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Department of Veterans Affairs FY2024 Appropriations

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Department of Veterans Affairs FY2024 Appropriations

The Department of Veterans Affairs (VA) administers numerous programs that provide benefits and services to eligible veterans and their families. These benefits include medical care, disability compensation, Dependency and Indemnity Compensation (DIC), pensions, education, vocational rehabilitation and employment services, assistance to homeless veterans, home loan guarantees, and administration of life insurance, as well as traumatic injury protection insurance for servicemembers and benefits that cover burial expenses.

President Biden submitted his budget proposal for FY2024 on March 9, 2023. The Administration requested \$319.76 billion for VA (+16.48 billion, or + 5.43% over FY2023). The request included \$137.76 billion in discretionary appropriations (+ 3.03 billion, or +2.25% over FY2023) and \$182.01 billion in mandatory appropriations (+13.45 billion, or +7.98%). The President's budget requested \$20.27 billion for the Cost of War Toxic Exposures Fund (TEF) for FY2024 and \$21.46 billion for FY2025. TEF funding is categorized as mandatory funding.

On June 3, 2023, the Fiscal Responsibility Act (FRA) of 2023 (P.L. 118-5) was enacted into law. This law, among other things, provided funding for TEF. The act provides \$20.27 billion, which become available on October 1, 2023, and will remain available until September 30, 2028, and \$24.46 billion, which will become available on October 1, 2024, and will remain available until September 30, 2029.

On June 13, 2023, the House Appropriations Committee held a full committee markup of its version of the Military Construction, Veterans Affairs, and Related Agencies (MILCON-VA) appropriations bill for FY2024 (H.R. 4366). The measure (H.Rept. 118-122) was reported on June 27. The House passed its version of the MILCON-VA appropriations bill for FY2024 on July 27. The House-passed measure (H.R. 4366) provided \$299.49 billion for VA for FY2024. The House-passed bill provided \$137.75 in discretionary appropriations and \$161.74 in mandatory appropriations for VA.

On June 22, 2023, the Senate Appropriations Committee held a full committee markup of its version of the MILCON-VA appropriations bill for FY2024 and reported the bill to the Senate (S. 2127; S.Rept. 118-43). On November 1, 2023, the Senate passed a consolidated appropriations bill that included three annual appropriations measures (S.Amdt. 1092 to H.R. 4366). Division A of this bill included the MILCON-VA appropriations bill for FY2024. The Senate-passed version of the MILCON-VA appropriations bill provided \$296.51 billion for FY2024 for VA. This included \$134.77 billion in discretionary funds and \$161.74 billion in mandatory funds. After a series of continuing resolutions (P.L. 118-15; P.L. 118-22; P.L. 118-35; P.L. 118-40) that funded some VA accounts at FY2023 levels, on March 3, 2024, the House and Senate Appropriations Committees released a six-bill appropriations package. Division A of the consolidated appropriations bill (H.R. 4366, as amended) included the MILCON-VA appropriations bill for FY2024. Following House and Senate passage on March 6 and 8, respectively, the President signed the Consolidated Appropriations Act of 2024 (P.L. 118-42) into law on March 9, 2024.

Comparative funding levels for FY2023 (P.L. 117-328) and FY2024 (P.L. 118-42) are listed in the table below (component amounts may not sum to totals due to rounding and adjustments due to rescissions). TEF funding for FY2024 funding was provided in P.L. 118-5 and is not reflected in the table totals.

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May 1, 2024

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	FY2023 Enacted (P.L. 117-328)	FY2024 Request	House (H.R. 4366; H.Rept. 118- 122)	Senate (Div. A H.R. 4366; S.Rept. 118- 43)	FY2024 Enacted (P.L. 118-42)	% Change FY2024 Enacted vs. FY2023 Enacted
Veterans Benefits Administration (VBA, including General Operating Expenses)	\$167.70 billion	\$165.96 billion	\$165.96 billion	\$165.96 billion	\$176.72 billion	5.38%
Veterans Health Administration (VHA)	\$119.66 billion	\$121.95 billion	\$121.95 billion	\$119.97 billion	\$120.00 billion	0.28%
National Cemetery Administration (NCA)	\$430.0 million	\$480.0 million	\$482.0 million	\$480.0 million	\$480.0 million	11.63%
Departmental Administration	\$10.58 billion	\$11.11 billion	\$11.09 billion	\$10.09 billion	\$10.10 billion	-4.47%
Cost of War Toxic Exposure Fund (TEF)	\$5.0 billion	\$20.27 billion	—	—	—	N/A
Total VA	\$303.28 billion	\$319.76 billion	\$299.49 billion	\$296.51 billion	\$307.31 billion	1.33%
Total Mandatory	\$168.56 billion	\$182.01 billion	\$161.74 billion	\$161.74 billion	\$172.53 billion	2.36%
Total Discretionary	\$134.73 billion	\$137.76 billion	\$137.75 billion	\$134.77 billion	\$134.77 billion	0.04%

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Introduction

The history of the present-day Department of Veterans Affairs (VA) can be traced back to July 21, 1930, when President Hoover issued Executive Order 5398, creating an independent federal agency known as the Veterans Administration by consolidating many separate veterans' programs.¹ On October 25, 1988, President Reagan signed legislation (P.L. 100-527) creating a new federal cabinet-level Department of Veterans Affairs to replace the Veterans Administration, effective March 15, 1989. The department provides a range of benefits and services to veterans who meet certain eligibility criteria.² These benefits and services include, among other things, hospital and medical care;³ disability compensation⁴ and pensions;⁵ education;⁶ vocational rehabilitation and employment services;⁷ assistance to homeless veterans;⁸ home loan guarantees; administration of life insurance, as well as traumatic injury protection insurance for servicemembers; and death benefits that cover burial expenses.⁹

The department carries out its programs nationwide through three administrations and the Board of Veterans Appeals (BVA). The Veterans Health Administration (VHA) is responsible for health care services and medical and prosthetic research programs. The Veterans Benefits Administration (VBA) is responsible for, among other things, providing compensation, pensions, and education assistance. The National Cemetery Administration (NCA)¹⁰ is responsible for maintaining national veterans cemeteries; providing grants to states for establishing, expanding, and improving state veterans cemeteries; and providing headstones and markers for the graves of eligible persons, among other things. The BVA reviews all appeals made by veterans or their representatives for entitlement to veterans' benefits, including claims for service connection, increased disability ratings, pensions, insurance benefits, and educational benefits, among other things.

Scope and Limitations of This Report

This report provides an overview of the FY2024 President's budget request for VA (Title II of the Military Construction, Veterans Affairs, and Related Agencies [MILCON-VA] appropriations bill) and subsequent congressional action. It begins with a discussion of various appropriations and

¹ In the 1920s, three federal agencies, the Veterans Bureau, the Bureau of Pensions in the Department of the Interior, and the National Home for Disabled Volunteer Soldiers, administered various benefits for the nation's veterans.

² For details on basic criteria, including the statutory definition of "veteran," see CRS Report R47299, *U.S. Department of Veterans Affairs: Who Is a Veteran?*

³ For more information on health care programs, see CRS Report R42747, *Health Care for Veterans: Answers to Frequently Asked Questions*.

⁴ For more information on disability benefit programs, see CRS Report R44837, *Benefits for Service-Disabled Veterans*, and CRS Report R47163, *Department of Veterans Affairs: Claims Process and Compensation and Pension Exams by Contracted Physicians*.

⁵ For information on pension programs, see CRS Report R46511, *Veterans Benefits Administration (VBA): Pension Programs*.

⁶ For a discussion of education benefits, see CRS Report R42785, *Veterans' Educational Assistance Programs and Benefits: A Primer*.

⁷ For details on VA's vocational rehabilitation and employment, see CRS Report RL34627, *Veterans' Benefits: The Veteran Readiness and Employment Program*.

⁸ For detailed information on homeless veterans programs, see CRS Report RL34024, *Veterans and Homelessness*.

⁹ For more information on burial benefits, see CRS Report R41386, *Veterans' Benefits: Burial Benefits and National Cemeteries*.

¹⁰ Established by the National Cemeteries Act of 1973 (P.L. 93-43).

funds that constitute VA's budget, followed by a brief overview of the FY2023 congressional appropriations process and enacted amounts for FY2023. It then discusses the President's request for FY2024 for care, benefits, and services for veterans and administration of the department, followed by congressional action on the FY2024 request. The report provides funding levels for the accounts as presented in the MILCON-VA appropriations bill; it does not provide funding levels at the subaccount, program, or activity levels. Generally, VA accounts are purpose specific rather than program specific. For example, VHA's supply chain modernization program could include funding from the medical support and compliance account and the information technology account. **Table 3** provides account level details of FY2023-FY2024 VA appropriations and FY2025 advance appropriations from the MILCON-VA appropriations bill. **Appendix B** lists appropriations to VA from FY1995 to FY2023. Funding amounts shown in the appendices may include transfers in and out of accounts, administrative rescissions, and exclusion of the Housing Benefit Program Fund Credit Subsidy. Therefore, those amounts may be different from those in **Table 3**.

The Department of Veterans Affairs Budget

Certain budgetary concepts related to mandatory spending (direct spending), appropriated entitlements, and discretionary spending are useful in understanding the various accounts that fund VA's benefits and services, as well as recent funding provided in the Cost of War Toxic Exposures Fund (TEF)¹¹ established by the Honoring our PACT Act of 2022 (P.L. 117-168).

Mandatory (Direct) Spending

Mandatory spending, also known as direct spending, is generally characterized as spending that is provided or effectively controlled through authorizing legislation.¹² "The fundamental characteristic of mandatory spending is the lack of annual discretion to establish spending levels. Instead, mandatory spending usually involves a binding legal obligation by the [federal government] to provide funding for an individual, program, or activity."¹³ There are several types of mandatory (direct) spending, and one such category is entitlement authority. Entitlement authority generally meets a three-part test:

1. **Specified benefits:** The program's authorizing legislation specifies particular sums of money to be paid;
2. **Specified beneficiaries:** The payments are to be made to a class of persons or governments who meet specified eligibility requirements; *and*
3. **Federal government has a legal obligation to pay which is not subject to appropriations:** The payment is not discretionary, i.e., the legislation obligates the United States to make the specified payments to the eligible class and the legal obligation to make the specified payments to the eligible class of recipients is not contingent on appropriations

¹¹ 38 U.S.C. §324.

¹² U.S. Congress, Senate Committee on Finance, *Program Descriptions and General Budget Information for Fiscal Year 1995*, committee print, prepared by the Staff for the Use of the Committee on Finance, United States Senate, 103rd Cong., 2nd sess., May 1994, S.Prt.103-80 (Washington: GPO, 1994), p. 132.

¹³ U.S. Congress, Senate Committee on the Budget, *The Congressional Budget Process: An Explanation*, committee print, 105th Cong., 2nd sess., December 1998, S.Prt.105-67 (Washington: GPO, 1998), p. 5.

being enacted. Therefore, if insufficient appropriations are available, the government may presumably be sued for payment of the benefits.¹⁴

Although the appropriations for some entitlement programs—such as Medicare and Social Security—are provided on a permanent basis in the authorizing laws establishing such programs, some entitlement programs (e.g., veterans disability compensation, veteran survivor’s Dependency and Indemnity Compensation [DIC] program, and pensions) require funding provided in annual appropriations legislation. These types of entitlement programs are known as appropriated entitlements and, although provided in appropriations legislation, the budget authority provided to fund them is considered mandatory (or direct) spending.

Appropriated Entitlements¹⁵

Generally, appropriated entitlements receive funding through the annual appropriations process, but they are not subject to annual appropriations decisions of the congressional appropriations committees. “The Appropriations Committees have little or no discretion as to the amounts they provide.”¹⁶ “Even though this funding is included in an appropriations bill, it is still considered mandatory spending rather than discretionary spending.”¹⁷ For example, through the annual Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, Congress provides monthly, tax-free disability compensation payments to eligible veterans with disabilities due to disease or injury incurred or aggravated during military service. However, the actual funding level for disability compensation is determined by the “entitlement” criteria in Chapter 11, Title 38, of the *U.S. Code*.¹⁸ The appropriations act appropriates the sums necessary to cover the cost of disability compensation payments.

Discretionary Spending¹⁹

Funding for discretionary accounts is provided and controlled through appropriations legislation. “If the Appropriations Committees decide to lower funding for a [discretionary program] they can simply reduce the annual appropriation, notwithstanding the authorized funding level sought by the authorizing committee. Unlike entitlement programs, no formulas need to be changed to alter funding levels for discretionary spending.”²⁰

VA Funding

VA’s budget includes both mandatory and discretionary accounts. The accounts for VA’s mandatory programs (appropriated entitlements) fund disability compensation for veterans, the

¹⁴ U.S. Congress, Senate Committee on Finance, *Program Descriptions and General Budget Information for Fiscal Year 1995*, committee print, prepared by the Staff for the Use of the Committee on Finance, United States Senate, 103rd Cong., 2nd sess., May 1994, S.Prt.103-80 (Washington: GPO, 1994), p. 133.

¹⁵ For more details, see CRS Report RS20129, *Entitlements and Appropriated Entitlements in the Federal Budget Process*. For an overview of mandatory spending, see CRS Report R44641, *Trends in Mandatory Spending*.

¹⁶ CRS Report 98-720 GOV. *Manual on the Federal Budget Process* (archived/nondistributable but available from the author to congressional clients), p. 26.

¹⁷ U.S. Congress, Senate Committee on the Budget, *The Congressional Budget Process: An Explanation*, committee print, 105th Cong., 2nd sess., December 1998, S.Prt.105-67 (Washington: GPO, 1998), p. 6.

¹⁸ See 38 U.S.C. §1110; §1121; §1131; §1141. Basic entitlement.

¹⁹ For more information, see CRS Report R41726, *Discretionary Budget Authority by Subfunction: An Overview*.

²⁰ U.S. Congress, Senate Committee on Finance, *Program Descriptions and General Budget Information for Fiscal Year 1995*, committee print, prepared by the Staff for the Use of the Committee on Finance, United States Senate, 103rd Cong., 2nd sess., May 1994, S.Prt.103-80 (Washington: GPO, 1994), p. 131.

survivor's Dependency and Indemnity Compensation (DIC) program, pensions, Veteran Readiness and Employment (VR&E), education programs (such as the Post 9-11 GI Bill), life insurance, housing (guarantee of VA acquired direct home loans), clothing allowances, automobile grants, adaptive equipment, and burial benefits (such as burial allowances, grave liners, outer burial receptacles, and headstones and markers), among other benefits and services.

Discretionary accounts fund medical care (which comprises medical services, medical community care, medical support and compliance, and medical facilities accounts), medical research, construction programs (which comprises major construction, minor construction, grants for state-extended care facilities, and grants for state cemeteries accounts), information technology, Veterans Electronic Health Record (EHR), the Office of Inspector General, BVA, NCA, and general operating expenses, among other accounts. These accounts are further supplemented by revolving funds, such as the Canteen Service Revolving Fund; the Pershing Hall Revolving Fund and Franchise Fund; trust funds, such as the Department of Veterans Affairs Cemetery Gift Fund and the General Post Fund; and special funds, such as the Medical Care Collections Fund, Capital Asset Fund, and Recurring Expense Transformational Fund.²¹

Advance Appropriations²²

VA has advance appropriation authority for specified medical care and benefits accounts. In 2009, Congress enacted the Veterans Health Care Budget Reform and Transparency Act of 2009 (P.L. 111-81), authorizing advance appropriations for three of the four VHA accounts: medical services, medical support and compliance, and medical facilities.²³ In 2014, Congress passed the Consolidated and Further Continuing Appropriations Act, 2015 (H.R. 83; P.L. 113-235), which amended 38 U.S.C. §117 and included three more accounts to the list of accounts identified for advance appropriations. This act authorized advance appropriations for three mandatory VA benefits programs within the Veterans Benefits Administration: compensation and pensions, readjustment benefits, and veterans insurance and indemnities. Beginning with the FY2016 Military Construction and Veterans Affairs, and Related Agencies Appropriations Act (P.L. 114-113), those accounts received advance appropriations for the first time for FY2017, in addition to the three VHA accounts already authorized to receive advance appropriations.

Section 4003 of the Surface Transportation and Veterans Health Care Choice Improvement Act of 2015 (P.L. 114-41) required the establishment of a separate account for medical community care beginning with the FY2017 appropriations cycle. The Jeff Miller and Richard Blumenthal Veterans Health Care and Benefits Improvement Act of 2016 (P.L. 114-315) authorized advance appropriations for the medical community care account.

Congress had authorized (through P.L. 111-81, P.L. 113-235, and P.L. 114-315) advance appropriations of new budget authority for the aforementioned VBA and VHA accounts to

²¹ For more details about these funds, see Department of Veterans Affairs, *FY2024 Congressional Budget Submission, Burial and Benefits Programs and Departmental Administration*, vol. 3 of 5, March 2023. For definitions about “revolving funds,” “trust funds,” and “special funds,” see Executive Office of the President, Office of Management and Budget (OMB), OMB Circular No. A-11, *Section 20- Terms and Concepts*, available at <https://www.whitehouse.gov/wp-content/uploads/2018/06/a11.pdf>.

²² In general, advance appropriations refer to budget authority provided in an appropriations act that becomes available for obligation one or more fiscal years after the year covered by the act. For a detailed discussion of advance appropriations, see CRS Report R43482, *Advance Appropriations, Forward Funding, and Advance Funding: Concepts, Practice, and Budget Process Considerations*.

²³ Codified at 38 U.S.C. §117.

prevent potential delays in the delivery of care and benefits to veterans that may have arisen in the event of a funding lapse.

Generally, VA's budget estimates for advance appropriations included in its annual budget request are developed using data that are typically three to four years old.²⁴ For example, the advance appropriations estimates for FY2025 included in the FY2024 annual budget request to Congress were developed by VA from about May through July 2022, using data through 2019 due to the impact of the COVID-19 pandemic.²⁵ The Government Accountability Office (GAO) has stated that the

process to develop these estimates is inherently complex, as it requires making assumptions based on imperfect information to predict obligations for VA health care 3 and 4 years into the future. For this reason, VA's budget estimate is prepared in the context of uncertainties about the future—including changes in veterans' needs, future economic conditions, and shifting leadership priorities.²⁶

Therefore, the department updates its annual budget request each year to reflect the most recent data, actual program experience, and other factors, such as economic trends in unemployment and inflation.²⁷ This "revised request" for the upcoming fiscal year is displayed as additional funding over the 2024 advance appropriations amount.

Under present budget scoring guidelines, advance appropriations are scored as new budget authority in the fiscal year in which they first become available for obligation, not in the fiscal year the appropriations are enacted, and are required to be counted for the purpose of enforcing any statutory discretionary spending limits in effect for the fiscal year they first become available.²⁸ Therefore, the advance appropriations numbers noted in the tables of this report are labeled "memorandum" and appear in the corresponding fiscal year column.

Cost of War Toxic Exposures Fund (TEF)

On August 10, 2022, President Biden signed the Sergeant First Class Heath Robinson Honoring our Promise to Address Comprehensive Toxics Act of 2022, or "Honoring our PACT Act of 2022" (P.L. 117-168). Section 805(a) of this act established the Cost of War Toxic Exposure Fund, to be administered by the VA Secretary.²⁹ The Honoring our PACT Act of 2022 appropriated \$500 million for the Cost of War Toxic Exposures Fund for FY2022, to remain available until September 30, 2024, and further authorized appropriations (such sums as are necessary) to this fund for FY2023 and each subsequent fiscal year for expenses associated with the delivery of health care associated with exposure to environmental hazards during active

²⁴ Department of Veterans Affairs, *FY2024 Congressional Budget Submission*, Medical Programs, vol. 2 of 5, March 2023, p. VHA-434.

²⁵ Department of Veterans Affairs, *FY2024 Congressional Budget Submission*, Medical Programs vol. 2 of 5, March 2023, p. VHA-434.

²⁶ U.S. Government Accountability Office, *VA Health Care: Additional Steps Could Help Improve Community Care Budget Estimates*, GAO-20-669, September 2020, p. 3.

²⁷ Office of Management and Budget, *Budget of the United States Government, Fiscal Year 2024*, Budget Appendix, March 9, 2023, p. 1016.

²⁸ Executive Office of the President, Office of Management and Budget (OMB), OMB Circular No. A-11, *Section 20-Terms and Concepts*, available at <https://www.whitehouse.gov/wp-content/uploads/2018/06/s20.pdf>; also see OMB Circular No. A-11, *Appendix A -Scorekeeping Guidelines*, available at <https://www.whitehouse.gov/wp-content/uploads/2018/06/a11.pdf>.

²⁹ 38 U.S.C. §324.

military service.³⁰ Additionally, funds from the Cost of War Toxic Exposure Fund may be used for costs associated with medical and other research related to environmental hazards, administrative expenses related to benefits (including information technology), benefit claims processing, and adjudicating appeals from veterans.³¹ The act states that appropriations provided for the Cost of War Toxic Exposure Fund will be considered “direct spending” and will be treated as an “appropriated entitlement.” Furthermore, the law states that the fund is exempt from mandatory sequestration provisions in Section 256(h) of the Balanced Budget and Emergency Deficit Control Act of 1985 (BBEDCA), as amended (also see discussion under the “Budget Request for FY2024 and Congressional Action” and the “The Fiscal Responsibility Act of 2023” sections of this report).

TEF and Future Authorizing Legislation

On December 7, 2022, the Congressional Budget Office (CBO) issued a statement on how certain provisions of the TEF impact how the agency plans to score future veterans benefits and programs authorizing legislation:

The TEF will provide support for five kinds of activities: health care, processing disability claims, medical research, modernizing information technology (IT) programs, and other services. Some future authorizing bills may affect the costs of those types of activities, both for veterans generally and for veterans with toxic exposures. As a result, some of those costs could now be paid in part from the TEF (thereby increasing mandatory spending) and some could be paid, as they have been previously, from discretionary appropriations (thereby increasing discretionary authorization levels). CBO would therefore include the effects of both types of payments in its cost estimates for such legislation.... CBO would allocate 21 percent of the added costs of subsequent legislation to the TEF in 2023; that amount would grow to 42 percent by 2032. Those amounts would be shown as mandatory spending in CBO’s cost estimates.³²

In the 118th Congress, CBO has scored some measures using the scoring methodologies described above. Examples include the Reinforcing Enhanced Support through Promoting Equity for Caregivers Act of 2023 (S. 216), as ordered reported by the Senate Veterans’ Affairs Committee on February 16, 2023, and the H.R. 542, Elizabeth Dole Home Care Act, as ordered reported by the House Committee on Veterans’ Affairs on July 26, 2023. In scoring these bills, CBO has stated that some of the costs of implementing these measures would be paid from the TEF and therefore would be scored as mandatory or direct spending.³³

³⁰ For details on the allocation of initial appropriation of \$500 million of TEF funds, see Department of Veterans Affairs, Office of the Inspector General, Office of Audits and Evaluations, *VA’s Allocation of Initial PACT Act Funding for the Toxic Exposures Fund*, Report #23-02377-35, Washington, DC, January 11, 2024.

