

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; \$75,039,000,000, plus reimbursements, which shall become available on October 1, 2025, and shall remain available until September 30, 2026: Provided, That, of the amount made available on October 1, 2025, under this heading, \$2,000,000,000 shall remain available until September 30, 2027: Provided further, That, notwithstanding any other provision of law, the Secretary of Veterans Affairs shall establish a priority for the provision of medical treatment for veterans who have service-connected disabilities, lower income, or have special needs: Provided further, That, notwithstanding any other provision of law, the Secretary of Veterans Affairs shall give priority funding for the provision of basic medical benefits to veterans in enrollment priority groups 1 through 6: Provided further, That, notwithstanding any other provision of law, the Secretary of Veterans Affairs may authorize the dispensing of prescription drugs from Veterans Health Administration facilities to enrolled veterans with privately written prescriptions based on requirements established by the Secretary: Provided further, That the implementation of the program described in the previous proviso shall incur no additional cost to the Department of Veterans Affairs: Provided further, That the Secretary of Veterans Affairs shall ensure that sufficient amounts appropriated under this heading for medical supplies and equipment are available for the acquisition of prosthetics designed specifically for female veterans: Provided further, That nothing in section 2044(e)(1) of title 38, United States Code, may be construed as limiting amounts that may be made available under this heading for fiscal years 2025 and 2026 in this or prior Acts.

Note.—A full-year 2024 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, 2024 and Other Extensions Act (Division A of Public Law 118-15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)

Identification code 036-0160-0-1-703	2023 actual	2024 est.	2025 est.
Obligations by program activity:			
0001 Pharmaceutical Ingredients			
0002 Prosthetic Supplies and Services	8,986	4,440	2,136
0003 Beneficiary Travel	4,387	4,823	5,311
0004 Equipment	1,904	2,012	2,126
0005 CHAMPVA (excluding Caregivers)	1,894	2,129	.....
0006 Caregivers Support Program	504	525	571
0007 Readjustment Counseling Service	1,645	2,386	2,913
0008 Homeless Programs Grants	241	287	296
0009 Homeless Programs Grants	1,884	2,129	2,129
0010 Prior Year Recoveries	107	.....	.....
0015 Health Care Services	52,072	55,765	56,866
0799 Total direct obligations	73,624	74,496	72,348
0801 Medical Services (Reimbursable)	120	120	120
0900 Total new obligations, unexpired accounts	73,744	74,616	72,468
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3,651	3,729	8,417
1001 Discretionary unobligated balance brought fwd, Oct 1	3,632	.....	.....
1021 Recoveries of prior year unpaid obligations	107	.....	.....
1070 Unobligated balance (total)	3,758	3,729	8,417
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	261	261	.....
1121 Appropriations transferred from other acct [036-5287]	3,259	3,368	3,471
1160 Appropriation, discretionary (total)	3,520	3,629	3,471
Advance appropriations, discretionary:			
1170 Advance appropriation	70,323	74,004	71,000
1172 Advance appropriations transferred to other accounts [036-0165]	-15	-15	-15
1172 Advance appropriations transferred to other accounts [036-0169]	-233	-333	-385

1172	Advance appropriations transferred to other accounts [036-0140] .....	.....	.....	-7,307
1173	Advance appropriations transferred from other accounts [036-0140] .....	.....	749	.....
1173	Advance appropriations transferred from other accounts [036-0152] .....	.....	1,150	.....
1180	Advanced appropriation, discretionary (total)	70,075	75,555	63,293
1700	Spending authority from offsetting collections, discretionary: Collected	117	117	117
1701	Change in uncollected payments, Federal sources	3	3	3
1750	Spending auth from offsetting collections, disc (total)	120	120	120
1900	Budget authority (total)	73,715	79,304	66,884
1930	Total budgetary resources available	77,473	83,033	75,301
1941	Memorandum (non-add) entries: Unexpired unobligated balance, end of year	3,729	8,417	2,833

Change in obligated balance:

3000	Unpaid obligations:	.....	.....	.....
3010	Unpaid obligations, brought forward, Oct 1	8,383	9,541	7,733
3011	New obligations, unexpired accounts	73,744	74,616	72,468
3020	Obligations ("upward adjustments"), expired accounts	609	.....	.....
3040	Outlays (gross)	-72,392	-76,424	-71,028
3041	Recoveries of prior year unpaid obligations, unexpired	-107	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-696	.....	.....
3050	Unpaid obligations, end of year	9,541	7,733	9,173
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-14	-8	-11
3070	Change in uncollected pymts, Fed sources, unexpired	-3	-3	-3
3071	Change in uncollected pymts, Fed sources, expired	9	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-8	-11	-14
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	8,369	9,533	7,722
3200	Obligated balance, end of year	9,533	7,722	9,159

Budget authority and outlays, net:

4000	Budget authority, gross	73,715	79,304	66,884
Outlays, gross:				
4010	Outlays from new discretionary authority	62,482	68,413	57,384
4011	Outlays from discretionary balances	9,893	8,005	13,644
4020	Outlays, gross (total)	72,375	76,418	71,028
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-160	-39	-46
4033	Non-Federal sources	-245	-78	-71
4040	Offsets against gross budget authority and outlays (total)	-405	-117	-117
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-3	-3	-3
4052	Offsetting collections credited to expired accounts	288	.....	.....
4060	Additional offsets against budget authority only (total)	285	-3	-3
4070	Budget authority, net (discretionary)	73,595	79,184	66,764
4080	Outlays, net (discretionary)	71,970	76,301	70,911
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances	17	6	.....
4180	Budget authority, net (total)	73,595	79,184	66,764
4190	Outlays, net (total)	71,987	76,307	70,911

Medical Care.—In 2025, the Budget reflects \$112.6 billion in discretionary advance appropriations for the VA Medical Care program. The Medical Care program consists of four appropriations: Medical Services, Medical Community Care, Medical Support and Compliance, and Medical Facilities. Each year, VA updates its budget estimates to incorporate the most recent data on healthcare utilization rates, actual program experience, and other factors, such as economic trends in unemployment and inflation. As a result of these updates, the adjusted budget estimates more accurately reflect the projected medical demands of veterans enrolled in the VA healthcare system.

The Budget also reflects enactment of the Sergeant First Class Heath Robinson Honoring our Promise to Address Comprehensive Toxics Act of 2022, or the Honoring our PACT Act of 2022, (Public Law 117-168; "PACT Act"), which created the Cost of War Toxic Exposures Fund ("TEF") to ensure that there is sufficient funding available to cover costs associated with providing health care and benefits to veterans exposed to environmental hazards, without shortchanging other elements of veteran care and services. Consistent with the PACT Act and the TEF appropriation enacted for 2025 in the Fiscal Responsibility Act of 2023 (Public Law 118-5), the Budget includes mandatory VA Medical Funding in the TEF of \$21.5 billion in 2025.

For 2026, the Budget requests \$131.4 billion in discretionary advance appropriations for VA Medical Care. This request for discretionary advance appropriations, in conjunction with the

MEDICAL SERVICES—Continued

Toxic Exposures Fund request of \$22.8 billion in 2026, 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 2025 and 2026, VA will provide the highest quality healthcare services for veterans. VA estimates it will treat 7.3 million patients in 2025 and 7.3 million patients in 2026. Operation Enduring Freedom, Operation Iraqi Freedom, and Operation New Dawn (OEF/OIF/OND) veterans are expected to be 1.4 million in 2025 and 1.5 million in 2026.

Medical Services.—For Medical Services, the Budget reflects the 2025 discretionary advance appropriation request of \$71.0 billion and the 2026 discretionary advance appropriation request of \$75.0 billion. This appropriation provides for the component of VA's comprehensive, integrated healthcare delivery system that addresses the needs of eligible veterans and beneficiaries in VA facilities. In 2025, to realign funding among multiple funding sources, the Budget proposes transfers among the VA Medical Care accounts to meet Veterans' healthcare needs, including a transfer of \$7.3 billion from Medical Services to Medical Community Care.

Object Classification (in millions of dollars)

Identification code 036-0160-0-1-703	2023 actual	2024 est.	2025 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	28,082	32,001	32,726
11.3 Other than full-time permanent	606	691	707
11.5 Other personnel compensation	3,229	3,678	3,762
11.9 Total personnel compensation	31,917	36,370	37,195
12.1 Civilian personnel benefits	12,026	13,803	14,536
13.0 Benefits for former personnel	9	10	10
21.0 Travel & Transportation of Persons	2,039	2,170	2,293
22.0 Transportation of things	34	35	36
23.2 Rent, Communications & Utilities	822	843	877
24.0 Printing and reproduction	22	22	23
25.2 Other contractual services	7,291	1,531	4,496
26.0 Supplies & Materials	16,252	16,306	11,603
31.0 Equipment	1,931	2,129	.....
32.0 Land and structures	3	3	4
41.0 Grants, Subsidies & Contributions	1,144	1,246	1,246
42.0 Insurance claims and indemnities	27	28	29
44.0 Prior-year Recoveries	107	.....	.....
99.0 Direct obligations	73,624	74,496	72,348
99.0 Reimbursable obligations	120	120	120
99.9 Total new obligations, unexpired accounts	73,744	74,616	72,468

Employment Summary

Identification code 036-0160-0-1-703	2023 actual	2024 est.	2025 est.
1001 Direct civilian full-time equivalent employment	281,827	297,083	290,090
2001 Reimbursable civilian full-time equivalent employment	599	599	599

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, \$34,000,000,000, plus reimbursements, which shall become available on October 1, 2025, and shall remain available until September 30, 2026: Provided, That, of the amount made available on October 1, 2025, under this heading, \$2,000,000,000 shall remain available until September 30, 2027.

Note.—A full-year 2024 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, 2024 and Other Extensions Act (Division A of Public Law 118-15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)

Identification code 036-0140-0-1-703	2023 actual	2024 est.	2025 est.
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Obligations by program activity:	2023 actual	2024 est.	2025 est.
0001 Ambulatory	10,345	22,385	12,550
0002 Dental Care	1,036	1,115	1,259
0003 Inpatient Care	7,796	2,776	2,985
0004 LTSS: Facility Based Services	1,752	1,894	2,081
0005 LTSS: Home & Community Based Services	3,771	4,162	4,639
0006 Mental Health Care	769	832	897
0007 CHAMPVA & Other Dependent Programs	1,894	2,101	2,111
0008 State Home Programs	1,493	1,677	1,810

0009 Camp Lejeune, Veterans Families	2	4	5
0010 Network Development and Maintenance	740	961	1,198
0013 Prior Year Recoveries	161	.....	.....
0014 Urgent Care	84	92	99
0900 Total new obligations, unexpired accounts	29,843	37,999	29,634

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	332	1,397	753
1001 Discretionary unobligated balance brought fwd, Oct 1	332	.....	.....
1021 Recoveries of prior year unpaid obligations	156	.....	.....
1033 Recoveries of prior year paid obligations	5	.....	.....
1070 Unobligated balance (total)	493	1,397	753
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	4,300	4,300	.....
1121 Appropriations transferred from other acct [036-5287]	857	885	902
1160 Appropriation, discretionary (total)	5,157	5,185	902
Advance appropriations, discretionary:			
1170 Advance appropriation	24,157	33,000	20,382
1172 Advance appropriations transferred to other accounts [036-0169]	-67	-81	-94
1172 Advance appropriations transferred to other accounts [036-0160] .....	.....	-749	.....
1173 Advance appropriations transferred from other accounts [036-0152]	1,500	.....	.....
1173 Advance appropriations transferred from other accounts [036-0160] .....	.....	.....	7,307
1173 Advance appropriations transferred from other accounts [036-0162] .....	.....	.....	600
1180 Advanced appropriation, discretionary (total)	25,590	32,170	28,195
1900 Budget authority (total)	30,747	37,355	29,097
1930 Total budgetary resources available	31,240	38,752	29,850
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,397	753	216

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	402	579	9,750
3010 New obligations, unexpired accounts	29,843	37,999	29,634
3011 Obligations ("upward adjustments"), expired accounts	88	.....	.....
3020 Outlays (gross)	-29,553	-28,828	-29,601
3040 Recoveries of prior year unpaid obligations, unexpired	-156	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-45	.....	.....
3050 Unpaid obligations, end of year	579	9,750	9,783
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	402	579	9,750
3200 Obligated balance, end of year	579	9,750	9,783

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	30,747	37,355	29,097
Outlays, gross:			
4010 Outlays from new discretionary authority	28,772	27,902	23,007
4011 Outlays from discretionary balances	781	926	6,594
4020 Outlays, gross (total)	29,553	28,828	29,601
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-172	.....	.....
4040 Offsets against gross budget authority and outlays (total)	-172	.....	.....
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	167	.....	.....
4053 Recoveries of prior year paid obligations, unexpired accounts	5	.....	.....
4060 Additional offsets against budget authority only (total)	172	.....	.....
4070 Budget authority, net (discretionary)	30,747	37,355	29,097
4080 Outlays, net (discretionary)	29,381	28,828	29,601
4180 Budget authority, net (total)	30,747	37,355	29,097
4190 Outlays, net (total)	29,381	28,828	29,601

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 2025 advance appropriation request of \$20.4 billion and the 2026 advance appropriation request of \$34.0 billion. In 2025, to realign funding among multiple funding sources, the Budget reflects transfers of \$600.0 million from Medical Facilities and \$7.3 billion from Medical Services to Medical Community Care.

The 2026 request for a discretionary advance appropriation, in conjunction with the Toxic Exposures Fund request, fulfills the Administration's commitment to provide reliable and timely resources to support the delivery of accessible and high-quality medical services for veterans.

Object Classification (in millions of dollars)

Identification code 036-0140-0-1-703	2023 actual	2024 est.	2025 est.
Direct obligations:			
25.2 Other Contractual Services	28,187	36,319	27,821
26.0 Supplies and materials	3	3	3
41.0 State Homes	1,492	1,677	1,810
44.0 Prior Year Recoveries	161	.....	.....
99.9 Total new obligations, unexpired accounts	29,843	37,999	29,634

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.), \$12,700,000,000, plus reimbursements, which shall become available on October 1, 2025, and shall remain available until September 30, 2026: Provided, That, of the amount made available on October 1, 2025, under this heading, \$350,000,000 shall remain available until September 30, 2027.

Note.—A full-year 2024 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, 2024 and Other Extensions Act (Division A of Public Law 118-15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)

Identification code 036-0152-0-1-703	2023 actual	2024 est.	2025 est.
Obligations by program activity:			
0001 VAMCs & Other Field Activities	4,787	6,218	6,018
0002 VISN Headquarters	1,330	1,400	1,451
0016 Integrated Veterans Care	408	477	489
0017 Community Care	402	.....	.....
0021 Clinical Services	160	241	247
0022 Operations	37	250	257
0023 Patient Care Services	190	313	321
0024 Quality and Patient Safety	169	194	199
0025 Support Services	176	712	729
0027 Discovery, Education and Affiliate Networks	78	116	119
0028 Human Capital Management	345	368	378
0029 Health Informatics	291	199	204
0030 All Other Support and Program Offices	1,151	1,445	1,517
0091 Total operating expenses	9,524	11,933	11,929
0101 VAMCs & Other Field Activities	64	72	73
0102 VISN Headquarters	4	4	5
0103 Health Informatics	1	.....	.....
0118 Operations .....	.....	1	1
0128 Human Capital Management .....	.....	1	1
0191 Total Capital Investment	69	76	80
0293 Total direct program	9,593	12,009	12,009
0799 Total direct obligations	9,593	12,009	12,009
0801 Medical Support and Compliance (Reimbursable)	65	65	65
0900 Total new obligations, unexpired accounts	9,658	12,074	12,074

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	207	155	251
1001 Discretionary unobligated balance brought fwd, Oct 1	200	.....	.....

Budget authority:

Appropriations, discretionary:			
1100 Appropriation	1,400	1,400	.....
Advance appropriations, discretionary:			
1170 Advance appropriation	9,673	12,300	11,800
1172 Advance appropriations transferred to other accounts [036-0169]	-32	-45	-42
1172 Advance appropriations transferred to other accounts [036-0140]	-1,500	.....	.....
1172 Advance appropriations transferred to other accounts [036-0162] .....	.....	-400	.....

1172 Advance appropriations transferred to other accounts [036-0160] .....	.....	-1,150	.....
1180 Advanced appropriation, discretionary (total)	8,141	10,705	11,758
1700 Spending authority from offsetting collections, discretionary:	60	65	65
1701 Collected	5	.....	.....
1750 Spending auth from offsetting collections, disc (total)	65	65	65
1900 Budget authority (total)	9,606	12,170	11,823
1930 Total budgetary resources available	9,813	12,325	12,074
1941 Memorandum (non-add) entries:	.....	.....	.....
1941 Unexpired unobligated balance, end of year	155	251	.....

Change in obligated balance:

3000 Unpaid obligations, brought forward, Oct 1	1,215	1,519	2,935
3010 New obligations, unexpired accounts	9,658	12,074	12,074
3011 Obligations ("upward adjustments"), expired accounts	104	.....	.....
3020 Outlays (gross)	-9,298	-10,658	-12,086
3041 Recoveries of prior year unpaid obligations, expired	-160	.....	.....
3050 Unpaid obligations, end of year	1,519	2,935	2,923
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-7	-6	-6
3070 Change in uncollected pymts, Fed sources, unexpired	-5	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	6	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-6	-6	-6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,208	1,513	2,929
3200 Obligated balance, end of year	1,513	2,929	2,917

Budget authority and outlays, net:

4000 Budget authority, gross	9,606	12,170	11,823
Outlays, gross:			
4010 Outlays from new discretionary authority	8,107	9,685	10,098
4011 Outlays from discretionary balances	1,187	972	1,987
4020 Outlays, gross (total)	9,294	10,657	12,085
Offsets against gross budget authority and outlays:			
4030 Offsetting collections (collected) from:	.....	.....	.....
4030 Federal sources	-121	-50	-50
4033 Non-Federal sources	-14	-15	-15
4040 Offsets against gross budget authority and outlays (total)	-135	-65	-65
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-5	.....	.....
4052 Offsetting collections credited to expired accounts	75	.....	.....
4060 Additional offsets against budget authority only (total)	70	.....	.....
4070 Budget authority, net (discretionary)	9,541	12,105	11,758
4080 Outlays, net (discretionary)	9,159	10,592	12,020
Mandatory:			
4101 Outlays from mandatory balances	4	1	1
4180 Budget authority, net (total)	9,541	12,105	11,758
4190 Outlays, net (total)	9,163	10,593	12,021

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 2025 advance appropriation request of \$11.8 billion and the 2026 advance appropriation request of \$12.7 billion.

The 2026 request for a discretionary advance appropriation, in conjunction with the Toxic Exposures Fund request, continues the Administration's commitment to provide reliable and timely resources to support the delivery of accessible and high-quality medical services for veterans.

Object Classification (in millions of dollars)

Identification code 036-0152-0-1-703	2023 actual	2024 est.	2025 est.
Direct obligations:			
11.1 Personnel compensation	4,420	5,620	5,693
11.3 Other than full-time permanent	104	121	123
11.5 Other personnel compensation	556	650	658
11.9 Total personnel compensation	5,080	6,391	6,474
12.1 Civilian personnel benefits	2,120	2,524	2,631
13.0 Benefits for former personnel	2	2	2
21.0 Travel & Transportation of Persons	75	77	80
22.0 Transportation of things	19	20	22

MEDICAL SUPPORT AND COMPLIANCE—Continued
Object Classification—Continued

Identification code 036-0152-0-1-703	2023 actual	2024 est.	2025 est.
23.3 Communications, utilities, and miscellaneous charges	160	168	175
24.0 Printing and reproduction	25	26	27
25.2 Other contractual services	1,888	2,552	2,339
26.0 Medical supplies and materials	130	147	153
31.0 Equipment	68	75	78
32.0 Land and structures	1	1	1
42.0 Insurance claims and indemnities	25	26	27
99.0 Direct obligations	9,593	12,009	12,009
99.0 Reimbursable obligations	65	65	65
99.9 Total new obligations, unexpired accounts	9,658	12,074	12,074

Employment Summary

Identification code 036-0152-0-1-703	2023 actual	2024 est.	2025 est.
1001 Direct civilian full-time equivalent employment	59,487	67,666	66,252
2001 Reimbursable civilian full-time equivalent employment	27	406	406

DOD-VA HEALTH CARE SHARING INCENTIVE FUND

Identification code 036-0165-0-1-703	2023 actual	2024 est.	2025 est.
Obligations by program activity:			
0001 DOD-VA health care sharing incentive fund	23	25	25
0002 Capital Investment	1	1	1
0900 Total new obligations, unexpired accounts	24	26	26
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	99	106	110
1021 Recoveries of prior year unpaid obligations	1	.....	.....
1070 Unobligated balance (total)	100	106	110
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [097-0130]	15	15	15
Advance appropriations, discretionary:			
1173 Advance appropriations transferred from other accounts [036-0160]	15	15	15
1900 Budget authority (total)	30	30	30
1930 Total budgetary resources available	130	136	140
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	106	110	114
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	21	25	29
3010 New obligations, unexpired accounts	24	26	26
3020 Outlays (gross)	-19	-22	-19
3040 Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050 Unpaid obligations, end of year	25	29	36
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	21	25	29
3200 Obligated balance, end of year	25	29	36
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	30	30	30
Outlays, gross:			
4011 Outlays from discretionary balances	19	22	19
4180 Budget authority, net (total)	30	30	30
4190 Outlays, net (total)	19	22	19

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 in-

centive program. In 2025, 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	2023 actual	2024 est.	2025 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	4	5	5
11.5 Other personnel compensation	1	1	1
11.9 Total personnel compensation	5	6	6
Civilian personnel benefits	1	1	1
23.3 Communications, utilities, and miscellaneous charges	1	1	1
25.1 Advisory and assistance services	15	17	17
31.0 Equipment	1	1	1
44.0 Prior Year Recoveries	1	.....	.....
99.9 Total new obligations, unexpired accounts	24	26	26

Employment Summary

Identification code 036-0165-0-1-703	2023 actual	2024 est.	2025 est.
1001 Direct civilian full-time equivalent employment	28	31	31

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; \$9,700,000,000, plus reimbursements, which shall become available on October 1, 2025, and shall remain available until September 30, 2026: Provided, That, of the amount made available on October 1, 2025, under this heading, \$500,000,000 shall remain available until September 30, 2027.

