Financing authority: | | | |
| 1400 Borrowing authority | 24 | 14 | 17 |
| 1422 Borrowing authority applied to repay debt | -2 | ..... | ..... |
| 1440 Borrowing authority, mandatory (total) | 22 | 14 | 17 |
| Spending authority from offsetting collections, mandatory: | | | |
| 1800 Collected | 16 | 11 | 8 |
| 1825 Spending authority from offsetting collections applied to repay debt | -7 | -8 | -8 |
| 1850 Spending auth from offsetting collections, mand (total) | 9 | 3 | ..... |
| 1900 Budget authority (total) | 31 | 17 | 17 |
| 1930 Total budgetary resources available | 33 | 31 | 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—Continued

| 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: | 4 | 4 |
| 1401 Direct loans receivable, gross ..... | ..... | ..... |
| 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

| 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: | | | | |
| 1400 | Borrowing authority, mandatory: | 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 |
| 1941 | Memorandum (non-add) entries: | ..... | ..... | ..... |
| | 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 | Rewards 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 | Rewards: 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: | 1 | 1 | 1 |
| 1999 | Direct loans receivable, gross ..... | ..... | ..... | ..... |
| 1999 | Total assets | 1 | 1 | 1 |
| LIABILITIES: | | | | |
| 2103 | Federal liabilities: Debt | 1 | 1 | 1 |
| 4999 | Total liabilities and net position | 1 | 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 |
| Change in obligated balance: | | | | |
| Unpaid obligations: | | | | |
| 3000 | Unpaid obligations, brought forward, Oct 1 ..... | ..... | 1 | 1 |
| 3010 | New obligations, unexpired accounts ..... | ..... | 1 | 1 |
| 3020 | Outlays (gross) ..... | ..... | -1 | -1 |
| 3050 | Unpaid obligations, end of year ..... | ..... | 1 | 1 |
| Memorandum (non-add) entries: | | | | |
| 3100 | Obligated balance, start of year ..... | ..... | 1 | 1 |
| 3200 | Obligated balance, end of year ..... | ..... | 1 | 1 |
| Budget authority and outlays, net: | | | | |
| Mandatory: | | | | |
| Outlays, gross: | | | | |
| 4101 | Outlays from mandatory balances ..... | ..... | 1 | 1 |
| 4180 | Budget authority, net (total) ..... | ..... | 1 | 1 |
| 4190 | Outlays, net (total) ..... | ..... | 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. | |
|--------------------------------------|---|-----------|-----------|-------|
| 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 the 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) | \$0.013 | \$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 | 2 | 1 | 1 |
| 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: | Unobligated balance brought forward, Oct 1 | 2022 est. | 2023 est. |
| 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: | Unpaid obligations, brought forward, Oct 1 | 2022 est. | 2023 est. |
| 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: | Outlays, gross: | 2022 est. | 2023 est. |
| 4090 Budget authority, gross | 64 | 63 | 51 |
| 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 obliga-

ations 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 |
| 4100 Budget authority, net (total) | 1,316 | 1,316 | 1,448 |
| 4180 Outlays, net (total) | 877 | 1,367 | 1,355 |
| 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 |
| 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: | | | |
| 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: | | | |
| 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 |
| 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 |
| 3010 | New obligations, unexpired accounts | 765 | 761 |
| 3011 | Obligations ("upward adjustments"), expired accounts | 10 | ..... |
| 3020 | Outlays (gross) | -731 | -905 |
| 3041 | Recoveries of prior year unpaid obligations, expired | -17 | ..... |
| 3050 | Unpaid obligations, end of year | 247 | 103 |
| Uncollected payments: | | | |
| 3060 | Uncollected pymts, Fed sources, brought forward, Oct 1 | -10 | -9 |
| 3071 | Change in uncollected pymts, Fed sources, expired | 1 | ..... |
| 3090 | Uncollected pymts, Fed sources, end of year | -9 | -9 |
| Memorandum (non-add) entries: | | | |
| 3100 | Obligated balance, start of year | 210 | 238 |
| 3200 | Obligated balance, end of year | 238 | 94 |
| 3200 | Obligated balance, end of year | 238 | 122 |