³¹ 38 U.S.C §324 note: “The Secretary of Veterans Affairs may use, from amounts appropriated to the Cost of War Toxic Exposures Fund ... such amounts as may be necessary to continue the modernization, development, and expansion of capabilities and capacity of information technology systems and infrastructure of the Veterans Benefits Administration, including for claims automation, to support expected increased claims processing for newly eligible veterans pursuant to this Act.”

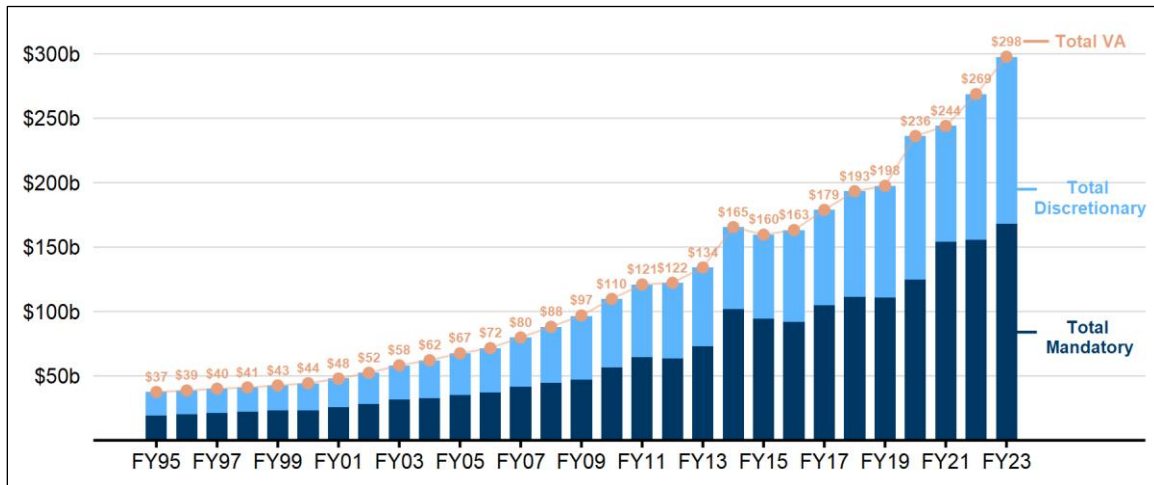
³² Congressional Budget Office, Statement for the Record Regarding How CBO Would Estimate the Effects of Future Authorizing Legislation on Spending From the Toxic Exposures Fund, December 7, 2022, pp. 1-2, <https://www.cbo.gov/publication/58843>.

³³ Congressional Budget Office, S. 216, Reinforcing Enhanced Support through Promoting Equity for Caregivers Act of 2023, March 22, 2023, <https://www.cbo.gov/publication/58972>, and Congressional Budget Office, H.R. 542, Elizabeth Dole Home Care Act, September 29, 2023, <https://www.cbo.gov/publication/59573>.

Historical Perspective

Figure 1 illustrates funding trends, in nominal dollars, for mandatory, discretionary, and total VA-enacted appropriations from FY1995 (a year before significant VA health care eligibility reform with the enactment of the Veterans’ Health Care Eligibility Reform Act of 1996; P.L. 104-262) through FY2023.³⁴ Between FY1995 and FY2023, total mandatory appropriations grew from \$19.45 billion to \$167.91 billion, a compound annual growth rate (CAGR) of 8.00%. During this same period, discretionary appropriations grew from \$18.02 billion to \$129.82 billion, a CAGR of 7.31%. The total VA appropriations from FY1995 through FY2023 grew from \$37.47 billion to \$297.73 billion, a CAGR of 7.68%.

Figure 1. VA Appropriations, FY1995-FY2023



Source: Prepared by CRS based on figures from the Department of Veterans Affairs, Office of Management, Office of Budget (see **Appendix B**).

Notes: Amounts in nominal, or noninflation-adjusted, dollars. Discretionary funding excludes offsetting collections deposited in the Medical Care Collections Fund (MCCF). Mandatory funding excludes Housing Benefit Program Fund Credit Subsidy Reestimates and includes Cost of War Toxic Exposure Fund (TEF) amounts.

FY2009: American Recovery and Reinvestment Act (P.L. 111-5) provided supplemental funding. VHA received \$1.0 billion for the medical facilities account, and the \$700 million was for the economic recovery payments. The supplemental \$700 million is not included in the discretionary subtotal but is included in overall VA total.

FY2014: Amounts include \$15 billion in mandatory funding provided in the Veterans Choice Act (P.L. 113-146).

FY2021: Amounts include American Rescue Plan (ARP) Act (P.L. 117-2) funding.

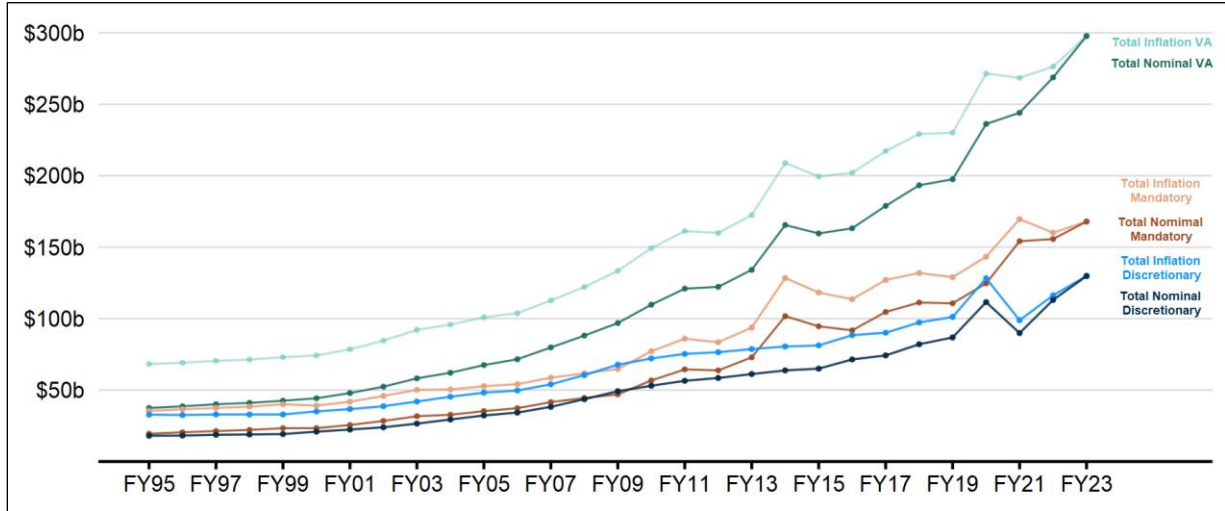
FY2022 and FY2023: Amounts include unobligated balances of expired discretionary funds transferred to the Recurring Expenses Transformational Fund.

Figure 2 illustrates funding trends for mandatory, discretionary, and total VA-enacted appropriations from FY1995 through FY2022, in both nominal and inflation-adjusted dollars. Between FY1995 and FY2023, total mandatory appropriations, when adjusted for inflation, grew from \$35.42 billion to \$167.91 billion in 2023 dollars, a CAGR of 5.71%. During this same period, discretionary appropriations grew from \$32.83 billion to \$129.82 billion, a CAGR of

³⁴ As highlighted by the Congressional Budget Office (CBO), after a period of slow growth from 1980 to 1999, “VA’s budget has roughly tripled in real (inflation-adjusted) terms” since 2000. According to CBO, the growth in disability compensation and medical care account for most of VA’s budget increases. For additional details, see Congressional Budget Office, *Atlas of Military Compensation*, December 5, 2023, <https://www.cbo.gov/publication/59475>.

5.03%. The total VA appropriations from FY1995 through FY2023 grew from \$68.25 billion to \$297.73 billion in 2023 dollars, a CAGR of 5.40%.

Figure 2. VA Appropriations: Nominal and Inflation-Adjusted FY1995-FY2023



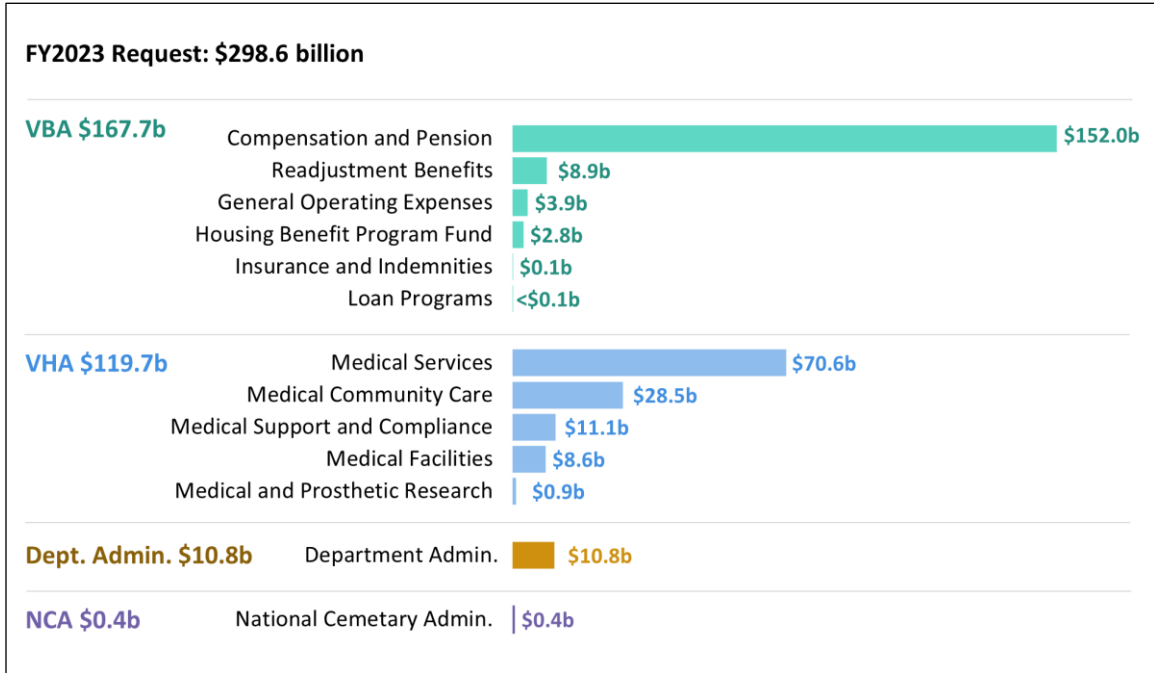
Source: Prepared by CRS based on figures from the Department of Veterans Affairs, Office of Management, Office of Budget (see **Appendix B**).

Notes: Nominal (or current) dollar values are adjusted to real (constant) dollars using the Gross Domestic Product (GDP) Price Index Series deflator, where 2023 = 100. U.S. Bureau of Economic Analysis, “Table I.1.4. Price Indexes for Gross Domestic Product.” Discretionary funding excludes offsetting collections deposited in the Medical Care Collections Fund (MCCF). Mandatory funding excludes Housing Benefit Program Fund Credit Subsidy Reestimates and includes Cost of War Toxic Exposure Fund (TEF) amounts.

FY2023 Budget Summary

On March 28, 2022, President Biden submitted his budget request for FY2023. The President’s request for VA was \$298.61 billion. The request included \$135.05 billion in discretionary appropriations and \$163.58 billion in mandatory appropriations. **Figure 3** provides a breakdown of the FY2023 request. Additionally, the President’s FY2024 advance appropriations request included \$155.35 billion for VBA mandatory accounts and \$128.10 billion for VHA discretionary accounts.

Figure 3. FY2023 VA Budget Request



Source: Prepared by CRS based on U.S. Congress, House Committee on Appropriations, *Military Construction, Veterans Affairs, And Related Agencies Appropriations Bill, 2023*, report to accompany H.R. 8238, 117th Cong., 2nd sess., June 27, 2022, H.Rept. 117-391.

Notes: Total budget authority excludes offsetting collections deposited in the Medical Care Collections Fund (MCCF).

On July 20, 2022, the House passed a six-bill appropriations package (H.R. 8294) consisting of the FY2023 Transportation/Housing and Urban Development, Agriculture/Rural Development, Energy and Water Development, Financial Services and General Government, Interior/Environment, and Military Construction, and Veterans Affairs appropriations bills (House Committee Print 117-55). Division F of H.R. 8294 contained the FY2023 MILCON-VA appropriations bill. The House-passed bill (H.R. 8294) provided \$298.56 billion for VA, including \$163.56 billion in mandatory appropriations and \$135.01 billion in discretionary appropriations.

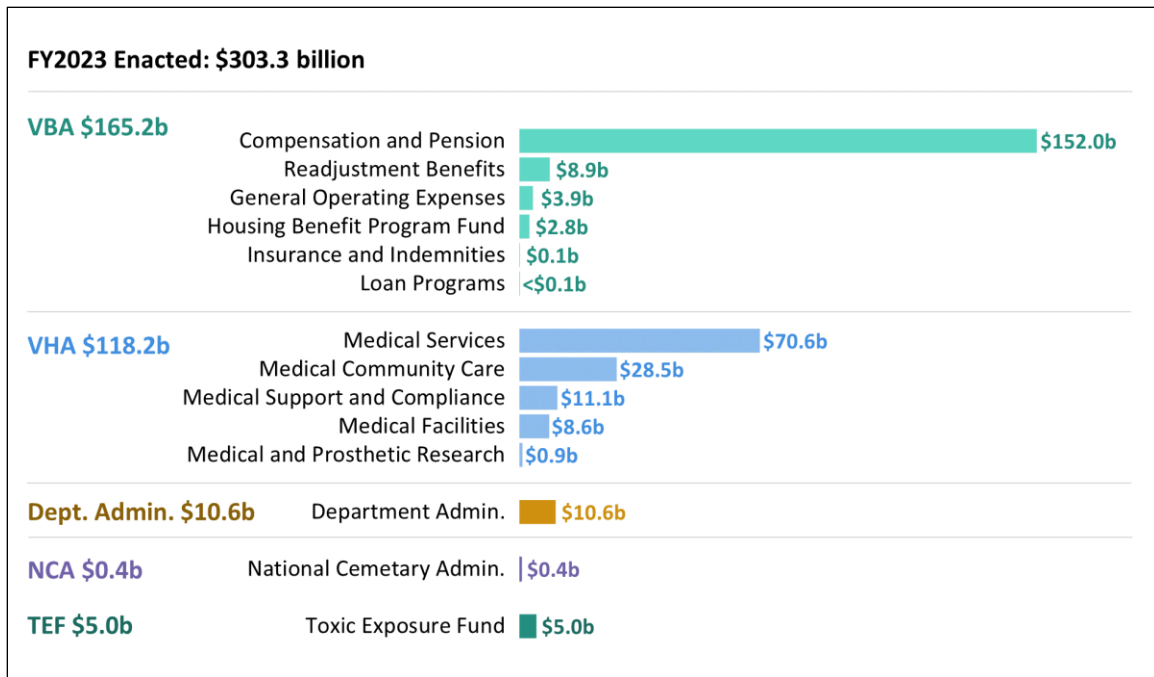
On July 28, 2022, Senate Appropriations Committee Chairman Senator Patrick Leahy released drafts of 12 appropriations bills and explanatory statements to accompany the draft measures.³⁵ On August 3, the Senate version of the FY2023 MILCON-VA appropriations bill, identical to the majority committee draft, was introduced in the Senate as S. 4759. As introduced, S. 4759 recommended \$299.91 billion for VA for FY2023, including \$164.96 billion in mandatory appropriations and \$134.95 billion in discretionary funding.

On December 20, 2022, the House and Senate Appropriations Committees released the text of the Consolidated Appropriations Act, 2023 (as an amendment to H.R. 2617). After Senate passage on

³⁵ Senate Appropriations Committee, “Chairman Leahy Releases Fiscal Year 2023 Senate Appropriations Bills,” press release, July 28, 2022, <https://www.appropriations.senate.gov/news/majority/breaking-chairman-leahy-releases-fiscal-year-2023-senate-appropriations-bills>. Also see Senate Appropriations Committee, “Shelby: Democrats’ Partisan Bills Threaten FY23 Appropriations Process, Vice Chairman Warns: FY23 Appropriations Process Imperiled by Democrats’ Failure to Adhere to Bipartisan Framework and Seriously Invest in Defense,” press release, July 28, 2022, <https://www.appropriations.senate.gov/news/minority/shelby-democrats-partisan-bills-threaten-fy23-appropriations-process>.

December 22 and House passage on December 23, the bill was signed into law on December 29, 2022 (P.L. 117-328). Division J of P.L. 117-328 contained the MILCON-VA Appropriations Act of 2023. The FY2023 MILCON-VA Appropriations Act provides \$303.28 billion for VA for FY2023 (without collections). This includes \$168.56 billion in mandatory funding and \$134.73 billion in discretionary funding. The act also provides \$5.0 billion in mandatory (direct) funding for the Cost of War Toxic Exposures Fund (TEF), to remain available until September 30, 2027. These funds would be used for new costs associated with eligibility expansions authorized in the Honoring our PACT Act of 2022 (P.L. 117-168). According to explanatory statement accompanying the Consolidated Appropriations Act, 2023, there is no shift in discretionary appropriations to the TEF.³⁶ **Figure 4** provides a breakdown of the enacted amounts for VA for FY2023.

Figure 4. FY2023 VA Enacted Appropriations (P.L. 117-328)



Source: Figure prepared by CRS based on U.S. Congress, committee print, prepared by House Committee on Appropriations Consolidated Appropriations Act, 2023 (H.R. 2617, P.L. 117-328) [Legislative Text and Explanatory Statement] Book 2 of 2 Divisions G–N], 117th Cong., 2nd sess. (Washington: GPO, 2023), pp. 2479-2493.

Notes: Total budget authority excludes offsetting collections deposited in the Medical Care Collections Fund (MCCF). Totals may not add up due to rounding.

³⁶ Explanatory Statement Submitted by Mr. Leahy, Chair Of The Senate Committee on Appropriations, Regarding H.R. 2617, Consolidated Appropriations Act, 2023 *Congressional Record*, vol. 168, Book II (December 20, 2022), p. S9235.

Budget Request for FY2024 and Congressional Action

President's Request

On March 9, 2023, President Biden submitted his budget request for FY2024. The President's request for VA was \$319.76 billion. The request included \$137.76 billion in discretionary appropriations and \$182.01 billion in mandatory appropriations (see **Figure 5**). The mandatory appropriations included \$20.27 billion for the Cost of War Toxic Exposures Fund (TEF) (also see text box). Similar to its previous budget proposals in FY2022 and FY2023, the President's budget proposed to use the Recurring Expenses Transformational Fund (RETF) to supplement its discretionary appropriations.³⁷ For FY2024, the Administration proposed transferring \$600 million in unobligated balances into the RETF for eight major construction projects.

Similar to FY2023, the President's FY2024 budget proposed a new third budget category within the overall federal discretionary budget. The Budget Control Act of 2011 (BCA; P.L. 112-25), as amended, imposed annual statutory discretionary spending limits by categorizing spending by defense and nondefense spending.³⁸ The defense category consists of discretionary spending in budget function 050 (national defense) only. The nondefense category includes discretionary spending in all other budget functions, including a majority of budget function 700 (veterans' benefits and services).³⁹ The statutory limits on discretionary spending were in effect through FY2021.⁴⁰ The Fiscal Responsibility Act of 2023 (P.L. 118-5) "includes provisions that would establish enforceable discretionary spending limits (caps) for FY2024 and FY2025."⁴¹ According to the FY2024 President's budget proposal,

a third category of discretionary spending will allow the Congress to consider the funding needs for VA medical care holistically, taking into account both discretionary and mandatory funding streams together. Setting a separate budget allocation for VA medical care accomplishes three important goals. First, it helps ensure adequate funding for veterans' healthcare without adversely impacting other critical programs, whether inside or outside of VA. Second, it also ensures that other critical priorities—both defense and non-defense—won't adversely impact veterans medical care. And third, it prevents the use of the mandatory TEF funding as a mechanism to shift discretionary resources into the non-VA medical care categories.⁴²

Cost of War Toxic Exposure Fund (TEF) Budget Request

³⁷ 38 U.S.C. §313 note. The Recurring Expenses Transformational Fund (RETF) was established by the Consolidated Appropriations Act, 2016 (P.L. 114-113, Division J, Title II, Section 243). The law allows unobligated balances of expired discretionary appropriations, in FY2016 or any succeeding fiscal year, to be transferred from the General Fund of the Treasury to VA and deposited in the Recurring Expenses Transformational Fund at the end of the fifth fiscal year after the last fiscal year for which such funds were available. The law stipulates that amounts deposited in the fund may be available for facility infrastructure improvements, including nonrecurring maintenance, at existing VA hospitals and clinics, and information technology systems improvements and sustainment, subject to approval by the Office of Management and Budget (OMB) and House and Senate Appropriations Committees.

³⁸ CRS Report R44874, *The Budget Control Act: Frequently Asked Questions*.

³⁹ CRS Report R44874, *The Budget Control Act: Frequently Asked Questions*.

⁴⁰ CRS Report R46752, *Expiration of the Discretionary Spending Limits: Frequently Asked Questions*.

⁴¹ CRS Insight IN12168, *Discretionary Spending Caps in the Fiscal Responsibility Act of 2023*.

⁴² Office of Management and Budget, *Budget of the United States Government, Fiscal Year 2024*, Analytical Perspectives, March 9, 2023, p. 36.

As required by the Honoring our PACT Act of 2022 (P.L. 117-168; 38 U.S.C. §324), the President's Budget request for FY2024 included the funding request for TEF for FY2024 and advance appropriations for FY2025. For FY2024, the budget requested \$20.27 billion in mandatory funding. This included \$17.12 billion for medical care and \$3.15 billion in nonmedical mandatory funding. The nonmedical request comprises \$46 million for medical and prosthetic research account, \$1.24 billion for the information technology account, \$4 million for the Board of Veterans' Appeals, \$1.77 billion for VBA general operating expenses account, and \$90 million for the general administration account. The discretionary appropriations request for FY2024 was adjusted to account for expenses requested in the TEF. Additionally, for FY2025, the President's budget request for TEF is \$21.46 billion in mandatory funding.

Medical Care Methodology⁴³

In developing estimates for the medical care portion of TEF, VA decided that Priority Group 6 veterans represented the best cohort to draw a sample for modeling the TEF costs for medical care. Even prior to the enactment of Honoring our PACT Act of 2022, veterans who did not meet any other eligibility criteria and who were seeking care for various environmental exposures (e.g., Agent Orange herbicide exposure or radiation-exposure, among others) were enrolled in Priority Group 6. Of this population, VA estimated that 84% do not pay any copayments or were not billed for care. In other words, a majority of this cohort is treated for diseases potentially associated with military environmental exposures and therefore are not required to pay copayments (veterans do not require an adjudication of service-connection to establish eligibility for care). These veterans are eligible for treatment of specific conditions despite insufficient medical evidence to conclude that such conditions are attributable to such service. Then VA used projected health care costs for veterans who were deployed during the post-9/11 Gulf War and Vietnam eras from the Enrollee Health Care Projection Model (EHCPM), and applied those costs to a proxy sample of 211 that did not pay any copayments or were not billed for care, applied the discount for medical facility leases (since the EHCPM already includes lease costs, 1.1% was reduced from the TEF calculations), and then subtracted out the FY2021 baseline amount to determine the estimated amount for medical care in TEF.