Note.—A full-year 2024 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, 2024 and Other Extensions Act (Division A of Public Law 118-15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)

Identification code 036-0162-0-1-703	2023 actual	2024 est.	2025 est.
Obligations by program activity:			
0002 Engineering & Environmental Management Services	969	2,751	1,012
0003 Engineering Service	1,246	1,442	1,391
0004 Grounds Maintenance & Fire Protection	153	160	155
0005 Leases	1,065	1,048	1,227
0007 Non-Recurring Maintenance	42	.....	.....
0008 Operating Equipment Maintenance & Repair	435	525	507
0009 Other Facilities Operation Support	57	42	40
0011 Plant Operation	1,135	1,148	1,107
0012 Recurring Maintenance & Repair	753	679	655
0013 Textile Care Processing & Management	237	213	207
0014 Transportation	276	260	251
0023 Prior-Year Recoveries	22	.....	.....
0091 Total operating expenses	6,390	8,268	6,552
0102 Engineering & Environmental Management Services	71	63	112
0103 Engineering Service	21	19	34
0104 Grounds Maintenance & Fire Protection	18	12	21
0105 Leases	201	361	1,037
0106 Non-Recurring Maintenance	1,918	2,028	2,028
0107 Operating Equipment Maintenance & Repair	22	25	45
0108 Other Facilities Operation Support	3	6	10
0109 Plant Operation	47	14	24
0110 Recurring Maintenance & Repair	13	15	27
0111 Textile Care Processing & Management	52	53	94
0122 Transportation	8	3	6
0191 Total capital investment	2,374	2,599	3,438
0799 Total direct obligations	8,764	10,867	9,990
0801 Medical Facilities (Reimbursable)	17	19	19
0900 Total new obligations, unexpired accounts	8,781	10,886	10,009

Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	897	2,526
1001	Discretionary unobligated balance brought fwd, Oct 1	611	.....
1021	Recoveries of prior year unpaid obligations	22	.....
1070	Unobligated balance (total)	919	2,526
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation	1,500	1,500
Advance appropriations, discretionary:			
1170	Advance appropriation	7,134	8,800
1172	Advance appropriations transferred to other accounts [036-0169]	-143	-75
1172	Advance appropriations transferred to other accounts [036-0140] .....	.....	-600
1173	Advance appropriations transferred from other accounts [036-0152] .....	.....	400
1180	Advanced appropriation, discretionary (total)	6,991	9,125
Appropriations, mandatory:			
1200	Appropriation (PACT Act, Sec 707)	1,880	100
Spending authority from offsetting collections, discretionary:			
1700	Collected	15	19
1701	Change in uncollected payments, Federal sources	2	.....
1750	Spending auth from offsetting collections, disc (total)	17	19
1900	Budget authority (total)	10,388	10,744
1930	Total budgetary resources available	11,307	13,270
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2,526	2,384
			1,326

Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	4,814	6,337
3010	New obligations, unexpired accounts	8,781	10,886
3011	Obligations ("upward adjustments"), expired accounts	337	.....
3020	Outlays (gross)	-7,325	-10,216
3040	Recoveries of prior year unpaid obligations, unexpired	-22	.....
3041	Recoveries of prior year unpaid obligations, expired	-248	.....
3050	Unpaid obligations, end of year	6,337	7,007
Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-2
3070	Change in uncollected pymts, Fed sources, unexpired	-2	.....
3071	Change in uncollected pymts, Fed sources, expired	1	.....
3090	Uncollected pymts, Fed sources, end of year	-2	-2
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	4,813	6,335
3200	Obligated balance, end of year	6,335	7,005
			6,820

Budget authority and outlays, net:			
Discretionary:			
4000	Budget authority, gross	8,508	10,644
Outlays, gross:			
4010	Outlays from new discretionary authority	4,381	8,194
4011	Outlays from discretionary balances	2,931	1,234
4020	Outlays, gross (total)	7,312	9,428
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	Federal sources	-81	-2
4033	Non-Federal sources	-44	-17
4040	Offsets against gross budget authority and outlays (total)	-125	-19
Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-2	.....
4052	Offsetting collections credited to expired accounts	110	.....
4060	Additional offsets against budget authority only (total)	108	.....
4070	Budget authority, net (discretionary)	8,491	10,625
4080	Outlays, net (discretionary)	7,187	9,409
Mandatory:			
4090	Budget authority, gross	1,880	100
Outlays, gross:			
4100	Outlays from new mandatory authority	50	100
4101	Outlays from mandatory balances	13	738
4110	Outlays, gross (total)	13	788
4180	Budget authority, net (total)	10,371	10,725
4190	Outlays, net (total)	7,200	10,197
			10,177

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 2025 advance appropriation request of \$9.4 billion and the 2026 advance appropriation request of \$9.7 billion. In 2025, to realign funding among multiple funding sources, the Budget reflects a transfer of \$600 million from Medical Facilities to Medical Community Care.

The 2026 request for a discretionary advance appropriation fulfills the Administration's commitment to provide reliable and timely resources to support the delivery of accessible and high-quality medical services for veterans.

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

Section 705 of the PACT Act appropriated \$922 million in fiscal year 2022 for the Department's enhanced-use lease (EUL) program, to be available until expended. The Department allocated \$275 million of this funding to the Medical Facilities account, of which \$45.5 million was obligated through fiscal year 2023.

Section 707 Appropriations (in thousands of dollars)

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

Object Classification (in millions of dollars)

Identification code 036-0162-0-1-703	2023 actual	2024 est.	2025 est.
Direct obligations:			
11.1 Personnel compensation:			
11.1 Full-time permanent	1,207	1,869	1,872
11.3 Other than full-time permanent	34	40	41
11.5 Other personnel compensation	182	216	216
11.9 Total personnel compensation	1,423	2,125	2,129
12.1 Civilian personnel benefits	700	810	833
13.0 Benefits for former personnel	1	1	1
21.0 Travel & Transportation of Persons	64	66	69
22.0 Transportation of things	18	19	19
23.2 Rent, Communications & Utilities	1,589	1,826	2,035
25.2 Other Contractual Services	1,078	2,920	946
26.0 Supplies & Materials	472	493	512
31.0 Equipment	142	157	162
32.0 Lands & Structures	3,267	2,442	3,276
42.0 Insurance claims and indemnities	10	8	8
99.0 Direct obligations	8,764	10,867	9,990
99.0 Reimbursable obligations	17	19	19
99.9 Total new obligations, unexpired accounts	8,781	10,886	10,009

Employment Summary

Identification code 036-0162-0-1-703	2023 actual	2024 est.	2025 est.
1001 Direct civilian full-time equivalent employment	21,465	26,712	25,695
2001 Reimbursable civilian full-time equivalent employment	122	144	144

VETERANS MEDICAL CARE AND HEALTH FUND

Program and Financing (in millions of dollars)

Identification code 036-0173-0-1-703	2023 actual	2024 est.	2025 est.
Obligations by program activity:			
0001 Medical Services	812	.....	.....
0002 Medical Support and Compliance	532	.....	.....
0003 Medical Facilities	559	.....	.....
0004 Community Care	1,988	.....	.....
0005 Research	30	.....	.....
0006 Office of Information Technology	654	.....	.....
0091 Direct program activities, subtotal	4,575	.....	.....
0101 Medical Services	6	.....	.....
0102 Medical Support and Compliance	24	.....	.....
0103 Medical Facilities	257	.....	.....
0106 Office of Information Technology	120	.....	.....

VETERANS MEDICAL CARE AND HEALTH FUND—Continued
Program and Financing—Continued

Identification code 036-0173-0-1-703	2023 actual	2024 est.	2025 est.
0191 Direct program activities, subtotal	407	.....	.....
0900 Total new obligations, unexpired accounts	4,982	.....	.....
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4,795	.....	.....
1021 Recoveries of prior year unpaid obligations	187	.....	.....
1070 Unobligated balance (total)	4,982	.....	.....
1930 Total budgetary resources available	4,982	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,450	1,689	.....
3010 New obligations, unexpired accounts	4,982	.....	.....
3020 Outlays (gross)	-5,556	-1,689	.....
3040 Recoveries of prior year unpaid obligations, unexpired	-187	.....	.....
3050 Unpaid obligations, end of year	1,689	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2,450	1,689	.....
3200 Obligated balance, end of year	1,689	.....	.....
Budget authority and outlays, net:			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	5,556	1,689	.....
4180 Budget authority, net (total)	5,556	1,689	.....
4190 Outlays, net (total)	5,556	1,689	.....

Section 8002 of the American Rescue Plan Act of 2021 (P.L. 117-2) provided \$14.482 billion in 2021 to remain available until September 30, 2023 for allocation under chapters 17, 20, 73, and 81 of title 38, United States Code, of which not more than \$4 billion shall be available pursuant to section 1703 of title 38, United States Code for healthcare furnished through the Veterans Community Care program. The Veterans Medical Care and Health Fund was established to execute section 8002 of the American Rescue Plan Act.

Object Classification (in millions of dollars)

Identification code 036-0173-0-1-703	2023 actual	2024 est.	2025 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	1,046	.....	.....
11.3 Other than full-time permanent	24	.....	.....
11.5 Other personnel compensation	119	.....	.....
11.9 Total personnel compensation	1,189	.....	.....
12.1 Civilian personnel benefits	181	.....	.....
21.0 Travel and transportation of persons	16	.....	.....
22.0 Transportation of things	1	.....	.....
23.3 Communications, utilities, and miscellaneous charges	305	.....	.....
25.2 Other Contractual Services	2,737	.....	.....
26.0 Supplies and materials	285	.....	.....
31.0 Equipment	43	.....	.....
32.0 Land and structures	213	.....	.....
41.0 Grants, subsidies, and contributions	12	.....	.....
99.9 Total new obligations, unexpired accounts	4,982	.....	.....

Employment Summary

Identification code 036-0173-0-1-703	2023 actual	2024 est.	2025 est.
1001 Direct civilian full-time equivalent employment	10,593	.....	.....

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, \$868,000,000, plus reimbursements, shall remain available until September 30, 2026: 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.

Note.—A full-year 2024 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, 2024 and Other Extensions Act (Division A of Public Law 118-15, as

amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)

Identification code 036-0161-0-1-703	2023 actual	2024 est.	2025 est.
Obligations by program activity:			
0001 Bio-medical laboratory science research (821)	424	435	376
0002 Rehabilitation research (822)	118	118	104
0003 Health services research (824)	122	122	108
0004 Clinical science R&D and CSP (829)	212	212	188
0005 Million Veterans Program (826)	102	102	92
0799 Total direct obligations	978	989	868
0801 Medical and Prosthetic Research (Reimbursable)	42	61	61
0900 Total new obligations, unexpired accounts	1,020	1,050	929

Identification code 036-0161-0-1-703	2023 actual	2024 est.	2025 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	113	88	65
1021 Recoveries of prior year unpaid obligations	42	50	50
1070 Unobligated balance (total)	155	138	115
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	916	916	868
Spending authority from offsetting collections, discretionary:			
1700 Collected	40	61	61
1701 Change in uncollected payments, Federal sources	-1	.....	.....
Spending auth from offsetting collections, disc (total)	39	61	61
1900 Budget authority (total)	955	977	929
1930 Total budgetary resources available	1,110	1,115	1,044
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-2	.....	.....
1941 Unexpired unobligated balance, end of year	88	65	115

Identification code 036-0161-0-1-703	2023 actual	2024 est.	2025 est.
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	396	362	609
3010 New obligations, unexpired accounts	1,020	1,050	929
3011 Obligations ("upward adjustments"), expired accounts	4	.....	.....
3020 Outlays (gross)	-997	-753	-814
3040 Recoveries of prior year unpaid obligations, unexpired	-42	-50	-50
3041 Recoveries of prior year unpaid obligations, expired	-19	.....	.....
3050 Unpaid obligations, end of year	362	609	674
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-3	-1	-1
3070 Change in uncollected pymts, Fed sources, unexpired	1	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	1	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	393	361	608
3200 Obligated balance, end of year	361	608	673

Identification code 036-0161-0-1-703	2023 actual	2024 est.	2025 est.
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	955	977	929
Outlays, gross:			
4010 Outlays from new discretionary authority	574	655	624
4011 Outlays from discretionary balances	423	98	190
4020 Outlays, gross (total)	997	753	814
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
Federal sources	-20	-37	-45
Non-Federal sources	-22	-24	-16
4040 Offsets against gross budget authority and outlays (total)	-42	-61	-61
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	1	.....	.....
4052 Offsetting collections credited to expired accounts	2	.....	.....
4060 Additional offsets against budget authority only (total)	3	.....	.....
4070 Budget authority, net (discretionary)	916	916	868
4080 Outlays, net (discretionary)	955	692	753
4180 Budget authority, net (total)	916	916	868
4190 Outlays, net (total)	955	692	753

For 2025, the total budgetary resources of \$2.3 billion is comprised of \$868 million in discretionary appropriations; \$788 million in medical care support such as physicians' pay, utilities, and other overhead; \$497 million in Federal grants and other non-Federal resources; \$61 million in reimbursements; and \$59 million in mandatory appropriations from the Toxic Exposures Fund (TEF). The Department of Veterans Affairs (VA) research program will support an esti-

ated 4,739 full time equivalents through direct appropriations, reimbursable resources, and the TEF.

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 2025 request builds upon the investments from the 2024 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]		
	2023 Actual	2024 Est.	2025 Est.
Medical and Prosthetic Research Appropriation	\$916	\$938	\$868
American Rescue Plan Act (P.L. 117-2, Section 8002)	\$30	\$0	\$0
Cost of War Toxic Exposure Fund (P.L. 117-168 & P.L. 117-328)	\$2	\$46	\$59
Veterans Equitable Resource Allocation (VERA) Research Support (Medical Care Support) ¹	\$778	\$836	\$788
Extramural Funding (Other Federal and Non-Federal Resources)	\$540	\$540	\$497
Reimbursement Activity	\$61	\$61	\$61
Total Budgetary Resources	\$2,327	\$2,421	\$2,273

¹ Through VERA, Research Support includes findings from the Medical Services, Medical Support and Compliance, and Medical Facilities Appropriations to support Research.

	2023 actual	2024 est.	2025 est.
Total FTE	4,666	4,762	4,739
<i>Medical and Prosthetic Research Appropriation</i>	4,537	4,649	4,626
<i>American Recovery Plan (P.L. 117-2, Section 8002) (Mandatory)²</i>	123	0	0
<i>Toxic Exposure Fund (P.L. 117-168)</i>	6	113	113

² Includes Direct and Reimbursable FTE.

Object Classification (in millions of dollars)

Identification code 036-0161-0-1-703	2023 actual	2024 est.	2025 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	358	365	358
11.9 Total personnel compensation	358	365	358
12.1 Civilian personnel benefits	148	159	148
21.0 Employee travel	6	6	6
22.0 Transportation of things	1	1	1
23.3 Communications, utilities, and miscellaneous charges	10	11	10
25.2 Other services from non-Federal sources	370	355	259
26.0 Supplies and materials	56	60	56
31.0 Equipment	29	32	30
99.0 Direct obligations	978	989	868
99.0 Reimbursable obligations	42	61	61
99.9 Total new obligations, unexpired accounts	1,020	1,050	929

Employment Summary

Identification code 036-0161-0-1-703	2023 actual	2024 est.	2025 est.
1001 Direct civilian full-time equivalent employment	4,425	4,536	4,514
2001 Reimbursable civilian full-time equivalent employment	112	113	112

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	2023 actual	2024 est.	2025 est.
Obligations by program activity:			
0001 Joint DOD-VA Medical Facility Demonstration Fund (Direct)	660	658	777
0801 Joint DOD-VA Medical Facility Demonstration Fund (Reimbursable)	10	10	10
0900 Total new obligations, unexpired accounts	670	668	787
Budgetary resources:			
1000 Unobligated balance: Unobligated balance brought forward, Oct 1	1	8	81

Budget authority:

Appropriations, discretionary:

1121 Appropriations transferred from other acct [036-0167]	8	8	8
1121 Appropriations transferred from other acct [097-0130]	168	172	163
1121 Appropriations transferred from other acct [036-5287]	16	17	17
1160 Appropriation, discretionary (total)	192	197	188
1173 Advance appropriations, discretionary:			
1173 Advance appropriations transferred from other accounts [036-0160]	233	333	385
1173 Advance appropriations transferred from other accounts [036-0140]	67	81	94
1173 Advance appropriations transferred from other accounts [036-0152]	32	45	42
1173 Advance appropriations transferred from other accounts [036-0162]	143	75	66
1180 Advanced appropriation, discretionary (total)	475	534	587
Spending authority from offsetting collections, discretionary:			
1700 Collected	10	10	12
1900 Budget authority (total)	677	741	787
1930 Total budgetary resources available	678	749	868
1941 Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	8	81	81

Change in obligated balance:

Unpaid obligations:

3000 Unpaid obligations, brought forward, Oct 1	65	135	18
3010 New obligations, unexpired accounts	670	668	787
3011 Obligations ("upward adjustments"), expired accounts	13	.....	.....
3020 Outlays (gross)	-604	-785	-793
3041 Recoveries of prior year unpaid obligations, expired	-9	.....	.....
3050 Unpaid obligations, end of year	135	18	12
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	65	135	18
3200 Obligated balance, end of year	135	18	12

Budget authority and outlays, net:

Discretionary:

4000 Budget authority, gross	677	741	787
Outlays, gross:			
4010 Outlays from new discretionary authority	546	668	709
4011 Outlays from discretionary balances	58	117	84
4020 Outlays, gross (total)	604	785	793
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-12	-9	-11
4033 Non-Federal sources	-3	-1	-1
4040 Offsets against gross budget authority and outlays (total)	-15	-10	-12
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	5	.....	.....
4070 Budget authority, net (discretionary)	667	731	775
4080 Outlays, net (discretionary)	589	775	781
4180 Budget authority, net (total)	667	731	775
4190 Outlays, net (total)	589	775	781

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 2025, 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	2023 actual	2024 est.	2025 est.
Direct obligations:			
11.1 Personnel compensation:			
11.1 Full-time permanent	214	244	249
11.3 Other than full-time permanent	4	5	5
11.5 Other personnel compensation	25	29	29
11.9 Total personnel compensation	243	278	283
12.1 Civilian personnel benefits	85	96	99
21.0 Travel and transportation of persons	5	5	5
23.3 Communications, utilities, and miscellaneous charges	11	11	12
25.1 Advisory and assistance services	137	92	187
26.0 Supplies and materials	78	75	84
31.0 Equipment	11	11	11
32.0 Land and structures	88	88	94
41.0 Grants, subsidies, and contributions	1	1	1

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

Identification code 036-0169-0-1-703	2023 actual	2024 est.	2025 est.
42.0 Insurance claims and indemnities	1	1	1
99.0 Direct obligations	660	658	777
99.0 Reimbursable obligations	10	10	10
99.9 Total new obligations, unexpired accounts	670	668	787

Employment Summary

Identification code 036-0169-0-1-703	2023 actual	2024 est.	2025 est.
1001 Direct civilian full-time equivalent employment	2,300	2,491	2,491

MEDICAL CARE COLLECTIONS FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 036-5287-0-2-703	2023 actual	2024 est.	2025 est.
0100 Balance, start of year	330	329	329
0198 Adjustment, previously shown in Medical Services .....	.....	.....	.....
0199 Balance, start of year	330	329	329
Receipts:			
Current law:			
1130 Pharmaceutical Co-payments, MCCF	389	336	376
1130 Medical Care Collections Fund, Third Party Prescription Claims	159	173	183
1130 Enhanced-use Lease Proceeds, MCCF	1	1	1
1130 Fee Basis 3rd Party MCCF	804	861	868
1130 Fee Basis First Party Collections, Medical Care Collections Fund	40	24	34
1130 First Party Collections, MCCF	143	133	118
1130 Third Party Collections, MCCF	2,550	2,710	2,778
1130 Parking Fees, MCCF	4	3	3
1130 Compensated Work Therapy, MCCF	39	25	25
1130 MCCF, Long-term Care Copayments	1	2	2
1140 Payments from Compensation and Pension, MCCF	1	2	2
1199 Total current law receipts	4,131	4,270	4,390
1999 Total receipts	4,131	4,270	4,390
2000 Total: Balances and receipts	4,461	4,599	4,719
Appropriations:			
Current law:			
2101 Medical Care Collections Fund	-4,132	-4,270	-4,390
5099 Balance, end of year	329	329	329

Program and Financing (in millions of dollars)

Identification code 036-5287-0-2-703	2023 actual	2024 est.	2025 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	17	17	17
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	4,132	4,270	4,390
1120 Appropriations transferred to other accts [036-0160]	-3,259	-3,368	-3,471
1120 Appropriations transferred to other accts [036-0169]	-16	-17	-17
1120 Appropriations transferred to other acct [036-0140]	-857	-885	-902
1930 Total budgetary resources available	17	17	17
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	17	17	17
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	.....	.....

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 2025, VA anticipates collecting \$4.4 billion in the MCCF account, which will be transferred to Medical Services, Medical Community Care, and the Joint Demonstration Fund to provide healthcare to veterans. These collections consist of co-payments

from veterans for inpatient, outpatient, and nursing home care, and prescribed medications; third-party insurance payments from veterans for nonservice-connected conditions; and collections from enhanced-use leases, the Compensated Work Therapy Program, Compensation and Living Expensed Program, and the Parking Program.