Budget authority and outlays, net:

| Discretionary: | | | |
|---|---|------|-------|
| 4000 | Budget authority, gross | 747 | 749 |
| | Outlays, gross: | | 882 |
| 4010 | Outlays from new discretionary authority | 558 | 664 |
| 4011 | Outlays from discretionary balances | 173 | 241 |
| 4020 | Outlays, gross (total) | 731 | 905 |
| Offsets against gross budget authority and outlays: | | | |
| | Offsetting collections (collected) from: | | 854 |
| 4030 | Federal sources | -393 | -395 |
| 4033 | Non-Federal sources | -3 | ..... |
| 4040 | Offsets against gross budget authority and outlays (total) | -396 | -395 |
| 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 |
| 4080 | Outlays, net (discretionary) | 335 | 510 |
| 4180 | Budget authority, net (total) | 354 | 354 |
| 4190 | Outlays, net (total) | 335 | 510 |
| 4190 | Outlays, net (total) | 335 | 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 | 2021 actual | 2022 est. | 2023 est. |
|---|-------------|-----------|-----------|
| Direct obligations: | | | |
| 11.1 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 | 2021 actual | 2022 est. | 2023 est. |
|--|-------------|-----------|-----------|
| 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: | | | |
| 1000 Unobligated balance: 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: | | | |
| 1100 Appropriations, discretionary: Appropriation | 196 | 196 | 285 |
| 1121 Appropriations transferred from other acct [036-0160] | 1 | ..... |  |
| 1160 Appropriation, discretionary (total) | 197 | 196 | 285 |
| 1173 Advance appropriations, discretionary: 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: | | | |
| 3000 Unpaid obligations: 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: | | | |
| 4000 Budget authority, gross | 197 | 202 | 285 |
| 4010 Outlays, gross: 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 | ..... |  |
| 4100 Outlays, gross: 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: | | | |
| 11.1 Personnel compensation: 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: | | | |
| 1000 Unobligated balance: 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: | | | |
| 1100 Appropriations, discretionary: Appropriation | 228 | 228 | 273 |
| 1100 Appropriations, mandatory: Appropriation | 10 | ..... |  |
| 1200 Appropriation | 238 | 228 | 273 |
| 1900 Budget authority (total) | 238 | 228 | 273 |

| | | | | |
|------|---|-----|-----|-------|
| 1930 | Total budgetary resources available | 254 | 253 | 276 |
| | Memorandum (non-add) entries: | | | |
| 1940 | Unobligated balance expiring | -3 | 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) | | | |
| 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 |
| 1173 Advance appropriations, discretionary: 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 |
| 1941 Memorandum (non-add) entries: | | | |
| 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 | | | | |
| 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 |
| 31.0 | Other goods and services from Federal sources | 95 | 117 | 78 |
| | 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. |
| Obligations by program activity: | | | | |
| Operations and maintenance | | | | |
| 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 | | | |
| 0802 Reimbursable program-Operations | 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 | | | |
| 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) | | | |
| 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 |
| 1941 | Memorandum (non-add) entries: 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 | 968 |

Budgetary resources:

| | | | |
|---|-----|-------|-------|
| 1000 Unobligated balance brought forward, Oct 1 | 868 | 968 | 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 |
| 1941 Unexpired unobligated balance, end of year | 868 | 968 | 700 |

Change in obligated balance:

| | | | |
|---|-------|-------|--------|
| 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:

| | | | |
|--|-------|-------|-------|
| 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 notice 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 | 282 | 47 |
| 036-275510 Housing Negative Subsidies | 2,115 | 53 | 54 |
| 036-322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts | 44 | 802 | 144 |
| General Fund Offsetting receipts from the public | 4,317 | | |

| | | | |
|---|---|---|---|
| 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.