Nonmedical Care Methodology

In developing nonmedical estimates related to the delivery of health care and disability benefits associated with toxic exposures, VA estimated the following amounts for five accounts:⁴⁴

Medical Prosthetic Research: \$46 million for research relating to exposure to environmental hazards, such as supporting the Interagency working group on toxic exposure research and the Military Exposure Research Program (MERP).⁴⁵

Information Technology Systems: \$1.24 billion to support PACT-related information technology (IT) efforts. In developing the methodology, the VA Office of Information Technology (OIT) looked at what portion of pay and staffing would be involved in PACT Act related work and what percentage of an IT platform or application would be focused on activities related to the PACT Act.⁴⁶

Board of Veterans Appeals: \$4 million for the PACT Act, based on a historic number of veterans filing notice of disagreement and appealing their claims. Uses historical data and applies it to veterans who will potentially file

⁴³ Based on Office of Management and Budget, *Budget of the United States Government, Fiscal Year 2024*, Analytical Perspectives, March 9, 2023, p. 36.; Department of Veterans Affairs, *FY2024 Congressional Budget Submission*, Medical Programs, vol. 2 of 5, March 2023, pp. VHA-17, VHA-18; and Department of Veterans Affairs, TEF Request Methodology Briefing to Congressional Staff, April 12, 2023.

⁴⁴ A Management Advisory Memorandum issued by VA's Office of the Inspector General stated, "As of September 2023, the estimation methodologies had not been completed for every VA administration and office. While VHA finalized its estimation methodology to support expenses that are allowable under the TEF, both VBA and OIT were still in the process of preparing estimation methodologies to explain their TEF spend plans." Source: Department of Veterans Affairs, Office of the Inspector General, Office of Audits and Evaluations, *VA's Allocation of Initial PACT Act Funding for the Toxic Exposures Fund*, Report #23-02377-35, Washington, DC, January 11, 2024, p. 4. Subsequently, on February 13, 2024, VA finalized and approved financial policies for TEF; see Volume II - Appropriations Funds and Related Information, Chapter 12-Toxic Exposures Fund, dated February 13, 2024, available at <https://department.va.gov/financial-policy-documents/> (accessed March 18, 2024).

⁴⁵ Department of Veterans Affairs, *FY2024 Congressional Budget Submission*, Medical Programs, vol. 2 of 5, March 2023, p. VHA-568.

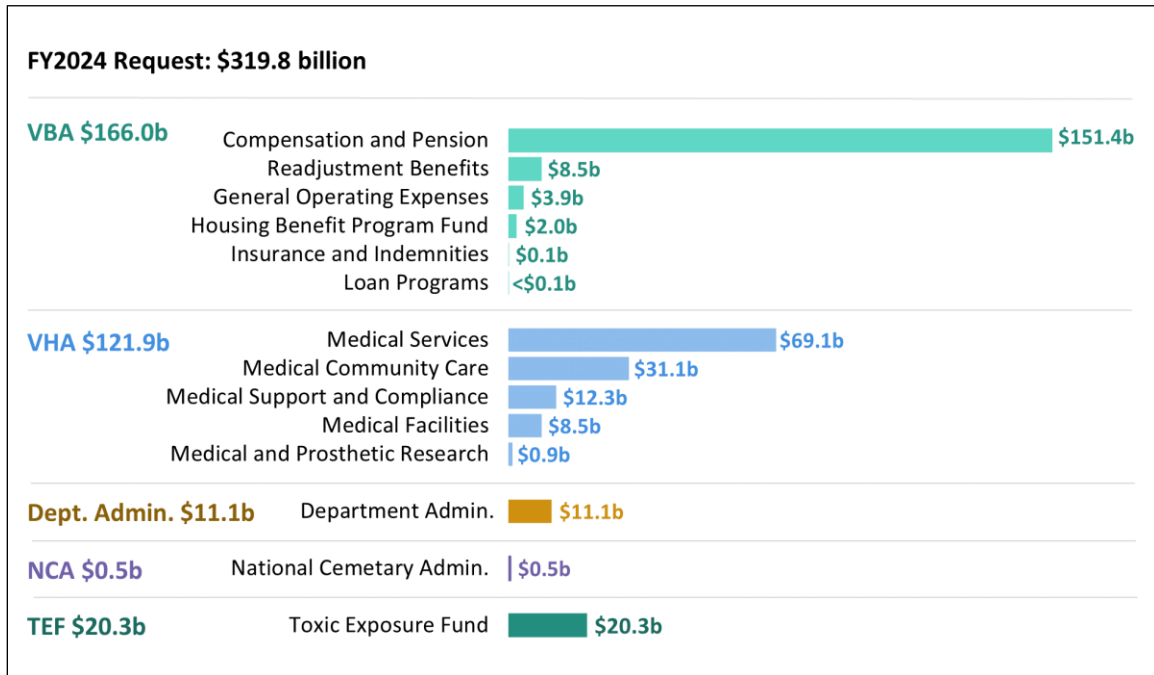
⁴⁶ Department of Veterans Affairs, *FY2024 Congressional Budget Submission*, Information Technology Programs and Electronic Health Record Modernization, Volume 5 of 5, March 2023, p. EHRM-165.

appeals, including those under the Appeals Modernization Act (AMA). Following passage of the PACT Act, BVA estimates that it could receive as many as 29,000 PACT Act appeals in 2024.⁴⁷

VBA General Operating Expenses: \$1.77 billion for estimated TEF costs, for an increase of over 8,000 full-time equivalent (FTE) staff to support the implementation PACT Act. Costs would include more than \$1.2 billion in payroll and \$533 million in non-pay costs to include training, equipment, travel, contractual costs, and reimbursement to the Veterans Experience Office (VEO) for Contact Center operations.⁴⁸

General Administration: \$90 million for staffing VA Office of General Counsel (OGC), as well as for veterans outreach efforts, such as PACT Act town halls, and an increased workload for MyVA411 (VA’s customer service number).

Figure 5. FY2024 VA Budget Request



Source: Prepared by CRS based on U.S. Congress, House Committee on Appropriations, *Military Construction, Veterans Affairs, and Related Agencies Appropriations Bill, 2024*, report to accompany H.R. 4366, 118th Cong., 1st sess., June 27, 2023, H.Rept. 118-122; and U.S. Congress, Senate Committee on Appropriations, *Military Construction, Veterans Affairs, And Related Agencies Appropriation Bill, 2024*, report to accompany S. 2127, 118th Cong., 1st sess., June 22, 2023, S.Rept. 118-43.

Note: Total budget authority excludes offsetting collections deposited in the Medical Care Collections Fund (MCCF).

House Action – Subcommittee Markup

On May 17, 2023, the House Committee on Appropriations, Subcommittee on Military Construction, Veterans Affairs, and Related Agencies, held a markup of the Military Construction, Veterans Affairs, and Related Agencies (MILCON-VA) appropriations bill and approved the draft bill by voice vote. The draft bill did not recommend the President’s requested amount for the Cost

⁴⁷ Department of Veterans Affairs, *FY2024 Congressional Budget Submission*, Benefits and Burial Programs and Departmental Administration, vol. 3 of 5, March 2023, p. VBA-57.

⁴⁸ Department of Veterans Affairs, *FY2024 Congressional Budget Submission*, Benefits and Burial Programs and Departmental Administration, vol. 3 of 5, March 2023,

of War Toxic Exposure Fund (TEF) of \$20.27 billion to be fully funded as a mandatory appropriation. According to the draft bill, \$5.54 billion was recommended for TEF, and of this amount, \$2.39 billion was for veterans' medical care, \$1.77 billion was for VBA general operating expenses, \$1.24 billion was for information technology, \$90 million was for general administration, \$46 million was for medical and prosthetic research, and \$4 million was for the Board of Veterans Appeals.⁴⁹ The subcommittee draft bill did not recommend TEF funding for FY2025.

Due to the debt ceiling negotiations during the latter part of May 2023, the full committee markup of the MILCON-VA appropriations bill that was scheduled during the week of May 22 was postponed.⁵⁰

The Fiscal Responsibility Act of 2023 (H.R. 3746; P.L. 118-5)

As part of the deal between President Biden and former Speaker Kevin McCarthy to suspend the debt limit, on June 3, 2023, President Biden signed into law the Fiscal Responsibility Act of 2023 (P.L. 118-5). The act, among other things, established statutory discretionary spending limits (caps) for FY2024 and FY2025.⁵¹ The act also provided funding for the Cost of War Toxic Exposure Fund (TEF). For FY2024, the act provided \$20.27 billion, which became available on October 1, 2023, and will remain available until September 30, 2028; for FY2025, it provided \$24.46 billion, which will become available on October 1, 2024, and remain available until September 30, 2029, and would be fully funded as a mandatory appropriation.

Furthermore, the Fiscal Responsibility Act of 2023, under the provision "Rescission of Unobligated Funds," did not have any specific references to titles or sections pertaining to VA COVID-19 funds provided in the Families First Coronavirus Response Act (P.L. 116-127); the Coronavirus Aid, Relief, and Economic Security Act, "CARES Act" (P.L. 116-136); or the American Rescue Plan Act of 2021 (P.L. 117-2).

House Action—Full Committee Markup, Floor Debate and Passage

Following the enactment of the Fiscal Responsibility Act of 2023, the House Appropriations Committee resumed markup activities, and on June 13, 2023, the full committee marked up the FY2024 MILCON-VA appropriations bill and the measure was approved by a vote of 34 to 27. The bill was reported to the full House on June 27 (H.R. 4366; H.Rept. 118-122). The committee

⁴⁹ U.S. Congress, House Committee on Appropriations, *FY24 Military Construction, Veterans Affairs, and Related Agencies - Subcommittee Mark*, Subcommittee Print, 118th Cong., 2nd sess., May 16, 2023, <http://docs.house.gov/meetings/AP/AP18/20230517/115985/BILLS-118-AP-MilCon-FY24MilconAppropriation.pdf>; also see House Committee on Appropriations (Republicans), "Committee Releases FY24 Military Construction, Veterans Affairs, and Related Agencies and FY24 Legislative Branch Appropriations Bills," press release, May 16, 2023, <https://appropriations.house.gov/news/press-releases/committee-releases-fy24-military-construction-veterans-affairs-and-related>, and see bill summary at <https://appropriations.house.gov/sites/republicans.appropriations.house.gov/files/documents/FY24%20Military%20Construction%2C%20Veterans%20Affairs%2C%20and%20Related%20Agencies%20-%20Bill%20Summary.pdf>. Also see House Committee on Appropriations (Democrats), "Military Construction, Veterans Affairs, and Related Agencies Funding Bill Fails to Honor Our Commitment to Veterans," press release, May 16, 2023, <https://democrats-appropriations.house.gov/news/press-releases/military-construction-veterans-affairs-and-related-agencies-funding-bill-fails>.

⁵⁰ House Committee on Appropriations, "Appropriations Markups Postponed," press release, May 22, 2023, <https://appropriations.house.gov/news/press-releases/appropriations-markups-postponed>.

⁵¹ For more details, see CRS Insight IN12168, *Discretionary Spending Caps in the Fiscal Responsibility Act of 2023*; CRS Insight IN12183, *The FRA's Discretionary Spending Caps Under a CR: FAQs*; and CRS Insight IN12296, *The Fiscal Responsibility Act (FRA) in FY2024: Current Status*.

also directed VA to provide detailed estimates of “incremental costs for implementation of the PACT Act,” beginning with the FY2025 congressional budget submissions.⁵²

On July, 27 2023, the House passed its version of the FY2024 MILCON-VA appropriations bill (H.R. 4366). The House-passed bill provided \$299.49 billion for VA for FY2024, an amount that included \$161.74 billion in mandatory funding and \$137.75 billion in discretionary appropriations. During floor debate, several amendments were adopted, including increased funding for the medical and prosthetic research account, Board of Veterans’ Appeals account, grants for construction of veterans cemeteries account, and grants for construction of state extended care facilities account, by redirecting funds from the general administration and information technology systems accounts. **Table 1** provides a comparative breakdown, by account, of the House-passed amounts for FY2024 and advance appropriations amounts for FY2025.

Senate Action—Full Committee Markup, Floor Debate and Passage

On June 22, 2023, the Senate Committee on Appropriations held a markup of its version of the FY2024 MILCON-VA appropriations bill and reported it out of committee (S. 2127; S.Rept. 118-43). On September 6, 2023, Senator Patty Murray and Senator Susan Collins announced the Senate Appropriations Committee’s plans for full Senate consideration of the first package of appropriations bills.⁵³ Among the appropriations bills included in the three-bill package was the FY2024 MILCON-VA bill (S. 2127; S.Rept. 118-43).⁵⁴ On September 7, S.Amdt. 1092 was introduced by Senator Patty Murray and Senator Susan Collins as an amendment in the nature of a substitute to the House-passed H.R. 4366. S.Amdt. 1092 included the text of the Senate Appropriations Committee-reported MILCON-VA bill (S. 2127), among other appropriations bills (S. 2131 and S. 2437). On November 1, 2023, having agreed to S.Amdt. 1092, as amended, the Senate passed its version of the MILCON-VA appropriations bill (Division A of the Consolidated Appropriations bill, 2024; H.R. 4366; S.Rept. 118-43). The Senate-passed version of the MILCON-VA appropriations bill (Division A of H.R. 4366, as amended; S.Rept. 118-43) provided \$296.51 billion for VA for FY2024. This amount includes \$134.77 billion in discretionary funding, as well as \$161.74 billion in mandatory appropriations. **Table 1** provides a comparative breakdown, by account, of the Senate-passed amounts (Division A of H.R. 4366 as amended) for FY2024 and advance appropriations amounts for FY2025.

Continuing Appropriations for FY2024 (P.L. 118-15; P.L. 118-22; P.L. 118-35; and P.L. 118-40)

Because none of the regular appropriations bills for FY2024 were enacted by the beginning of the fiscal year on October 1, 2023, Congress passed the Continuing Appropriations Act, 2024 and

⁵² U.S. Congress, House Committee on Appropriations, *Military Construction, Veterans Affairs, and Related Agencies Appropriations Bill, 2024*, report to accompany H.R. 4366, 118th Cong., 1st sess., June 27, 2023, H.Rept. 118-122, p. 57.

⁵³ Senate Committee on Appropriations, “Senators Murray and Collins Issue Statement on Plans to Proceed with First Package of Appropriations Bills on Senate Floor,” press release, September 6, 2023, <https://www.appropriations.senate.gov/news/majority/senators-murray-and-collins-issue-statement-on-plans-to-proceed-with-first-package-of-appropriations-bills-on-senate-floor>.

⁵⁴ The other bills in the package were the FY2024 Agriculture, Rural Development, Food and Drug Administration, and Related Agencies appropriations bill (S. 2131; S.Rept. 118-44), and the FY2024 Transportation, Housing and Urban Development, and Related Agencies appropriations bill (S. 2437; S.Rept. 118-70).

Other Extensions Act (H.R. 5860; P.L. 118-15) on September 30, 2023.⁵⁵ The act provided continuing appropriations for some VA accounts through November 17, 2023, generally at the same funding levels and under the same terms and conditions as was enacted for FY2023 (Division J of P.L. 117-328). A second continuing resolution (CR), the Further Continuing Appropriations and Other Extensions Act, 2024 (H.R. 6363; P.L. 118-22), was enacted on November 16, 2023, which in part extended the continuing appropriations under P.L. 118-15 through January 19, 2024. A third CR, the Further Additional Continuing Appropriations and Other Extensions Act, 2024 (H.R. 2872; P.L. 118-35), was enacted on January 19, 2024, which in part further extended the continuing appropriations under P.L. 118-15 through March 1, 2024. Lastly, a fourth CR, the Extension of Continuing Appropriations and Other Matters Act, 2024 (H.R. 7463; P.L. 118-40), was enacted on March 1, 2024, which further extended continuing appropriations for some VA accounts through March 8, 2024.

Since seven accounts (compensation and pensions, readjustment benefits, insurance and indemnities, medical services, medical community care, medical support and compliance, and medical facilities) received advance appropriations for FY2024 in the Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2023 (Division J of P.L. 117-328), these accounts were not affected by these four CRs.

Consolidated Appropriations Act, 2024 (H.R. 4366; P.L. 118-42)

On Sunday March 3, 2024, the House and Senate Appropriations Committees released the text of the Consolidated Appropriations Act, 2024 (agreed to as a House amendment to a Senate amendment to H.R. 4366 on March 6, 2024 through the adoption of H.Res. 1061). The six-bill appropriations package included regular appropriations for FY2024 as follows:

- Division A—Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2024.
- Division B—Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2024.
- Division C—Commerce, Justice, Science, and Related Agencies Appropriations Act, 2024.
- Division D—Energy and Water Development and Related Agencies Appropriations Act, 2024.
- Division E—Department of the Interior, Environment, and Related Agencies Appropriations Act, 2024.
- Division F—Transportation, Housing and Urban Development, and Related Agencies Appropriations Act, 2024.

On March 6 and March 8, the House and Senate passed H.R. 4366, as amended, respectively, and President Biden signed the Consolidated Appropriations Act, 2024 (P.L. 118-42), into law on March 9. The FY2024 MILCON-VA Appropriations Act (Division A of P.L. 118-42) provides \$307.31 billion for VA, including \$172.53 billion in mandatory funding and \$134.77 billion in discretionary funding. Additionally, the FY2024 MILCON-VA Appropriations Act provides \$308.43 billion in advance appropriations for FY2025, which would become available on October 1, 2024. This amount includes \$195.85 billion for the Compensation and Pensions, Readjustment Benefits, and Veterans Insurance and Indemnities accounts, and \$112.58 billion for Medical

⁵⁵ For more details see, CRS Report R47749, *Overview of Continuing Appropriations for FY2024 (Division A of P.L. 118-15)*.

Services, Medical Community Care, Medical Support and Compliance, Medical Facilities accounts. **Table 1** provides comparative FY2024 funding levels for VBA, VHA, NCA, and Departmental Administration. **Table 3** provides account-level details.

Table 1. FY2024 VBA, VHA, NCA and Departmental Administration Appropriations

	FY2024 Request	House (H.R. 4366; H.Rept. 118-122)	Senate (Div. A H.R. 4366; S.Rept. 118-43)	FY2024 Enacted (P.L. 118-42)	% Change FY2024 Enacted vs. FY2024 Request
Veterans Benefits Administration (VBA, including General Operating Expenses)	\$165.96 billion	\$165.96 billion	\$165.96 billion	\$176.72 billion	6.48%
Veterans Health Administration (VHA)	\$121.95 billion	\$121.95 billion	\$119.97 billion	\$120.00 billion	-1.59%
National Cemetery Administration (NCA)	\$480.0 million	\$482.0 million	\$480.0 million	\$480.0 million	0%
Departmental Administration	\$11.11 billion	\$11.09 billion	\$10.09 billion	\$10.10 billion	-9.05%
Cost of War Toxic Exposure Fund (TEF) ^a	\$20.27 billion	—	—	— ^a	N/A
Total VA	\$319.76 billion	\$299.49 billion	\$296.51 billion	\$307.31 billion	-3.89%
Total Mandatory	\$182.01 billion	\$161.74 billion	\$161.74 billion	\$172.53 billion	-5.21%
Total Discretionary	\$137.76 billion	\$137.75 billion	\$134.77 billion	\$134.77 billion	-2.16%

Sources: H.Rept. 118-122, S.Rept. 118-43, and “Explanatory Statement Submitted by Mrs. Murray, Chair of The Senate Committee on Appropriations, Regarding H.R. 4366, Consolidated Appropriations Act, 2024,” *Congressional Record*, vol. 170, part 39 (March 5, 2024), pp. S1273-S1285.

a. Fiscal Responsibility Act of 2023 (P.L. 118-5) provided \$20.27 billion, which become available on October 1, 2023, and will remain available until September 30, 2028, and \$24.46 billion, which will become available on October 1, 2024, and will remain available until September 30, 2029.

The following sections discuss account-level details of the President’s budget request for FY2024 and subsequent House and Senate action on regular VA appropriations.

Mandatory Programs Funding

Major mandatory program funding includes (1) Compensation and Pensions (VA’s disability compensation program, Dependency and Indemnity Compensation (DIC) for service-connected deaths for surviving spouses, and dependent children pensions to low-income veterans,), (2) Readjustment Benefits (education and vocational rehabilitation assistance), and (3) Veterans Insurance and Indemnities (the provision of life insurance).

Compensation and Pensions

The compensation and pensions account provides payments for benefits such as disability compensation, DIC, pension benefits for low-income disabled or elderly wartime veterans and their survivors, burial benefits (allowances, flags, headstones, etc.), and a clothing allowance for certain disabled veterans.

For FY2024, the President’s budget request for the compensation and pension account was \$151.43 billion. This included \$4.65 billion in additional funding over the FY2024 advance appropriation amount of \$146.79 billion. In FY2024, VA estimates that approximately \$147.6 billion in compensation payments would go to about 6.1 million veterans, approximately 563,000 survivors, and 1,049 children.⁵⁶

The increase in funding reflects changes made by the Sergeant First Class Heath Robinson Honoring our Promise to Address Comprehensive Toxics (PACT) Act of 2022 (P.L. 117-168), which significantly expands benefits and services for veterans exposed to toxic substances. The PACT Act directly affects the C&P account due to the addition of 24 categories of presumptive conditions, including 300 diseases and medical conditions related to burn pits and other toxic exposures, and the addition of more presumptive-exposure locations for Agent Orange and radiation.⁵⁷

The PACT Act established certain effective dates, or phased-in applicability dates, for the presumptive service-connected conditions established by the act. Effective dates begin on August 10, 2022, and end on October 1, 2025. The Secretary determined that all presumptions in the PACT Act will be applicable on the date the bill was signed into law. This means that August 10, 2022, is the earliest effective date for establishing entitlement to presumptive service-connected compensation benefits. The VBA began processing PACT Act claims on January 1, 2023. The department estimated compensation and pension costs associated with the PACT Act to be \$5.7 billion in 2023 and \$9.8 billion in 2024.⁵⁸

Additionally, Section 204 of the PACT Act requires VA to reevaluate previously denied Dependency and Indemnity Compensation (DIC) benefits claims and the award of effective dates “as if the establishment or modification of the presumption of service connection had been in effect on the date of the submission of the original claim” As a result, VA estimated \$1.8 billion in DIC retroactive payments to nearly 15,000 survivors in 2023.⁵⁹

The House- and Senate-passed versions of the MILCON-VA bill (H.R. 4366) provided \$151.43 billion for the compensation and pension account for FY2024, the same as the President’s request. Additionally, the bill provided advance appropriations budget authority of \$181.39 billion for FY2025, which would become available on October 1, 2024.

The FY2024 MILCON-VA Appropriations Act (Division A of P.L. 118-42) provides \$161.85 billion for the compensation and pension account for FY2024, a 6.47% increase over the FY2023-enacted amount and a 6.88% increase over the FY2024 request (see **Table 3**). Moreover,

⁵⁶ Department of Veterans Affairs, *FY2024 Congressional Budget Submission*, Benefits and Burial Programs and Departmental Administration, vol. 3 of 5, March 2023, p. VBA-177.