CANTEEN SERVICE REVOLVING FUND

Program and Financing (in millions of dollars)

Identification code 036-4014-0-3-705	2023 actual	2024 est.	2025 est.
0801 Reimbursable operating expenses	411	406	410
0899 Total reimbursable obligations	411	406	410

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	73	48	48
1021 Recoveries of prior year unpaid obligations	2	2	2
1070 Unobligated balance (total)	75	50	50
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	382	404	417
1801 Change in uncollected payments, Federal sources	2	.....	.....
1850 Spending auth from offsetting collections, mand (total)	384	404	417
1900 Budget authority (total)	384	404	417
1930 Total budgetary resources available	459	454	467
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	48	48	57

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	44	47	16
3010 New obligations, unexpired accounts	411	406	410
3020 Outlays (gross)	-406	-435	-420
3040 Recoveries of prior year unpaid obligations, unexpired	-2	-2	-2
3050 Unpaid obligations, end of year	47	16	4
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-3	-5	-5
3070 Change in uncollected pymts, Fed sources, unexpired	-2	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-5	-5	-5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	41	42	11
3200 Obligated balance, end of year	42	11	-1

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	384	404	417
Outlays:			
4100 Outlays from new mandatory authority	289	395	408
4101 Outlays from mandatory balances	117	40	12
4110 Outlays, gross (total)	406	435	420
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	.....	-2	.....
4123 Non-Federal sources	-382	-402	-417
4130 Offsets against gross budget authority and outlays (total)	-382	-404	-417
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	-2	.....	.....
4170 Outlays, net (mandatory)	24	31	3
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total)	24	31	3

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.

Object Classification (in millions of dollars)

Identification code 036-4014-0-3-705	2023 actual	2024 est.	2025 est.
11.1 Reimbursable obligations: Personnel compensation: Full-time permanent	100	102	103
11.9 Total personnel compensation	100	102	103
12.1 Civilian personnel benefits	43	39	39
21.0 Travel and transportation of persons	1	1	1
25.2 Other services from non-Federal sources	80	81	82

26.0	Supplies and materials	187	183	185
99.0	Reimbursable obligations	411	406	410
99.9	Total new obligations, unexpired accounts	411	406	410

Employment Summary

	Identification code 036-4014-0-3-705	2023 actual	2024 est.	2025 est.
2001	Reimbursable civilian full-time equivalent employment	2,215	2,210	2,200

VETERANS CHOICE FUND**Program and Financing** (in millions of dollars)

	Identification code 036-0172-0-1-703	2023 actual	2024 est.	2025 est.
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Obligations by program activity:

0001	Veterans Choice Fund - Administrative	1		
0002	Veterans Choice Fund - Program	36		
0006	MCC (0140) Expenditure Transfers	268		
0091	Direct program activities, subtotal	305		
0900	Total new obligations, unexpired accounts (object class 25.2)	305		

Budgetary resources:

	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	273	306	306
1033	Recoveries of prior year paid obligations	33	.....	.....
1070	Unobligated balance (total)	306	306	306
1930	Total budgetary resources available	306	306	306
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	306	306	1

Change in obligated balance:

	Unpaid obligations:			
3010	New obligations, unexpired accounts .....	.....	.....	305
3050	Unpaid obligations, end of year .....	.....	.....	305
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year .....	.....	.....	305

Budget authority and outlays, net:

	Mandatory:			
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-33	.....	.....
4143	Additional offsets against gross budget authority only:			
	Recoveries of prior year paid obligations, unexpired accounts	33	.....	.....
4170	Outlays, net (mandatory)	-33	.....	.....
4180	Budget authority, net (total) .....	.....	.....	.....
4190	Outlays, net (total)	-33	.....	.....

The Veterans Access, Choice, and Accountability Act of 2014 ("Veterans Choice Act"), Public Law 113-146, provided \$10 billion in mandatory funding to establish a temporary program ("Veterans Choice Program") improving veterans' access to health care by allowing eligible veterans who met certain wait time or distance standards to use eligible healthcare providers outside the Department of Veterans Affairs (VA) system. The law directed that this funding be deposited in the Veterans Choice Fund. In July 2015, the Congress passed Public Law 114-41, the Surface Transportation and Veterans Health Care Choice Improvement Act of 2015, which gave VA temporary authority, ending October 1, 2015, to use a certain level of Veterans Choice Fund dollars for pharmaceutical expenses related to treatment of Hepatitis C and for Care in the Community.

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

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

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

Trust Funds**GENERAL POST FUND, NATIONAL HOMES****Special and Trust Fund Receipts** (in millions of dollars)

	Identification code 036-8180-0-7-705	2023 actual	2024 est.	2025 est.
0100	Balance, start of year	1	2	3
	Receipts:			
	Current law:			
1130	General Post Fund, National Homes, Deposits	19	21	21
1140	General Post Fund, National Homes, Interest on Investments	3	3	3
1199	Total current law receipts	22	24	24
1999	Total receipts	22	24	24
2000	Total: Balances and receipts	23	26	27
	Appropriations:			
	Current law:			
2101	General Post Fund, National Homes	-21	-23	-24
5099	Balance, end of year	2	3	3

Program and Financing (in millions of dollars)

	Identification code 036-8180-0-7-705	2023 actual	2024 est.	2025 est.
0001	Religious, recreational, and entertainment activities	19	20	21
0003	Therapeutic residence maintenance	1	1	1
0900	Total new obligations, unexpired accounts	20	21	22

Budgetary resources:

	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	133	135	137
1021	Recoveries of prior year unpaid obligations	1	.....	.....
1070	Unobligated balance (total)	134	135	137
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	21	23	24
1930	Total budgetary resources available	155	158	161
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	135	137	139

Change in obligated balance:

	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	3	4	8
3010	New obligations, unexpired accounts	20	21	22
3020	Outlays (gross)	-18	-17	-22
3040	Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050	Unpaid obligations, end of year	4	8	8
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	3	4	8
3200	Obligated balance, end of year	4	8	8

Budget authority and outlays, net:

	Mandatory:			
4090	Budget authority, gross	21	23	24
	Outlays, gross:			
4100	Outlays from new mandatory authority .....	.....	12	17
4101	Outlays from mandatory balances	18	5	5
4110	Outlays, gross (total)	18	17	22
4180	Budget authority, net (total)	21	23	24
4190	Outlays, net (total)	18	17	22

Memorandum (non-add) entries:

5000	Total investments, SOY: Federal securities: Par value	116	140	151
5001	Total investments, EOY: Federal securities: Par value	140	151	160

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 au-

GENERAL POST FUND, NATIONAL HOMES—Continued

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	2023 actual	2024 est.	2025 est.
Direct obligations:			
21.0 Travel and transportation of persons	1	1	1
23.3 Communications, utilities, and miscellaneous charges	1	1	1
25.2 Other services from non-Federal sources	5	5	6
26.0 Supplies and materials	12	13	13
32.0 Land and structures	1	1	1
99.9 Total new obligations, unexpired accounts	20	21	22

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, \$9,820,699,000, which shall be in addition to funds previously appropriated under this heading that became available on October 1, 2024, to remain available until expended; and, in addition, \$204,481,753,000, which shall become available on October 1, 2025, to remain available until expended: Provided, That not to exceed \$22,816,224 of the amount made available for fiscal year 2026 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 2024 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, 2024 and Other Extensions Act (Division A of Public Law 118-15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)

Identification code 036-0102-0-1-701	2023 actual	2024 est.	2025 est.
Obligations by program activity:			
0101 Veterans	135,979	158,682	172,646
0102 Survivors	10,042	12,098	11,647
0191 Compensation sub-total	146,021	170,780	184,293
0200 Other compensation expenses	146,021	170,780	184,293
0201 Chapter 18	24	24	24
0202 Clothing allowance	156	166	176
0203 Misc assistance (EAJ, SAFD)	49	50	52
0204 Medical exam pilot program	3,153	4,407	4,191
0205 OBRA payment to VBA and IT	2	8	9
0291 Total other compensation expenses	3,384	4,655	4,452
0293 Total compensation	149,405	175,435	188,745
0302 Veterans	2,208	2,034	1,878
0303 Survivors	1,297	1,207	1,147
0391 Pensions sub total	3,505	3,241	3,025
0401 Reimbursements to GOE, IT and VHA	8	13	14
0492 Total pensions	3,513	3,254	3,039
0501 Caskets and Urns	1	.....	.....
0502 Burial allowance	23	38	39
0503 Burial plots	39	45	47
0504 Service-connected deaths	98	118	121
0505 Burial flags	25	27	28
0506 Headstones and markers	87	81	82
0508 Graveliners	4	3	3

0509 Pre-Place Crypts	30	24	28
0591 Total burial program	307	336	348
0900 Total new obligations, unexpired accounts (object class 42.0)	153,225	179,025	192,132

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	17,423	17,175	.....
1021 Recoveries of prior year unpaid obligations	11	.....	.....
1033 Recoveries of prior year paid obligations	949	.....	.....
1070 Unobligated balance (total)	18,383	17,175	.....
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	.....	15,072	9,821
Advance appropriations, mandatory:			
1270 Advance appropriation	152,017	146,778	182,311
Budget authority (total)	152,017	161,850	192,132
Total budgetary resources available	170,400	179,025	192,132
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	17,175	.....	.....

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	187	223	14,709
3010 New obligations, unexpired accounts	153,225	179,025	192,132
3020 Outlays (gross)	-152,249	-164,539	-190,494
3040 Recoveries of prior year unpaid obligations, unexpired	-11	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-929	.....	.....
3050 Unpaid obligations, end of year	223	14,709	16,347
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	187	223	14,709
3200 Obligated balance, end of year	223	14,709	16,347

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	152,017	161,850	192,132
Outlays, gross:			
4100 Outlays from new mandatory authority	135,568	147,141	175,785
4101 Outlays from mandatory balances	16,681	17,398	14,709
4110 Outlays, gross (total)	152,249	164,539	190,494
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-460	.....	.....
4123 Non-Federal sources	-582	.....	.....
4130 Offsets against gross budget authority and outlays (total)	-1,042	.....	.....
Additional offsets against gross budget authority only:			
4142 Offsetting collections credited to expired accounts	93	.....	.....
4143 Recoveries of prior year paid obligations, unexpired accounts	949	.....	.....
4150 Additional offsets against budget authority only (total)	1,042	.....	.....
4160 Budget authority, net (mandatory)	152,017	161,850	192,132
4170 Outlays, net (mandatory)	151,207	164,539	190,494
4180 Budget authority, net (total)	152,017	161,850	192,132
4190 Outlays, net (total)	151,207	164,539	190,494

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

	2023 actual	2024 est.	2025 est.
Enacted/requested:			
Budget Authority	152,017	161,850	192,132
Outlays	151,207	164,539	190,494
Legislative proposal, subject to PAYGO:			
Budget Authority .....	.....	.....	16
Outlays .....	.....	.....	16
Total:			
Budget Authority	152,017	161,850	192,148
Outlays	151,207	164,539	190,510

WORKLOAD

	2023 actual	2024 est.	2025 est.
Compensation Completed Claims:			
Rating	1,863,615	2,029,372	2,098,672
Not-Rating Claims	3,050,425	3,200,082	3,012,913
Pension Completed Claims:			
Rating	118,239	123,822	128,494
Non-Rating Claims	329,165	304,986	302,649

For 2026, the Budget requests \$204,481,753,000 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 servicemembers or veterans whose death occurred while on active duty or as a result of service-connected disabilities. Compensation and vocational rehabilitation is provided to the children of Vietnam veterans who were born with certain birth defects. The Secretary may pay a clothing allowance to each veteran who uses a prescribed medication for a service-connected skin condition or wears a prosthetic or orthopedic appliance (including a wheelchair) which, in the judgment of the Secretary, tends to damage or tear the clothing of such veteran.

Miscellaneous benefits provided for are:

(a) payments for claims made pursuant to the provision of the World War Adjusted Compensation Act of 1924, as amended;

(b) a special allowance (38 U.S.C. 1312) to dependents of certain veterans who died after December 31, 1956, but who were not fully and currently insured under the Social Security Act; and

(c) payments authorized by the Equal Access to Justice Act.

The appropriation also provides for a program to allow the Department of Veterans Affairs (VA) to perform income matches for certain compensation recipients.

In accordance with Public Law 97–377, the Reinstituted 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, 2025, is expected to be 2.8 percent.

AVERAGE NUMBER OF COMPENSATION CASES AND PAYMENTS

	2023 actual	2024 est.	2025 est.
Veterans:			
Cases	5,547,831	5,962,480	6,312,645
Average payment per case, per year	\$24,511	\$26,613	\$27,349
Total obligations (in millions)	\$135,980	\$158,682	\$172,646
Survivors:			
Cases	488,107	530,752	558,394
Average payment per case, per year	\$20,572	\$22,795	\$20,857
Total obligations (in millions)	\$10,042	\$12,098	\$11,647
Chapter 18:			
Children	1,076	1,057	1,057
Average payment per case, per year	\$21,847	\$22,546	\$22,760
Total obligations (in millions)	\$24	\$24	\$24
Clothing allowance:			
Number of veterans	162,821	168,225	168,225
Average payment per case, per year	\$957	\$987	\$1,046
Total obligations (in millions)	\$156	\$166	\$176
Special Allowance for Dependents:			
Cases	9	9	9
Average benefit	\$4,484	\$4,627	\$4,757
Total obligations (in millions)	\$0	\$0	\$0
Equal Access to Justice Act:			
Cases	6,508	6,508	6,508
Average benefit	\$7,466	\$7,705	\$7,921
Total obligations (in millions)	\$49	\$50	\$52
REPS:			
Cases	1	1	1
Average benefit	\$63,125	\$20,549	\$22,666
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, 2025, is expected to be 2.8 percent.

AVERAGE NUMBER OF PENSION CASES AND PAYMENTS

	2023 actual	2024 est.	2025 est.
Veterans:			
Cases	162,732	145,089	129,417
Average payment per case, per year	\$13,565	\$14,016	\$14,506
Total obligations (in millions)	\$2,208	\$2,034	\$1,877
Survivors:			
Cases	117,491	104,268	94,884
Average payment per case, per year	\$11,036	\$11,573	\$12,094
Total obligations (in millions)	\$1,297	\$1,207	\$1,147

Burial benefits in 2024 provide for: (a) the payment of an allowance of \$948 toward burial and funeral expenses; (b) the payment of \$948 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

	2023 actual	2024 est.	2025 est.
Burial allowance	38,734	39,593	39,898
Burial allowances for deaths in Dept. facility	277	283	285
Burial plot	46,605	47,638	48,005
Service-connected deaths	55,732	58,782	60,512
Burial flags	405,014	401,648	401,648
Headstones and markers	333,556	331,090	327,779
Graveliners	7,210	8,053	7,972
Preplaced crypts	36,668	38,422	41,743
Caskets and Urns	236	234	232
Urns and Plaques	0	1,684	1,673

COMPENSATION AND PENSIONS

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 036–0102–4–1–701	2023 actual	2024 est.	2025 est.
Obligations by program activity:			
0503 Burial plots	16
0591 Total burial program	16
0900 Total new obligations, unexpired accounts (object class 42.0)	16
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
Advance appropriations, mandatory:			
1270 Advance appropriation	16
1900 Budget authority (total)	16
1930 Total budgetary resources available	16
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	16
3020 Outlays (gross)	–16
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	16
Outlays, gross:			
4100 Outlays from new mandatory authority	16
4180 Budget authority, net (total)	16
4190 Outlays, net (total)	16

Amend 38 U.S.C. 2306 to allow the Department of Veterans Affairs (VA) to furnish or replace a headstone, marker, or medallion for the grave of an eligible Medal of Honor recipient, regardless of the recipients dates of service, date of death, or location.

Expand VA authorization to provide plot or interment allowances to VA grant funded State and Tribal Veterans cemeteries for interments of certain individuals eligible for interment in national cemeteries.

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, \$2,657,656,000, which shall be in addition to funds previously appropriated under this heading that became available on October 1, 2024, to remain available until expended; and, in addition, \$17,614,235,000, which shall become available on October 1, 2025, 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 2024 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, 2024 and Other Extensions Act (Division A of Public Law 118–15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

READJUSTMENT BENEFITS—Continued Program and Financing (in millions of dollars)			
Identification code 036-0137-0-1-702	2023 actual	2024 est.	2025 est.
Obligations by program activity:			
0101 Sons and daughters	1,353	1,806	2,215
0102 Spouses	285	345	395
0191 Total education and training	1,638	2,151	2,610
0201 Vocational rehabilitation training	910	1,170	1,456
0202 Subsistence allowance	722	747	939
0203 Automobiles and adaptive equipment	120	165	168
0204 Housing Grants	135	150	164
0205 Housing Technology Grants .....	.....	1	.....
0291 Total special assistance to disabled veterans	1,887	2,233	2,727
0301 Work study	35	37	45
0302 Payments to States	26	29	30
0303 All-volunteer assistance: Basic benefits and all other	8,844	9,722	10,615
0305 Tuition Assistance	2	2	2
0306 Licensing and Certification	3	4	5
0307 Veterans Rapid Retraining Assistance Program	147	3	.....
0308 Reporting Fees	13	16	17
0310 Contract Counseling	6	6	6
0391 Total All-volunteer assistance and other	9,076	9,819	10,720
0799 Total direct obligations	12,601	14,203	16,057
0802 Veterans and servicepersons supplementary benefits	3	3	3
0803 Chapter 1606 reservists benefits	89	93	96
0804 Chapter 1606 reservists supplementary benefits	31	32	33
0807 Chapter 33 DoD Reimbursements	40	44	49
0899 Total reimbursable obligations	163	172	181
0900 Total new obligations, unexpired accounts	12,764	14,375	16,238
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	8,896	5,375	.....
1021 Recoveries of prior year unpaid obligations	3	.....	.....
1033 Recoveries of prior year paid obligations	174	.....	.....
1070 Unobligated balance (total)	9,073	5,375	.....
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	.....	375	2,658
Advance appropriations, mandatory:			
1270 Advance appropriation	8,907	8,453	13,400
Spending authority from offsetting collections, mandatory:			
1800 Collected	159	172	181
1900 Budget authority (total)	9,066	9,000	16,239
1930 Total budgetary resources available	18,139	14,375	16,239
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	5,375	.....	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	322	304	1,286
3010 New obligations, unexpired accounts	12,764	14,375	16,238
3020 Outlays (gross)	-12,779	-13,393	-16,040
3040 Recoveries of prior year unpaid obligations, unexpired	-3	.....	.....
3050 Unpaid obligations, end of year	304	1,286	1,484
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	321	303	1,285
3200 Obligated balance, end of year	303	1,285	1,483
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	9,066	9,000	16,239
Outlays, gross:			
4100 Outlays from new mandatory authority	3,677	7,715	14,755
4101 Outlays from mandatory balances	9,102	5,678	1,285
4110 Outlays, gross (total)	12,779	13,393	16,040
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-159	-172	-181
4123 Non-Federal sources	-174	.....	.....
4130 Offsets against gross budget authority and outlays (total)	-333	-172	-181

4143	Additional offsets against gross budget authority only:			
	Recoveries of prior year paid obligations, unexpired accounts	174	.....	.....
4160	Budget authority, net (mandatory)	8,907	8,828	16,058
4170	Outlays, net (mandatory)	12,446	13,221	15,859
4180	Budget authority, net (total)	8,907	8,828	16,058
4190	Outlays, net (total)	12,446	13,221	15,859

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

	2023 actual	2024 est.	2025 est.
Enacted/requested:			
Budget Authority	8,907	8,828	16,058
Outlays	12,446	13,221	15,859
Legislative proposal, subject to PAYGO:			
Budget Authority .....	.....	.....	5
Outlays .....	.....	.....	5
Total:			
Budget Authority	8,907	8,828	16,063
Outlays	12,446	13,221	15,864

WORKLOAD—Veteran Readiness and Employment

	2023 actual	2024 est.	2025 est.
Evaluation and planning	37,388	42,813	49,546
Rehabilitation services	89,190	90,921	93,070
Employment services status	10,677	12,226	14,149

WORKLOAD—Education

	2023 actual	2024 est.	2025 est.
Original claims	352,318	369,532	382,096
Adjustments/supplemental claims	3,385,861	3,514,224	3,633,708

For 2026, the Budget requests \$17,614,235,000 in advance appropriation for Readjustment Benefits. This request satisfies the requirement created by the Consolidated and Further Continuing Appropriations Act, 2015 (P.L. 113–235) and prevents our Nation's veterans from being adversely affected by budget delays.

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

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

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

All Volunteer Force Educational Assistance Program (Montgomery GI Bill).—P.L. 98–525, enacted October 19, 1984, established two new educational programs: an assistance program for veterans who enter active duty during the period beginning July 1, 1985; and an assistance program for certain members of the Selected Reserve. The Readjustment Benefit appropriation pays the basic benefit allowance for veterans, except for certain Post-Vietnam Era Veterans Education participants who transferred to the Montgomery GI Bill program. Supplementary educational assistance, Post-Vietnam Era Veterans Education converters, and reservists are financed by payments from the Department of Defense. Due to P.L. 116–315, the Montgomery GI Bill will be phased out starting in 2030.

Veteran Employment Through Technology Education Courses (VET TEC).—P.L. 115–48 established a high technology pilot program to provide eligible veterans who are entitled to educational assistance under chapter 30, 32, 33, 34, or 35 of title 38, United States Code, or chapter 1606 or 1607 of title 10, United States Code, with the opportunity to enroll in high technology programs of education that VA determines provide training and skills sought by employers in a relevant field or industry. As of January 2024, VET TEC is scheduled to stop accepting new enrollments after April 1, 2024.

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

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

CASELOAD AND AVERAGE COST DATA

	2023 actual	2024 est.	2025 est.
Chapter 33:			
Number of trainees	564,665	587,309	595,737
Average cost per trainee	\$15,305	\$16,301	\$17,646
Total cost (in millions)	\$8,642	\$9,573	\$10,512
Chapter 35 Sons and Daughters:			
Number of trainees	171,261	224,063	271,474
Average cost per trainee	\$7,899	\$8,061	\$8,158
Total cost (in millions)	\$1,353	\$1,806	\$2,215
Chapter 35 Spouse and Widow(ers):			
Number of trainees	44,673	51,180	56,957
Average cost per trainee	\$6,382	\$6,735	\$6,939
Total cost (in millions)	\$285	\$345	\$395
Chapter 30:			
Number of trainees	19,056	16,924	16,641
Average cost per trainee	\$8,333	\$8,767	\$9,335
Total cost (in millions)	\$159	\$148	\$155
Chapter 1606:			
Number of trainees	39,849	40,493	40,419
Average cost per trainee	\$3,004	\$3,104	\$3,187
Total cost (in millions)	\$120	\$126	\$129
Veteran Employment Through Technology Education Courses (VET TEC):			
Number of trainees	9,519	4,841	0
Average cost per trainee	\$8,958	\$9,558	\$0
Total cost (in millions)	\$85	\$46	\$0
Veteran Rapid Retraining Assistance Program (VRRAP):			
Number of trainees	10,096	0	0
Average cost per trainee	\$14,529	\$0	\$0
Total cost (in millions)	\$147	\$3	\$0

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

	2023 actual	2024 est.	2025 est.
Chapter 31:			
Rehabilitation, Evaluation, Planning and Service cases	37,116	41,732	48,297
Number of trainees	95,571	115,463	134,580
Average cost per trainee	\$17,078	\$16,610	\$17,796
Total cost (in millions)	\$1,632	\$1,918	\$2,395

Specially Adapted Housing Grants.—Specially adapted housing grants are provided to certain severely disabled veterans. In 2024, the maximum grant amount is \$117,014. Veterans who suffer service-connected blindness or who have lost the use of both upper extremities can receive up to \$23,444.

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 \$25,603 in 2024 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

	2023 actual	2024 est.	2025 est.
Housing grants:			
Number of housing grants	2,726	3,163	3,328
Average cost per grant	\$49,572	\$47,554	\$49,299
Total cost (in millions)	\$135	\$150	\$164
Number of housing technology grants	2	5	0
Average cost per grant	\$198,662	\$200,000	\$0
Total cost (in millions)	\$0.4	\$1	\$0
Automobiles or other conveyances:			
Number of conveyances	1,097	2,665	2,678
Average benefit	\$23,299	\$22,411	\$22,882
Obligations (in millions)	\$26	\$60	\$61
Adaptive equipment (including maintenance, repair, and installation for automobiles):			
Number of items	3,219	3,610	3,570
Average benefit	\$29,279	\$29,160	\$29,911

Obligations (in millions)

\$94 \$105 \$107

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	2023 actual	2024 est.	2025 est.
41.0 Direct obligations: Grants, subsidies, and contributions	12,601	14,203	16,057
99.0 Reimbursable obligations	163	172	181
99.9 Total new obligations, unexpired accounts	12,764	14,375	16,238

READJUSTMENT BENEFITS

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 036-0137-4-1-702

2023 actual 2024 est. 2025 est.

Obligations by program activity:

0303 All-volunteer assistance: Basic benefits and all other .....	.....	.....	.....	5
0391 Total All-volunteer assistance and other .....	.....	.....	.....	5
0799 Total direct obligations .....	.....	.....	.....	5
0900 Total new obligations, unexpired accounts (object class 41.0) .....	.....	.....	.....	5

Budgetary resources:

Budget authority:	
Appropriations, mandatory:	
Advance appropriations, mandatory:	
1270 Advance appropriation .....	.....
1900 Budget authority (total) .....	.....
1930 Total budgetary resources available .....	.....
5	
5	
5	
5	

Change in obligated balance:

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

Budget authority and outlays, net:

Mandatory:	
4090 Budget authority, gross .....	.....
Outlays, gross:	
4100 Outlays from new mandatory authority .....	.....
4180 Budget authority, net (total) .....	.....
4190 Outlays, net (total) .....	.....
5	
5	
5	
5	

Amend Sections 3301, 3311, 3313, and 3322 of Title 38, United States Code to provide post-9/11 educational assistance to dependents and former spouses in cases where a servicemember is discharged from the Armed Forces, either administratively or as the result of a court-martial, for a dependent-abuse offense.

Amend 38 U.S.C. 3301(1) to expand educational assistance under the Post-9/11 GI Bill to members of the Public Health Service Commissioned Corps (PHSCC) Ready Reserve Corps who are called to active duty service under subparagraph (B), (C), or (D) of section 203(c)(2)

READJUSTMENT BENEFITS—Continued

of the Public Health Service Act (42 U.S.C. 204(c)(2)) or section 216 of such Act (42 U.S.C. 217).

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, \$131,518,000, which shall become available on October 1, 2025, to remain available until expended.

Note.—A full-year 2024 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, 2024 and Other Extensions Act (Division A of Public Law 118–15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)			
Identification code 036–0120–0–1–701	2023 actual	2024 est.	2025 est.
Obligations by program activity:			
0011 VMLI Death Claims	31	40	39
0012 Payment to Service-Disabled Veterans Insurance	75	114	101
0100 Total direct expenses	106	154	140
0900 Total new obligations, unexpired accounts	106	154	140
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4	14	.....
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	.....	13	.....
Advance appropriations, mandatory:			
1270 Advance appropriation	110	121	135
Spending authority from offsetting collections, mandatory:			
1800 Collected	6	6	5
1900 Budget authority (total)	116	140	140
1930 Total budgetary resources available	120	154	140
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	14	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	9	10	1
3010 New obligations, unexpired accounts	106	154	140
3020 Outlays (gross)	105	–163	–140
3050 Unpaid obligations, end of year	10	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	9	10	1
3200 Obligated balance, end of year	10	1	1
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	116	140	140
Outlays, gross:			
4100 Outlays from new mandatory authority	93	140	140
4101 Outlays from mandatory balances	12	23	.....
4110 Outlays, gross (total)	105	163	140
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	–6	–6	–5
4180 Budget authority, net (total)	110	134	135
4190 Outlays, net (total)	99	157	135

WORKLOAD

	2023 actual	2024 est.	2025 est.
Policy service actions	543,559	655,405	666,282
Collections	124,568	117,400	102,100
Disability claims	40,251	38,900	35,100
Insurance awards	42,968	69,960	67,710

For 2026, the Budget requests \$131,518,000 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 seven life insurance programs, including two trust funds, three public enterprise revolving funds, a trust revolving fund, and Veterans' Mortgage Life Insurance (VMLI); and supervises four additional programs for the benefit of servicemen-

bers, veterans, and their beneficiaries through contracts with a commercial company. All programs are operated on a commercial basis, to the extent possible, consistent with all applicable statutes. The insurance appropriation is the supplemental funding mechanism for the following Government life insurance activities: National Service Life Insurance (NSLI); Service-Disabled Veterans Insurance Fund (S-DVI); and VMLI.

National Service Life Insurance (NSLI).—Payments are made to the NSLI fund for certain World War II veterans for: (a) extra hazards of service; (b) gratuitous insurance granted to certain persons unable to apply for NSLI; and (c) death claims on policies under the waiver of a premium while the insured was on active duty.

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

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

POLICIES AND INSURANCE IN FORCE

VMLI Policies	2023 actual	2024 est.	2025 est.
Number of Policies	2,226	2,120	2,180
Amount of Insurance (dollars in millions)	\$353	\$349	\$359

Object Classification (in millions of dollars)

Identification code 036–0120–0–1–701	2023 actual	2024 est.	2025 est.
42.0 Direct obligations: Insurance claims and indemnities	102	150	136
99.0 Reimbursable obligations	4	4	4
99.9 Total new obligations, unexpired accounts	106	154	140

FILIPINO VETERANS EQUITY COMPENSATION FUND

Program and Financing (in millions of dollars)

Identification code 036–1121–0–1–701	2023 actual	2024 est.	2025 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	56	56	56
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, \$4,035,000,000: 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, 2026.

Note.—A full-year 2024 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, 2024 and Other Extensions Act (Division A of Public Law 118–15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)

Identification code 036–0151–0–1–705	2023 actual	2024 est.	2025 est.
Obligations by program activity:			
0010 Compensation and pensions	3,042	2,993	3,158
0011 Education	402	371	378
0012 VRE	345	308	305

0013	Insurance	2	2	1
0014	Housing	35	47	48
0015	Transition and Economic Development	137	142	145
0799	Total direct obligations	3,963	3,863	4,035
0801	Compensation and pensions	3,145	4,022	4,206
0804	Insurance	32	45	47
0805	Housing	133	209	216
0807	VRE	2	2	2
0899	Total reimbursable obligations	3,310	4,278	4,471
0900	Total new obligations, unexpired accounts	7,273	8,141	8,506

4180	Budget authority, net (total)	3,883	3,863	4,035
4190	Outlays, net (total)	3,606	5,726	3,853

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				2023 actual	2024 est.	2025 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent			2,088	2,162	2,237
11.9	Total personnel compensation	2,088	2,162	2,237		
12.1	Civilian personnel benefits	789	862	901		
13.0	Benefits for former personnel	1	1	1		
21.0	Travel and transportation of persons	18	23	41		
22.0	Transportation of things	3	5	2		
23.1	Rent	162	175	176		
23.3	Communications, utilities, and miscellaneous charges	25	14	15		
24.0	Printing and reproduction	2	2	3		
25.2	Other services from non-Federal sources	861	596	623		
26.0	Supplies and materials	4	8	9		
31.0	Equipment	8	14	26		
42.0	Insurance claims and indemnities	2	1	1		
99.0	Direct obligations	3,963	3,863	4,035		
99.0	Reimbursable obligations	3,310	4,278	4,471		
99.9	Total new obligations, unexpired accounts	7,273	8,141	8,506		

Employment Summary

Identification code 036-0151-0-1-705				2023 actual	2024 est.	2025 est.
1001	Direct civilian full-time equivalent employment	24,442	24,311	24,295		
2001	Reimbursable civilian full-time equivalent employment	1,138	1,451	1,467		

SERVICE-DISABLED VETERANS INSURANCE FUND

Program and Financing (in millions of dollars)

Identification code 036-4012-0-3-701				2023 actual	2024 est.	2025 est.
0801	Capital investment	26	30	29		
0802	Death claims	106	136	133		
0803	All other	6	7	7		
0804	Payments to GOE and IT	37	40	40		
0900	Total new obligations, unexpired accounts	175	213	209		

Obligations by program activity:

0801	Capital investment	26	30	29
0802	Death claims	106	136	133
0803	All other	6	7	7
0804	Payments to GOE and IT	37	40	40

Budgetary resources:

1000	Unobligated balance brought forward, Oct 1	70	58	59
1800	Change in uncollected pymts, Fed sources, unexpired	163	214	196
1930	Total budgetary resources available	233	272	255
1941	Memorandum (non-add) entries:			
	Unexpired unobligated balance, end of year	58	59	46

Change in obligated balance:

3000	Unpaid obligations, brought forward, Oct 1	38	77	39
3010	New obligations, unexpired accounts	175	213	209
3020	Outlays (gross)	-136	-251	-208

Unpaid obligations:

3100	Obligated balance, start of year	38	77	39
3200	Obligated balance, end of year	77	39	40

Memorandum (non-add) entries:

4090	Budget authority, gross	163	214	196
4100	Outlays, gross	103	213	196

Outlays, gross:

4100	Outlays from new mandatory authority	163	214	196
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Outlays from mandatory authority:

4100	Outlays from mandatory authority	163	214	196
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SERVICE-DISABLED VETERANS INSURANCE FUND—Continued
Program and Financing—Continued

Identification code 036-4012-0-3-701		2023 actual	2024 est.	2025 est.
4101	Outlays from mandatory balances	33	38	12
4110	Outlays, gross (total)	136	251	208
	Offsets against gross budget authority and outlays: Offsetting collections (collected) from:			
4120	Federal sources	-60	-114	-102
4123	Non-Federal sources	-103	-6	-5
4123	Non-Federal sources		-66	-60
4123	Non-Federal sources		-28	-29
4130	Offsets against gross budget authority and outlays (total)	-163	-214	-196
4170	Outlays, net (mandatory)	-27	37	12
4180	Budget authority, net (total)			
4190	Outlays, net (total)	-27	37	12

The Insurance Act of 1951 established the Service-Disabled Veterans Insurance (S-DVI) program for veterans with service-connected disabilities. S-DVI closed to new policy issuances after 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

	2023 actual	2024 est.	2025 est.
Number of policies (EOY)	269,077	254,433	240,157
Insurance in force (dollars in millions) (EOY)	\$2,833	\$2,604	\$2,454

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 \$1,606 million by September 30, 2024. 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	2023 actual	2024 est.	2025 est.
Reimbursable obligations:			
33.0 Investments and loans	26	30	29
42.0 Insurance claims and indemnities	149	183	180
99.9 Total new obligations, unexpired accounts	175	213	209

VETERANS REOPENED INSURANCE FUND

Program and Financing (in millions of dollars)

Identification code 036-4010-0-3-701	2023 actual	2024 est.	2025 est.
Obligations by program activity:			
0801 Death claims	6	4	4
0802 Dividends	1	1	1
0803 All other	1	2	1
0900 Total new obligations, unexpired accounts	8	7	5

Budgetary resources:

1000 Unobligated balance:			
Unobligated balance brought forward, Oct 1	29	23	17
Budget authority:			
Spending authority from offsetting collections, mandatory:			
Collected	2	1	1
1930 Total budgetary resources available	31	24	18

1941	Memorandum (non-add) entries: Unexpired unobligated balance, end of year	23	17	13
Change in obligated balance:				
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	11	11	11
3010	New obligations, unexpired accounts	8	7	5
3020	Outlays (gross)	-8	-7	-6
3050	Unpaid obligations, end of year	11	11	10
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	11	11	11
3200	Obligated balance, end of year	11	11	10
Budget authority and outlays, net:				
	Mandatory:			
4090	Budget authority, gross	2	1	1
	Outlays, gross:			
4100	Outlays from new mandatory authority	1	1	1
4101	Outlays from mandatory balances	7	6	5
4110	Outlays, gross (total)	8	7	6
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4121	Interest on Federal securities	-1	-1	-1
4123	Non-Federal sources	-1	.....	.....
4130	Offsets against gross budget authority and outlays (total)	-2	-1	-1
4170	Outlays, net (mandatory)	6	6	5
4180	Budget authority, net (total) .....	.....	.....	.....
4190	Outlays, net (total)	6	6	5
Memorandum (non-add) entries:				
5000	Total investments, SOY: Federal securities: Par value	39	32	25
5001	Total investments, EOY: Federal securities: Par value	32	25	20

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 available to 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 their 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

	2023 actual	2024 est.	2025 est.
Number of policies	2,056	1,523	1,090
Insurance in force (dollars in millions)	\$21	\$15	\$11

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	2023 actual	2024 est.	2025 est.
Reimbursable obligations:			
42.0 Insurance claims and indemnities	7	6	4
43.0 Interest and dividends	1	1	1
99.9 Total new obligations, unexpired accounts	8	7	5

SERVICEMEMBERS' GROUP LIFE INSURANCE FUND

VETERANS AFFAIRS LIFE INSURANCE

Program and Financing (in millions of dollars)

Identification code 036-4009-0-3-701	2023 actual	2024 est.	2025 est.
Obligations by program activity:			
0801 Premium payments	693	817	817
0802 Payments to carrier	1	.....	.....
0803 Payment to GOE	2	3	3
0900 Total new obligations, unexpired accounts (object class 41.0)	696	820	820

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3,111	3,734	4,271
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	1,306	1,357	1,012
1801 Change in uncollected payments, Federal sources	13	.....	.....
1850 Spending auth from offsetting collections, mand (total)	1,319	1,357	1,012
1930 Total budgetary resources available	4,430	5,091	5,283
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3,734	4,271	4,463

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2	5	
3010 New obligations, unexpired accounts	696	820	820
3020 Outlays (gross)	-694	-817	-817
3050 Unpaid obligations, end of year			
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-23	-36	-36
3070 Change in uncollected pymts, Fed sources, unexpired	-13	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-36	-36	-36
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-23	-34	-31
3200 Obligated balance, end of year	-34	-31	-28

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	1,319	1,357	1,012
Outlays, gross:			
4100 Outlays from new mandatory authority	694	801	820
4101 Outlays from mandatory balances	16	.....	-3
4110 Outlays, gross (total)	694	817	817
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4121 Interest on Federal securities	-98	-162	-192
4123 Non-Federal sources	-1,208	-1,195	-820
4130 Offsets against gross budget authority and outlays (total)	-1,306	-1,357	-1,012
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	-13	.....	.....
4170 Outlays, net (mandatory)	-612	-540	-195
4180 Budget authority, net (total)	-612	-540	-195
4190 Outlays, net (total)	-612	-540	-195

Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value	3,089	3,699	4,221
5001 Total investments, EOY: Federal securities: Par value	3,699	4,221	4,417

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

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

VETERANS AFFAIRS LIFE INSURANCE

Program and Financing (in millions of dollars)

Identification code 036-4379-0-3-705	2023 actual	2024 est.	2025 est.
Obligations by program activity:			
0801 Death Claims .....	.....	3	27
0802 Cash Surrenders .....	.....	.....	2
0805 Payment to Insurance account .....	.....	5	8
0900 Total new obligations, unexpired accounts	5	11	39

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	.....	17	71
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	22	65	95
1930 Total budgetary resources available	22	82	166
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	17	71	127

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	.....	5	.....
3010 New obligations, unexpired accounts .....	.....	5	39
3020 Outlays (gross) .....	.....	-16	-39
3050 Unpaid obligations, end of year			
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	.....	5	.....
3200 Obligated balance, end of year .....	.....	5	.....

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	.....	22	65
Outlays, gross:			
4100 Outlays from new mandatory authority .....	.....	11	39
4101 Outlays from mandatory balances .....	.....	5	.....
4110 Outlays, gross (total) .....	.....	16	39
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	.....	-63	-91
4121 Interest on Federal securities .....	.....	-2	-4
4123 Non-Federal sources .....	.....	-22	.....
4130 Offsets against gross budget authority and outlays (total) ....	.....	-22	-95
4170 Outlays, net (mandatory) .....	.....	-22	-49
4180 Budget authority, net (total) .....	.....	.....	-56
4190 Outlays, net (total) .....	.....	-22	-49

Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value .....	.....	18	69
5001 Total investments, EOY: Federal securities: Par value	18	69	126

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

POLICIES AND INSURANCE IN FORCE

	2023 actual	2024 est.	2025 est.
Number of policies (EOY)	24,543	47,223	61,103
Insurance in force (dollars in millions) (EOY)	\$784	\$1,436	\$1,829

Object Classification (in millions of dollars)

Identification code 036-4379-0-3-705	2023 actual	2024 est.	2025 est.
Reimbursable obligations:			
33.0 Investments and loans	5	3	2
42.0 Insurance claims and indemnities .....	.....	8	37
99.9 Total new obligations, unexpired accounts	5	11	39

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

VETERANS HOUSING BENEFIT PROGRAM FUND—Continued

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 2025, 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, \$319,596,460.

Note.—A full-year 2024 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, 2024 and Other Extensions Act (Division A of Public Law 118-15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)

Identification code 036-1119-0-1-704 2023 actual 2024 est. 2025 est.

Obligations by program activity:

Credit program obligations:

0701	Direct loan subsidy	688	2,304
0702	Loan guarantee subsidy	113	.....
0703	Subsidy for modifications of direct loans	1,096	.....
0705	Reestimates of direct loan subsidy	5	9
0706	Interest on reestimates of direct loan subsidy	7	11
0707	Reestimates of loan guarantee subsidy	602	420
0708	Interest on reestimates of loan guarantee subsidy	44	59
0709	Administrative expenses	248	320
0900	Total new obligations, unexpired accounts	1,019	2,565
			2,624

Budgetary resources:

Budget authority:

Appropriations, discretionary:

1100	Appropriation	282	282
1200	Appropriation	771	2,283
1900	Budget authority (total)	1,053	2,565
1930	Total budgetary resources available	1,053	2,565
1940	Memorandum (non-add) entries:		
	Unobligated balance expiring	-34	.....

Change in obligated balance:

Unpaid obligations:

3000	Unpaid obligations, brought forward, Oct 1	202	223
3010	New obligations, unexpired accounts	1,019	2,565
3020	Outlays (gross)	-998	-2,788
3050	Unpaid obligations, end of year	223	.....
3100	Memorandum (non-add) entries:		
3200	Obligated balance, start of year	202	223
	Obligated balance, end of year	223	.....

Budget authority and outlays, net:

Discretionary:

4000	Budget authority, gross	282	282
4010	Outlays from new discretionary authority	140	282
4011	Outlays from discretionary balances	199	.....
4020	Outlays, gross (total)	339	282
4090	Mandatory:		
	Budget authority, gross	771	2,283
4100	Outlays, gross:		
	Outlays from new mandatory authority	659	2,283
4101	Outlays from mandatory balances .....	.....	2304
4110	Outlays, gross (total)	659	2,506
4180	Budget authority, net (total)	1,053	2,565
4190	Outlays, net (total)	998	2,788
			2,624

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

Identification code 036-1119-0-1-704 2023 actual 2024 est. 2025 est.