⁵⁷ Department of Veterans Affairs, *FY2024 Congressional Budget Submission*, Benefits and Burial Programs and Departmental Administration, vol. 3 of 5, March 2023, pp. VBA-178-179.

⁵⁸ Department of Veterans Affairs, *FY2024 Congressional Budget Submission*, Benefits and Burial Programs and Departmental Administration, vol. 3 of 5, March 2023, p. VBA-179.

⁵⁹ Department of Veterans Affairs, *FY2024 Congressional Budget Submission*, Benefits and Burial Programs and Departmental Administration, vol. 3 of 5, March 2023, p. VBA-179.

the act provides advance appropriations budget authority of \$182.31 billion for FY2025, which would become available on October 1, 2024.

Readjustment Benefits

The Readjustment Benefits category reflects several benefits related to the transition of servicemembers from active-duty status to veteran status, as well as benefits for disabled veterans. Some of these programs include education benefits for veterans, survivors, and dependents, such as the Post 9-11 GI Bill;⁶⁰ the survivors' and dependents' educational assistance program; the Veteran Readiness and Employment (VR&E) program;⁶¹ and programs to provide housing, automotive, and adaptive equipment grants for disabled veterans.⁶²

For FY2024, the President's budget request for the readjustment benefits account is \$8.45 billion, the same amount provided as advance appropriation budget authority for FY2024 and included in the Consolidated Appropriations Act, 2023 (H.R. 2617; Division J of P.L. 117-328). Additionally, it is estimated that in FY2024, \$169.3 million in offsetting collections from the Department of Defense (DOD), and an estimated \$6.0 billion in unobligated balances from 2023, would be available for obligation for readjustment benefits.

The House-passed and Senate-passed versions of the MILCON-VA bill (H.R. 4366) provided \$8.45 billion for FY2024 for the readjustment benefits account, the same as the President's request, and both versions of the MILCON-VA bill provided \$11.52 billion in advance appropriations budget authority for FY2025, which would become available on October 1, 2024.

The FY2024 MILCON-VA Appropriations Act provides \$8.45 billion for the readjustment benefits account for FY2024, a 4.44% increase over the FY2024 request. Additionally, the act provides \$13.39 billion in advance appropriations budget authority for FY2025, which would become available on October 1, 2024, a 16.29% increase over the \$11.52 billion in advance appropriations requested for this account (see **Table 3**).

Veterans Insurance and Indemnities

The Veterans Insurance and Indemnities account is the mandatory funding stream for several government life insurance programs for veterans. In addition to direct payments made to insured veterans and their beneficiaries, this category includes supplemental funding for National Service Life Insurance (NSLI),⁶³ Service-Disabled Veterans Insurance (S-DVI),⁶⁴ and Veterans Mortgage Life Insurance (VMLI).⁶⁵ The Veterans Affairs Life Insurance (VA Life) program established

⁶⁰ For more information, see CRS Report R42755, *The Post-9/11 GI Bill: A Primer*.

⁶¹ For more information, see CRS Report RL34627, *Veterans' Benefits: The Veteran Readiness and Employment Program*.

⁶² For more information, see CRS Report R44837, *Benefits for Service-Disabled Veterans*.

⁶³ The National Service Life Insurance (NSLI) program was created on October 8, 1940, to handle insurance needs of World War II veterans. These policies were issued until April 24, 1951, and provided a maximum of \$10,000 in coverage. See <https://www.benefits.va.gov/insurance/nsli.asp>.

⁶⁴ The Service-Disabled Veterans Insurance (S-DVI) program was established on April 25, 1951, and remains open for new policies to service-connected disabled veterans who separated under other than dishonorable conditions. S-DVI provides up to \$10,000 in coverage, for which premium relief is available to certain insured veterans. Up to an additional \$30,000 in supplemental coverage may be granted without a waiver of premiums. See <https://www.va.gov/life-insurance/options-eligibility/s-dvi/>.

⁶⁵ The Veterans Mortgage Life Insurance (VMLI) program provides veterans who meet certain requirements, including having received a grant for specially adapted housing, with up to \$200,000 of mortgage protection life insurance. This program pays the benefit directly to the bank or lender of the veteran's mortgage. See <https://www.va.gov/life-insurance/options-eligibility/vmli/>.

under the Johnny Isakson and David P. Roe, M.D. Veterans Health Care and Benefits Improvement Act of 2020 (P.L. 116-315) opened for enrollment on January 1, 2023. This program is funded by the Public Enterprise Revolving Fund and is designed as a self-supporting program.⁶⁶

For FY2024, the President’s budget requested \$133.83 million for the veterans insurance and indemnities account, which includes \$121.13 million in advance appropriation budget authority for FY2024 and included in the Consolidated Appropriations Act, 2023 (H.R. 2617; Division J of P.L. 117-328), and \$12.70 million in additional funding for FY2024.

The House- and Senate-passed versions of the MILCON-VA bill (H.R. 4366) provided \$133.83 million for FY2024 for the veterans insurance and indemnities account, the same as the President’s request, and both versions of the MILCON-VA bill provided \$135.12 million in advance appropriations budget authority for FY2025, which would become available on October 1, 2024.

The FY2024 MILCON-VA Appropriations Act provides \$133.83 million for FY2024 and \$135.12 million in advance appropriations budget authority for FY2025, which would become available on October 1, 2024 (see **Table 3**).

Medical Care and Medical Research Discretionary Programs Funding

Background

The VA’s Veterans Health Administration (VHA) operates the nation’s largest public integrated direct health care delivery system.⁶⁷ VHA’s primary mission is to provide health care services to eligible veterans.⁶⁸ VHA generally provides care directly through over 1,700 sites of care, including hospitals, clinics, and health care facilities.⁶⁹

VHA is not a health insurance financing program that provides reimbursement to providers for all or a portion of a patient’s health care costs. It operates associated facilities and employs clinicians.⁷⁰ This model differs from the predominant health care financing and delivery model in the United States, in which there is a payer for health care services (e.g., Medicare, private health insurance plan), a provider (e.g., hospital, physician), and a recipient of care (the patient).

The VA’s health care system is organized into 18 geographically defined administrative regions known as Veterans Integrated Service Networks (VISNs). Although VA headquarters develops

⁶⁶ Public Enterprise Revolving Funds “are expenditure accounts authorized by law to be credited with offsetting collections, primarily from the public, that are generated by and earmarked to finance a continuing cycle of business-type operations” (Source: Financial Policy Documents, Chapter 02–VA’s Budget Cycle and Fund Symbols, available at <https://department.va.gov/financial-policy-documents/financial-document/chapter-02-vas-budget-cycle-and-fund-symbols/>, accessed February 7, 2024).

⁶⁷ Department of Veterans Affairs, *FY2024 Congressional Submission, Medical Programs*, vol. 2 of 5, March 2023, p. VHA-26.

⁶⁸ 38 U.S.C. §7301.

⁶⁹ Department of Veterans Affairs, *FY2024 Congressional Submission, Medical Programs*, vol. 2 of 5, March 2023, p. VHA-26.

⁷⁰ VHA does pay for care in the community (i.e., non-VA providers) under certain circumstances. The VA Maintaining Internal Systems and Strengthening Integrated Outside Networks Act of 2018 (VA MISSION Act; P.L. 115-182) established the Veterans Community Care Program (VCCP), which requires VHA to provide for care in the community to all enrolled veterans who meet specified criteria.

policies and guidelines to be applied throughout the VA health care system, management authority for basic decision making and budgetary responsibilities is delegated to the VISNs.⁷¹ As of September 30, 2021, VHA operated 145 hospitals, 135 nursing homes, 702 community-based outpatient clinics (CBOCs),⁷² and 300 Readjustment Counseling Centers (Vet Centers).⁷³ In 2009, VA began a pilot Mobile Vet Center (MVC) program to improve access to services for veterans in rural areas, and the department has deployed 83 MVCs to date.⁷⁴

Although VHA provides most health care services to eligible veterans through its integrated network of facilities, it does pay for care in the community under certain circumstances. The Veterans Community Care Program (VCCP) applies eligibility for care in the community broadly to all enrolled veterans based on specific criteria.⁷⁵ VA is authorized to provide care in the community through individual agreements with community providers, called *veterans care agreements*. VA is also authorized to reimburse for emergency care visits if specific criteria are met.⁷⁶ Inpatient and outpatient care is provided in the private sector to eligible dependents of veterans under the Civilian Health and Medical Program of the Department of Veterans Affairs (CHAMPVA).⁷⁷ In addition, VHA provides grants for construction of state-owned nursing homes and domiciliary facilities⁷⁸ and collaborates with the Department of Defense in sharing health care resources and services.

VHA has additional statutory missions besides providing direct patient care to veterans.⁷⁹ It is required to conduct medical research,⁸⁰ serve as a contingency backup to the DOD medical system during a national security emergency,⁸¹ provide support to the National Disaster Medical System and the Department of Health and Human Services as necessary,⁸² and train health care professionals to provide an adequate supply of health personnel for VA and the nation.⁸³

⁷¹ Kenneth Kizer, John Demakis, and John Feussner, “Reinventing VA health care: Systematizing Quality Improvement and Quality Innovation,” *Medical Care*, vol. 38, no. 6 (June 2000), Suppl. 1:17-116.

⁷² For more information on CBOCs, see CRS Report R41044, *Veterans Health Administration: Community-Based Outpatient Clinics* (archived).

⁷³ Department of Veterans Affairs, *FY2024 Congressional Submission, Medical Programs*, vol. 2 of 5, March 2023, p. VHA-457. Vet Centers are a nationwide system of community-based programs separate from VA medical centers (VAMCs). Client services provided by Vet Centers include psychological counseling and psychotherapy (individual and group), screening for and treatment of mental health issues, substance abuse screening and counseling, employment/educational counseling, and bereavement counseling, among other services.

⁷⁴ *Ibid.*

⁷⁵ For more information on the VCCP and the eligibility criteria, see CRS Report R45390, *VA Maintaining Internal Systems and Strengthening Integrated Outside Networks Act of 2018 (VA MISSION Act; P.L.115-182)*.

⁷⁶ For more information, see CRS Report R42747, *Health Care for Veterans: Answers to Frequently Asked Questions*.

⁷⁷ For details on CHAMPVA, see CRS Report RS22483, *Health Care for Dependents and Survivors of Veterans*.

⁷⁸ Under the grant program, VA may fund up to 65% of the cost of these state-owned facilities. States must fund the remaining 35%. The law requires that 75% of the residents in a state-extended care facility must be veterans (38 U.S.C. §§8131-8138.) All nonveteran residents must be spouses of veterans or parents of children who died while serving in the U.S. Armed Forces. VA is prohibited by law from exercising any supervision or control over the operation of a state veterans nursing home, including setting admission criteria. States exclusively determine admission requirements. See CRS In Focus IF11656, *State Veterans Homes*.

⁷⁹ 38 U.S.C. §7301(b).

⁸⁰ 38 U.S.C. §7303.

⁸¹ 38 U.S.C. §8111A.

⁸² 38 U.S.C. §8117(e).

⁸³ 38 U.S.C. §7302.

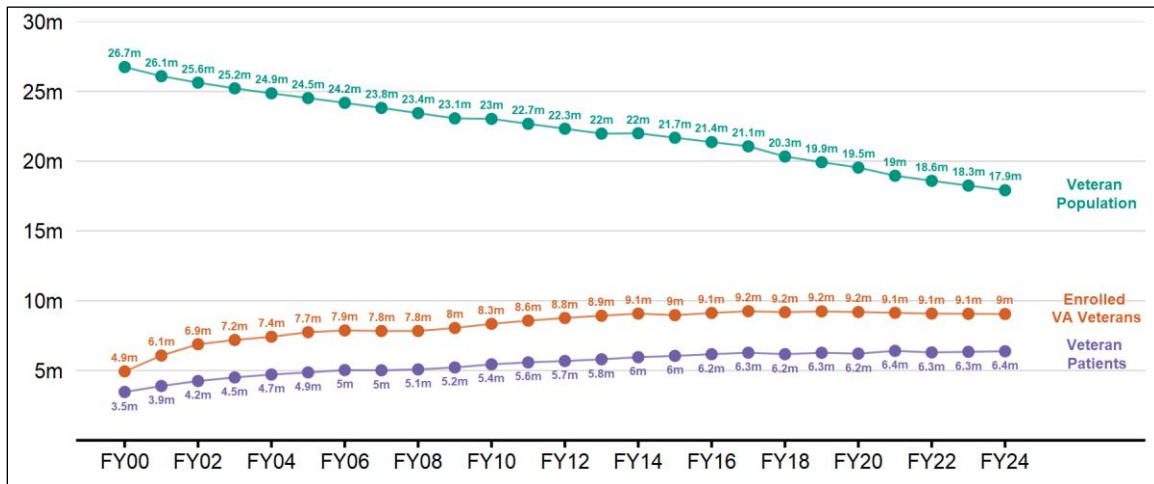
The Veteran Patient Population

VA projects that in FY2024, the overall population of veterans nationwide will decrease, but utilization of the system will remain relatively constant.⁸⁴ In FY2024, approximately 9.0 million of the 17.9 million total veterans were enrolled in VA’s health care system.⁸⁵ VA estimates that in FY2024, enrollment will shrink by 79,407 to 9.0 million veterans. In FY2024, VA anticipates treating approximately 6.4 million unique veteran patients and 1.0 million nonveteran patients (see **Table A-1**).⁸⁶

VHA estimates that outpatient visits will increase from 137.9 million visits in FY2023 to 139.7 million visits in FY2024, an increase of 1.8 million, or 1.3%. VHA anticipates an increase in the total number of inpatients treated in all inpatient facilities from 1.07 million patients in FY2023 to 1.08 million patients in FY2024, an increase of 1.2%.⁸⁷

The change in enrollment and utilization is indicative of a long-term trend. The veteran population is declining—due to the death of World War II and Vietnam-era veterans—while enrollment in the VA health care system and health care utilization is staying relatively constant (see **Figure 6**). In FY2000, 18.4% of the veteran population was enrolled in the health care system. In FY2024, over 50% of the veteran population will have enrolled in the health care system.

Figure 6. Veteran Population, VA Enrollees, and VA Patients, FY2000-FY2024



Sources: Total “Veteran Population” numbers are from VetPop2020, available at https://www.va.gov/vetdata/Veteran_Population.asp, and archived copies of earlier version no longer available on the website. “Enrolled-VA Veterans” numbers and “Veteran Patients” numbers were obtained from the VA and/or the VA budget

⁸⁴ Department of Veterans Affairs, *FY2024 Congressional Submission, Medical Programs*, vol. 2 of 5, March 2023, pp. VHA-413–VHA-415.

⁸⁵ In general, a veteran is required to be enrolled in the VA health care system to receive health care services, and once a veteran is enrolled, that veteran remains enrolled in the VA health care system and maintains access to VA health care services. For more information on enrollment, see CRS Report R42747, *Health Care for Veterans: Answers to Frequently Asked Questions*.

⁸⁶ A *unique veteran patient* means each patient is counted only once in each fiscal year. However, there could be multiple visits (clinical encounters) per unique veteran patient in a given fiscal year. Department of Veterans Affairs, *FY2024 Budget Submission, Medical Programs*, vol. 2 of 4, March 2023, p. VHA-42.

⁸⁷ Department of Veterans Affairs, *FY2043 Budget Submission, Medical Programs*, vol. 2 of 5, March 2023, p. VHA-43.

submissions to Congress for FY2002-FY2023; the number for each fiscal year is taken from the budget submission two years later (e.g., the FY2021 number is from the FY2023 budget submission).

Note: FY2023 and FY2024 veteran enrollee and patient data are estimates.

Some portion of the increase in proportional enrollment among living veterans is likely due to maturity of the modern enrollment system.⁸⁸ However, multiple other factors may be contributing to increased enrollment and utilization of the health care system. For instance, Congress on multiple occasions has expanded qualifying criteria for enrollment in VA health care.⁸⁹ The services provided through VHA have also expanded over time, such as the addition of benefits for family caregivers, expansion of gender-specific care, and expansion of long-term care benefits, thereby increasing the appeal of the VA health care system.

VA anticipates that the veteran population will continue to decline—projecting 11.9 million veterans in FY2050.⁹⁰ In addition, VA projects that enrollment will remain relatively constant through 2031 while the veteran population declines overall.⁹¹

President’s Request and Congressional Action

The VA’s annual appropriations for the medical services, medical community care, medical support and compliance, and medical facilities accounts include advance appropriations that become available one fiscal year after the fiscal year for which the appropriations act was enacted. Therefore, the Consolidated Appropriations Act, 2023 (Division J; P.L. 117-328), provided FY2024 funding for these four accounts. However, in any given year, the Administration could request additional funding for the upcoming fiscal year and Congress could revise these amounts through the annual appropriations process. Across all four accounts, the President’s budget increased by \$10.0 billion over the advance appropriations amount in FY2024.⁹² The request reflects implementation of the PACT Act, with \$17.1 billion in new mandatory appropriations in the TEF, which is offset by cancellation of \$7.1 billion in unobligated discretionary balances.⁹³ The FY2024 budget request for VHA totals \$142.5 billion, including medical care collections.⁹⁴

⁸⁸ Veterans have generally been required to enroll in the VA health care system since FY1999. Therefore, the data presented in **Figure 6** represents the inaugural years of the enrollment system. It is likely that this is at least partially the reason for enrollment growth in earlier years. Department of Veterans Affairs, “Enrollment—Provision of Hospital and Outpatient Care to Veterans,” 64 *Federal Register* 54207, October 1999, <https://www.govinfo.gov/content/pkg/FR-1999-10-06/pdf/99-25871.pdf>.

⁸⁹ For information on qualifying for enrollment, see CRS Report R42747, *Health Care for Veterans: Answers to Frequently Asked Questions*.

⁹⁰ Veteran population numbers are from VetPop2020, available at “https://www.va.gov/vetdata/docs/Demographics/New_Vetpop_Model/1L_VetPop2020_National_NCVAS.xlsx.”

⁹¹ VA uses actuarial models to support formulation of the VA health care budget. The primary model, the Enrollee Health Care Projection Model (EHCPM), supports approximately 90% of the medical care budget. Department of Veterans Affairs, *FY2024 Congressional Submission, Medical Programs*, vol. 2 of 5, March 2023, pp. VHA-417 to VHA-421.

⁹² Department of Veterans Affairs, *FY2024 Congressional Submission, Medical Programs*, vol. 2 of 5, March 2023, p. VHA-14.

⁹³ *Ibid.*, p. VHA-13.

⁹⁴ The appropriations committees include medical care cost recovery collections when considering funding for VHA. Congress has provided VHA with the authority to bill some veterans and most health care insurers for nonservice-connected care provided to veterans enrolled in the VA health care system, to help defray the cost of delivering medical services to veterans. Funds collected from first- and third-party (copayments and insurance) bills are retained by the VA health care facility that provided the care for the veteran. The Consolidated Omnibus Budget Reconciliation Act of 1985 (P.L. 99-272), enacted into law in 1986, established means testing for veterans seeking care for nonservice- (continued...)

As required by the Veterans Health Care Budget Reform and Transparency Act of 2009 (P.L. 111-81), the President's FY2024 budget requests \$112.6 billion in advance appropriations for the four medical care appropriations (medical services, medical community care, medical support and compliance, and medical facilities) for FY2025, a decrease of approximately 12.1% from the FY2024 advance appropriation of \$128.1 billion. In FY2025, the Administration's budget request would provide \$71.0 billion for the medical services account, \$20.4 billion for medical community care, \$11.8 billion for the medical support and compliance account, and \$9.4 billion for the medical facilities account.

The House-passed version of the MILCON-VA appropriations bill provided a larger VHA appropriation than the President's request. The Senate-passed version of the bill provided a smaller VHA appropriation than the President's request. The House-passed version of the MILCON-VA appropriations bill (H.R. 4366) provided \$3 million more, while the Senate-passed version of the bill provided approximately \$2.0 billion less.

The FY2024 MILCON-VA Appropriations Act (Division A of P.L. 118-42) provides \$120 billion for VHA for FY2024. This is nearly \$2 billion less than the President's request. The act provides \$112.6 billion in advance appropriations budget authority for FY2025, in line with the President's request and both the House- and Senate-passed bills.

The sections below detail the amounts requested for each VHA account for FY2024, including the funds provided in the House-passed bill and Senate-passed bills for each account. The sections also detail the amounts provided in the FY2024 MILCON-VA Appropriations Act (Division A of P.L. 118-42).

Medical Services

The medical services account covers expenses for furnishing inpatient and outpatient care and treatment of veterans and certain dependents. It also includes care and treatment in non-VA facilities; outpatient care on a fee basis; medical supplies and equipment; salaries and expenses of employees hired under Title 38 of the *U.S. Code*; cost of hospital food service operations; grants for adaptive sports programs for disabled veterans and members of the Armed Forces; beneficiary travel; prosthetics; Long-Term Services and Supports (LTSS); aid to state veterans' homes; assistance and support services for family caregivers; and costs associated with activation of newly constructed or leased VA medical care facilities, among other distinct activities.

For FY2024, the President's budget requested \$69.1 billion for the medical services account. This amount includes an administrative rescission that decreases the FY2024 advance-appropriated amount by \$4.9 billion. The House-passed version of the MILCON-VA appropriations bill (H.R. 4366) provided the same amount to the Medical Services account as the President's request. The Senate-passed version of the Consolidated Appropriations Act, 2024, further decreased the FY2024 appropriation to \$68.1 billion. VA estimates \$9.5 billion in expenditures from TEF to

connected conditions. The Balanced Budget Act of 1997 (P.L. 105-33) established the Department of Veterans Affairs Medical Care Collections Fund (MCCF) and gave VHA the authority to retain these funds in the MCCF. Instead of returning the funds to the Treasury, VA can use them, without fiscal year limitations, for medical services for veterans. In FY2004, the Administration's budget requested consolidating several existing medical collections accounts into one MCCF. The conferees of the Consolidated Appropriations Act, 2004 (H.Rept. 108-401), recommended that collections that would otherwise be deposited in the Health Services Improvement Fund (former name), Veterans Extended Care Revolving Fund (former name), Special Therapeutic and Rehabilitation Activities Fund (former name), Medical Facilities Revolving Fund (former name), and the Parking Revolving Fund (former name) should be deposited in MCCF. The Consolidated Appropriations Act of 2005 (P.L. 108-447, H.Rept. 108-792) provided VA with permanent authority to deposit funds from these five accounts into the MCCF.

support medical services in FY2024. Both the House-passed bill and the Senate-passed bill provide FY2025 advance appropriations equal to the President's request of \$71.0 billion.

The FY2024 MILCON-VA Appropriations Act provides \$70.97 billion for FY2024 and \$71.0 billion in advance appropriations budget authority for FY2025, which would become available on October 1, 2024 (see **Table 3**).