115001	Direct loan levels supportable by subsidy budget authority:		
	Acquired Direct Loans	5,742	9,329
115004	Vendee Direct Loans	14	65
115999	Total direct loan levels	14	5,807
	Direct loan subsidy (in percent):		
132001	Acquired Direct Loans .....	.....	11.99
132004	Vendee Direct Loans	-26.29	-27.93
132999	Weighted average subsidy rate	-26.29	11.54
	Direct loan subsidy budget authority:		
133001	Acquired Direct Loans .....	.....	688
			2,304

133004	Vendee Direct Loans	-3	-18	-93
133999	Total subsidy budget authority	-3	670	2,211
	Direct loan subsidy outlays:			
134001	Acquired Direct Loans .....	.....	1,784	2,304
134004	Vendee Direct Loans .....	.....	-18	-93
134999	Total subsidy outlays .....	.....	1,766	2,211
	Direct loan reestimates:			
135001	Acquired Direct Loans	1	2	.....
135004	Vendee Direct Loans	-4	5	.....
135005	Acquired and Vendee Loan Reestimates	6	11	.....
135999	Total direct loan reestimates	3	18	.....
	Guaranteed loan levels supportable by subsidy budget authority:			
215001	Housing Guaranteed Loans	139,444	145,176	155,910
215999	Total loan guarantee levels	139,444	145,176	155,910
	Guaranteed loan subsidy (in percent):			
232001	Housing Guaranteed Loans	0.08	-0.03	-0.19
232999	Weighted average subsidy rate	0.08	-0.03	-0.19
	Guaranteed loan subsidy budget authority:			
233001	Housing Guaranteed Loans	112	-51	-299
233999	Total subsidy budget authority	112	-51	-299
	Guaranteed loan subsidy outlays:			
234001	Housing Guaranteed Loans	112	-50	-299
234002	Guaranteed Loan Sale Securities—Vendee	9	.....	.....
234999	Total subsidy outlays	121	-50	-299
	Guaranteed loan reestimates:			
235001	Housing Guaranteed Loans	90	336	.....
235002	Guaranteed Loan Sale Securities—Vendee	1	-4	.....
235999	Total guaranteed loan reestimates	91	332	.....
	Administrative expense data:			
3510	Budget authority	282	282	320
3590	Outlays from new authority	139	282	320

Veterans Affairs (VA) Housing Program Account.—The housing credit 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 house or refinances a home mortgage loan using a VA guaranty, 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 VA guaranty amount for a borrower with full entitlement (first-time users of the program or users whose entitlement is fully restored) is as follows:

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

The housing credit program appropriations provide the corporate leadership and operational support to VA's housing credit program business line. The housing credit 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.

WORKLOAD

[in thousands]

Construction and valuation	700	683	407
Loan processing	556	548	206
Loan service and claims	162	122	132

Object Classification (in millions of dollars)

Identification code 036-1119-0-1-704	2023 actual	2024 est.	2025 est.	
Direct obligations:				
25.2	Other services from non-Federal sources	248	282	320
41.0	Grants, subsidies, and contributions	771	2,283	2,304
99.9	Total new obligations, unexpired accounts	1,019	2,565	2,624

HOUSING DIRECT LOAN FINANCING ACCOUNT			
Program and Financing (in millions of dollars)			
Identification code 036-4127-0-3-704	2023 actual	2024 est.	2025 est.
Obligations by program activity:			
0003 Property sales expense	3	.....	.....
0004 Property management/other expense .....	.....	1	2
0091 Direct program activities, subtotal	3	1	2
Credit program obligations:			
0710 Direct loan obligations	14	5,806	9,650
0713 Payment of interest to Treasury	16	39	60
0740 Negative subsidy obligations	3	18	93
0742 Downward reestimates paid to receipt accounts	7	.....	.....
0743 Interest on downward reestimates	3	2	.....
0791 Direct program activities, subtotal	43	5,865	9,803
0900 Total new obligations, unexpired accounts	46	5,866	9,805
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	116	135	.....
1023 Unobligated balances applied to repay debt	-65	-135	.....
1070 Unobligated balance (total)	51	.....	.....
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	97	5,178	7,502
1422 Borrowing authority applied to repay debt	-2	.....	.....
1440 Borrowing authority, mandatory (total)	95	5,178	7,502
Spending authority from offsetting collections, mandatory:			
1800 Collected	55	2,001	3,161
1825 Spending authority from offsetting collections applied to repay debt	-20	-1,313	-857
1850 Spending auth from offsetting collections, mand (total)	35	688	2,304
1900 Budget authority (total)	130	5,866	9,806
1930 Total budgetary resources available	181	5,866	9,806
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	135	.....	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	3	48
3010 New obligations, unexpired accounts	46	5,866	9,805
3020 Outlays (gross)	-44	-5,821	-9,805
3050 Unpaid obligations, end of year	3	48	48
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	3	48
3200 Obligated balance, end of year	3	48	48
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	130	5,866	9,806
Financing disbursements:			
4110 Outlays, gross (total)	44	5,821	9,805
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources: Payments from program account	-12	-708	-2,304
4120 Modification of subsidy .....	.....	-1,096	.....
4122 Interest on uninvested funds	-6	.....	.....
4123 Interest and principal received on loans	-37	-195	-846
4123 Fees .....	.....	-1	-7
4123 Cash sale of properties .....	.....	-1	-4
4130 Offsets against gross budget authority and outlays (total)	-55	-2,001	-3,161
4160 Budget authority, net (mandatory)	75	3,865	6,645
4170 Outlays, net (mandatory)	-11	3,820	6,644
4180 Budget authority, net (total)	75	3,865	6,645
4190 Outlays, net (total)	-11	3,820	6,644
Status of Direct Loans (in millions of dollars)			
Identification code 036-4127-0-3-704	2023 actual	2024 est.	2025 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	14	5,806	9,650
1150 Total direct loan obligations	14	5,806	9,650
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	243	232	5,918
1231 Disbursements: Direct loan disbursements	14	5,807	9,650

1251 Repayments: Repayments and prepayments	-25	-117	-578
1263 Write-offs for default: Direct loans .....	.....	-4	-44
1290 Outstanding, end of year	232	5,918	14,946

Balance Sheet (in millions of dollars)

Identification code 036-4127-0-3-704	2022 actual	2023 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	118	137
Investments in U.S. securities:		
1106 Receivables, net	38	46
1206 Non-Federal assets: Receivables, net	2	2
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	243	232
1402 Interest receivable	13	11
1404 Foreclosed property	2	4
1405 Allowance for subsidy cost (-)	66	46
1499 Net present value of assets related to direct loans	324	293
1901 Other Federal assets: Other assets .....	.....	1
1999 Total assets	482	479
LIABILITIES:		
Federal liabilities:		
2101 Accounts payable	17	5
2103 Debt	462	471
2105 Other	3	3
Non-Federal liabilities:		
2201 Accounts payable .....	.....	.....
2207 Other .....	.....	.....
2999 Total liabilities	482	479
NET POSITION:		
3300 Cumulative results of operations .....	.....	.....
4999 Total liabilities and net position	482	479

HOUSING GUARANTEED LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)			
Identification code 036-4129-0-3-704	2023 actual	2024 est.	2025 est.
Obligations by program activity:			
0002 Losses on defaulted loans	1,471	984	901
0005 Payment to trustee reserve .....	.....	3	2
0009 Property sales expense	42	31	146
0010 Property management expense	59	23	116
0011 Property improvement expense	2	1	4
0012 Loans acquired .....	.....	5,742	9,329
0013 Refunds	104	316	328
0091 Direct program activities, subtotal	1,678	7,100	10,826
Credit program obligations:			
0711 Default claim payments on principal	824	408	1,771
0740 Negative subsidy obligations .....	.....	51	299
0741 Modification savings .....	.....	5,027	.....
0742 Downward reestimates paid to receipt accounts	525	138	.....
0743 Interest on downward reestimates	31	9	.....
0791 Direct program activities, subtotal	1,380	5,633	2,070
0900 Total new obligations, unexpired accounts	3,058	12,733	12,896
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	10,911	11,083	6,579
1022 Capital transfer of unobligated balances to general fund .....	.....	-156	.....
1033 Recoveries of prior year paid obligations	3	.....	.....
1070 Unobligated balance (total)	10,914	10,927	6,579
Financing authority:			
Borrowing authority .....	.....	51	299
Spending authority from offsetting collections, mandatory:			
1800 Collected	3,225	8,385	12,993
1801 Change in uncollected payments, Federal sources	2	.....	.....
1825 Spending authority from offsetting collections applied to repay debt .....	.....	-51	-299
1850 Spending auth from offsetting collections, mand (total)	3,227	8,334	12,694
1900 Budget authority (total)	3,227	8,385	12,993
1930 Total budgetary resources available	14,141	19,312	19,572

HOUSING GUARANTEED LOAN FINANCING ACCOUNT—Continued

Program and Financing—Continued

Identification code 036-4129-0-3-704	2023 actual	2024 est.	2025 est.
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	11,083	6,579	6,676
Change in obligated balance:			
3000 Unpaid obligations, brought forward, Oct 1	140	159	152
3010 New obligations, unexpired accounts	3,058	12,733	12,896
3020 Outlays (gross)	-3,039	-12,740	-12,794
3050 Unpaid obligations, end of year	159	152	254
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-3	-3
3070 Change in uncollected pymts, Fed sources, unexpired	-2	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-3	-3	-3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	139	156	149
3200 Obligated balance, end of year	156	149	251
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	3,227	8,385	12,993
Financing disbursements:			
4110 Outlays, gross (total)	3,039	12,740	12,794
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Payments from program account	-770	-479	.....
4120 Recoveries from DLFA .....	.....	-5,811	-9,626
4122 Interest on uninvested funds	-192	-216	-212
4123 Funding fees	-1,559	-1,394	-1,496
4123 Cash sale of properties	-588	-346	-1,496
4123 Redemption of Properties/Other income and receivables	-119	-139	-163
4130 Offsets against gross budget authority and outlays (total)	-3,228	-8,385	-12,993
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired	-2	.....	.....
4143 Recoveries of prior year paid obligations, unexpired accounts	3	.....	.....
4150 Additional offsets against budget authority only (total)	1	.....	.....
4170 Outlays, net (mandatory)	-189	4,355	-199
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total)	-189	4,355	-199

Status of Guaranteed Loans (in millions of dollars)

Identification code 036-4129-0-3-704	2023 actual	2024 est.	2025 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority	139,444	145,176	155,910
Total guaranteed loan commitments			
2199 Guaranteed amount of guaranteed loan commitments	38,487	40,069	43,031
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	941,300	995,021	1,045,065
2231 Disbursements of new guaranteed loans	139,444	145,176	155,910
2251 Repayments and prepayments	-83,429	-87,994	-92,686
Adjustments:			
2261 Terminations for default that result in loans receivable	-1,332	-788	-4
2262 Terminations for default that result in acquisition of property	-823	-409	-1,771
2263 Terminations for default that result in claim payments	-139	-5,941	-10,228
2290 Outstanding, end of year	995,021	1,045,065	1,096,286
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	250,366	262,931	275,793
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year .....	.....	1,867	2,549
2331 Disbursements for guaranteed loan claims	1,773	788	5
2351 Repayments of loans receivable	-112	-106	-135
2364 Other adjustments, net	206	.....	.....
2390 Outstanding, end of year	1,867	2,549	2,419

Balance Sheet (in millions of dollars)

Identification code 036-4129-0-3-704	2022 actual	2023 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	11,049	11,239
Investments in U.S. securities:		
1106 Receivables, net	26	10
1206 Non-Federal assets: Receivables, net	448	11
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross .....	.....	1,867
1504 Accounts receivable from foreclosed property .....	.....	.....
1504 Foreclosed property	332	556
1599 Net present value of assets related to defaulted guaranteed loans	332	2,423
1999 Total assets	11,855	13,683
LIABILITIES:		
Federal liabilities:		
2103 Debt .....	.....	.....
2105 Other liabilities	2,070	4,632
Non-Federal liabilities:		
2201 Accounts payable	139	157
2204 Non-federal liabilities for loan guarantees	9,643	8,891
2999 Total liabilities	11,852	13,680
NET POSITION:		
3100 Unexpended appropriations .....	.....	3
3300 Cumulative results of operations	3	.....
3999 Total net position	3	3
4999 Total liabilities and net position	11,855	13,683

HOUSING LIQUIDATING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 036-4025-0-3-704	2023 actual	2024 est.	2025 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	1	1
1022 Capital transfer of unobligated balances to general fund	-1	-1	.....
1070 Unobligated balance (total) .....	.....	.....	1
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	4	4	3
1820 Capital transfer of spending authority from offsetting collections to general fund	-3	-3	-3
1850 Spending auth from offsetting collections, mand (total)	1	1	.....
1930 Total budgetary resources available	1	1	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	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:			
4090 Budget authority, gross	1	1	.....
Outlays, gross:			
4101 Outlays from mandatory balances .....	.....	1	.....
Offsets against gross budget authority and outlays:			
4123 Loan repayments and prepayments	-4	-4	-3
4180 Budget authority, net (total)	-3	-3	-3
4190 Outlays, net (total)	-4	-3	-3
Memorandum (non-add) entries:			
5010 Total investments, SOY: non-Fed securities: Market value	140	140	.....
5011 Total investments, EOY: non-Fed securities: Market value	140	.....	.....

Status of Direct Loans (in millions of dollars)			
Identification code 036-4025-0-3-704	2023 actual	2024 est.	2025 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	33	24	24
1264 Other adjustments, net (+ or -)	-9	.....	.....
1290 Outstanding, end of year	24	24	24
Balance Sheet (in millions of dollars)			
Identification code 036-4025-0-3-704	2022 actual	2023 actual	
ASSETS:			
1101 Federal assets: Fund balances with Treasury	2	2	
Non-Federal assets:			
1201 Investments in non-Federal securities, net	110	139	
1206 Receivables, net	1	.....	.....
1601 Direct loans, gross	33	24	
1602 Interest receivable	21	20	
1603 Allowance for estimated uncollectible loans and interest (-)	-21	-41	
1604 Direct loans and interest receivable, net	33	3	
1605 Accounts receivable from foreclosed property .....	.....	.....	.....
1699 Value of assets related to direct loans	33	3	
1701 Defaulted guaranteed loans, gross .....	.....	.....	.....
1703 Allowance for estimated uncollectible loans and interest (-) .....	.....	.....	.....
1704 Defaulted guaranteed loans and interest receivable, net .....	.....	.....	.....
1706 Foreclosed property .....	.....	.....	.....
1799 Value of assets related to loan guarantees .....	.....	.....	.....
1999 Total assets	146	144	
LIABILITIES:			
Non-Federal liabilities:			
2201 Accounts payable	1	1	
2204 Liabilities for loan guarantees	145	143	
2207 Other Deferred Revenue .....	.....	.....	.....
2999 Total liabilities	146	144	
4999 Total liabilities and net position	146	144	

NATIVE AMERICAN VETERAN HOUSING LOAN PROGRAM ACCOUNT

For the principal amount of direct loans as authorized by subchapter V of chapter 37 of title 38, United States Code, \$75,000,000, to remain available until expended.

In addition, for administrative expenses necessary to carry out the direct loan program, \$5,845,241.

VOCATIONAL REHABILITATION LOANS PROGRAM ACCOUNT

For the cost of direct loans, \$64,431, 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 \$1,563,660.

In addition, for administrative expenses necessary to carry out the direct loan program, \$493,868, which may be paid to the appropriation for "General Operating Expenses, Veterans Benefits Administration".

Note.—A full-year 2024 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, 2024 and Other Extensions Act (Division A of Public Law 118-15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)

Identification code 036-1120-0-1-704	2023 actual	2024 est.	2025 est.
Obligations by program activity:			
Credit program obligations:			
0705 Reestimates of direct loan subsidy	4	2	.....
0709 Administrative expenses	2	3	6
0900 Total new obligations, unexpired accounts (object class 25.2)	6	5	6
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	2	1

Budget authority:			
Appropriations, discretionary:			
Appropriation		2	2
Appropriations, mandatory:			6
Appropriation		4	2
Budget authority (total)		6	4
Total budgetary resources available		8	6
Memorandum (non-add) entries:			7
Unexpired unobligated balance, end of year		2	1
Change in obligated balance:			
Unpaid obligations:			
Unpaid obligations, brought forward, Oct 1			1
New obligations, unexpired accounts		6	5
Outlays (gross)		-6	-4
Unpaid obligations, end of year		1	1
Memorandum (non-add) entries:			
Obligated balance, start of year			1
Obligated balance, end of year		1	1
Budget authority and outlays, net:			
Discretionary:			
Budget authority, gross		2	2
Outlays, gross:			6
Outlays from new discretionary authority		2	2
Mandatory:			
Budget authority, gross		4	2
Outlays, gross:			6
Outlays from new mandatory authority		4	2
Budget authority, net (total)		6	4
Outlays, net (total)		6	4

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

Identification code 036-1120-0-1-704	2023 actual	2024 est.	2025 est.
Direct loan levels supportable by subsidy budget authority:			
115002 Native American Direct Loans	8	13	13
115003 Vocational Rehabilitation	1	2	2
115999 Total direct loan levels	9	15	15
Direct loan subsidy (in percent):			
132002 Native American Direct Loans	-17.15	-20.26	-60
132003 Vocational Rehabilitation	0.76	3.87	4.12
132999 Weighted average subsidy rate	-15.16	-17.04	0.03
Direct loan subsidy budget authority:			
133002 Native American Direct Loans	-1	-3	.....
133999 Total subsidy budget authority	-1	-3	.....
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	-4	.....
135999 Total direct loan reestimates	3	-4	.....
Administrative expense data:			
3510 Budget authority	2	2	6
3590 Outlays from new authority	2	2	6

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 short-term direct 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 or credit risk, 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	2023 actual	2024 est.	2025 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations	8	13	13

NATIVE AMERICAN DIRECT LOAN FINANCING ACCOUNT—Continued			
Program and Financing—Continued			
Identification code 036-4130-0-3-704	2023 actual	2024 est.	2025 est.
0713 Payment of interest to Treasury	3	3	3
0740 Negative subsidy obligations	1	3	.....
0742 Downward reestimates paid to receipt accounts	1	5	.....
0743 Interest on downward reestimates	1	1	.....
0900 Total new obligations, unexpired accounts	14	25	16
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	15	14	14
1023 Unobligated balances applied to repay debt	-3	.....	.....
1070 Unobligated balance (total)	12	14	14
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	13	23	17
Spending authority from offsetting collections, mandatory:			
1800 Collected	14	11	9
1825 Spending authority from offsetting collections applied to repay debt	-11	-9	-9
1850 Spending auth from offsetting collections, mand (total)	3	2	.....
1900 Budget authority (total)	16	25	17
1930 Total budgetary resources available	28	39	31
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	14	14	15
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3	2	2
3010 New obligations, unexpired accounts	14	25	16
3020 Outlays (gross)	-15	-25	-17
3050 Unpaid obligations, end of year	2	2	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3	2	2
3200 Obligated balance, end of year	2	2	1
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	16	25	17
Financing disbursements:			
4110 Outlays, gross (total)	15	25	17
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources	-4	-2	.....
4122 Interest on uninvested funds	-1	.....	.....
4123 Non-federal sources - Repayments and prepayments of principal	-7	-6	-6
4123 Non-Federal sources - Interest received on loans	-2	-3	-3
4130 Offsets against gross budget authority and outlays (total)	-14	-11	-9
4160 Budget authority, net (mandatory)	2	14	8
4170 Outlays, net (mandatory)	1	14	8
4180 Budget authority, net (total)	2	14	8
4190 Outlays, net (total)	1	14	8
Status of Direct Loans (in millions of dollars)			
Identification code 036-4130-0-3-704	2023 actual	2024 est.	2025 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	8	13	13
1150 Total direct loan obligations	8	13	13
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	71	70	77
1231 Disbursements: Direct loan disbursements	6	13	13
1251 Repayments: Repayments and prepayments	-7	-6	-6
1290 Outstanding, end of year	70	77	84
Balance Sheet (in millions of dollars)			
Identification code 036-4130-0-3-704	2022 actual	2023 actual	
ASSETS:			
Federal assets:			
1101 Fund balances with Treasury	18	16	

Investments in U.S. securities:			
1106 Receivables, net	1	.....
Net value of assets related to post-1991 direct loans receivable:			
1401 Direct loans receivable, gross	67	70	
1402 Interest receivable	1	1	
1405 Other assets	10	15	
1499 Net present value of assets related to direct loans	78	86	
1999 Total assets	97	102	
LIABILITIES:			
Federal liabilities:			
2103 Federal liabilities debt	93	92	
2105 Other liabilities	4	10	
2999 Total liabilities	97	102	
NET POSITION:			
3300 Cumulative results of operations .....	.....	.....
4999 Total liabilities and net position	97	102	

TRANSITIONAL HOUSING DIRECT LOAN FINANCING ACCOUNT
Program and Financing (in millions of dollars)

Identification code 036-4258-0-3-704	2023 actual	2024 est.	2025 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4	4	4
1930 Total budgetary resources available	4	4	4
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	4	4	4
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total) .....	.....	.....	.....