Medical Community Care

Section 4003 of the Surface Transportation and Veterans Health Care Choice Improvement Act of 2015 (P.L. 114-41) required the establishment of a separate new account for medical community care, beginning with the FY2017 appropriations cycle. The Jeff Miller and Richard Blumenthal Veterans Health Care and Benefits Improvement Act of 2016 (P.L. 114-315) authorized advance appropriations for the medical community care account. The account consolidates all community care programs in a single appropriation. It is the funding source for care that eligible veterans receive through community health care providers. These programs include the Veterans Community Care Program (VCCP), the Camp Lejeune Family Member Program (CLFMP), CHAMPVA, the Foreign Medical Program (FMP), the Spina Bifida Health Care Program, the Children of Women Vietnam Veterans Health Care Benefits Program (CWVV), and the Indian Health Service (IHS)/Tribal Health Programs (THP) Reimbursement Agreements Program.

The medical support and compliance and the Information Technology accounts fund some expenses related to the community care program. These expenses include administrative expenses related to claims processing performed by the Third-Party Administrators (TPAs) and VHA, and software required for information technology (IT) systems related to the community care program.⁹⁵

The President's budget requested \$31.1 billion for the medical community care account. This includes an administrative rescission that decreases the FY2024 advance-appropriated amount by \$1.9 billion. The House-passed version of the MILCON-VA appropriations bill (H.R. 4366) provided the same amount to the Medical Community Care account as the President's request. The Senate-passed version of the Consolidated Appropriations Act, 2024, further decreased the FY2024 appropriation to \$28.9 billion. VA estimates \$6.7 billion in expenditures from TEF to support medical community care in FY2024. Both the House-passed bill and the Senate-passed bill provided FY2025 advance appropriations equal to the President's request of \$20.4 billion.

The FY2024 MILCON-VA Appropriations Act provides \$30.34 billion for FY2024 and \$20.4 billion in advance appropriations budget authority for FY2025, which would become available on October 1, 2024 (see **Table 3**).

Medical Support and Compliance

The medical support and compliance account provides for expenses related to the management, security, and administration of VA's health care system through the operation of VA medical centers (VAMCs) and other medical facilities, such as community-based outpatient clinics (CBOCs) and Vet Centers. This includes, among other things, VAMC leadership teams (Director, Chief of Staff, Chief Medical Officer, and Chief Nurse) and VAMC support functions, such as "quality of care oversight, security services, legal services, billing and coding activities, acquisition, procurement, and logistics activities, human resource management, logistics and

⁹⁵ Department of Veterans Affairs, *FY2024 Congressional Submission, Medical Programs*, vol. 2 of 5, March 2023, p. VHA-366.

supply chain management, and financial management.”⁹⁶ This account also funds 18 Veterans Integrated Service Network (VISN)⁹⁷ offices, which include network management activities such as the following network leadership teams within each VISN: Network Director, Deputy Network Director, Chief Financial Officer, Chief Medical Officer, and Chief Information Officer.⁹⁸ This account also provides for expenses related to VHA Central Office (VHACO) operating units, such as offices of the Assistant Under Secretary for Community Care and Deputy Assistant Under Secretary for Community Care, the Office of the Assistant Under Secretary for Health for Clinical Services and the Chief Medical Officer (AUSH/CS), and the Office of Discovery, Education, and Affiliate Networks (DEAN), among other offices and suboffices.

The President’s budget requested \$12.3 billion for the medical support and compliance account, the same amount as the FY2024 advance-appropriated amount. Both the House-passed and the Senate-passed bills provided the same amount as the President’s request and would provide FY2025 advance appropriation amounts equivalent to the President’s request of \$11.8 billion.

The FY2024 MILCON-VA Appropriations Act provides \$10.75 billion for FY2024 and \$11.8 billion in advance appropriations budget authority for FY2025, which would become available on October 1, 2024.

Medical Facilities

The medical facilities account funds expenses pertaining to the operations and maintenance of VHA’s capital infrastructure. These expenses include utilities and administrative expenses related to planning, designing, and executing construction or renovation projects at VHA facilities. It also funds medical facility leases, including clinical space in CBOCs, engineering and environmental management, grounds maintenance, fire protection, nonrecurring maintenance, recurring maintenance and repairs, textile care processing and maintenance, and operating equipment maintenance and repairs, among others.

The President’s budget requested \$8.5 billion for the medical facilities account. This amount includes an administrative rescission that decreases the FY2024 advance-appropriated amount by \$250.5 million. The House-passed version of the MILCON-VA appropriations bill (H.R. 4366) provided the same amount to the Medical Facilities account as the President’s request. The Senate-passed version of the bill provided \$9.8 billion, which is \$1.0 billion over the advance-appropriated amount and \$1.251 billion over the President’s request.

Both the House-passed version of the MILCON-VA appropriations bill and the Senate Appropriations Committee bill provided the same FY2025 advance appropriation as the President’s request of \$9.4 billion.

The FY2024 MILCON-VA Appropriations Act provides \$8.95 billion for FY2024 and \$9.4 billion in advance appropriations budget authority for FY2025, which would become available on October 1, 2024 (see **Table 3**).

⁹⁶ Ibid., p. VHA-378.

⁹⁷ Ibid., p. VHA-378. VISN offices provide management and oversight to the medical centers and clinics within their assigned geographic areas. Each VISN office is responsible for allocating funds to facilities, clinics, and programs within its region and coordinating the delivery of health care to veterans.

⁹⁸ Ibid., p. VHA-379.

Medical and Prosthetic Research

As required by law, the medical and prosthetic research program (medical research) focuses on research into the special health care needs of veterans. This account provides funding for many types of research, such as investigator-initiated research; mentored research; large-scale, multisite clinical trials; and centers of excellence. VA researchers receive funding not only through this account but also from DOD, the National Institutes of Health (NIH), and private sources. The medical services, medical support and compliance, and medical facilities accounts also provide funds for additional expenses required for VAMCs supporting research activities.

In general, VA's research program is intramural; VA investigators conduct research at VA facilities and in approved off-site space occupied by VA under a legal agreement. Unlike other federal agencies, such as NIH and DOD, VA does not have the statutory authority to make research grants to colleges and universities, cities and states, or any other non-VA entities.

The President's budget requested \$938 million for the medical and prosthetic research account, an increase of \$22 million, or 2.4%, above the FY2023-enacted amount of \$916 million. The VHA's major research priorities in FY2024 include, among others, traumatic brain injury (TBI), military exposures, precision oncology, and mental health.⁹⁹

The House-passed version of the bill provided \$3.0 million more than the FY2024 request. The Senate-passed version of the bill provided the same level as the request.

The FY2024 MILCON-VA Appropriations Act provides \$943 million for FY2024, which is \$5 million more than the President's request (see **Table 3**).

Nonmedical Discretionary Programs Funding

National Cemetery Administration (NCA)

The majority of NCA's discretionary funding falls into the Operations and Maintenance category. VA requests a total of \$480 million in FY2024 for this account, an increase of \$50 million over FY2023. In FY2024, NCA would provide 140,472 interments and the perpetual care of 4.3 million gravesites at 158 national cemeteries and 34 other cemetery installations and support 2,331 fulltime equivalent (FTE) employees.¹⁰⁰

NCA continues to pursue its long-range goal of providing 95% of veterans with "access to first interment burial options (for casketed or cremated remains, either in-ground or in columbaria) in a national or state [v]eteran's cemetery within 75 miles of the [v]eteran's place of residence."¹⁰¹

The House version of the MILCON-VA bill (H.R. 4366) provided \$482 million for FY2024 for NCA, whereas the Senate version of the MILCON-VA bill (H.R. 4366) provided \$480 million, the same as the President's request.

The FY2024 MILCON-VA Appropriations Act (Division A of P.L. 118-42) provides \$480 million, the same as the President's request (see **Table 3**).

⁹⁹ Ibid., pp. VHA-572.

¹⁰⁰ Department of Veterans Affairs *FY2024 President's Budget Request*, Budget Rollout Presentation March 9, 2023, p. 15, <http://www.va.gov/budget/docs/summary/fy2024-va-budget-rollout-briefing.pdf> (last accessed February 7, 2024)

¹⁰¹ U.S. Department of Veterans Affairs, FY2024 Budget Submission, *Benefits and Burial Programs and Departmental Administration*, vol. 3 of 5, March 2023, p. NCA-12.

In the explanatory statement to accompany P.L. 118-42, the committee states that it supports the “Administration’s efforts to construct additional infrastructure at its Rural Initiative national cemeteries”¹⁰² and urges VA to “conduct an assessment at each Rural Initiative National Cemetery site, with feedback from community stakeholders—to include veterans, veterans service organizations, volunteers, local leadership, adjacent landowners, and visitors, to determine if it is advisable to construct permanent support infrastructure.”¹⁰³ Furthermore, it encourages VA “to work with State and local entities, and non-profit organizations interested in constructing and donating facilities or donating funding for VA-built facilities, to include funds for construction and future operations and maintenance costs, to help meet location-specific needs, as appropriate.”¹⁰⁴

VBA, General Operating Expenses

VBA’s General Operating Expenses (GOE) accounts provide for the expenses pertaining to the administration of disability compensation, Dependency and Indemnity Compensation (DIC), pension benefits, fiduciary programs, education benefits, the provision of Veteran Readiness & Employment (VR&E) services, administration of the loan guaranty program, Veteran Transitional Assistance Grant Program, and outreach programs, among others.

For FY2024, the Administration’s budget requests \$3.90 billion for this account. This funding would be for 25,762 fulltime equivalent (FTE) employees, and would provide for overtime pay to process claims and to implement the Veteran Transitional Assistance Grant Program (VTAGP).¹⁰⁵ The President’s request for FY2024 includes an additional \$5.0 million for VTAGP over FY2023 to support an increase of three FTEs and approximately \$4.5 million in grants awards.¹⁰⁶

The House- and Senate-passed versions of the MILCON-VA bill (H.R. 4366) provided \$3.90 billion for FY2024 for VBA’s GOE account, the same as the President’s request.

Division A of P.L. 118-42 provides \$3.87 billion for the VBA General Operating Expenses account. This includes the Section 260 provision in the FY2024 MILCON-VA Appropriations Act rescinding \$30 million from unobligated balances in the VBA General Operating Expenses account (see **Table 3**).

The explanatory statement to accompany P.L. 118-42 states that the appropriations committees “are concerned about a growing disability claims backlog and limited oversight of contracted providers for medical exams...” and “strongly encourages the implementation of special training protocols and oversight of C&P [Compensation and Pension] medical exams, especially for claims related to military sexual trauma.”¹⁰⁷ Furthermore, the explanatory statement directs VA to

¹⁰² “Explanatory Statement Submitted by Mrs. Murray, Chair of The Senate Committee on Appropriations, Regarding H.R. 4366, Consolidated Appropriations Act, 2024,” *Congressional Record*, vol. 170, part 39 (March 5, 2024), p. S1230.

¹⁰³ “Explanatory Statement Submitted by Mrs. Murray, Chair of The Senate Committee on Appropriations, Regarding H.R. 4366, Consolidated Appropriations Act, 2024,” *Congressional Record*, vol. 170, part 39 (March 5, 2024), p. S1230.

¹⁰⁴ “Explanatory Statement Submitted by Mrs. Murray, Chair of The Senate Committee on Appropriations, Regarding H.R. 4366, Consolidated Appropriations Act, 2024,” *Congressional Record*, vol. 170, part 39 (March 5, 2024), p. S1230.

¹⁰⁵ U.S. Department of Veterans Affairs, FY2024 Budget Submission, *Benefits and Burial Programs and Departmental Administration*, vol. 3 of 5, March 2023, p. VBA-54.

¹⁰⁶ U.S. Department of Veterans Affairs, FY2024 Budget Submission, *Benefits and Burial Programs and Departmental Administration*, vol. 3 of 5, March 2023, p. VBA-55.

¹⁰⁷ Explanatory Statement Submitted by Mrs. Murray, Chair of The Senate Committee on Appropriations, Regarding (continued...)

provide a report to the appropriations committees on the use of third-party contractors conducting C&P examinations.¹⁰⁸

Board of Veterans' Appeals

The Board of Veterans' Appeals (BVA) is an agency within VA established in 1933.¹⁰⁹ The BVA's role is to conduct hearings and make final decisions on behalf of the VA Secretary regarding appeals for veterans' benefits and services from VBA, VHA, and NCA, as well as the Office of General Counsel (OGC), that are presented to BVA for appellate review.

The President's FY2024 request for BVA is \$287 million, a \$2 million increase over the FY2023 enacted amount. The additional funding for FY2024 would be for 124 additional FTEs, including seven Veterans Law Judges (VLJs), 82 decision-writing attorneys, and 35 operational and support staff.¹¹⁰ Additional staff would be for adjudication of the Veterans Appeals Improvement and Modernization Act of 2017 (P.L. 115-55), appeals, and appeals pertaining to the Program of Comprehensive Assistance for Family Caregivers (PCAFC).¹¹¹

The House version of the MILCON-VA bill (H.R. 4366) provided \$289 million for FY2024 for BVA, whereas the Senate version of the bill (H.R. 4366) provides \$287 million, the same as the President's request.

Division A of P.L. 118-42 provides \$272 million for BVA for FY2024. This amount includes a rescission of \$15 million from unobligated balances as required by Section 260 of Division A of P.L. 118-42 (see **Table 3**).

Information Technology Systems (IT Systems)

The IT Systems account provides funding for department-wide IT activities such as IT and telecommunications support, management of data systems, and acquisition of IT systems and department-wide cybersecurity efforts, among other things.

The President's request for IT Systems was \$6.40 billion, an increase of \$619 million, above the FY2023-enacted amount. The requested amount included \$125.7 million for IT development, such as building new software applications; \$4.67 billion for operations and maintenance (O&M); and \$1.61 billion for staffing and administrative support services.¹¹²

The House version of the MILCON-VA bill (H.R. 4366) provided \$6.396 billion for FY2024 for IT Systems, whereas the Senate version of the MILCON-VA bill (H.R. 4366) provided \$6.401 billion, same as the President's request.

H.R. 4366, Consolidated Appropriations Act, 2024," *Congressional Record*, vol. 170, part 39 (March 5, 2024), p. S1228.

¹⁰⁸ Explanatory Statement Submitted by Mrs. Murray, Chair of The Senate Committee on Appropriations, Regarding H.R. 4366, Consolidated Appropriations Act, 2024," *Congressional Record*, vol. 170, part 39 (March 5, 2024), p. S1228.

¹⁰⁹ 38 U.S.C. §§7101-7113.

¹¹⁰ U.S. Department of Veterans Affairs, FY2024 Budget Submission, *Benefits and Burial Programs and Departmental Administration*, vol. 3 of 5, March 2023, p. BVA-272.

¹¹¹ U.S. Department of Veterans Affairs, FY2024 Budget Submission, *Benefits and Burial Programs and Departmental Administration*, vol. 3 of 5, March 2023, p. BVA-272.

¹¹² U.S. Department of Veterans Affairs, FY2024 Budget Submission, *Information Technology Programs and Electronic Health Record Modernization*, vol. 5 of 5, March 2023, p. IT & EHRM-11.

The FY2024 MILCON-VA Appropriations Act (Division A of P.L. 118-42) provides \$6.39 billion for IT Systems. Of this amount, \$1.61 billion is for salaries and expenses, \$4.67 billion is for operation and maintenance (O&M) of existing IT programs, and \$125.65 million is for IT development. The total IT systems amount of \$6.39 billion includes a rescission of \$15 million from unobligated balances as required by Section 260 of Division A of P.L. 118-42 (see **Table 3**).

Veterans Electronic Health Record (EHR)¹¹³

On May 17, 2018, VA entered into an indefinite-delivery, indefinite-quantity (IDIQ) contract¹¹⁴ with Cerner Government Services Inc. (Oracle Cerner, after Oracle Corporation completed the acquisition of Cerner on June 8, 2022) for the procurement of an Electronic Health Record (EHR) solution (Cerner Millennium Solution), with the goal of providing seamless care to veterans as they transition from the Department of Defense (DOD) health care system, including the Department of Homeland Security’s U.S. Coast Guard, and to replace the legacy EHR system.¹¹⁵

The Veterans Electronic Health Record account provides funding for activities required to plan and deploy the Cerner Millennium electronic health care record system at VA medical facilities. This includes funding for the Electronic Health Record (EHR) contract, infrastructure readiness, and expenses related to the Project Management Office (PMO). Beginning with the Military Construction, Veterans Affairs, and Related Agencies Appropriations Act for FY2018 (P.L. 115-141), Congress established this account, which is “intended to be the single source of funding within VA for the electronic health record effort” (H.Rept. 115-673), and for which “[n]o authority is provided for funds from other VA accounts to be transferred into this account nor for funds from this account to be transferred out to other accounts” (H.Rept. 118-122). The Office of the Deputy Secretary is the only office responsible for administering the funds in this account.

On October 24, 2020, VA began initial deployment of the Cerner Millennium EHR at the Mann-Grandstaff VAMC in Spokane, WA. Due to various implementation challenges, and potential patient safety issues encountered during transition to the new EHR system, as highlighted by the Government Accountability Office (GAO), VA OIG, and medical center staff, on March 19, 2021, Secretary Denis McDonough announced a strategic review of the EHRM program.¹¹⁶ The results of this review were released in July 2021, and a final update was released in November 2021.¹¹⁷ On December 1, 2021, VA announced an updated plan to move forward with the EHRM Program,

¹¹³ P.L. 115-407, Title V, §503, 132 Stat. 5376 as amended by P.L. 117-154, §2(a) 136 Stat. 1303 defines “Electronic Health Record Modernization Program” as “any activities by the Department of Veterans Affairs to procure or implement an electronic health or medical record system to replace any or all of the Veterans Information Systems and Technology Architecture, the Computerized Patient Record System, the Joint Legacy Viewer, or the Enterprise Health Management Platform; and any contracts or agreements entered into by the Secretary of Veterans Affairs to carry out, support, or analyze the activities under the [Electronic Health Record Modernization Program].”

¹¹⁴ Department of Veterans Affairs, “Statement by Acting Secretary Robert Wilkie – VA signs contract with Cerner for an electronic health record system” press release, May 17, 2018, <https://news.va.gov/press-room/statement-by-acting-secretary-robert-wilkie-va-signs-contract-with-cerner-for-an-electronic-health-record-system/> (accessed January 24, 2024). For more information about IDIQ contracts, see CRS In Focus IF12558, *Indefinite Delivery, Indefinite Quantity Contracts*, by Dominick A. Fiorentino and Alexandra G. Neenan.

¹¹⁵ The legacy EHR system is the Veterans Health Information Systems and Technology Architecture (VistA)/Computerized Patient Record System (CPRS) system.

¹¹⁶ Department of Veterans Affairs, “VA announces strategic review of Electronic Health Record Modernization program,” press release, March 19, 2021, <https://news.va.gov/press-room/va-announces-strategic-review-of-electronic-health-record-modernization-program/> (accessed January 24, 2024).

¹¹⁷ Department of Veterans Affairs, *Electronic Health Record Modernization: Comprehensive Lessons Learned Report*, July 2021, and *VA’s Electronic Health Record Comprehensive Lessons Learned update*, November 2021, available at <http://www.va.gov/opa/docs/EHRM-Comprehensive-Lessons-Learned-Progress-Update-FINAL-11-29-21.pdf> (accessed January 24, 2024).

mitigating challenges documented during the strategic review and implementing lessons learned and feedback from VA medical providers at initial deployment sites.¹¹⁸ It also instituted new management and governance structures to oversee the deployments. After the initial deployment on October 24, 2020, VA deployed the Cerner Millennium EHR at four other medical centers throughout early 2022. In total, the new EHR was deployed at five VAMCs (see **Table 2**), 22 Community based Outpatient Clinics (CBOCs) affiliated with the VAMCs, the West Consolidated Patient Accounts Center (WCPAC), the North Central Consolidated Patient Accounts Center (NCCPAC),¹¹⁹ and 52 remote sites.¹²⁰

Table 2. First Five EHRM Deployment Sites

Name of Facility	Location	Veterans Integrated Service Network (VISN)	Date of Deployment
Mann-Grandstaff VAMC	Spokane, WA	20	October 24, 2020
Jonathan M. Wainwright Memorial VAMC	Walla Walla, WA	20	March 26, 2022
Chalmers P. Wylie Veterans Outpatient Clinic	Columbus, OH	10	April 30, 2022 ^a
Roseburg VAMC	Roseburg, OR	20	June 11, 2022
VA Southern Oregon Rehabilitation Center and Clinics	White City, OR	20	June 11, 2022

Sources: EHR Deployment Schedule, <https://digital.va.gov/ehr-modernization/resources/ehr-deployment-schedule/> (accessed January 24, 2024) and U.S. Congress, Senate Committee on Veterans’ Affairs, *Examining the Status of VA’s Electronic Health Record Modernization Program*, 117th Cong., 2nd sess., July 20, 2022, S. HRG. 117-636 (Washington: GPO, 2023), p. 43; and Department of Veterans Affairs, Office of Inspector General (OIG), *Scheduling Challenges Within the New Electronic Health Record May Affect Future Sites*, 23-03295-80, March 21, 2024, p. 3.

- a. The EHR scheduling system was implemented at the Chalmers P. Wylie Veterans Outpatient Clinic in August 2020, but the full implementation happened on April 30, 2022.

The next deployment site was the Boise VAMC, which was scheduled to go live on July 23, 2022. Due to site deployment readiness issues, deployment was further postponed,¹²¹ and on October 13, 2022, VA announced that it had paused further EHR deployment at all sites until June 2023.¹²²

¹¹⁸ Department of Veterans Affairs, “VA advances Electronic Health Record Modernization program,” press release, December 1, 2021, <https://news.va.gov/press-room/va-advances-electronic-health-record-modernization-program/> (accessed January 24, 2024).

¹¹⁹ Consolidated Patient Account Centers (CPAC) provide health care billing and collections functions through seven regional centers. The new Cerner Millennium EHR system’s financial processes and workflows are required to be aligned to the existing CPAC and financial management system; therefore, these two sites have been included in the initial deployments. (Sources: Department of Veterans Affairs, *OEHRM Site Infrastructure and End User Device (EUD) Requirements*, April 15, 2021, p. 30; and Department of Veterans Affairs, *Congressionally Mandated Report on the Oversight of the Electronic Health Record Modernization Program*, Quarter 2, Fiscal Year 2023, June 2023, p. 33.)

¹²⁰ U.S. Congress, Senate Committee on Veterans’ Affairs, *Examining the Status of VA’s Electronic Health Record Modernization Program*, 117th Cong., 2nd sess., July 20, 2022, S. HRG. 117-636 (Washington: GPO, 2023), p. 43.

¹²¹ Department of Veterans Affairs, “VA adjusts electronic health record rollout schedule to assure continued success,” press release, August 10, 2022, <https://digital.va.gov/ehr-modernization/news-stories/va-adjusts-electronic-health-record-rollout-schedule-to-assure-continued-success/> (accessed January 24, 2024).

¹²² Department of Veterans Affairs, “VA extends delay of upcoming electronic health record deployments to June 2023 (continued...)”

With all further deployments postponed, VA established an EHRM Sprint Project Team to evaluate and recommend solutions to “critical patient safety issues as identified by the National Center for Patient Safety (NCPS) led Patient Safety Team (PST).”¹²³ Then on April 21, 2023, VA once again announced that all future deployments of the new Cerner EHR would be stopped “as part of a larger program reset.”¹²⁴ During the reset, VA plans to prioritize improvements at the five sites that currently use the new EHR and fix the issues with the EHR that were identified by health care providers. According to VA,

additional deployments will not be scheduled until VA is confident that the new EHR is highly functioning at current sites and ready to deliver to Veterans and VA clinician at future sites. This readiness will be demonstrated by clear improvements in the clinician and Veteran experience; sustained high performance and high reliability of the system itself; improved levels of productivity at the sites where the EHR is in use ... when these criteria have been met and the reset period concludes, VA will release a new deployment schedule and re-start deployment activities.¹²⁵

Meanwhile, on May, 16, 2023, VA finalized renegotiations on a modified contract with Oracle Cerner (Cerner Government Services Inc.) for the next option period of the contract. The contract was renegotiated from a five-year term to five one-year terms, so VA would be able to review Cerner’s performance and renegotiate again in one year if needed. The renegotiated contract includes the following key components:

Reliability: Minimizing outages (time when the system crashes completely), incidents (time when one component of the system isn’t working), and interruptions (time when the system is operating slowly) of the system.

Responsiveness: Quickly and reliably resolving help tickets and clinician requests.

Interoperability with other health care systems: Ensuring that VA can quickly and reliably access patient health records from private sector hospitals when necessary.

Interoperability with other applications: Ensuring that the EHR system interfaces with VA’s website, mobile app, and other critical applications, so Veterans have a seamless and integrated health care experience.¹²⁶

While deployment of the EHR to future sites was paused, on March 9, 2024, VA and DOD launched the new EHR at the Captain James A. Lovell Federal Health Care Center (Lovell

to address technical and other system performance issues,” press release, October 23, 2022, <https://news.va.gov/press-room/va-extends-delay-of-upcoming-electronic-health-record-deployments-to-june-2023-to-address-technical-and-other-system-performance-issues/> (accessed January 24, 2024).

¹²³ Department of Veterans Affairs, Veterans Health Administration, *EHRM Sprint Report*, March 2023, p. 4. The major patient safety issues that were identified and needed fixes were “1) Unknown queue and related issues (including medications); 2) No show and cancelled appointment orders failed to route to scheduling queues; 3) Add Referral button not creating visible external site referral for worklist action; 4) Usability issues with the EHR application, allowing providers to order procedure charge codes for imaging without ordering the actual clinical imaging.”

¹²⁴ Department of Veterans Affairs, “VA announces reset of Electronic Health Record project” press release, April 21, 2023, <https://news.va.gov/press-room/va-announces-reset-of-electronic-health-record-project/> (accessed January 24, 2024).

¹²⁵ U.S. Congress, Senate Committee on Veterans’ Affairs, *Examining the Future Path of VA’s Electronic Health Record Modernization Program*, 118th Cong., 1st sess., March 15, 2023, S. HRG. 118-150 (Washington: GPO, 2023), p. 133.

¹²⁶ EHRM Contract Update handout provided to House and Senate VA Committees and Department of Veterans Affairs, *Oversight of the Electronic Health Record Modernization Program*, FY2023, Third Quarter Report to Congress, August 2023, p. 4.

FHCC) in North Chicago, IL—the only joint VA and DOD medical facility.¹²⁷ According to VA, “deploying concurrently with DOD at this facility is critical to understanding the extent to which VA has successfully addressed many of the challenges that were identified ... and will also enable VA to prepare for successful future deployments at more complex sites”¹²⁸

The President’s request for this account was \$1.86 billion, and the House version of the MILCON-VA bill (H.R. 4366) provided the same amount as requested. The Senate version of the MILCON-VA bill (H.R. 4366) provided \$894.39 million.

The FY2024 MILCON-VA Appropriations Act (Division A of P.L. 118-42) provides \$874.14 million for this account, which includes a rescission of \$460 million from unobligated balances as required by Section 256 of Division A of P.L. 118-42 (see **Table 3**). The explanatory statement to accompany the act directs VA to submit a report on the “earned value analysis of the Veterans Electronic Health Record system, including a graphic performance report, a schedule and cost performance indexes, an estimate of completion and a budget at completion, and a variance analysis for cost and schedule.”¹²⁹

Construction, Major Projects

The major construction account provides funding for capital projects where the cost is expected to exceed *more than* \$30 million or where budget authority was previously provided under the major construction appropriation account.¹³⁰ Funding provided in this account could be used for constructing, altering, extending, and improving any VA facilities, including planning, architectural and engineering services, construction management services, offsite utility and storm drainage system construction costs, and site acquisition. Generally, projects are identified through the Strategic Capital Investment Planning (SCIP) process and submitted for congressional authorization.¹³¹ Congress reviews, approves, and funds major construction projects on a project-by-project basis. Typical major construction projects are new or replacements of hospital buildings and new large ambulatory care centers, among others.

For FY2024, the President’s budget requested \$881 million for this account. In addition, the President’s budget included a \$1.53 billion mandatory funding proposal for the major

¹²⁷ Department of Veterans Affairs, “VA, DOD, and FEHRM roll out Federal Electronic Health Record in North Chicago,” press release, March 9, 2024, <https://news.va.gov/press-room/va-dod-fehrm-launch-ehr-lovell-health-care/> (accessed March 27, 2024).

¹²⁸ Department of Veterans Affairs, *Oversight of the Electronic Health Record Modernization Program*, FY2023, Fourth Quarter Report to Congress, December 2023, p. 4.

¹²⁹ “Explanatory Statement Submitted by Mrs. Murray, Chair of The Senate Committee on Appropriations, Regarding H.R. 4366, Consolidated Appropriations Act, 2024,” *Congressional Record*, vol. 170, part 39 (March 5, 2024), p. S1231.

¹³⁰ 38 U.S.C. §8104(a)(3)(A) defines a major medical facility construction as a project for the construction, alteration, or acquisition of a medical facility involving a total expenditure of *more than* \$30 million. The FY2024 National Defense Authorization Act (NDAA; H.R. 2670 /P.L. 118-31) Section 5001 increased the threshold amount from \$20 million to \$30 million and authorized the Secretary to annually adjust the \$30 million amount by the “percentage increase, if any, in construction costs during the prior calendar year, as determined by—(I) the relevant composite construction and lease cost indices pursuant to section 3307(h) of 11 title 40, or any similar successor index developed by the Administrator of the General Services Administration; or (II) the Producer Price Index for New Health Care Building Construction published by the Bureau of Labor Statistics of the Department of Labor, or any similar successor index developed by the Secretary of Labor.”

¹³¹ Beginning with the FY2012 budget cycle, VA began utilizing an integrated, comprehensive, planning process for capital programs known as SCIP. SCIP is used to identify critical performance gaps in safety, security, utilization, access, seismic safety, facility condition, space, parking, and energy. The process identifies current deficiencies, as well as future demand, through the use of long-range workload estimates in each market area.

construction account and \$600 million from the Recurring Expenses Transformational Fund allocated to major construction to supplement the major construction account.¹³² The budget also requested authority for the necessary land acquisition for VHA for major medical facility construction, through the land acquisition line item similar to authority available to NCA to acquire land for establishing new national cemeteries and to expand existing cemeteries. According to VA, if VHA has the authority to begin the land acquisition process as soon as a project was approved, similar to NCA's authority, VHA could avoid land appreciation costs.¹³³

The House and Senate versions of the MILCON-VA bill (H.R. 4366) both provided \$881 million, the same amount as requested. The House- and Senate-passed versions of the MILCON-VA bill approved the mandatory construction request of \$1.53 billion. H.Rept. 118-122 mentioned that such mandatory construction budget requests should not be included in future fiscal years.

The FY2024 MILCON-VA Appropriations Act (Division A of P.L. 118-42) provides \$881 million for the major construction account, which includes a rescission of \$80.22 million from unobligated balances as required by Section 260 of Division A of P.L. 118-42 (see **Table 3**). The act also provides the requested new authority for the VHA land acquisition line item and limits this new authority to projects included on the five-year development plan provided to Congress through the annual budget submission. It also approves VA's request to allocate \$600 million of the Recurring Expenses Transformational Fund balances to this account and further approves an additional \$46 million for planning and design for a new VA medical facility in St. Louis, MO. Therefore, the total allocation from the Recurring Expenses Transformational Fund balances to this account is \$646 million.

Construction, Minor Projects

The major construction account provides funding for capital projects where the cost is *equal to or less than* \$30 million, or where budget authority was previously provided under the minor construction appropriation account.¹³⁴ Funding in this account could be used for constructing,

¹³² The Recurring Expenses Transformational Fund was established by the Consolidated Appropriations Act, 2016 (P.L. 114-113, Division J, Title II, §243). The law allows unobligated balances of expired discretionary appropriations, in FY2016 or any succeeding fiscal year, to be transferred from the General Fund of the Treasury to VA and deposited in the Recurring Expenses Transformational Fund at the end of the fifth fiscal year after the last fiscal year for which such funds were available. The law stipulates that amounts deposited in the fund may be available for facility infrastructure improvements, including nonrecurring maintenance, at existing VA hospitals and clinics, and information technology systems improvements and sustainment, subject to approval by the Office of Management and Budget (OMB) and House and Senate Appropriations Committees.

¹³³ For example, if VA were able to purchase land for the Indianapolis VHA major construction project in FY2025 versus FY2027, it is estimated that the VA would save 5% on the acquisition cost for each year, as per the U.S. Land Index, according to the National Association of Realtors. Similarly, "in FY2021 VA made the decision to pursue a new site of care in Reno, NV, rather than mitigate the seismic deficiencies of the existing hospital. Had VA pursued the land acquisition at that time, it is estimated that the VA could have acquired the land in FY2023 for \$40-45 million. The land acquisition cost is now estimated at over \$50 million. This is based on VA's FY24 revised authorization request for approval of the new scope for the Reno Medical Center replacement which includes the land acquisition." (Source: email correspondence with VA's Office of Congressional and Legislative Affairs, February 21, 2024).

¹³⁴ 38 U.S.C. §8104(a)(3)(A) defines a major medical facility construction as a project for the construction, alteration, or acquisition of a medical facility involving a total expenditure of *more than* \$30 million. The FY2024 National Defense Authorization Act (NDAA; H.R. 2670 /P.L. 118-31) Section 5001 increased the threshold amount from \$20 million to \$30 million and authorized the Secretary to annually adjust the \$30 million amount by the "percentage increase, if any, in construction costs during the prior calendar year, as determined by—(I) the relevant composite construction and lease cost indices pursuant to section 3307(h) of 11 title 40, or any similar successor index developed by the Administrator of the General Services Administration; or (II) the Producer Price Index for New Health Care Building Construction published by the Bureau of Labor Statistics of the Department of Labor, or any similar successor index developed by the Secretary of Labor."

altering, and extending and improving facilities, including planning, architectural and engineering services, and land acquisition and disposition. Minor construction projects are approved by the Office of Capital Asset Management through the SCIP process.

The President’s budget requested \$680 million for this account and included a \$400 million mandatory funding proposal for this account. The House- and Senate-passed versions of the MILCON-VA bill (H.R. 4366) both provided \$680 million for this account.

The FY2024 MILCON-VA Appropriations Act (Division A of P.L. 118-42) provides \$692 million for the minor construction account (see **Table 3**). Of this amount, \$346.15 million would be for VHA, \$182.56 million would be for NCA, \$62.07 million would be for VBA, and \$101.22 million would be for staff offices.

Grants for Construction of State Extended Care Facilities

VA is authorized to provide grants to participating states (including state homes on tribal lands) as a share of the cost of construction. Specifically, VA provides states up to 65% of the cost to construct, acquire, remodel, or modify state homes.¹³⁵

The FY2024 budget requested \$164 million for this account. The House-passed version of the MILCON-VA bill (H.R. 4366) provided \$176 million for this account, and the Senate-passed version of the measure (H.R. 4366) provided the same amount as the President’s request. The Senate Appropriations Committee requested the VA, when awarding grants,¹³⁶

to consider supplementing established prioritization criteria to take into account: (1) geographic diversity among grant recipients, including the need for a balance in addressing the needs of urban and rural areas; (2) age and condition of the facility, to prioritize facilities over 80 years with an industry standard Facility Condition Index maximum rating of poor; and (3) access to other providers who can appropriately meet the veterans’ extended care facilities’ needs, to prioritize facilities with limited access to other such providers ... and encouraged [VA] to prioritize funding to facilities that have only one State Extended Care Facility.¹³⁷

The FY2024 MILCON-VA Appropriations Act (Division A of P.L. 118-42) provides \$171 million for this account and would be available until expended (see **Table 3**).

Grants For Construction of Veterans Cemeteries

VA is authorized to makes grants to state and territorial governments for state and territorial veterans cemeteries, as well as federally recognized tribal governments, to establish, expand, improve, operate, and maintain veterans cemeteries. Grant-funded cemeteries (tribal, state, and territorial) must meet VA design and operation standards and must be reserved solely for the interment of qualified veterans and their families.¹³⁸

The President’s budget request for FY2024 requested \$60 million for grants for the construction of veterans cemeteries. The House-passed version of the MILCON-VA bill (H.R. 4366) provided

¹³⁵ 38 U.S.C. § 8131. Also see CRS In Focus IF11656, *State Veterans Homes*.

¹³⁶ VA is required by 38 U.S.C. §8135 to fund projects in the order of their ranking on the VA Priority List. Applications are categorized into 1 of 8 priority groups. Projects with state matching funds before August 1 of the prior fiscal year are placed in Priority Group 1. Projects that do not have state matching funds are placed in groups 2-8.

¹³⁷ U.S. Congress, Senate Committee on Appropriations, *Military Construction, Veterans Affairs, And Related Agencies Appropriations Bill, 2024*, report to accompany S. 2127, 118th Cong., 1st sess., June 22, 2023, S.Rept. 118-43, p.66.

¹³⁸ 38 U.S.C. §2408. Also see CRS Report R46813, *Department of Veterans Affairs: Burial Benefits and the National Cemetery Administration*.

\$62 million for this account, and the Senate-passed version of the measure (H.R. 4366) provided the same amount as the President's request.

The FY2024 MILCON-VA Appropriations Act (Division A of P.L. 118-42) provides \$60 million for this account and would be available until expended (see **Table 3**).

Table 3. FY2023-FY2024 Appropriations and FY2025 Advance Appropriations

(\$ in Thousands)

Program	Consolidated Appropriations Act, 2023 (H.R. 2617/P.L. 117-328)		President's Request		House (H.R. 4366; H.Rept. 118-122).		Senate (Div. A of H.R. 4366; S.Rept. 118-43)		Consolidated Appropriations Act, 2024 (H.R. 4366/P.L. 118-42)	
	FY2023	FY2024	FY2024	FY2025	FY2024	FY2025	FY2024	FY2025	FY2024	FY2025
Compensation and Pensions	\$152,016,542	—	\$146,778,136	—	\$146,778,136	—	\$146,778,136	—	\$146,778,136	—
Over FY2024-Enacted Advance Appropriations	—	—	4,655,879	—	4,655,879	—	4,655,879	—	15,072,388	—
<i>Subtotal Compensation and Pensions</i>	<i>152,016,542</i>	—	<i>151,434,015</i>	—	<i>151,434,015</i>	—	<i>151,434,015</i>	—	<i>161,850,524</i>	—
Readjustment Benefits	8,906,851	—	8,452,500	—	8,452,500	—	8,452,500	—	8,452,500	—
Over FY2024-Enacted Advance Appropriations	—	—	—	—	—	—	—	—	374,852	—
<i>Subtotal Readjustment Benefits</i>	—	—	—	—	—	—	—	—	<i>8,827,352</i>	—
Insurance and Indemnities	109,865	—	121,126	—	121,126	—	121,126	—	121,126	—
Over FY2024-Enacted Advance Appropriations	—	—	12,701	—	12,701	—	12,701	—	12,701	—
<i>Subtotal Insurance and Indemnities</i>	<i>109,865</i>	—	<i>133,827</i>	—	<i>133,827</i>	—	<i>133,827</i>	—	<i>133,827</i>	—
Housing Benefit Program Fund Credit Subsidy	2,524,000	—	1,720,000	—	1,720,000	—	1,720,000	—	1,720,000	—

Program	Consolidated Appropriations Act, 2023 (H.R. 2617/P.L. 117-328)		President's Request		House (H.R. 4366; H.Rept. 118-122).		Senate (Div. A of H.R. 4366; S.Rept. 118-43)		Consolidated Appropriations Act, 2024 (H.R. 4366/P.L. 118-42)	
	FY2023	FY2024	FY2024	FY2025	FY2024	FY2025	FY2024	FY2025	FY2024	FY2025
Housing Benefit Program Fund Administrative Expenses	282,361	—	316,742	—	316,742	—	316,742	—	316,742	—
Vocational Rehabilitation Loan Program	7	—	78	—	78	—	78	—	78	—
Vocational Rehabilitation Loan Program Administrative Expenses	446	—	461	—	461	—	461	—	461	—
Native American Housing Loan Program	1,400	—	2,719	—	2,719	—	2,719	—	2,719	—
General Operating Expenses (VBA) (including P.L. 118-42 Section 260 rescission)	3,863,000	—	3,899,000	—	3,899,000	—	3,899,000	—	3,869,000	—
Total, Veterans Benefits Administration (VBA)	167,704,472	—	165,959,342	—	165,959,342	—	165,959,342	—	176,720,703	—
Medical Services	70,323,116	—	74,004,000	—	74,004,000	—	74,004,000	—	74,004,000	—
Over FY2023-Enacted Advance Appropriations	261,000	—	—	—	—	—	—	—	—	—
Administrative rescission	—	—	(4,933,113)	—	(4,933,113)	—	(5,933,113)	—	(3,034,205)	—
<i>Subtotal Medical Services</i>	<i>70,584,116</i>	—	<i>69,070,887</i>	—	<i>69,070,887</i>	—	<i>68,070,887</i>	—	<i>70,969,795</i>	—

Program	Consolidated Appropriations Act, 2023 (H.R. 2617/P.L. 117-328)		President's Request		House (H.R. 4366; H.Rept. 118-122).		Senate (Div. A of H.R. 4366; S.Rept. 118-43)		Consolidated Appropriations Act, 2024 (H.R. 4366/P.L. 118-42)	
	FY2023	FY2024	FY2024	FY2025	FY2024	FY2025	FY2024	FY2025	FY2024	FY2025
Medical Community Care	24,156,659	—	33,000,000	—	33,000,000	—	33,000,000	—	33,000,000	—
Over FY2023 Enacted Advance Appropriations	4,300,000	—	—	—	—	—	—	—	—	—
Administrative rescission	—	—	(1,909,069)	—	(1,909,069)	—	(4,135,589)	—	(2,657,977)	—
<i>Subtotal Medical Community Care</i>	<i>28,456,659</i>	<i>—</i>	<i>31,090,931</i>	<i>—</i>	<i>31,090,931</i>	<i>—</i>	<i>28,864,411</i>	<i>—</i>	<i>30,342,023</i>	<i>—</i>
Medical Support and Compliance	9,673,409	—	12,300,000	—	12,300,000	—	12,300,000	—	12,300,000	—
Over FY2023 Enacted Advance Appropriations	1,400,000	—	—	—	—	—	—	—	—	—
Administrative rescission	—	—	—	—	—	—	—	—	(1,550,000)	—
<i>Subtotal Medical Support and Compliance</i>	<i>11,073,409</i>	<i>—</i>	<i>12,300,000</i>	<i>—</i>	<i>12,300,000</i>	<i>—</i>	<i>12,300,000</i>	<i>—</i>	<i>10,750,000</i>	<i>—</i>
Medical Facilities	7,133,816	—	8,800,000	—	8,800,000	—	8,800,000	—	8,800,000	—
Over FY2023 Enacted Advance Appropriations	1,500,000	—	—	—	—	—	—	—	—	—
Over FY2024- Enacted Advance Appropriations	—	—	—	—	—	—	1,000,000	—	149,485	—
Administrative rescission	—	—	(250,515)	—	(250,515)	—	—	—	—	—
<i>Subtotal Medical Facilities</i>	<i>8,633,816</i>	<i>—</i>	<i>8,549,485</i>	<i>—</i>	<i>8,549,485</i>	<i>—</i>	<i>9,800,000</i>	<i>—</i>	<i>8,949,485</i>	<i>—</i>

Program	Consolidated Appropriations Act, 2023 (H.R. 2617/P.L. 117-328)		President's Request		House (H.R. 4366; H.Rept. 118-122).		Senate (Div. A of H.R. 4366; S.Rept. 118-43)		Consolidated Appropriations Act, 2024 (H.R. 4366/P.L. 118-42)	
	FY2023	FY2024	FY2024	FY2025	FY2024	FY2025	FY2024	FY2025	FY2024	FY2025
Medical and Prosthetic Research	916,000	—	938,000	—	941,000	—	938,000	—	943,000	—
Medical Care Collections Fund (MCCF)										—
(Offsetting Receipts)	3,910,000	—	3,991,000	—	3,991,000	—	3,991,000	—	3,991,000	—
(Appropriations— indefinite)	(3,910,000)	—	(3,991,000)	—	(3,991,000)	—	(3,991,000)	—	(3,991,000)	—
Total, Veterans Health Administration (VHA including P.L. 118-42 Section 259 rescission)	119,664,000	—	121,949,303	—	121,952,303	—	119,973,298	—	120,002,553	—
Total VHA with MCCF	123,574,000	—	125,940,303	—	125,943,303	—	123,964,298	—	123,993,553	—
National Cemetery Administration (NCA)	430,000	—	480,000	—	482,000	—	480,000	—	480,000	—
Total NCA	430,000	—	480,000	—	482,000	—	480,000	—	480,000	—
General Administration (including P.L. 118-42 Section 260 rescission)	433,000	—	475,000	—	450,500	—	431,500	—	470,000	—
Board of Veterans Appeals (including P.L. 118-42 Section 260 rescission)	285,000	—	287,000	—	289,000	—	287,000	—	272,000	—

Program	Consolidated Appropriations Act, 2023 (H.R. 2617/P.L. 117-328)		President's Request		House (H.R. 4366; H.Rept. 118-122).		Senate (Div. A of H.R. 4366; S.Rept. 118-43)		Consolidated Appropriations Act, 2024 (H.R. 4366/P.L. 118-42)	
	FY2023	FY2024	FY2024	FY2025	FY2024	FY2025	FY2024	FY2025	FY2024	FY2025
Information Technology (including P.L. 118-42 Section 260 rescission)	5,782,000	—	6,401,000	—	6,396,000	—	6,401,000	—	6,386,000	—
Veterans Electronic Health Record (EHR including P.L. 117-328 rescission Section 255)	1,609,000	—	1,863,000	—	1,863,000	—	894,392	—	874,137	—
Office of Inspector General	273,000	—	296,000	—	296,000	—	296,000	—	296,000	—
Construction, major projects (including P.L. 117-328 rescission Section 255 and P.L. 118-42 Section 260 rescission)	1,371,890	—	881,000	—	881,000	—	881,000	—	881,000	—
Construction, minor projects	626,110	—	680,000	—	680,000	—	680,000	—	692,000	—
Grants for State-Extended Care Facilities	150,000	—	164,000	—	176,000	—	164,000	—	171,000	—
Grants for State Veterans Cemeteries	50,000	—	60,000	—	62,000	—	60,000	—	60,000	—
Asset and Infrastructure Review (AIR) Commission	(\$5,000)	—	—	—	—	—	—	—	—	—