Status of Direct Loans (in millions of dollars)

Identification code 036-4258-0-3-704	2023 actual	2024 est.	2025 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	2022 actual	2023 actual	
ASSETS:			
1101 Federal assets: Fund balances with Treasury	4	4	
1401 Net value of assets related to post-1991 direct loans receivable:			
Direct loans receivable, gross	4	4	
1999 Total assets	8	8	
LIABILITIES:			
Federal liabilities:			
2103 Debt	4	4	
2105 Loan Guaranty/Other Liabilities	4	4	
2999 Total liabilities	8	8	
4999 Total liabilities and net position	8	8	

VOCATIONAL REHABILITATION DIRECT LOAN FINANCING ACCOUNT

Identification code 036-4112-0-3-702	2023 actual	2024 est.	2025 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations	1	2	2
0900 Total new obligations, unexpired accounts	1	2	2

Budgetary resources:			
Financing authority:			
Borrowing authority, mandatory:			
1400 Authority to borrow (indefinite)	1	2	2
1800 Spending authority from offsetting collections, mandatory:			
1825 Collected	1	2	2
1825 Spending authority from offsetting collections applied to repay debt	-1	-2	-2
1900 Budget authority (total)	1	2	2
1930 Total budgetary resources available	1	2	2

Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	1	2	2

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

Status of Direct Loans (in millions of dollars)			
Identification code 036-4112-0-3-702	2023 actual	2024 est.	2025 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	1	2	2
1150 Total direct loan obligations	1	2	2
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	1	1	1
1231 Disbursements: Direct loan disbursements	1	2	2
1251 Repayments: Repayments and prepayments	-1	-2	-2
1290 Outstanding, end of year	1	1	1

Balance Sheet (in millions of dollars)			
Identification code 036-4112-0-3-702	2022 actual	2023 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	
1999 Direct loans receivable, gross			
1999 Total assets	1	1	
LIABILITIES:			
Federal liabilities: Debt	1	1	
4999 Total liabilities and net position	1	1	

Trust Funds			
POST-VIETNAM ERA VETERANS EDUCATION ACCOUNT			
Program and Financing (in millions of dollars)			
Identification code 036-8133-0-7-702	2023 actual	2024 est.	2025 est.
Obligations by program activity:			
0001 Disenrollments	2	2	1
0900 Total new obligations, unexpired accounts (object class 44.0)	2	2	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	52	50	48
1930 Total budgetary resources available	52	50	48
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	50	48	47
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	1
3010 New obligations, unexpired accounts	2	2	1

3020 Outlays (gross)	-2	-2	-1
3050 Unpaid obligations, end of year	1	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	1	1
3200 Obligated balance, end of year	1	1	1

Budget authority and outlays, net:			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	2	2	1
4180 Budget authority, net (total)			
4190 Outlays, net (total)	2	2	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

	2023 actual	2024 est.	2025 est.
Total program obligations (in thousands)	\$2,156	\$1,617	\$809
Number of disenrollments	3,631	2,723	1,362
Total refunds (in thousands)	\$2,156	\$1,617	\$809
Average Refund	\$594	\$594	\$594
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	2023 actual	2024 est.	2025 est.
0100 Balance, start of year	798	563	383
0198 Rounding adjustment	1	.....	.....
0199 Balance, start of year	799	563	383
Receipts:			
Current law:			
1130 NSLI Fund, Premium and Other Receipts	18	25	18
1140 NSLI Fund, Interest	27	17	10
1199 Total current law receipts	45	42	28
1999 Total receipts	45	42	28
2000 Total: Balances and receipts	844	605	411
Appropriations:			
Current law:			
2101 National Service Life Insurance Fund	-45	-42	-29
2103 National Service Life Insurance Fund	-236	-180	-128
2199 Total current law appropriations	-281	-222	-157
2999 Total appropriations	-281	-222	-157
5099 Balance, end of year	563	383	254

Program and Financing (in millions of dollars)

Identification code 036-8132-0-7-701	2023 actual	2024 est.	2025 est.
Obligations by program activity:			
0001 Death claims	153	120	82
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	52	50	48
1930 Total budgetary resources available	52	50	48
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	50	48	47
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	1
3010 New obligations, unexpired accounts	2	2	1
0799 Total direct obligations	281	222	157
0801 Death claims	2	7	4
0803 Matured endowments	1	4	3

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

	Identification code 036-8132-0-7-701	2023 actual	2024 est.	2025 est.
0805	Dividends	1	1	
0899	Total reimbursable obligations	3	12	8
0900	Total new obligations, unexpired accounts	284	234	165

Budgetary resources:

1000	Unobligated balance:			
	Unobligated balance brought forward, Oct 1	1	1	
1201	Budget authority:			
	Appropriations, mandatory:			
1203	Appropriation (special or trust fund)	45	42	29
	Appropriation (previously unavailable)(special or trust)	236	180	128
1260	Appropriations, mandatory (total)	281	222	157
1800	Spending authority from offsetting collections, mandatory:			
	Collected	4	12	8
1900	Budget authority (total)	285	234	165
1930	Total budgetary resources available	285	235	166
1941	Memorandum (non-add) entries:			
	Unexpired unobligated balance, end of year	1	1	1

Change in obligated balance:

3000	Unpaid obligations:			
	Unpaid obligations, brought forward, Oct 1	302	278	210
3010	New obligations, unexpired accounts	284	234	165
3020	Outlays (gross)	-308	-302	-217
3050	Unpaid obligations, end of year	278	210	158
3100	Memorandum (non-add) entries:			
3200	Obligated balance, start of year	302	278	210
	Obligated balance, end of year	278	210	158

Budget authority and outlays, net:

4090	Mandatory:			
	Budget authority, gross	285	234	165
4100	Outlays, gross:			
	Outlays from new mandatory authority	48	233	37
4101	Outlays from mandatory balances	260	69	180
4110	Outlays, gross (total)	308	302	217
4123	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-4	-12	-8
4180	Budget authority, net (total)	281	222	157
4190	Outlays, net (total)	304	290	209

Memorandum (non-add) entries:

5000	Total investments, SOY: Federal securities: Par value	1,096	832	552
5001	Total investments, EOY: Federal securities: Par value	832	552	371

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

		2023 actual	2024 est.	2025 est.
Number of policies		44,256	28,548	17,365
Insurance in force (dollars in millions)		\$550	\$352	\$214

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 \$529 million as of September 30, 2024 to \$340 million as of September 30, 2025. The actuarial estimate of policy obligations as of September 30, 2025, totals \$313 million, leaving a balance of \$27 million for contingency reserves.

Status of Funds (in millions of dollars)

	Identification code 036-8132-0-7-701	2023 actual	2024 est.	2025 est.
0100	Unexpended balance, start of year:			
	Balance, start of year	1,101	841	593
0999	Total balance, start of year	1,101	841	593

Cash income during the year:

1130	Current law:			
	Receipts:			
1130	NSLI Fund, Premium and Other Receipts	18	25	18
1130	National Service Life Insurance Fund	4	12	8
1150	NSLI Fund, Interest	27	17	10
1199	Income under present law	49	54	36
1999	Total cash income	49	54	36
1999	Cash outgo during year:			
2100	Current law:			
	Outgo under current law	-308	-302	-217
2199	Total cash outgo (-)	-308	-302	-217
2999	Surplus or deficit:			
3110	Excluding interest	-286	-265	-191
3120	Interest	27	17	10
3199	Subtotal, surplus or deficit	-259	-248	-181
3298	Reconciliation adjustment	-1	.....	.....
3299	Total adjustments	-1	.....	.....
3999	Total change in fund balance	-260	-248	-181
4100	Unexpended balance (net), end of year	9	41	41
4200	National Service Life Insurance Fund	832	552	371
4999	Total balance, end of year	841	593	412

Object Classification (in millions of dollars)

	Identification code 036-8132-0-7-701	2023 actual	2024 est.	2025 est.
33.0	Direct obligations:			
42.0	Investments and loans	1	1	1
42.0	Insurance claims and indemnities	263	204	142
43.0	Interest and dividends	17	17	15
99.0	Direct obligations	281	222	158
99.0	Reimbursable obligations	3	12	7
99.9	Total new obligations, unexpired accounts	284	234	165

UNITED STATES GOVERNMENT LIFE INSURANCE FUND**Special and Trust Fund Receipts (in millions of dollars)**

	Identification code 036-8150-0-7-701	2023 actual	2024 est.	2025 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	2023 actual	2024 est.	2025 est.
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Change in obligated balance:

3000	Unpaid obligations:			
3020	Outlays (gross)	-1
3050	Unpaid obligations, end of year	1	.....	.....
3100	Memorandum (non-add) entries:			
3200	Obligated balance, start of year	1	1	.....
3200	Obligated balance, end of year	1	.....	.....

Budget authority and outlays, net:

4101	Mandatory:			
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	1	1	1
5001	Total investments, EOY: Federal securities: Par value	1	1	1

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

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

POLICIES AND INSURANCE IN FORCE

	2023 actual	2024 est.	2025 est.
Number of policies	0	0	0
Insurance in force (dollars in millions)	\$0	\$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 \$1.2 million as of September 30, 2024, to \$1 million as of September 30, 2025, as an increasing number of policies mature through death or disability. The actuarial evaluation of policy obligations as of September 30, 2025, totals \$0.6 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	2023 actual	2024 est.	2025 est.
Unexpended balance, start of year:			
0100 Balance, start of year	2	2	1
0999 Total balance, start of year	2	2	1
Cash outgo during year:			
Current law:			
2100 United States Government Life Insurance Fund [Budget Acct]		-1	
2199 Outgo under current law		-1	
2999 Total cash outgo (-)		-1	
Surplus or deficit:			
3110 Excluding interest		-1	
3199 Subtotal, surplus or deficit		-1	
3999 Total change in fund balance		-1	
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year	1		
4200 United States Government Life Insurance Fund	1	1	1
4999 Total balance, end of year	2	1	1

VETERANS SPECIAL LIFE INSURANCE FUND**Program and Financing (in millions of dollars)**

Identification code 036-8455-0-8-701	2023 actual	2024 est.	2025 est.
Obligations by program activity:			
0801 Death claims	153	109	94
0802 Cash surrenders		5	3
0804 All other		13	18
0806 Capital investment		2	2
0900 Total new obligations, unexpired accounts	153	129	117
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	648	538	443
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	44	34	26
1801 Change in uncollected payments, Federal sources	-1		
1850 Spending auth from offsetting collections, mand (total)	43	34	26
1930 Total budgetary resources available	691	572	469
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	538	443	352

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	276	278	193
3010 New obligations, unexpired accounts	153	129	117
3020 Outlays (gross)	-151	-214	-154
3050 Unpaid obligations, end of year	278	193	156
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-8	-7	-7
3070 Change in uncollected pymts, Fed sources, unexpired	1		

3090 Uncollected pymts, Fed sources, end of year	-7	-7	-7
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	268	271	186
3200 Obligated balance, end of year	271	186	149

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	43	34	26
Outlays, gross:			
4100 Outlays from new mandatory authority	43	34	26
4101 Outlays from mandatory balances	108	180	128
4110 Outlays, gross (total)	151	214	154
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4121 Interest on Federal securities	-29	-23	-16
4123 Non-Federal sources	-15	-4	-4
4123 Non-Federal sources		-6	-5
4123 Non-Federal sources		-1	-1
4130 Offsets against gross budget authority and outlays (total)	-44	-34	-26
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	1		
4170 Outlays, net (mandatory)	107	180	128
4180 Budget authority, net (total)			
4190 Outlays, net (total)	107	180	128

Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value	916	805	629
5001 Total investments, EOY: Federal securities: Par value	805	629	501

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

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

Benefit program:

Death claims.—Represents payments to designated beneficiaries.

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

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

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

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

POLICIES AND INSURANCE IN FORCE

	2023 actual	2024 est.	2025 est.
Number of policies	41,491	34,209	27,531
Insurance in force (dollars in millions)	\$627	\$506	\$395

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	2023 actual	2024 est.	2025 est.
Reimbursable obligations:			
33.0 Investments and loans	3	2	2
42.0 Insurance claims and indemnities	138	121	111
43.0 Interest and dividends	12	6	4
99.9 Total new obligations, unexpired accounts	153	129	117

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, \$2,069,000,000, of which \$1,265,300,000 shall remain available until September 30, 2029, and of which \$803,700,000 shall remain available until expended: Provided, That except

CONSTRUCTION, MAJOR PROJECTS—Continued

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 2025, for each approved project shall be obligated: (1) by the awarding of a construction documents contract by September 30, 2025; and (2) by the awarding of a construction contract by September 30, 2026: Provided further, That the Secretary of Veterans Affairs shall promptly submit to the Committees on Appropriations of both Houses of Congress a written report on any approved major construction project for which obligations are not incurred within the time limitations established above.

Note.—A full-year 2024 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, 2024 and Other Extensions Act (Division A of Public Law 118-15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)

Identification code 036-0110-0-1-703	2023 actual	2024 est.	2025 est.
Obligations by program activity:			
0001 Medical programs	1,946	892	2,690
0002 National cemeteries	84	113	228
0005 Staff offices	13	11	24
0799 Total direct obligations	2,043	1,016	2,942
0900 Total new obligations, unexpired accounts	2,043	1,016	2,942

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3,986	3,318	3,674
1001 Discretionary unobligated balance brought fwd, Oct 1	3,928	.....	.....
1021 Recoveries of prior year unpaid obligations	21	.....	.....
1070 Unobligated balance (total)	4,007	3,318	3,674
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,448	1,448	2,069
1131 Unobligated balance of appropriations permanently reduced	-76	-76	.....
1160 Appropriation, discretionary (total)	1,372	1,372	2,069
1900 Budget authority (total)	1,372	1,372	2,069
1930 Total budgetary resources available	5,379	4,690	5,743
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-18	.....	.....
1941 Unexpired unobligated balance, end of year	3,318	3,674	2,801

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	748	917	833
3010 New obligations, unexpired accounts	2,043	1,016	2,942
3011 Obligations ("upward adjustments"), expired accounts	23	17	17
3020 Outlays (gross)	-1,869	-1,117	-1,345
3040 Recoveries of prior year unpaid obligations, unexpired	-21	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-7	.....	.....
3050 Unpaid obligations, end of year	917	833	2,447
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	748	917	833
3200 Obligated balance, end of year	917	833	2,447

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	1,372	1,372	2,069
Outlays, gross:			
4010 Outlays from new discretionary authority	897	529	798
4011 Outlays from discretionary balances	972	585	543
4020 Outlays, gross (total)	1,869	1,114	1,341

Offsets against gross budget authority and outlays:

Offsetting collections (collected) from:			
4030 Federal sources .....	.....	-5	.....
4040 Offsets against gross budget authority and outlays (total) .....	.....	-5	.....
4052 Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts .....	.....	5	.....
4060 Additional offsets against budget authority only (total) .....	.....	5	.....
4070 Budget authority, net (discretionary) .....	.....	1,372	1,372
4080 Outlays, net (discretionary) .....	.....	1,864	1,114
Mandatory:			
4101 Outlays from mandatory balances .....	.....	3	4
4180 Budget authority, net (total) .....	.....	1,372	1,372
4190 Outlays, net (total) .....	.....	1,864	1,117

The Construction, Major Projects appropriation funds construction projects currently costing more than \$30 million. Funding is requested for three on-going projects in West Los Angeles, CA, Dallas, TX, and Denver, CO (Fort Logan National Cemetery). 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 hazardous waste.

Object Classification (in millions of dollars)

Identification code 036-0110-0-1-703	2023 actual	2024 est.	2025 est.
Direct obligations:			
25.2 Other services from non-Federal sources	102	51	147
25.3 Other goods and services from Federal sources	120	60	173
32.0 Land and structures	1,821	905	2,622
99.0 Direct obligations	2,043	1,016	2,942
99.9 Total new obligations, unexpired accounts	2,043	1,016	2,942

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, \$380,453,000, of which \$342,408,000 shall remain available until September 30, 2029, and of which \$38,045,000 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: Provided further, That such sums as may be necessary shall be available to reimburse the "Medical Facilities", "General Operating Expenses, Veterans Benefits Administration", "National Cemetery Administration", and "General Administration" accounts for payment of salaries and expenses of employees to support Minor Construction projects.

Note.—A full-year 2024 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, 2024 and Other Extensions Act (Division A of Public Law 118-15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)

Identification code 036-0111-0-1-703	2023 actual	2024 est.	2025 est.
Obligations by program activity:			
0001 Medical programs	172	577	799
0002 National cemeteries	154	132	185
0003 Regional offices	38	45	45
0004 Staff offices	50	80	87
99.0 Total new obligations, unexpired accounts	414	834	1,116

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,102	1,363	1,155
1001 Discretionary unobligated balance brought fwd, Oct 1	530	.....	.....
1021 Recoveries of prior year unpaid obligations	56	.....	.....

1070	Unobligated balance (total)	1,158	1,363	1,155	0900	Total new obligations, unexpired accounts (object class 41.0)	222	298	141				
Budget authority:													
Appropriations, discretionary:													
1100	Appropriation	626	626	380	1000	Unobligated balance brought forward, Oct 1	211	148	.....			
1900	Budget authority (total)	626	626	380	1001	Discretionary unobligated balance brought fwd, Oct 1	210	.....	.....		
1930	Total budgetary resources available	1,784	1,989	1,535	1021	Recoveries of prior year unpaid obligations	9	.....	.....		
Memorandum (non-add) entries:													
1940	Unobligated balance expiring	—7	.....	.....	1070	Unobligated balance (total)	220	148	.....			
1941	Unexpired unobligated balance, end of year	1,363	1,155	419	Budget authority:								
Change in obligated balance:													
Unpaid obligations:													
3000	Unpaid obligations, brought forward, Oct 1	1,005	881	784	1100	Appropriation	150	150	141				
3010	New obligations, unexpired accounts	414	834	1,116	1900	Budget authority (total)	150	150	141				
3011	Obligations ("upward adjustments"), expired accounts	41	4	4	1930	Total budgetary resources available	370	298	141				
3020	Outlays (gross)	—493	—935	—486	Memorandum (non-add) entries:								
3040	Recoveries of prior year unpaid obligations, unexpired	—56	.....	.....	1941	Unexpired unobligated balance, end of year	148	.....	.....		
3041	Recoveries of prior year unpaid obligations, expired	—30	.....	.....	Change in obligated balance:						
3050	Unpaid obligations, end of year	881	784	1,418	Unpaid obligations:								
Memorandum (non-add) entries:													
3100	Obligated balance, start of year	1,005	881	784	3000	Unpaid obligations, brought forward, Oct 1	860	839	848				
3200	Obligated balance, end of year	881	784	1,418	3010	New obligations, unexpired accounts	222	298	141				
Budget authority and outlays, net:													
Discretionary:													
4000	Budget authority, gross	626	626	380	3020	Outlays (gross)	—262	—289	—300				
Outlays, gross:													
4010	Outlays from new discretionary authority	5	113	69	3040	Recoveries of prior year unpaid obligations, unexpired	—9	.....	.....		
4011	Outlays from discretionary balances	486	790	354	3041	Recoveries of prior year unpaid obligations, expired	—1	.....	.....		
4020	Outlays, gross (total)	491	903	423	Budget authority and outlays, net:								
Offsets against gross budget authority and outlays:													
Offsetting collections (collected) from:													
4030	Federal sources	—9	.....	.....	4000	Budget authority, gross	150	150	141		
4040	Offsets against gross budget authority and outlays (total)	—9	.....	.....	4011	Outlays from discretionary balances	135	119	200		
Additional offsets against gross budget authority only:													
4052	Offsetting collections credited to expired accounts	9	.....	.....	4033	Non-Federal sources	—29	.....	.....		
4060	Additional offsets against budget authority only (total)	9	.....	.....	4052	Additional offsets against gross budget authority only:	29	.....	.....		
4070	Budget authority, net (discretionary)	626	626	380	4070	Offsetting collections credited to expired accounts	150	150	141				
4080	Outlays, net (discretionary)	482	903	423	4080	Budget authority, net (discretionary)	106	119	200				
Mandatory:													
Outlays, gross:													
4101	Outlays from mandatory balances	2	32	63	4101	Outlays from mandatory balances	127	170	100				
4180	Budget authority, net (total)	626	626	380	4180	Budget authority, net (total)	150	150	141				
4190	Outlays, net (total)	484	935	486	4190	Outlays, net (total)	233	289	300				

The Construction, Minor Projects appropriation funds construction projects costing equal to or less than \$30 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	2023 actual	2024 est.	2025 est.	
Direct obligations:				
25.3	Other goods and services from Federal sources	18	18	18
31.0	Equipment	5	5	5
32.0	Land and structures	391	811	1,093
99.9	Total new obligations, unexpired accounts	414	834	1,116

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, \$141,000,000, to remain available until expended.

Note.—A full-year 2024 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, 2024 and Other Extensions Act (Division A of Public Law 118-15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)

Identification code 036-0181-0-1-703	2023 actual	2024 est.	2025 est.	
Obligations by program activity:				
0001	Grants for construction of state extended care facilities	222	298	141

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.

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, \$60,000,000, to remain available until expended.

Note.—A full-year 2024 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, 2024 and Other Extensions Act (Division A of Public Law 118-15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)

Identification code 036-0183-0-1-705	2023 actual	2024 est.	2025 est.	
Obligations by program activity:				
0001	Grants for construction of state veterans cemeteries	77	53	60
0900	Total new obligations, unexpired accounts (object class 41.0)	77	53	60
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	25	1	2
1021	Recoveries of prior year unpaid obligations	3	4	4
1070	Unobligated balance (total)	28	5	6

GRANTS FOR CONSTRUCTION OF VETERANS CEMETERIES—Continued

Program and Financing—Continued

Identification code 036-0183-0-1-705

2023 actual 2024 est. 2025 est.

Budget authority:			
Appropriations, discretionary:			
1100	Appropriation	50	50
1930	Total budgetary resources available	78	55
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1	2
6			

Change in obligated balance:

Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	91	112
3010	New obligations, unexpired accounts	77	53
3020	Outlays (gross)	-53	-95
3040	Recoveries of prior year unpaid obligations, unexpired	-3	-4
3050	Unpaid obligations, end of year	112	66
68			

Memorandum (non-add) entries:

3100	Obligated balance, start of year	91	112
3200	Obligated balance, end of year	112	66

3200	Obligated balance, end of year	112	68
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Budget authority and outlays, net:

Discretionary:			
4000	Budget authority, gross	50	50
	Outlays, gross:		
4010	Outlays from new discretionary authority	2	22
4011	Outlays from discretionary balances	51	73
4020	Outlays, gross (total)	53	95
4180	Budget authority, net (total)	50	50
4190	Outlays, net (total)	53	95

The Grants for the Construction of Veterans Cemeteries program is authorized by section 2408 of title 38, United States Code. Grants are provided to states, counties, territories, and tribal organizations for the establishment, expansion, improvement, or operations and maintenance of veterans cemeteries.

COST OF WAR TOXIC EXPOSURES FUND

For investment in the delivery of veterans' health care associated with exposure to environmental hazards, the expenses incident to the delivery of veterans' health care and benefits associated with exposure to environmental hazards, and medical and other research relating to exposure to environmental hazards, as authorized by section 324 of title 38, United States Code, and in addition to amounts otherwise available for such purposes in the appropriations provided in this or prior Acts, \$22,800,000,000, which shall become available on October 1, 2025, and shall remain available until expended.

Note.—A full-year 2024 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, 2024 and Other Extensions Act (Division A of Public Law 118-15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)

Identification code 036-1126-0-1-700

2023 actual 2024 est. 2025 est.