Program	Consolidated Appropriations Act, 2023 (H.R. 2617/P.L. 117-328)		President's Request		House (H.R. 4366; H.Rept. 118-122).		Senate (Div. A of H.R. 4366; S.Rept. 118-43)		Consolidated Appropriations Act, 2024 (H.R. 4366/P.L. 118-42)	
	FY2023	FY2024	FY2024	FY2025	FY2024	FY2025	FY2024	FY2025	FY2024	FY2025
Total, Departmental Administration	10,575,000	—	11,107,000	—	11,093,500	—	10,094,892	—	10,102,137	—
Cost of War Toxic Exposures Fund	5,000,000	—	20,268,000 ^a	—	—	—	—	—	—	—
Administrative rescissions	(90,874)	—	—	—	—	—	—	—	—	—
Reimbursement for Special Mode of Transportation (Section 261)	—	—	—	—	—	—	6,000	—	—	—
Total, Department of Veterans Affairs (without MCCF)	303,282,598	—	319,763,645	—	299,487,145	—	296,513,532	—	307,305,393	—
Total Mandatory	168,557,258	—	182,008,342	—	161,740,342	—	161,740,342	—	172,531,703	—
Total Discretionary	134,725,340	—	137,755,303	—	137,746,803	—	134,773,190	—	134,773,690	—
Memorandum: Advance Appropriations										
Compensation and Pensions	—	146,778,136	—	\$181,390,281	—	\$181,390,281	—	\$181,390,281	—	\$182,310,515
Readjustment Benefits	—	8,452,500	—	11,523,134	—	11,523,134	—	11,523,134	—	13,399,805
Veterans Insurance and Indemnities	—	121,126	—	135,119	—	135,119	—	135,119	—	135,119
Cost of War Toxic Exposures Fund	—	—	—	21,454,542 ^b	—	—	—	—	—	—
<i>Subtotal</i>	—	<i>155,351,762</i>	—	<i>214,503,076</i>	—	<i>193,048,534</i>	—	<i>193,048,534</i>	—	<i>195,845,439</i>
Medical Services	—	74,004,000	—	71,000,000	—	71,000,000	—	71,000,000	—	71,000,000

Program	Consolidated Appropriations Act, 2023 (H.R. 2617/P.L. 117-328)		President's Request		House (H.R. 4366; H.Rept. 118-122).		Senate (Div. A of H.R. 4366; S.Rept. 118-43)		Consolidated Appropriations Act, 2024 (H.R. 4366/P.L. 118-42)	
	FY2023	FY2024	FY2024	FY2025	FY2024	FY2025	FY2024	FY2025	FY2024	FY2025
Medical Community Care	—	33,000,000	—	20,382,000	—	20,382,000	—	20,382,000	—	20,382,000
Medical Support and Compliance	—	12,300,000	—	11,800,000	—	11,800,000	—	11,800,000	—	11,800,000
Medical facilities	—	8,800,000	—	9,400,000	—	9,400,000	—	9,400,000	—	9,400,000
<i>Subtotal</i>	—	<i>128,104,000</i>	—	<i>112,582,000</i>	—	<i>112,582,000</i>	—	<i>112,582,000</i>	—	<i>112,582,000</i>
Total Advance Appropriations	—	\$283,455,762	—	\$327,085,076	—	\$305,630,534	—	\$305,630,534	—	308,427,439

Sources: “Division J—Military Construction, Veterans Affairs, And Related Agencies Appropriations Act, 2023,” Explanatory Statement Submitted by Mr. Leahy, Chair of The Senate Committee on Appropriations, Regarding H.R. 2617, Consolidated Appropriations Act, 2023, *Congressional Record*, vol. 168, No. 198—Book II (December 20, 2022), pp. S9275-S9284; U.S. Congress, House Committee on Appropriations, *Military Construction, Veterans Affairs, And Related Agencies Appropriations Bill, 2024*, report to accompany H.R.4366, 118th Cong., 1st sess., June 27, 2023, H.Rept.118-122, pp. 101-111; U.S. Congress, Senate Committee on Appropriations, *Military Construction, Veterans Affairs, And Related Agencies Appropriations Bill, 2024*, report to accompany S.2127, 118th Cong., 1st sess., June 22, 2023, S.Rept.118-43, pp. 109-115; and Explanatory Statement Submitted by Mrs. Murray, Chair of The Senate Committee on Appropriations, Regarding H.R. 4366, Consolidated Appropriations Act, 2024, *Congressional Record*, vol. 170, part 39 (March 5, 2024), pp. S1273-1281.

- a. For FY2024, the amount requested by the President for the Cost of War Toxic Exposures Fund (TEF) was \$20.268 billion. The Fiscal Responsibility Act of 2023 (P.L. 118-5) provided this amount, and it became available on October 1, 2023, and will remain available until September 30, 2028.
- b. For FY2025, the amount requested by the President (advance appropriations request) for the Cost of War Toxic Exposures Fund (TEF) was \$21.455 billion, and the Fiscal Responsibility Act of 2023 (P.L. 118-5) included \$24.455 billion, which will remain available until September 30, 2029.

Appendix A. Veteran Population, VA Enrollees, and VA Patients, FY2000-FY2024

Table A-I. Veteran Population, VA Enrollees, and VA Patients, FY2000-FY2024

Year	Total Veteran Population	VA-Enrolled Veterans	Patients Using VA Health Care During the Year		
			Veterans	Nonveterans	Total Patients
FY2000	26,745,368	4,936,259	3,462,082	355,191	3,817,273
FY2001	26,092,046	6,073,264	3,890,871	356,333	4,247,204
FY2002	25,627,596	6,882,488	4,246,084	380,320	4,671,037
FY2003	25,217,342	7,186,643	4,504,508	417,023	4,961,453
FY2004	24,862,857	7,419,851	4,713,583	453,250	5,166,833
FY2005	24,521,247	7,746,201	4,862,992	445,322	5,308,314
FY2006	24,179,183	7,872,438	5,030,582	435,488	5,466,070
FY2007	23,816,018	7,833,445	5,015,689	463,240	5,478,929
FY2008	23,442,489	7,834,763	5,078,269	498,420	5,576,689
FY2009	23,066,965	8,048,560	5,221,583	523,110	5,744,693
FY2010	23,031,892	8,343,117	5,441,059	559,051	6,000,110
FY2011	22,676,149	8,574,198	5,582,171	584,020	6,166,191
FY2012	22,328,279	8,762,548	5,680,374	652,717	6,333,091
FY2013	21,972,964	8,926,546	5,803,890	680,774	6,484,664
FY2014	21,999,108	9,078,615	5,955,725	677,010	6,632,735
FY2015	21,680,534	8,965,923	6,047,750	694,120	6,741,870
FY2016	21,368,156	9,124,712	6,168,606	705,743	6,874,349
FY2017	21,065,561	9,247,803	6,277,360	715,928	6,993,288
FY2018	20,333,894	9,178,149	6,170,756	744,740	6,915,496
FY2019	19,928,795	9,237,638	6,271,019	764,777	7,035,796
FY2020	19,541,961	9,190,143	6,211,825	764,006	6,975,831
FY2021	18,957,110	9,134,760	6,407,529	990,602	7,398,131
FY2022	18,592,457	9,080,134	6,296,830	951,616	7,248,446
FY2023	18,250,044	9,062,488	6,340,582	978,661	7,319,243
FY2024	17,916,954	9,048,043	6,377,593	1,003,158	7,380,751

Source: “Total Veteran Population” numbers are from Veteran Population Projection Model 2020 (VetPop2020) (FY2020-FY2024), available at https://www.va.gov/vetdata/docs/Demographics/New_Vetpop_Model/IL_VetPop2020_National_NCVAS.xlsx, and an archived copy of an earlier version no longer available on the website (FY2000-FY2019). “VA-Enrolled Veterans” numbers and “Patients Using VA Health Care During the Year” numbers were obtained from the VA and/or the VA budget submissions to Congress for FY2002-FY2024; the number for each fiscal year is taken from the budget submission two years later (e.g., the FY2022 number is from the FY2024 budget submission).

Notes: FY2024 total veteran population projected as of September 30, 2022. FY2023 and FY2024 veteran enrollee and patient data are estimates.

Appendix B. VA Appropriations FY1995-FY2023

Table B-I. VA Appropriations FY1995-FY1999
(\$ in Thousands)

	FY1995 Enacted	FY1996 Enacted	FY1997 Enacted	FY1998 Enacted	FY1999 Enacted
Veterans Benefits Administration (VBA)					
Compensation and Pensions	\$17,626,892	\$18,331,561	\$18,671,259	\$19,932,997	\$21,857,058
Supplemental	—	\$100,000	\$928,000	\$550,000	—
Readjustment Benefits	\$1,286,600	\$1,345,300	\$1,377,000	\$1,366,000	\$1,175,000
Veterans Insurance and Indemnities	\$24,760	\$24,890	\$38,970	\$51,360	\$46,450
Education Loan Program Account	\$196	\$196	\$196	\$201	\$207
Loan Guaranty Program Account	\$78,035	\$75,088	\$47,901	—	—
Guaranty & Indemnity Program Account	\$428,120	\$569,348	\$263,869	—	—
Direct Loan Program	\$1,042	\$487	\$110	—	—
Veterans Housing Benefit Program Fund	—	—	—	\$192,447	\$263,587
Veterans Housing Benefit Program Fund Administrative Expenses	—	—	—	\$160,437	\$159,121
Vocational Rehabilitation Loan Program	\$54	\$54	\$49	\$44	\$55
Vocational Rehabilitation Loan Program Administrative Expenses	\$767	\$377	\$377	\$388	\$400
Native American Veterans Housing Loan Program Administrative Expenses	\$218	\$205	\$205	\$515	\$515
Subtotal VBA	\$19,446,684	\$20,447,506	\$21,327,936	\$22,254,389	\$23,502,393
Veterans Health Administration (VHA)					
Medical Care	\$16,232,756	\$16,564,000	\$17,013,447	\$17,057,396	\$17,306,000
Rescission	-\$84,762	-\$21,250	—	—	-\$35,373
Medical Administration and Miscellaneous Operating Expenses (MAMOE)	\$69,808	\$63,602	\$61,207	\$59,860	\$63,000
Rescission	-\$44	-\$86	—	—	-\$67
Health Professional Scholarships	\$10,386	—	—	—	—
Medical and Prosthetic Research	\$252,000	\$257,000	\$262,000	\$272,000	\$316,000

	FY1995 Enacted	FY1996 Enacted	FY1997 Enacted	FY1998 Enacted	FY1999 Enacted
Rescission	-\$574	-\$322	—	—	-\$348
Medical Care Collections Fund (MCCF)	—	—	—	\$666,579	\$587,000
Subtotal VHA	\$16,479,570	\$16,862,944	\$17,336,654	\$18,055,835	\$18,236,212
National Cemetery Administration (NCA)	\$72,663	\$72,604	\$76,864	\$84,183	\$92,006
Rescission	-\$128	-\$97	—	—	-\$122
Subtotal NCA	\$72,535	\$72,507	\$76,864	\$84,183	\$91,884
Departmental Administration					
General Operating Expenses	\$890,600	\$848,143	\$827,584	\$786,135	\$855,661
Rescission	-\$879	-\$1,127	—	—	-\$1,558
Office of Inspector General	\$31,819	\$30,900	\$30,900	\$31,013	\$36,000
Rescission	-\$32	-\$42	—	—	-\$43
Construction, Major Projects	\$355,612	\$136,155	\$250,858	\$175,000	\$142,300
Rescission	-\$32,337	-\$186	-\$32,100	—	-\$13
Construction, Minor Projects	\$153,540	\$190,000	\$175,000	\$177,900	\$175,000
Rescission	-\$634	-\$260	—	—	-\$16
Supplemental	—	—	—	\$32,100	—
Parking Fund	\$16,300	—	\$12,300	—	—
Rescission	—	—	—	—	-\$23
Grants to Republic of the Philippines	\$500	—	—	—	—
Grants for State Extended Care Facilities	\$47,397	\$47,397	\$47,397	\$80,000	\$90,000
Grants for State Veterans Cemeteries	\$5,378	\$1,000	\$1,000	\$10,000	\$10,000
Subtotal Departmental Administration	\$1,467,264	\$1,251,980	\$1,312,939	\$1,292,148	\$1,307,308
Total Department of Veterans Affairs with MCCF	\$37,466,053	\$38,634,937	\$40,054,393	\$41,686,555	\$43,137,797
Total Department of Veterans Affairs without MCCF	\$37,466,053	\$38,634,937	\$40,054,393	\$41,019,976	\$42,550,797
Total Mandatory	\$19,445,449	\$20,446,674	\$21,327,109	\$22,092,804	\$23,342,095
Total Discretionary with MCCF	\$18,020,604	\$18,188,263	\$18,727,284	\$19,593,751	\$19,795,702
Total Discretionary without MCCF	\$18,020,604	\$18,188,263	\$18,727,284	\$18,927,172	\$19,208,702

Source: Table prepared by CRS based on data from the Department of Veterans Affairs, Office of Management, Office of Budget.

Table B-2.VA Appropriations FY2000-FY2004
(\$ in Thousands)

	FY2000 Enacted	FY2001 Enacted	FY2002 Enacted	FY2003 Enacted	FY2004 Enacted
Veterans Benefits Administration (VBA)					
Compensation and Pensions	\$21,568,364	\$22,766,276	\$24,944,288	\$28,949,000	\$29,845,127
Supplemental	—	\$589,413	\$1,100,000	—	—
Readjustment Benefits	\$1,469,000	\$1,634,000	\$2,135,000	\$2,264,808	\$2,529,734
Supplemental	—	\$347,000	—	—	—
Veterans Insurance and Indemnities	\$28,670	\$19,850	\$26,200	\$27,530	\$29,017
Education Loan Program Account	\$215	\$221	\$65	\$71	\$71
Guaranteed Transitional Housing for Homeless Veterans	\$48,250	—	—	—	—
Veterans Housing Benefit Program Fund	\$282,342	\$165,740	\$203,278	\$437,522	\$305,834
Veterans Housing Benefit Program Fund Administrative Expenses	\$156,958	\$162,000	\$164,497	\$168,207	\$154,850
Rescission	—	-\$356	-\$123	-\$1,093	-\$914
Vocational Rehabilitation Loan Program	\$57	\$52	\$72	\$54	\$52
Vocational Rehabilitation Loan Program Administrative Expenses	\$415	\$432	\$274	\$289	\$300
Rescission	—	-\$1	—	-\$2	-\$2
Native American Veterans Housing Loan Program Administrative Expenses	\$520	\$532	\$544	\$558	\$571
Rescission	—	-\$1	—	-\$4	-\$3
Subtotal VBA	\$23,554,791	\$25,685,156	\$28,574,095	\$31,846,939	\$32,864,636
Veterans Health Administration (VHA)					
Medical Care	\$19,006,000	\$20,281,587	\$21,331,164	\$23,889,304	—
Supplemental	—	—	\$142,000	—	—
Rescission	-\$79,519	-\$46,234	-\$16,084	—	—
Medical Administration and Miscellaneous Operating Expenses (MAMOE)	\$59,703	\$62,000	\$66,731	\$74,716	—
Rescission	—	-\$136	-\$50	-\$486	—
Medical Services	—	—	—	—	\$17,867,220
Rescission	—	—	—	—	-\$103,823

	FY2000 Enacted	FY2001 Enacted	FY2002 Enacted	FY2003 Enacted	FY2004 Enacted
Medical Administration	—	—	—	—	\$5,000,000
Rescission	—	—	—	—	-\$29,500
Medical Facilities	—	—	—	—	\$4,000,000
Rescission	—	—	—	—	-\$23,600
Medical and Prosthetic Research	\$321,000	\$351,000	\$371,000	\$400,000	\$408,000
Rescission	—	-\$772	-\$278	-\$2,600	-\$2,407
Medical Care Collections Fund (MCCF)	\$563,755	\$767,687	\$1,133,214	\$1,474,716	\$1,708,026
Subtotal VHA	\$19,870,939	\$21,415,132	\$23,027,697	\$25,835,650	\$28,823,916
National Cemetery Administration (NCA)	\$97,256	\$109,889	\$121,169	\$133,149	\$144,203
Rescission	—	-\$241	-\$91	-\$865	—
Supplemental	—	\$217	—	—	-\$851
Subtotal NCA	\$97,256	\$109,865	\$121,078	\$132,284	\$143,352
Departmental Administration					
General Operating Expenses	\$912,594	\$1,050,000	\$1,195,728	\$1,254,000	\$1,283,272
Rescission	—	-\$2,382	-\$900	-\$8,151	-\$7,571
Supplemental	—	—	\$2,000	\$100,000	—
Office of Inspector General	\$43,200	\$46,464	\$52,308	\$58,000	\$62,000
Rescission	—	-\$102	-\$39	-\$377	-\$366
Construction, Major Projects	\$65,140	\$66,040	\$183,180	\$99,777	\$273,190
Rescission	—	-\$145	—	-\$649	-\$1,612
Construction, Minor Projects	\$160,000	\$162,000	\$210,900	\$226,000	\$252,144
Rescission	—	-\$366	—	-\$1,469	-\$1,488
Supplemental	—	\$8,840	—	—	—
Parking Fund	—	—	\$4,000	—	—
Rescission	—	-\$14	—	—	—
Grants for State Extended Care Facilities	\$90,000	\$100,000	\$100,000	\$100,000	\$102,100
Rescission	—	-\$220	\$25,000	-\$650	-\$602
Grants for State Veterans Cemeteries	\$25,000	\$25,000	—	\$32,000	\$32,000
Rescission	—	-\$55	—	-\$208	-\$189
Subtotal Departmental Administration	\$1,295,934	\$1,455,060	\$1,772,177	\$1,858,273	\$1,992,878
Total Department of Veterans Affairs with MCCF	\$44,818,920	\$48,665,214	\$53,495,047	\$59,673,147	\$63,824,783

	FY2000 Enacted	FY2001 Enacted	FY2002 Enacted	FY2003 Enacted	FY2004 Enacted
Total Department of Veterans Affairs without MCCF	\$44,255,165	\$47,897,527	52,361,833	\$58,198,431	\$62,116,757
Total Mandatory	\$23,348,376	\$25,522,279	\$28,408,766	\$31,678,860	\$32,709,712
Total Discretionary with MCCF	\$21,470,544	\$23,142,935	\$25,086,281	\$27,994,287	\$31,115,071
Total Discretionary without MCCF	\$20,906,789	\$22,375,248	\$23,953,067	\$26,519,571	\$29,407,045

Source: Table prepared by CRS based on data from the Department of Veterans Affairs, Office of Management, Office of Budget.

Table B-3. VA Appropriations FY2005-FY2009

(\$ in Thousands)

	FY2005 Enacted	FY2006 Enacted	FY2007 Enacted	FY2008 Enacted	FY2009 Enacted
Veterans Benefits Administration (VBA)					
Compensation and Pensions	\$32,607,688	\$33,897,787	\$38,172,360	\$41,236,322	\$43,111,681
Supplemental	—	—	—	—	\$700,000
Readjustment Benefits	\$2,556,232	\$3,309,234	\$3,262,006	\$3,300,289	\$3,832,944
Veterans Insurance and Indemnities	\$44,380	\$45,907	\$49,850	\$41,250	\$42,300
Veterans Housing Benefit Program Fund	\$43,784	\$64,586	\$66,234	\$17,389	\$2,000
Credit Subsidy	—	—	—	-\$108,000	—
Veterans Housing Benefit Program Fund Administrative Expenses	\$154,075	\$153,575	\$154,284	\$154,562	\$157,210
Rescission	-\$1,233	—	—	—	—
Vocational Rehabilitation Loan Program	\$47	\$53	\$53	\$71	\$61
Vocational Rehabilitation Loan Program Administrative Expenses	\$311	\$305	\$306	\$311	\$320
Rescission	-\$2,865	—	—	—	—
Native American Veterans Housing Loan Program Administrative Expenses	\$571	\$580	\$584	\$628	\$646
Rescission	-\$4,569	—	—	—	—
Subtotal VBA	\$35,405,848	\$37,472,027	\$41,705,677	\$44,642,822	\$47,847,162
Medical Services	\$19,472,777	\$21,322,141	\$25,518,254	\$29,104,220	\$30,969,903
Budget Supplemental	\$1,500,000	\$1,225,000	\$466,800	—	—
Hurricane Supplemental	\$38,783	\$198,265	—	—	—

	FY2005 Enacted	FY2006 Enacted	FY2007 Enacted	FY2008 Enacted	FY2009 Enacted
Pandemic Influenza Supplemental	—	\$27,000	—	—	—
Rescission	-\$155,782	—	—	—	—
Total Medical Services	\$20,855,778	\$22,772,406	\$25,985,054	\$29,104,220	\$30,969,903
Medical Administration	\$4,705,000	\$2,858,442	\$3,177,968	\$3,517,000	\$4,450,000
Supplemental	\$1,940	—	\$250,000	—	—
Rescission	-\$37,640	—	—	—	—
Medical Facilities	\$3,745,000	\$3,297,669	\$3,569,533	\$4,100,000	\$5,029,000
Supplemental	\$46,909	—	\$595,000	—	\$1,000,000
Rescission	-\$29,960	—	—	—	—
Medical and Prosthetic Research	\$405,593	\$412,000	\$413,980	\$480,000	\$510,000
Supplemental	—	—	\$32,500	—	—
Rescission	-\$3,245	—	—	—	—
Medical Care Collections Fund (MCCF)	\$1,953,020	\$2,170,000	\$2,198,154	\$2,414,000	\$2,544,000
Subtotal VHA	\$31,642,395	\$31,510,517	\$36,222,190	\$39,615,220	\$44,502,903
National Cemetery Administration (NCA)	\$148,925	\$156,447	\$160,747	\$195,000	\$230,000
Rescission	-\$1,191	—	—	—	\$50,000
Supplemental	\$50	\$200	—	—	—
Subtotal NCA	\$147,784	\$156,647	\$160,747	\$195,000	\$280,000
General Operating Expenses	\$1,324,753	\$1,410,520	\$1,481,472	\$1,605,000	\$1,801,867
Rescission	-\$10,598	—	—	—	—
Supplemental	\$545	\$24,871	\$83,200	\$100,000	\$157,100
Filipino Veterans Equity Compensation Fund	—	—	—	—	\$198,000
Office of Inspector General	\$69,711	\$70,174	\$70,641	\$80,500	\$87,818
Rescission	-\$558	—	—	—	\$1,000
Information Technology	—	\$1,213,820	\$1,213,820	\$1,966,465	\$2,489,391
Supplemental	—	—	\$35,100	\$20,000	\$50,100
Construction, Major Projects	\$458,800	\$607,100	\$399,000	\$1,069,100	\$923,382
Rescission	-\$3,670	—	—	—	—
Supplemental	—	\$953,419	—	\$396,377	—
Construction, Minor Projects	\$230,779	\$198,937	\$198,937	\$630,535	\$741,534
Rescission	-\$1,846	—	—	—	—
Supplemental	\$36,343	\$1,800	\$326,000	—	—
Grants for State Extended Care Facilities	\$105,163	\$85,000	\$85,000	\$165,000	\$175,000
Rescission	-\$841	—	—	—	\$150,000

	FY2005 Enacted	FY2006 Enacted	FY2007 Enacted	FY2008 Enacted	FY2009 Enacted
Grants for State Veterans Cemeteries	\$32,000	\$32,000	\$32,000	\$39,500	\$42,000
Rescission	-\$256	—	—	—	—
Subtotal Departmental Administration	\$2,240,324	\$4,597,641	\$3,925,171	\$6,072,477	\$6,817,192
Total Department of Veterans Affairs with MCCF	\$69,436,351	\$73,736,832	\$82,013,784	\$90,525,519	\$99,670,165
Total Department of Veterans Affairs without MCCF	\$67,483,331	\$71,566,832	\$79,815,630	\$88,111,519	\$96,903,257
Total Mandatory	\$35,252,084	\$37,317,514	\$41,550,450	\$44,487,250	\$46,988,925
Total Discretionary with MCCF	\$34,184,267	\$36,419,318	\$40,463,334	\$46,038,269	\$51,981,240
Total Discretionary without MCCF	\$32,231,247	\$34,249,318	\$38,265,180	\$43,624,269	\$49,214,332

Source: Table prepared by CRS based on data from the Department of Veterans Affairs, Office of Management, Office of Budget.

Table B-4. VA Appropriations FY2010-FY2014

(\$ in Thousands)

	FY2010 Enacted	FY2011 Enacted	FY2012 Enacted	FY2013 Enacted	FY2014 Enacted
Veterans Benefits Administration (VBA)					
Compensation and Pensions	\$47,396,106	\$53,978,000	\$51,237,567	\$60,599,855	\$71,476,104
Readjustment Benefits	\$9,232,369	\$10,396,245	\$12,108,488	\$12,023,458	\$13,135,898
Veterans Insurance and Indemnities	\$49,288	\$77,589	\$100,252	\$104,600	\$77,567
Veterans Housing Benefit Program Fund	\$23,553	\$19,078	\$318,612	\$184,859	—
Veterans Housing Benefit Program Fund Administrative Expenses	—	\$165,082	\$154,698	\$157,605	\$158,430
Rescission	\$165,082	-\$330	—	—	—
Vocational Rehabilitation Loan Program	—	\$29	\$19	\$19	\$5
Rescission	\$29	-\$1	—	—	—
Vocational Rehabilitation Loan Program Administrative Expenses	\$328	\$337	\$343	\$346	\$354
Rescission	—	-\$10	—	—	—
Native American Veterans Housing Program Administrative Expenses	\$664	\$707	\$1,116	\$1,087	\$1,109

	FY2010 Enacted	FY2011 Enacted	FY2012 Enacted	FY2013 Enacted	FY2014 Enacted
Rescission	—	-\$44	—	—	—
Subtotal VBA	\$56,867,419	\$64,636,683	\$63,921,095	\$73,071,830	\$86,886,074
Veterans Health Administration (VHA)					
Medical Services	\$34,707,500	\$37,136,000	\$39,649,985	\$41,509,000	\$43,557,000
Budget Supplemental	—	—	—	—	\$40,000
Hurricane Supplemental	—	—	—	\$21,000	—
Rescission	—	-\$74,272	—	-\$14,937	-\$179,000
<i>Total Medical Services</i>	<i>\$34,707,500</i>	<i>\$37,061,728</i>	<i>\$39,649,985</i>	<i>\$41,515,063</i>	<i>\$43,418,000</i>
Medical Administration	\$4,930,000	\$5,307,000	\$5,535,000	\$5,746,000	\$6,033,000
Rescission	—	-\$44,546	—	-\$2,039	-\$50,000
Medical Facilities	\$4,859,000	\$5,740,000	\$5,426,000	\$5,441,000	\$4,872,000
Supplemental	—	—	—	\$6,000	\$85,000
Rescission	—	-\$26,450	—	-\$1,991	—
Medical and Prosthetic Research	\$581,000	\$590,000	\$581,000	\$581,905	\$585,664
Rescission	—	-\$10,162	—	—	—
Medical Care Collections Fund (MCCF)	\$2,847,565	\$2,775,214	\$2,830,302	\$2,903,092	—
Subtotal VHA	\$47,925,065	\$51,392,784	\$54,022,287	\$56,189,031	\$58,031,656
National Cemetery Administration (NCA)	\$250,000	\$250,000	\$250,934	\$258,284	\$250,000
Rescission	—	-\$500	—	-\$341	-\$1,000
Supplemental	—	—	—	\$2,100	—
Subtotal NCA	\$250,000	\$249,500	\$250,934	\$260,043	\$249,000
Departmental Administration					
VBA—General Operating Expenses	—	\$2,622,110	\$2,018,764	\$2,164,074	\$2,465,490
Rescission	\$250,000	-\$87,834	—	-\$2,856	—
General Administration	—	—	\$416,737	\$424,737	\$415,885
Rescission	—	—	—	-\$561	-\$2,000
Office of Inspector General	\$109,000	\$109,367	\$112,391	\$114,848	121,411
Rescission	—	-\$585	—	—	—
Information Technology	\$3,307,000	\$3,307,000	\$3,111,376	\$3,323,053	\$3,703,344
Rescission	—	—	—	—	—
Supplemental	\$1,194,000	-\$166,396	—	—	—
Construction, Major Projects	—	\$1,151,036	\$589,604	\$531,767	\$342,130
Rescission	—	-\$2,302	—	—	—

	FY2010 Enacted	FY2011 Enacted	FY2012 Enacted	FY2013 Enacted	FY2014 Enacted
Construction, Minor Projects	\$703,000	\$467,700	\$482,386	\$606,728	\$714,870
Rescission	—	-\$935	—	—	—
Supplemental	—	—	—	—	511,200
Grants for State Extended Care Facilities	\$100,000	\$85,000	\$85,000	\$84,888	\$85,000
Rescission	—	-\$170	—	—	—
Grants for State Veterans Cemeteries	\$46,000	\$46,000	\$46,000	\$45,939	\$46,000
Rescission	—	-\$92	—	—	—
Subtotal Departmental Administration	\$7,539,607	\$7,529,899	\$6,862,258	\$6,871,298	\$8,403,330
Total Department of Veterans Affairs with MCCF	\$112,582,091	\$123,733,866	\$125,056,574	\$137,020,522	\$168,570,058
Total Department of Veterans Affairs without MCCF	\$109,734,526	\$120,958,652	\$122,226,272	\$134,117,429	\$165,482,068
Total Mandatory	\$56,701,316	\$64,470,912	\$63,764,919	\$72,912,772	\$101,726,176
Total Discretionary with MCCF	\$55,880,775	\$59,262,954	\$61,291,655	\$64,107,750	\$66,843,882
Total Discretionary without MCCF	\$53,033,210	\$56,487,740	\$58,461,353	\$61,204,657	\$63,755,892

Source: Table prepared by CRS based on data from the Department of Veterans Affairs, Office of Management, Office of Budget.

Table B-5.VA Appropriations FY2015-FY2019
(\$ in Thousands)

	FY2015 Enacted	FY2016 Enacted	FY2017 Enacted	FY2018 Enacted	FY2019 Enacted
Veterans Benefits Administration (VBA)					
Compensation and Pensions	\$79,071,000	\$76,865,545	\$86,083,128	\$90,119,449	\$95,768,462
Budget Supplemental	—	—	—	—	\$2,994,366
Readjustment Benefits	\$14,997,136	\$14,313,357	\$16,340,828	\$13,708,648	\$11,832,175
Veterans Insurance and Indemnities	\$63,257	\$77,160	\$108,525	\$120,338	\$109,090
Budget Supplemental	—	—	—	—	—
Veterans Housing Benefit Program Fund	—	\$509,008	—	—	—
Veterans Housing Benefit Program Fund Administrative Expenses	\$160,881	\$164,558	\$198,856	\$178,626	\$200,612
Rescission	—	—	—	—	—

	FY2015 Enacted	FY2016 Enacted	FY2017 Enacted	FY2018 Enacted	FY2019 Enacted
Vocational Rehabilitation Loan Program	\$10	\$31	\$36	\$30	\$39
Rescission	—	—	—	—	—
Vocational Rehabilitation Loan Program Administrative Expenses	\$361	\$367	\$389	\$395	\$396
Rescission	—	—	—	—	—
Native American Veterans Housing Program Administrative Expenses	\$1,130	\$1,114	\$1,163	\$1,163	\$1,163
Rescission	—	—	—	—	—
Subtotal VBA	\$94,753,582	\$91,931,140	\$102,732,905	\$104,128,649	\$110,906,303
Veterans Health Administration (VHA)					
Medical Services	\$45,015,527	\$47,603,202	\$51,673,000	\$44,886,554	\$49,161,165
Budget Supplemental	209,189	\$2,369,158	1,078,993	\$1,962,984	\$750,000
Hurricane Supplemental	—	—	—	\$11,075	—
P.L. 115-31 (Opioid Supplemental)	—	—	\$50,000	—	—
Families First Coronavirus Response Act (P.L. 116-127)	—	—	—	—	—
CARES Act (P.L. 116-136)	—	—	—	—	—
Rescission	-28,829,839	—	-\$7,380,181	-\$751,000	—
<i>Total Medical Services</i>	<i>\$45,195,886.161</i>	<i>\$49,972,360</i>	<i>\$45,421,812</i>	<i>\$46,109,613</i>	<i>\$49,911,165</i>
Medical Community Care	—	—	—	\$9,409,118	\$8,384,704
Budget Supplemental	—	—	7,246,181	\$419,176	\$1,000,000
Families First Coronavirus Response Act (P.L. 116-127)	—	—	—	—	—
CARES Act (P.L. 116-136)	—	—	—	—	—
<i>Total Medical Community Care</i>	<i>—</i>	<i>—</i>	<i>\$7,246,181</i>	<i>\$9,828,294</i>	<i>\$9,384,704</i>
Medical Administration	\$5,879,700	\$6,144,000	\$6,524,000	\$6,654,480	\$7,239,156
Budget Supplemental	—	—	—	\$100,000	—
Hurricane Supplemental	—	—	—	\$3,209	—
Rescission	-5,609,461	—	-\$26,000	—	-\$211,000
CARES Act (P.L. 116-136)	—	—	—	—	—
<i>Total Medical Administration</i>	<i>—</i>	<i>\$6,144,000</i>	<i>\$6,498,000</i>	<i>\$6,757,689</i>	<i>\$7,028,156</i>

	FY2015 Enacted	FY2016 Enacted	FY2017 Enacted	FY2018 Enacted	FY2019 Enacted
Medical Facilities	\$4,739,000	\$4,915,000	\$5,074,000	\$5,434,880	\$5,914,288
Supplemental	—	\$105,312	\$247,668	\$1,707,000	\$890,180
Hurricane Supplemental	—	—	—	\$75,108	\$3,000
Rescission	-1,999,835	—	-\$9,000	—	—
CARES Act (P.L. 116-136)	—	—	—	—	—
<i>Total Medical Facilities</i>	—	\$5,020,312	\$5,312,668	\$7,216,988	\$6,807,468
Medical and Prosthetic Research	\$588,922	\$630,735	\$675,366	\$722,262	\$779,000
Rescission	-409,359	—	-\$2,000	—	—
<i>Total Medical and Prosthetic Research</i>	—	\$630,735	\$673,366	\$722,262	\$779,000
Medical Care Collections Fund (MCCF)	—	\$3,503,146	\$3,561,642	\$3,515,635	\$3,915,045
Subtotal VHA	\$59,619,422	\$62,270,373	\$68,713,669	\$74,150,481	\$77,825,538
Veterans Choice Act Mandatory Funds	—	—	\$2,100,000	\$7,300,000	—
National Cemetery Administration (NCA)	\$256,800	\$271,220	\$286,193	\$306,193	\$315,836
Rescission	-169,500	—	—	—	—
Supplemental	—	—	—	—	—
Subtotal NCA	\$256,631	\$271,220	\$286,193	\$306,193	\$315,836
Departmental Administration					
VBA—General Operating Expenses	\$2,534,254	\$2,707,734	\$2,856,160	\$2,910,000	\$2,956,316
Rescission	-2,355,482	—	-\$12,000	—	—
General Administration	\$321,591	\$336,659	\$345,391	\$335,891	\$355,897
Rescission	-446,436	—	—	—	—
Board of Veterans Appeals	—	\$109,884	\$156,096	\$161,048	\$174,748
Rescission	—	—	-\$500	—	—
Office of Inspector General	\$126,411	\$136,766	\$160,106	\$164,000	\$192,000
Rescission	—	—	-\$500	—	—
Information Technology	\$3,903,344	\$4,133,363	\$4,278,259	\$4,055,500	\$4,103,000
Rescission	-1,066	—	-\$8,000	—	—
CARES Act (P.L. 116-136)	—	—	—	—	—
Electronic Health Records Modernization (EHRM)	—	—	—	\$782,000	\$1,107,000
Construction, Major Projects	\$561,800	\$1,243,800	\$325,812	\$1,442,750	\$2,503,786
Rescission	—	—	-\$20,322	-\$420,000	—
Construction, Minor Projects	\$495,200	\$406,200	\$372,069	\$767,570	\$799,514

	FY2015 Enacted	FY2016 Enacted	FY2017 Enacted	FY2018 Enacted	FY2019 Enacted
Supplemental		—	—	\$4,088	—
Grants for State Extended Care Facilities	\$90,000	\$120,000	\$90,000	\$685,000	\$150,000
Grants for State Veterans Cemeteries	\$46,000	\$46,000	\$45,000	\$45,000	\$45,000
Subtotal Departmental Administration	\$8,173,912	\$9,240,406	\$8,587,571	\$10,932,847	\$12,387,261
Total Department of Veterans Affairs with MCCF	\$162,803,546	\$166,713,139	\$182,420,358	\$196,818,170	\$201,434,938
Total Department of Veterans Affairs without MCCF	\$159,579,614	\$163,209,993	\$178,858,716	\$193,302,535	\$197,519,893
Total Mandatory	\$94,591,200	\$91,765,070	\$104,632,481	\$111,248,435	\$110,704,093
Total Discretionary with MCCF	\$68,212,346	\$74,948,069	\$77,787,876	\$85,569,735	\$90,730,845
Total Discretionary without MCCF	\$64,988,414	\$71,444,923	\$74,226,235	\$82,054,100	\$86,815,800

Source: Table prepared by CRS based on data from the Department of Veterans Affairs, Office of Management, Office of Budget.

Table B-6. VA Appropriations FY2020-FY2024
(\$ in Thousands)

	FY2020 Enacted	FY2021 Enacted	FY2022 Enacted	FY2023 Enacted	FY2024 Enacted
Veterans Benefits Administration (VBA)					
Compensation and Pensions	\$109,017,152	\$118,246,975	\$130,227,650	\$152,016,542	—
Budget Supplemental	\$1,439,931	\$6,110,252	\$8,955,364	—	—
Readjustment Benefits	\$14,065,282	\$12,578,965	\$14,946,618	\$8,906,768	—
ARPA (P.L. 117-2)	—	\$386,000	—	—	—
Veterans Insurance and Indemnities	\$111,340	\$129,224	\$136,950	\$109,865	—
Budget Supplemental	\$17,620	\$2,148	—	—	—
Veterans Housing Benefit Program Fund	—	—	—	—	—
Veterans Housing Benefit Program Fund Administrative Expenses	200,377	\$204,400	\$229,500	\$282,361	—
Vocational Rehabilitation Loan Program	\$61	\$21	\$6	\$10	—

	FY2020 Enacted	FY2021 Enacted	FY2022 Enacted	FY2023 Enacted	FY2024 Enacted
Vocational Rehabilitation Loan Program	\$365	\$437	\$431	\$453	—
Administrative Expenses					
Native American Veterans Housing Program Administrative Expenses	\$1,186	\$1,186	\$1,400	\$1,400	—
Subtotal VBA	\$124,853,314	137,659,608	\$154,497,918	161,317,400	—
Medical Services	\$51,411,165	\$56,158,015	\$58,897,219	\$70,323,116	—
Budget Supplemental	—	\$497,468	—	\$261,000	—
Hurricane Supplemental	—	—	—	—	—
P.L. 115-31 (Opioid Supplemental)	—	—	—	—	—
Families First Coronavirus Response Act (P.L. 116-127)	\$30,000	—	—	—	—
CARES Act (P.L. 116-136)	\$14,432,000	—	—	—	—
ARPA (P.L. 117-2)	—	\$653,184	—	—	—
Rescission	-\$350,000	-\$100,000	-200,000	—	—
<i>Total Medical Services</i>	<i>\$65,523,165</i>	<i>\$57,183,383</i>	<i>\$58,697,219</i>	<i>\$70,584,116</i>	
Medical Community Care	\$10,758,399	\$17,131,179	\$20,148,244	\$24,156,659	—
Budget Supplemental	\$3,906,400	\$1,380,800	\$3,269,000	\$4,300,000	—
Families First Coronavirus Response Act (P.L. 116-127)	\$30,000	—	—	—	—
CARES Act (P.L. 116-136)	\$2,100,000	—	—	—	—
ARPA (P.L. 117-2)	—	\$322,100	—	—	—
Recession			-200,000		
<i>Total Medical Community Care</i>	<i>\$16,794,799</i>	<i>\$18,834,079</i>	<i>\$23,217,244</i>	<i>\$28,456,659</i>	—
Medical Support & Compliance	\$7,239,156	\$7,914,191	\$8,403,117	\$9,673,409	—
Budget Supplemental	\$98,800	\$300,000	—	\$1,400,000	—
CARES Act (P.L. 116-136)	\$100,000	—	—	—	—
Rescission	-\$10,000	-\$15,000	—	—	—

	FY2020 Enacted	FY2021 Enacted	FY2022 Enacted	FY2023 Enacted	FY2024 Enacted
<i>Total Medical Support & Compliance</i>	\$7,427,956	\$8,199,191	\$8,403,117	\$11,073,409	—
Medical Facilities	\$6,141,880	\$6,433,265	\$6,734,680	\$7,133,816	—
Budget Supplemental	—	\$150,000	\$150,000	1,500,000	—
CARES Act (P.L. 116-136)	\$606,000	—	—	—	—
PACT Act (P.L. 117-168 Mandatory)	—	—	\$275,205	\$1,880,000	—
<i>Total Medical Facilities</i>	\$6,747,880	\$6,583,265	\$7,159,885	\$10,513,816	—
Medical and Prosthetic Research	\$800,000	\$815,000	\$882,000	\$916,000	—
Rescission	-\$50,000	-\$20,000	—	—	—
<i>Total Medical and Prosthetic Research</i>	\$750,000	\$795,000	\$882,000	\$916,000	—
Medical Care Collections Fund (MCCF)	\$3,429,116	\$3,090,673	\$3,886,787	\$3,844,891	—
Emergency Department of Veterans Affairs Employee Leave Fund (ARPA (P.L. 117-2))	—	80,000	—	—	—
ARPA (P.L. 117-2)	—	\$265,208	—	—	—
ARPA (P.L. 117-2)	—	\$14,482,000	—	—	—
Subtotal VHA	\$100,672,916	\$109,547,591	\$102,246,252	\$125,388,891	—
National Cemetery Administration (NCA)	\$329,000	\$352,000	\$394,000	\$430,000	—
Rescission	-\$1,000	—	—	—	—
Subtotal NCA	\$328,000	\$352,000	\$394,000	\$430,000	—
VBA—General Operating Expenses	\$3,125,000	\$3,180,000	\$3,453,813	\$3,863,000	—
Rescission	-\$258	-\$16,000	—	—	—
CARES Act (P.L. 116-136)	13,000	—	—	—	—
ARPA (P.L. 117-2)	—	\$262,000	—	—	—
General Administration	\$355,911	\$365,911	\$401,200	\$433,000	—
Rescission	—	-\$12,000	—	—	—
CARES Act (P.L. 116-136)	\$6,000	—	—	—	—
PACT Act (P.L. 117-168)	—	—	\$18,034	—	—
Board of Veterans Appeals	\$182,000	\$196,000	\$228,000	\$285,000	—

	FY2020 Enacted	FY2021 Enacted	FY2022 Enacted	FY2023 Enacted	FY2024 Enacted
Rescission	-\$8,000	—	—	—	—
ARPA (P.L. 117-2)	—	\$10,000	—	—	—
Office of Inspector General	\$210,000	\$228,000	\$239,000	\$273,000	—
CARES Act (P.L. 116-136)	\$12,500	—	—	—	—
ARPA (P.L. 117-2)	—	\$10,000	—	—	—
Information Technology	\$4,371,615	\$4,912,000	\$4,842,800	\$5,782,000	—
Recurring Expense Transformational Fund	—	—	\$670,000	—	—
Rescission	—	-\$37,500	-\$76,105	—	—
CARES Act (P.L. 116-136)	\$2,150,000	—	—	—	—
ARPA (P.L. 117-2)	—	\$100,000	—	—	—
Electronic Health Records Modernization (EHRM)	\$1,500,000	\$2,627,000	\$2,500,000	\$1,759,000	—
Rescission	-70,000	-\$20,000	-200,000	-150,000	—
Construction, Major Projects	\$1,235,200	\$1,316,000	\$1,611,000	\$1,447,890	—
Construction, Minor Projects	\$398,800	\$390,000	\$553,000	\$626,110	—
Rescission	—	-\$35,700	—	-\$76,000	—
Grants for State Extended Care Facilities	\$90,000	\$90,000	\$50,000	\$150,000	—
CARES Act (P.L. 116-136)	\$150,000	—	—	—	—
ARPA (P.L. 117-2)	—	\$500,000	—	—	—
Grants for State Veterans Cemeteries	\$45,000	\$45,000	\$48,500	\$50,000	—
Recurring Expense Transformational Fund Rescission	—	—	-\$820,000	\$90,874	—
Asset Infrastructure Review Commission Rescission	—	—	—	-\$5,000	—
Cost Of War Toxic Exposures Fund	—	—	\$500,000	\$5,000,000	—
Subtotal Departmental Administration	\$13,766,768	\$14,110,711	\$14,653,003	\$19,347,126	—

Total Department of Veterans Affairs with MCCF	\$239,620,998	\$247,107,910	\$272,629,207	\$301,579,291	—
Total Department of Veterans Affairs without MCCF	\$236,191,882	\$244,017,237	\$268,742,421	\$297,734,400	—
Total Mandatory	\$124,651,325	\$154,147,564	\$155,688,582	\$167,913,175	—
Total Discretionary with MCCF	\$114,969,673	\$92,960,346	\$116,940,625	\$133,666,115	—
Total Discretionary without MCCF	\$111,540,556	\$89,869,673	\$113,053,839	\$129,821,224	—

Source: Table prepared by CRS based on data from the Department of Veterans Affairs, Office of Management, Office of Budget.

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