Obligations by program activity:			
0001	VBA General Operating Expenses	739	1,253
0002	VHA Research	2	46
0003	VHA Medical Support and Compliance		876
0004	VHA Medical Services	15	11,582
0005	VHA Medical Community Care		5,511
0006	Office of Information Technology	478	1,279
0007	Board of Veterans Appeals		11
0008	General Administration	23	76
0900	Total new obligations, unexpired accounts	1,257	20,634
			27,171

Budgetary resources:

Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	500	4,243
Budget authority:			
	Appropriations, mandatory:		
1200	Appropriation	5,000	20,268
1900	Budget authority (total)	5,000	20,268
1930	Total budgetary resources available	5,500	24,511
	Memorandum (non-add) entries:		
1941	Unexpired unobligated balance, end of year	4,243	3,877
			1,161

Change in obligated balance:

Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1		528
3010	New obligations, unexpired accounts	1,257	20,634
3020	Outlays (gross)	-729	-20,121
3050	Unpaid obligations, end of year	528	1,041

Budget authority and outlays, net:

Mandatory:			
4090	Budget authority, gross	5,000	20,268
	Outlays, gross:		
4100	Outlays from new mandatory authority	458	17,841
4101	Outlays from mandatory balances	271	2,280
4110	Outlays, gross (total)	729	20,121
4180	Budget authority, net (total)	5,000	20,268
4190	Outlays, net (total)	729	20,121

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

	2023 actual	2024 est.	2025 est.
Enacted/requested:			
Budget Authority	5,000	20,268	24,455
Outlays	729	20,121	25,057
Legislative proposal, subject to PAYGO:			
Budget Authority			4
Outlays			4
Total:			
Budget Authority	5,000	20,268	24,459
Outlays	729	20,121	25,061

Cost of War Toxic Exposures Fund.—The Sergeant First Class Heath Robinson Honoring our Promise to Address Comprehensive Toxics Act of 2022 (Public Law 117-168; PACT Act) represents the most significant expansion of VA healthcare and disability compensation benefits for veterans exposed to burn pits and other environmental exposures in 30 years. As part of the PACT Act, Congress authorized the Cost of War Toxic Exposures Fund (TEF) to fund increased costs above 2021 funding levels for healthcare and benefits delivery for veterans exposed to a number of environmental hazards to ensure there is sufficient funding available to cover these costs, without shortchanging other elements of veteran medical care and benefit delivery. The Fiscal Responsibility Act of 2023 (Public Law 118-5) provided \$20.3 billion for the TEF in 2024 and \$24.5 billion for the TEF in 2025. The 2025 amount includes \$21.5 billion allocated for medical care; \$1.4 billion for disability benefits claims processing and automation strategies; \$1.4 billion for information technology support; \$62 million for support services including stakeholder outreach, hiring initiatives, and legal services; \$59 million for research activities; and \$19 million for claims appeals. The Budget also provides \$22.8 billion for the TEF in 2026 for medical care.

Object Classification (in millions of dollars)

Identification code 036-1126-0-1-700	2023 actual	2024 est.	2025 est.
Direct obligations:			
	Personnel compensation:		
11.1	Full-time permanent	361	1,001
11.5	Other personnel compensation		1
11.9	Total personnel compensation	361	1,001
12.1	Civilian personnel benefits	114	12
21.0	Travel and transportation of persons	1	.....
23.2	Rental payments to others		37
23.3	Communications, utilities, and miscellaneous charges	36	11
25.1	Advisory and assistance services		1,583
25.2	Other services from non-Federal sources	734	11
25.3	Other goods and services from Federal sources		12,270
26.0	Supplies and materials		5,708
31.0	Equipment	11	1
99.9	Total new obligations, unexpired accounts	1,257	20,634
			27,171

Employment Summary

Identification code 036-1126-0-1-700	2023 actual	2024 est.	2025 est.
1001 Direct civilian full-time equivalent employment	6,067	9,028	7,852

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

Program and Financing (in millions of dollars)

Identification code 036-1126-4-1-700	2023 actual	2024 est.	2025 est.
Obligations by program activity:			
0001 VA Medical Services			
1200 Appropriation	4		
Budgetary resources:			
Budget authority:			
1900 Budget authority (total)	4		
1930 Total budgetary resources available	4		
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	4		
3020 Outlays (gross)	−4		

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	4		
Outlays, gross:			
4100 Outlays from new mandatory authority	4		
4180 Budget authority, net (total)	4		
4190 Outlays, net (total)	4		

The Budget includes legislative proposals affecting VA healthcare programs, for which a portion of the estimated costs may be paid from the Toxic Exposures Fund (TEF) and the remaining portion from discretionary appropriations. In 2025, the total estimated cost of the healthcare legislative proposals that may be paid for from the TEF is \$4 million.

Object Classification (in millions of dollars)

Identification code 036-1126-4-1-700	2023 actual	2024 est.	2025 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	2		
25.2 Other services from non-Federal sources	2		
99.9 Total new obligations, unexpired accounts	4		

Employment Summary

Identification code 036-1126-4-1-700	2023 actual	2024 est.	2025 est.
1001 Direct civilian full-time equivalent employment	13		

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, \$457,000,000, of which not to exceed 10 percent shall remain available until September 30, 2026: Provided, That funds provided under this heading may be transferred to "General Operating Expenses, Veterans Benefits Administration".

Note.—A full-year 2024 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, 2024 and Other Extensions Act (Division A of Public Law 118-15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)

Identification code 036-0142-0-1-705	2023 actual	2024 est.	2025 est.
Obligations by program activity:			
0014 General administration	426	433	457
0806 General administration, reimbursable program	459	617	718
9000 Total new obligations, unexpired accounts	885	1,050	1,175

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	28	35	35
1001 Discretionary unobligated balance brought fwd, Oct 1	10	.....	.....
1012 Unobligated balance transfers between expired and unexpired accounts	7	.....	.....
1070 Unobligated balance (total)	35	35	35
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	433	433	457
Spending authority from offsetting collections, discretionary:			
1700 Collected	382	617	718
1701 Change in uncollected payments, Federal sources	51	.....	.....
1750 Spending auth from offsetting collections, disc (total)	433	617	718
Spending authority from offsetting collections, mandatory:			
1800 Collected	28	.....	.....
1900 Budget authority (total)	894	1,050	1,175
1930 Total budgetary resources available	929	1,085	1,210
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	−9	.....	.....
1941 Unexpired unobligated balance, end of year	35	35	35

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	222	225	77
3010 New obligations, unexpired accounts	885	1,050	1,175
3011 Obligations ("upward adjustments"), expired accounts	30	.....	.....
3020 Outlays (gross)	−898	−1,198	−1,162
3041 Recoveries of prior year unpaid obligations, expired	−14	.....	.....
3050 Unpaid obligations, end of year	225	77	90
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	−10	−51	−51
3070 Change in uncollected pymts, Fed sources, unexpired	−51	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	10	.....	.....
3090 Uncollected pymts, Fed sources, end of year	−51	−51	−51
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	212	174	26
3200 Obligated balance, end of year	174	26	39

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	866	1,050	1,175
Outlays, gross:			
4010 Outlays from new discretionary authority	679	946	1,066
4011 Outlays from discretionary balances	214	250	94
4020 Outlays, gross (total)	893	1,196	1,160
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	−404	−617	−718
4033 Non-Federal sources	−15	.....	.....
4040 Offsets against gross budget authority and outlays (total)	−419	−617	−718
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	−51	.....	.....
4052 Offsetting collections credited to expired accounts	37	.....	.....
4060 Additional offsets against budget authority only (total)	−14	.....	.....
4070 Budget authority, net (discretionary)	433	433	457
4080 Outlays, net (discretionary)	474	579	442
Mandatory:			
4090 Budget authority, gross	28	.....	.....
Outlays, gross:			
4100 Outlays from new mandatory authority	5	.....	.....
4101 Outlays from mandatory balances .....	.....	2	2
4110 Outlays, gross (total)	5	2	2
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	−28	.....	.....
4180 Budget authority, net (total)	433	433	457
4190 Outlays, net (total)	451	581	444

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.

GENERAL ADMINISTRATION—Continued
Object Classification (in millions of dollars)

Identification code 036-0142-0-1-705	2023 actual	2024 est.	2025 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	230	250	260
11.5 Other personnel compensation	8	6	10
11.9 Total personnel compensation	238	256	270
12.1 Civilian personnel benefits	85	94	106
21.0 Travel and transportation of persons	5	3	4
23.1 Rent	18	13	15
23.2 Rental payments to others	1	1	1
23.3 Communications, utilities, and miscellaneous charges	2	3	1
25.2 Other services from non-Federal sources	76	62	58
26.0 Supplies and materials	1	1	2
99.0 Direct obligations	426	433	457
99.0 Reimbursable obligations	459	617	718
99.9 Total new obligations, unexpired accounts	885	1,050	1,175

Employment Summary

Identification code 036-0142-0-1-705	2023 actual	2024 est.	2025 est.
1001 Direct civilian full-time equivalent employment	1,647	1,801	1,811
2001 Reimbursable civilian full-time equivalent employment	1,320	2,108	2,356

ASSET INFRASTRUCTURE REVIEW COMMISSION

Program and Financing (in millions of dollars)

Identification code 036-1130-0-1-705	2023 actual	2024 est.	2025 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	5	.....	.....
Budget authority:			
Appropriations, discretionary:			
1131 Unobligated balance of appropriations permanently reduced	-5	.....	.....
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	-5	.....	.....
4180 Budget authority, net (total)	-5	.....	.....
4190 Outlays, net (total) .....	.....	.....	.....

BOARD OF VETERANS APPEALS

For necessary operating expenses of the Board of Veterans Appeals, \$267,000,000, of which not to exceed 10 percent shall remain available until September 30, 2026.

Note.—A full-year 2024 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, 2024 and Other Extensions Act (Division A of Public Law 118-15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)

Identification code 036-1122-0-1-705	2023 actual	2024 est.	2025 est.
Obligations by program activity:			
0014 Board of Veterans' Appeals	243	285	295
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	20	28	28
1001 Discretionary unobligated balance brought fwd, Oct 1	15	.....	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	285	285	267
1120 Appropriations transferred to other acct [036-0151]	-20	.....	.....
1160 Appropriation, discretionary (total)	265	285	267
1900 Budget authority (total)	265	285	267
1930 Total budgetary resources available	285	313	295

Memorandum (non-add) entries:

1940	Unobligated balance expiring	-14	.....	.....
1941	Unexpired unobligated balance, end of year	28	28	.....

Change in obligated balance:

3000	Unpaid obligations, brought forward, Oct 1	8	18	24
3010	New obligations, unexpired accounts	243	285	295
3011	Obligations ("upward adjustments"), expired accounts	3	.....	.....
3020	Outlays (gross)	-235	-279	-270
3041	Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050	Unpaid obligations, end of year	18	24	49

Budget authority and outlays, net:

4000	Budget authority, gross	265	285	267
4010	Outlays from new discretionary authority	209	241	226
4011	Outlays from discretionary balances	23	38	44
4020	Outlays, gross (total)	232	279	270
Offsets against gross budget authority and outlays:				
4033	Offsetting collections (collected) from:	-2	.....	.....
4052	Non-Federal sources .....	.....	.....	.....
Additional offsets against gross budget authority only:				
4052	Offsetting collections credited to expired accounts	2	.....	.....
4070	Budget authority, net (discretionary)	265	285	267
4080	Outlays, net (discretionary)	230	279	270
Mandatory:				
4101	Outlays from mandatory balances	3	.....	.....
4180	Budget authority, net (total)	265	285	267
4190	Outlays, net (total)	233	279	270

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 guarantees, 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	2023 actual	2024 est.	2025 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	159	183	191
11.5 Other personnel compensation	6	6	6
11.9 Total personnel compensation	165	189	197
12.1 Civilian personnel benefits	58	68	72
21.0 Travel and transportation of persons	1	.....	.....
23.2 Rental payments to others	8	8	8
23.3 Communications, utilities, and miscellaneous charges	8	10	8
25.2 Other services from non-Federal sources	3	10	8
31.0 Equipment .....	.....	.....	2
99.9 Total new obligations, unexpired accounts	243	285	295

Employment Summary

Identification code 036-1122-0-1-705	2023 actual	2024 est.	2025 est.
1001 Direct civilian full-time equivalent employment	1,245	1,396	1,445

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. 401 et seq.).

\$296,000,000, of which not to exceed 10 percent shall remain available until September 30, 2026.

Note.—A full-year 2024 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, 2024 and Other Extensions Act (Division A of Public Law 118–15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)

Identification code 036–0170–0–1–705	2023 actual	2024 est.	2025 est.
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Obligations by program activity:

0101 Office of Inspector General (Direct)	270	288	296
0192 Total direct program	270	288	296

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	6	10	.....
1001 Discretionary unobligated balance brought fwd, Oct 1	5	.....	.....
1012 Unobligated balance transfers between expired and unexpired accounts	4	5	.....
1070 Unobligated balance (total)	10	15	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	273	273	296
1900 Budget authority (total)	273	273	296
1930 Total budgetary resources available	283	288	296
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	–3	.....	.....
1941 Unexpired unobligated balance, end of year	10	.....	.....

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	33	41	80
3010 New obligations, unexpired accounts	270	288	296
3011 Obligations ("upward adjustments"), expired accounts	12	.....	.....
3020 Outlays (gross)	–264	–249	–290
3041 Recoveries of prior year unpaid obligations, expired	–10	.....	.....
3050 Unpaid obligations, end of year	41	80	86
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	33	41	80
3200 Obligated balance, end of year	41	80	86

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	273	273	296
Outlays, gross:			
4010 Outlays from new discretionary authority	229	203	220
4011 Outlays from discretionary balances	32	46	70
4020 Outlays, gross (total)	261	249	290
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	–5	.....	.....
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	5	.....	.....
4070 Budget authority, net (discretionary)	273	273	296
4080 Outlays, net (discretionary)	256	249	290
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	3	.....	.....
4180 Budget authority, net (total)	273	273	296
4190 Outlays, net (total)	259	249	290

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, healthcare 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 healthcare inspection function performs legislatively mandated medical care quality assurance reviews and oversight of VA healthcare 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	2023 actual	2024 est.	2025 est.
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Direct obligations:

Personnel compensation:			
11.1 Full-time permanent	146	156	160

11.5 Other personnel compensation	10	11	11
11.9 Total personnel compensation	156	167	171
12.1 Civilian personnel benefits	68	72	74
21.0 Employee Travel	7	7	7
23.1 Rental payments to GSA	8	8	9
23.2 Rental payments to others	4	5	5
25.2 Other services from non-Federal sources	24	26	27
26.0 Supplies and materials	1	1	1
31.0 Equipment	2	2	2
99.0 Direct obligations	270	288	296
99.9 Total new obligations, unexpired accounts	270	288	296

Employment Summary

Identification code 036–0170–0–1–705	2023 actual	2024 est.	2025 est.
1001 Direct civilian full-time equivalent employment	1,102	1,124	1,086
2001 Reimbursable civilian full-time equivalent employment .....	.....	1	1

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, \$6,231,680,270, plus reimbursements: Provided, That \$1,686,245,270 shall be for pay and associated costs, of which not to exceed 3 percent shall remain available until September 30, 2026: Provided further, That \$4,544,475,000 shall be for operations and maintenance, of which not to exceed 5 percent shall remain available until September 30, 2026, and of which \$118,900,000 shall remain available until expended for the purpose of facility activations related to projects funded by the "Construction, Major Projects", "Construction, Minor Projects", "Medical Facilities", "National Cemetery Administration", "General Operating Expenses, Veterans Benefits Administration", and "General Administration" accounts: Provided further, That \$960,000 shall be for information technology systems development, and shall remain available until September 30, 2026: 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 notifies 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 notification to the Committees on Appropriations of both Houses of Congress.

Note.—A full-year 2024 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, 2024 and Other Extensions Act (Division A of Public Law 118–15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)

Identification code 036–0167–0–1–705	2023 actual	2024 est.	2025 est.
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Obligations by program activity:

0001 Development	135	191	1
0002 Operations and maintenance	3,995	4,308	4,541
0003 Administrative and salaries	1,449	1,535	1,682
0004 P.L. 113–146, Sec. 801 - IT Support .....	.....	1	.....
0009 Recurring Expenses Transformation Fund	8	37	.....

0799 Total direct obligations	5,587	6,072	6,224
0804 IT Systems, Reimbursable obligations	174	248	321
0900 Total new obligations, unexpired accounts	5,761	6,320	6,545

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	101	286	.....
1001 Discretionary unobligated balance brought fwd, Oct 1	95	.....	.....
1011 Unobligated balance transfer from other acct [047–0616] .....	.....	12	.....
1070 Unobligated balance (total)	101	298	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	5,782	5,782	6,232
1120 Appropriations transferred to other accts [036–0169]	–8	–8	–8
1160 Appropriation, discretionary (total)	5,774	5,774	6,224

INFORMATION TECHNOLOGY SYSTEMS—Continued
Program and Financing—Continued

Identification code 036-0167-0-1-705	2023 actual	2024 est.	2025 est.
Spending authority from offsetting collections, discretionary:			
1700 Collected	23	248	321
1701 Change in uncollected payments, Federal sources	158	.....	.....
1750 Spending auth from offsetting collections, disc (total)	181	248	321
1900 Budget authority (total)	5,955	6,022	6,545
1930 Total budgetary resources available	6,056	6,320	6,545
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-9	.....	.....
1941 Unexpired unobligated balance, end of year	286	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,723	2,883	2,038
3010 New obligations, unexpired accounts	5,761	6,320	6,545
3011 Obligations ("upward adjustments"), expired accounts	52	.....	.....
3020 Outlays (gross)	-5,529	-7,165	-7,032
3041 Recoveries of prior year unpaid obligations, expired	-124	.....	.....
3050 Unpaid obligations, end of year	2,883	2,038	1,551
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-94	-180	-180
3070 Change in uncollected pymts, Fed sources, unexpired	-158	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	72	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-180	-180	-180
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2,629	2,703	1,858
3200 Obligated balance, end of year	2,703	1,858	1,371
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	5,955	6,022	6,545
Outlays, gross:			
4010 Outlays from new discretionary authority	3,264	4,867	5,300
4011 Outlays from discretionary balances	2,240	2,298	1,732
4020 Outlays, gross (total)	5,504	7,165	7,032
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-113	-248	-321
4033 Non-Federal sources	-23	.....	.....
4040 Offsets against gross budget authority and outlays (total)	-136	-248	-321
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-158	.....	.....
4052 Offsetting collections credited to expired accounts	113	.....	.....
4060 Additional offsets against budget authority only (total)	-45	.....	.....
4070 Budget authority, net (discretionary)	5,774	5,774	6,224
4080 Outlays, net (discretionary)	5,368	6,917	6,711
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	25	.....	.....
4180 Budget authority, net (total)	5,774	5,774	6,224
4190 Outlays, net (total)	5,393	6,917	6,711

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.

Object Classification (in millions of dollars)

Identification code 036-0167-0-1-705	2023 actual	2024 est.	2025 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	934	1,075	1,134
12.1 Civilian personnel benefits	350	338	486
21.0 Travel and transportation of persons	6	9	7
23.3 Communications, utilities, and miscellaneous charges	1,285	1,159	1,378
25.2 Other services from non-Federal sources	2,363	2,873	2,539
25.2 Other services from non-Federal sources - Recurring Expenses Transformation Fund	8	37	.....
25.2 Other services from non-Federal sources - TMF	6	12	.....
26.0 Supplies and materials	2	19	2
31.0 Equipment	632	549	678
31.0 Equipment - Choice Act, PL. 113-146, Sec. 801 .....	.....	1	.....
42.0 Insurance claims and indemnities	1	.....	.....
99.0 Direct obligations	5,587	6,072	6,224

99.0 Reimbursable obligations	174	248	321
99.9 Total new obligations, unexpired accounts	5,761	6,320	6,545

Employment Summary

Identification code 036-0167-0-1-705	2023 actual	2024 est.	2025 est.
1001 Direct civilian full-time equivalent employment	7,901	8,150	8,310
2001 Reimbursable civilian full-time equivalent employment	60	93	95

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, \$894,000,000, to remain available until September 30, 2027.

Note.—A full-year 2024 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, 2024 and Other Extensions Act (Division A of Public Law 118-15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

Program and Financing (in millions of dollars)

Identification code 036-1123-0-1-703	2023 actual	2024 est.	2025 est.
Obligations by program activity:			
0001 EHR Contract	724	1,619	375
0002 PMO Support	437	494	191
0003 Infrastructure Readiness	253	313	328
0900 Total new obligations, unexpired accounts	1,414	2,426	894

Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	495	817	.....
1021 Recoveries of prior year unpaid obligations	130	.....	.....
1070 Unobligated balance (total)	625	817	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,759	1,759	894
1131 Unobligated balance of appropriations permanently reduced	-150	-150	.....
1160 Appropriation, discretionary (total)	1,609	1,609	894
1930 Total budgetary resources available	2,234	2,426	894
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-3	.....	.....
1941 Unexpired unobligated balance, end of year	817	.....	.....

Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3,098	2,150	1,505
3010 New obligations, unexpired accounts	1,414	2,426	894
3020 Outlays (gross)	-2,229	-3,071	-1,508
3040 Recoveries of prior year unpaid obligations, unexpired	-130	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-3	.....	.....
3050 Unpaid obligations, end of year	2,150	1,505	891
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3,098	2,150	1,505
3200 Obligated balance, end of year	2,150	1,505	891

Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,609	1,609	894
Outlays, gross:			
4010 Outlays from new discretionary authority	390	280	179
4011 Outlays from discretionary balances	1,839	2,791	1,329
4020 Outlays, gross (total)	2,229	3,071	1,508
4180 Budget authority, net (total)	1,609	1,609	894
4190 Outlays, net (total)	2,229	3,071	1,508

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	2023 actual	2024 est.	2025 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	25	43	51
12.1 Civilian personnel benefits	9	21	28
21.0 Travel and transportation of persons	2	4	4
23.1 Rental payments to GSA	2	2	2
23.3 Communications, utilities, and miscellaneous charges	88	57	59
25.2 Other services from non-Federal sources	1,219	2,180	636
25.3 Other goods and services from Federal sources (FTE to VHA)	8	14	8
25.5 Other goods and services from Federal sources .....	.....	3	.....
31.0 Equipment	61	102	106
99.0 Direct obligations	1,414	2,426	894
99.9 Total new obligations, unexpired accounts	1,414	2,426	894

Employment Summary

Identification code 036-1123-0-1-703	2023 actual	2024 est.	2025 est.
1001 Direct civilian full-time equivalent employment	200	313	313

NATIONAL CEMETERY ADMINISTRATION

For necessary expenses of the National Cemetery Administration for operations and maintenance, not otherwise provided for, including uniforms or allowances therefor; cemetery expenses as authorized by law; purchase of one passenger motor vehicle for use in cemetery operations; hire of passenger motor vehicles; and repair, alteration or improvement of facilities under the jurisdiction of the National Cemetery Administration, \$495,000,000, of which not to exceed 10 percent shall remain available until September 30, 2026.

Note.—A full-year 2024 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, 2024 and Other Extensions Act (Division A of Public Law 118-15, as amended). The amounts included for 2024 reflect the annualized level provided by the continuing resolution.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 036-0129-0-1-705	2023 actual	2024 est.	2025 est.
0100 Balance, start of year .....	.....	.....	.....
Receipts:			
Current law:			
1198 Rounding adjustment	1	1	1
2000 Total: Balances and receipts	1	1	1
Appropriations:			
Current law:			
2101 National Cemetery Administration	-1	-1	-1
5099 Balance, end of year .....	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 036-0129-0-1-705	2023 actual	2024 est.	2025 est.
Obligations by program activity:			
0201 Operations and maintenance	437	441	495
0801 Reimbursable program activity	3	3	1
0900 Total new obligations, unexpired accounts	440	444	496

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4	11	2
1001 Discretionary unobligated balance brought fwd, Oct 1	2	.....	.....
1012 Unobligated balance transfers between expired and unexpired accounts	16

1070 Unobligated balance (total)	20	11	2
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Budget authority:

Appropriations, discretionary:			
1100 Appropriation	430	430	495
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	1	1	1
Spending authority from offsetting collections, discretionary:			
1700 Collected	3	4	4
1900 Budget authority (total)	434	435	500
1930 Total budgetary resources available	454	446	502
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-3	.....	.....

1941	Unexpired unobligated balance, end of year	11	2	6
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	105	129	78
3010	New obligations, unexpired accounts	440	444	496
3011	Obligations ("upward adjustments"), expired accounts	3	.....	.....
3020	Outlays (gross)	-404	-495	-481
3041	Recoveries of prior year unpaid obligations, expired	-15	.....	.....
3050	Unpaid obligations, end of year	129	78	93
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	105	129	78
3200	Obligated balance, end of year	129	78	93
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	433	434	499
Outlays, gross:				
4010	Outlays from new discretionary authority	313	367	420
4011	Outlays from discretionary balances	91	127	60
4020	Outlays, gross (total)	404	494	480
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-4	-3	-3
4033	Non-Federal sources .....	.....	-1	-1
4040	Offsets against gross budget authority and outlays (total)	-4	-4	-4
Additional offsets against gross budget authority only:				
4052	Offsetting collections credited to expired accounts	1	.....	.....
4060	Additional offsets against budget authority only (total)	1	.....	.....
4070	Budget authority, net (discretionary)	430	430	495
4080	Outlays, net (discretionary)	400	490	476
Mandatory:				
4090	Budget authority, gross	1	1	1
Outlays, gross:				
4101	Outlays from mandatory balances .....	.....	1	1
4180	Budget authority, net (total)	431	431	496
4190	Outlays, net (total)	400	491	477

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

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

Object Classification (in millions of dollars)

Identification code 036-0129-0-1-705	2023 actual	2024 est.	2025 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	157	164	180
11.5 Other personnel compensation	7	8	8
11.9 Total personnel compensation	164	172	188
12.1 Civilian personnel benefits	68	71	81
21.0 Travel and transportation of persons	6	6	6
22.0 Transportation of things	2	2	2
23.1 Rent	2	2	6

NATIONAL CEMETERY ADMINISTRATION—Continued

Object Classification—Continued

Identification code 036-0129-0-1-705		2023 actual	2024 est.	2025 est.
23.3	Communications, utilities, and miscellaneous charges	13	13	16
24.0	Printing and reproduction	2	2	2
25.2	Other services from non-Federal sources	134	135	157
26.0	Supplies and materials	15	15	20
31.0	Equipment	23	15	12
32.0	Land and structures	6	6	3
41.0	Grants, subsidies, and contributions	2	2	2
99.0	Direct obligations	437	441	495
99.0	Reimbursable obligations	3	3	1
99.9	Total new obligations, unexpired accounts	440	444	496

Employment Summary

Identification code 036-0129-0-1-705		2023 actual	2024 est.	2025 est.
1001	Direct civilian full-time equivalent employment	2,199	2,182	2,355
2001	Reimbursable civilian full-time equivalent employment		17	3

SUPPLY FUND

Program and Financing (in millions of dollars)

Identification code 036-4537-0-4-705		2023 actual	2024 est.	2025 est.
Obligations by program activity:				
0801	Reimbursable program-Merchandizing	2,172	2,454	2,454
0802	Reimbursable program-Operations		546	546
0900	Total new obligations, unexpired accounts	2,172	3,000	3,000

Budgetary resources:

Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	573	708	708
1021	Recoveries of prior year unpaid obligations	79	.....	.....
1070 Unobligated balance (total)		652	708	708
Budget authority:				
Spending authority from offsetting collections, mandatory:				
1800	Collected	1,676	3,000	3,000
1801	Change in uncollected payments, Federal sources	552	.....	.....
1850	Spending auth from offsetting collections, mand (total)	2,228	3,000	3,000
1930	Total budgetary resources available	2,880	3,708	3,708
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	708	708	708

Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	893	1,184	1,058
3010	New obligations, unexpired accounts	2,172	3,000	3,000
3020	Outlays (gross)	-1,802	-3,126	-3,082
3040	Recoveries of prior year unpaid obligations, unexpired	-79	.....	.....
3050	Unpaid obligations, end of year	1,184	1,058	976
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1,079	-1,631	-1,631
3070	Change in uncollected pymts, Fed sources, unexpired	-552	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-1,631	-1,631	-1,631
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	-186	-447	-573
3200	Obligated balance, end of year	-447	-573	-655

Budget authority and outlays, net:

Mandatory:				
4090	Budget authority, gross	2,228	3,000	3,000
Outlays, gross:				
4100	Outlays from new mandatory authority		2,850	2,850
4101	Outlays from mandatory balances	1,802	276	232
4110	Outlays, gross (total)	1,802	3,126	3,082
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal sources	-1,635	-3,000	-3,000
4123	Non-Federal sources	-41	.....	.....
4130	Offsets against gross budget authority and outlays (total)	-1,676	-3,000	-3,000

Additional offsets against gross budget authority only:				
4140	Change in uncollected pymts, Fed sources, unexpired		-552	.....
4170	Outlays, net (mandatory)		126	126
4180	Budget authority, net (total)		126	.....
4190	Outlays, net (total)		126	126

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		2023 actual	2024 est.	2025 est.
Reimbursable obligations:				
11.1	Personnel compensation: Full-time permanent		120	183
12.1	Civilian personnel benefits		48	72
21.0	Travel and transportation of persons		5	8
22.0	Transportation of things		1	60
23.1	Rental payments to GSA		6	6
23.3	Communications, utilities, and miscellaneous charges		37	36
24.0	Printing and reproduction		19	20
25.2	Other services from non-Federal sources		466	608
26.0	Supplies and materials		1,468	2,003
31.0	Equipment		2	4
99.9	Total new obligations, unexpired accounts		2,172	3,000

Employment Summary

Identification code 036-4537-0-4-705		2023 actual	2024 est.	2025 est.
2001	Reimbursable civilian full-time equivalent employment		1,027	1,524

FRANCHISE FUND

Program and Financing (in millions of dollars)

Identification code 036-4539-0-4-705		2023 actual	2024 est.	2025 est.
Obligations by program activity:				
0801	Franchise Fund (Reimbursable)		1,808	2,143
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1		926	644
1021	Recoveries of prior year unpaid obligations		92	90
1033	Recoveries of prior year paid obligations		4	.....
1070	Unobligated balance (total)		1,022	734
Budget authority:				
Spending authority from offsetting collections, discretionary:				
1700	Collected		1,792	1,759
1701	Change in uncollected payments, Federal sources		-362	.....
1750	Spending auth from offsetting collections, disc (total)		1,430	1,759
1930	Total budgetary resources available		2,452	2,493
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year		644	350
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1		599	634
3010	New obligations, unexpired accounts		1,808	2,143
3020	Outlays (gross)		-1,681	-1,963
3040	Recoveries of prior year unpaid obligations, unexpired		-92	-90
3050	Unpaid obligations, end of year		634	724
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1		-1,005	-643
3070	Change in uncollected pymts, Fed sources, unexpired		362	.....
3090	Uncollected pymts, Fed sources, end of year		-643	-643
Memorandum (non-add) entries:				
3100	Obligated balance, start of year		-406	-9
3200	Obligated balance, end of year		-9	81

Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,430	1,759	1,799
Outlays, gross:			
4010 Outlays from new discretionary authority		1,319	1,349
4011 Outlays from discretionary balances	1,681	644	280
4020 Outlays, gross (total)	1,681	1,963	1,629
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1,795	-1,759	-1,799
4033 Non-Federal sources	-1	.....	.....
4040 Offsets against gross budget authority and outlays (total)	-1,796	-1,759	-1,799
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	362	.....	.....
4053 Recoveries of prior year paid obligations, unexpired accounts	4	.....	.....
4060 Additional offsets against budget authority only (total)	366	.....	.....
4080 Outlays, net (discretionary)	-115	204	-170
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total)	-115	204	-170

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

Object Classification (in millions of dollars)

Identification code 036-4539-0-4-705	2023 actual	2024 est.	2025 est.
Reimbursable obligations:			
11.1 Personnel compensation: Full-time permanent	204	265	292
12.1 Civilian personnel benefits	79	112	117
21.0 Travel and transportation of persons	2	4	6
23.1 Rental payments to GSA	6	6	7
23.3 Communications, utilities, and miscellaneous charges	151	180	146
24.0 Printing and reproduction	10	11	12
25.2 Other services from non-Federal sources	1,319	1,528	1,502
26.0 Supplies and materials	4	4	6
31.0 Equipment	33	33	31
99.9 Total new obligations, unexpired accounts	1,808	2,143	2,119

Employment Summary

Identification code 036-4539-0-4-705	2023 actual	2024 est.	2025 est.
2001 Reimbursable civilian full-time equivalent employment	2,138	2,722	2,722

RECURRING EXPENSES TRANSFORMATIONAL FUND

Program and Financing (in millions of dollars)

Identification code 036-1124-0-1-705	2023 actual	2024 est.	2025 est.
Obligations by program activity:			
0002 RETF - Nonrecurring Maintenance		75	.....
0003 RETF - Major Construction	598	485	186
0004 RETF - Minor Construction	40	50	101
0900 Total new obligations, unexpired accounts (object class 32.0)	638	610	287
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,060	1,007	606
1012 Unobligated balance transfers between expired and unexpired accounts	676	300	300
1070 Unobligated balance (total)	1,736	1,307	906
Budget authority:			
Appropriations, discretionary:			
1131 Unobligated balance of appropriations permanently reduced	-91	-91	.....
1930 Total budgetary resources available	1,645	1,216	906

1941 Memorandum (non-add) entries:	Unexpired unobligated balance, end of year	1,007	606	619
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Change in obligated balance:

3000 Unpaid obligations, brought forward, Oct 1	48	49
3010 New obligations, unexpired accounts	638	610
3020 Outlays (gross)	-590	-609

Unpaid obligations:

3050 Unpaid obligations, end of year	48	49
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Memorandum (non-add) entries:

3100 Obligated balance, start of year	48	49
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Obligated balance:

3200 Obligated balance, end of year	48	49
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Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross		-91	-91
Outlays, gross:			
4010 Outlays from new discretionary authority		-37	.....
4011 Outlays from discretionary balances	590	646	336
4020 Outlays, gross (total)	590	609	336
4180 Budget authority, net (total)	-91	-91	.....
4190 Outlays, net (total)	590	609	336

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

The 2025 Budget anticipates a transfer of \$305 million in unobligated balances into the Transformational Fund at the end of 2024, which will be obligated in 2025 for Construction, Minor Projects that improve Veterans Health Administration facilities infrastructure.

ADMINISTRATIVE PROVISIONS

(INCLUDING TRANSFER OF FUNDS)

SEC. 201. Any appropriation for fiscal year 2025 for "Compensation and Pensions", "Readjustment Benefits", and "Veterans Insurance and Indemnities" may be transferred as necessary to any other of the mentioned appropriations: Provided, That, before a transfer may take place, the Secretary of Veterans Affairs shall 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 2025, 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 therefor, 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 health care treatment or examination of any persons (except beneficiaries entitled to such health care treatment or examination under the laws providing such benefits to veterans, and persons receiving such treatment under sections 7901 through 7904 of title 5, United States Code, or the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121 et seq.)), unless reimbursement of the cost of such health care treatment or examination is made to the "Medical Services" account at such rates as may be fixed by the Secretary of Veterans Affairs.

SEC. 206. Appropriations available in this title for "Compensation and Pensions", "Readjustment Benefits", and "Veterans Insurance and Indemnities" shall be available for payment of prior year accrued obligations required to be recorded by law against the corresponding prior year accounts within the last quarter of fiscal year 2024.

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 2025, 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 2025 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 2025 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 \$143,363,000 for the Office of Resolution Management, Diversity and Inclusion, \$9,606,581 for the Office of Employment Discrimination Complaint Adjudication, and \$7,686,000 for the Alternative Dispute Resolution function within the Office of Human Resources and Administration: Provided, That payments may be made in advance for services to be furnished based on estimated costs: Provided further, That amounts received shall be credited to the "General Administration" and "Information Technology Systems" accounts for use by the office that provided the service.

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

(INCLUDING TRANSFER OF FUNDS)

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

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

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

(INCLUDING TRANSFER OF FUNDS)

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

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

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

(INCLUDING TRANSFER OF FUNDS)

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

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

(INCLUDING TRANSFER OF FUNDS)

SEC. 218. Amounts made available under the "Medical Services", "Medical Community Care", "Medical Support and Compliance", "Medical Facilities", "General Operating Expenses, Veterans Benefits Administration", "Board of Veterans Appeals", "General Administration", and "National Cemetery Administration" accounts for fiscal year 2025 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 2025 for "Medical Services", "Medical Community Care", "Medical Support and Compliance", "Medical Facilities", "Construction, Minor Projects", and "Information Technology Systems", up to \$594,828,000, 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 117–328 is repealed.

(INCLUDING TRANSFER OF FUNDS)

SEC. 220. Of the amounts appropriated to the Department of Veterans Affairs which become available on October 1, 2025, for "Medical Services", "Medical Community Care", "Medical Support and Compliance", and "Medical Facilities", up to \$644,025,000, 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 into the Medical Care Collections Fund pursuant to section 1729A of title 38, United States Code, for healthcare provided at facilities designated as combined Federal medical facilities as described by section 706 of the Duncan Hunter National Defense Authorization Act for Fiscal Year 2009 (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. 2571); and (2) for operations of the facilities designated as combined Federal medical facilities as described by section 706 of the Duncan Hunter National Defense Authorization Act for Fiscal Year 2009 (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 2025 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 2025, 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 2025, 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. *Effective during the period beginning on October 1, 2018, and ending on January 1, 2026, none of the funds made available to the Secretary of Veterans Affairs by this or any other Act may be obligated or expended in contravention of the "Veterans Health Administration Clinical Preventive Services Guidance Statement on the Veterans Health Administration's Screening for Breast Cancer Guidance" published on May 10, 2017, as issued by the Veterans Health Administration National Center for Health Promotion and Disease Prevention.*

SEC. 227. *None of the funds appropriated or otherwise made available by this Act or any other Act for the Department of Veterans Affairs may be used in a manner that is inconsistent with: (1) section 842 of the Transportation, Treasury, Housing and Urban Development, the Judiciary, the District of Columbia, and Independent Agencies Appropriations Act, 2006 (Public Law 109-115; 119 Stat. 2506); or (2) section 8110(a)(5) of title 38, United States Code.*

SEC. 228. *Section 842 of Public Law 109-115 shall not apply to conversion of an activity or function of the Veterans Health Administration, Veterans Benefits Administration, or National Cemetery Administration to contractor performance by a business concern that is at least 51 percent owned by one or more Indian Tribes as defined in section 5304(e) of title 25, United States Code, or one or more Native Hawaiian Organizations as defined in section 637(a)(15) of title 15, United States Code.*

SEC. 229. *(a) The Secretary of Veterans Affairs, in consultation with the Secretary of Defense and the Secretary of Labor, shall discontinue collecting and using Social Security account numbers to authenticate individuals in all information systems of the Department of Veterans Affairs for all individuals not later than September 30, 2025.*

(b) The Secretary of Veterans Affairs may collect and use a Social Security account number to identify an individual, in accordance with section 552a of title 5, United States Code, in an information system of the Department of Veterans Affairs if and only if the use of such number is necessary to:

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

(2) comply with a law, regulation, or other legal mandate;

(3) perform anti-fraud activities; or

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

(c) The matter in subsections (a) and (b) shall supersede section 237 of division J of Public Law 117-328.

SEC. 230. *Of the funds provided to the Department of Veterans Affairs for each of fiscal year 2025 and fiscal year 2026 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. 231. *(a) None of the funds appropriated or otherwise made available by this Act may be used to deny an Inspector General funded under this Act timely access to any records, documents, or other materials available to the department or agency over which that Inspector General has responsibilities under the Inspector General Act of 1978 (5 U.S.C. 401 et seq.), or to prevent or impede the access of the Inspector General to such records, documents, or other materials, under any provision of law, except a provision of law that expressly refers to such Inspector General and expressly limits the right of access.*

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

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

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

SEC. 232. *For funds provided to the Department of Veterans Affairs for each of fiscal years 2025 and 2026, section 248 of division A of Public Law 114-223 shall apply.*

SEC. 233. *(a) None of the funds appropriated or otherwise made available by this Act may be used to conduct research commencing on or after October 1, 2019, that uses any canine, feline, or non-human primate unless the Secretary of Veterans Affairs approves such research specifically and in writing pursuant to subsection (b).*

(b)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(e) The Department shall implement a plan under which the Secretary will eliminate or reduce the research conducted using canines, felines, or non-human primates by not later than 5 years after the date of enactment of Public Law 116–94.

SEC. 234. Amounts made available for the "Veterans Health Administration, Medical Community Care" account in this or any other Act for fiscal years 2025 and 2026 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. 235. Obligations and expenditures applicable to the "Medical Services" account in fiscal years 2017 through 2019 for aid to state homes (as authorized by section 1741 of title 38, United States Code) shall remain in the "Medical Community Care" account for such fiscal years.

SEC. 236. Any amounts transferred to the Secretary and administered by a corporation referred to in section 7364(b) of title 38, United States Code, between October 1, 2018 and September 30, 2019 for purposes of carrying out an order placed with the Department of Veterans Affairs pursuant to section 1535 of title 31, United States Code, that are available for obligation pursuant to section 7364(b)(1) of title 38, United States Code, are to remain available for the liquidation of valid obligations incurred by such corporation during the period of performance of such order, provided that the Secretary of Veterans Affairs determines that such amounts need to remain available for such liquidation.

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

(INCLUDING TRANSFER OF FUNDS)

SEC. 238. The unobligated balances from amounts made available in this Act under the headings "General Operating Expenses, Veterans Benefits Administration", "Medical Services", "Medical Community Care", "Medical Support and Compliance", "Medical Facilities", "General Administration", "Board of Veterans Appeals", "Information Technology Systems", "Veterans Electronic Health Record", "National Cemetery Administration", "Construction, Major Projects", and "Construction, Minor Projects" may be transferred between such accounts: Provided, That the total amount of funds transferred under this section shall not exceed 1 percent of the total amount of discretionary funds provided in this title: Provided further, That before any transfer under this section may take place, the Secretary of Veterans Affairs shall receive approval from the Office of Management and Budget: Provided further, That funds transferred under this section to the "Construction, Major Projects" and "Construction, Minor Projects" accounts shall remain available for obligation through the end of the fifth fiscal year after the fiscal year in which such funds are transferred: Provided further, That the transfer authority provided in this section is in addition to any other transfer authority provided by law: Provided further, That before a transfer may take place under this section, the Secretary of Veterans Affairs shall provide notice to the Committees on Appropriations of both Houses of Congress.

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

		2023 actual	2024 est.	2025 est.
Offsetting receipts from the public:				
036-143500	General Fund Proprietary Interest Receipts, not Otherwise Classified	3	8	9
036-247300	Contributions from Military Personnel, Veteran's Educational Assistance Act of 1984	59	2	2
036-273330	Housing Downward Reestimates	565	149	.....
036-275110	Native American Veteran Housing Loans, Negative Subsidies	2	2	2
036-275130	Native American Direct Loans, Downward Reestimate of Subsidies	1	6	.....
036-275510	Housing Negative Subsidies	3	68	392
036-322000	All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	75	55	56
General Fund Offsetting receipts from the public		708	290	461
Intragovernmental payments:				
036-388500	Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts	8	9	10
General Fund Intragovernmental payments		8	9	10

GENERAL PROVISIONS

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

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

SEC. 403. 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. 404. 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. 405. 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. 406. (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. 407. 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. 408. 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.