

DEPARTMENT OF VETERANS AFFAIRS

VETERANS HEALTH ADMINISTRATION

Federal Funds

MEDICAL SERVICES

For necessary expenses for furnishing, as authorized by law, inpatient and outpatient care and treatment to beneficiaries of the Department of Veterans Affairs and veterans described in section 1705(a) of title 38, United States Code, including care and treatment in facilities not under the jurisdiction of the Department, and including medical supplies and equipment, bioengineering services, food services, and salaries and expenses of healthcare employees hired under title 38, United States Code, aid to State homes as authorized by section 1741 of title 38, United States Code, assistance and support services for caregivers as authorized by section 1720G of title 38, United States Code, loan repayments authorized by section 604 of the Caregivers and Veterans Omnibus Health Services Act of 2010 (Public Law 111–163; 124 Stat. 1174; 38 U.S.C. 7681 note), and hospital care and medical services authorized by section 1787 of title 38, United States Code; [\$40,000,000] \$367,885,000, which shall be in addition to funds previously appropriated under this heading that became available on October 1, [2013] 2014; and, in addition, [\$45,015,527,000] \$47,603,202,000, plus reimbursements, shall become available on October 1, [2014] 2015, and shall remain available until September 30, [2015] 2016: *Provided, That, of the amount made available on October 1, 2015, under this heading, \$1,400,000,000, shall remain available until September 30, 2017: Provided further, That notwithstanding any other provision of law, the Secretary of Veterans Affairs shall establish a priority for the provision of medical treatment for veterans who have service-connected disabilities, lower income, or have special needs: Provided further, That notwithstanding any other provision of law, the Secretary of Veterans Affairs shall give priority funding for the provision of basic medical benefits to veterans in enrollment priority groups 1 through 6: Provided further, That notwithstanding any other provision of law, the Secretary of Veterans Affairs may authorize the dispensing of prescription drugs from Veterans Health Administration facilities to enrolled veterans with privately written prescriptions based on requirements established by the Secretary: Provided further, That the implementation of the program described in the previous proviso shall incur no additional cost to the Department of Veterans Affairs. (Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2014.)*

Special and Trust Fund Receipts (in millions of dollars)

Identification code 36–0160–0–1–703		2013 actual	2014 est.	2015 est.
0100 Balance, start of year		217	246	246
Receipts:				
0220	Pharmaceutical Co-payments, MCCF	694	692	753
0221	Medical Care Collections Fund, Third Party Prescription Claims	86	87	90

0222	Enhanced-use Lease Proceeds, MCCF	2	2	2
0223	First Party Collections, MCCF	187	189	192
0224	Third Party Collections, MCCF	1,894	1,898	1,962
0225	Parking Fees, MCCF	4	4	3
0226	Compensated Work Therapy, MCCF	60	57	57
0227	MCCF, Long-term Care Copayments	3	4	4
0240	Payments from Compensation and Pension, MCCF	2	2	2
0299	Total receipts and collections	2,932	2,935	3,065
0400	Total: Balances and collections	3,149	3,181	3,311
Appropriations:				
0500	Medical Care Collections Fund	-2,903	-2,935	-3,065
0799	Balance, end of year	246	246	246

Program and Financing (in millions of dollars)

Identification code 36-0160-0-1-703		2013 actual	2014 est.	2015 est.
Obligations by program activity:				
0001	Ambulatory care	19,681	20,817	22,366
0002	Inpatient care	8,027	8,408	8,873
0003	Rehabilitation Care	426	454	476
0004	Mental health care	4,509	5,056	5,383
0005	Long-term care	5,107	5,402	5,677
0006	Prosthetics care	2,235	2,402	2,577
0007	Dental care	573	633	692
0008	CHAMPVA and Other dependent programs	1,542	1,745	1,913
0009	Readjustment counseling	172	188	203
0091	Total operating expenses	42,272	45,105	48,160
0101	Ambulatory care	902	515	226
0102	Inpatient care	417	234	102
0103	Rehabilitation care	28	14	6
0104	Mental health care	252	164	72
0105	Long-term care	165	134	58
0107	Dental care	29	20	9

0109	Readjustment counseling	4	2	1
0191	Total capital investment	1,797	1,083	474
0799	Total direct obligations	44,069	46,188	48,634
0801	Reimbursable program	182	195	199
0900	Total new obligations	44,251	46,383	48,833

Budgetary Resources:

Unobligated balance:

1000	Unobligated balance brought forward, Oct 1	491	454	405
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Budget authority:

Appropriations, discretionary:

1100	Appropriation	1,676	1,440	1,768
1120	Appropriations transferred to other accts [36-0169]	-178	-183	-187
1120	Appropriations transferred to other accts [36-0165]		-15	-15
1120	Appropriations transferred to other accts [36-0167]	-192		
1121	Appropriations transferred from other accts [36-5287]	2,887	2,919	3,048
1130	Appropriations permanently reduced	-2		
1131	Unobligated balance of appropriations permanently reduced		-179	

1160	Appropriation, discretionary (total)	4,191	3,982	4,614
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Advance appropriations, discretionary:

1170	Advance appropriation	41,354	43,557	45,016
1173	Advance appropriations permanently reduced	-1,513	-1,400	-1,400

1180	Advanced appropriation, discretionary (total)	39,841	42,157	43,616
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Spending authority from offsetting collections, discretionary:

1700	Collected	179	195	199
1701	Change in uncollected payments, Federal sources	3		

1750	Spending auth from offsetting collections, disc (total)	182	195	199
1900	Budget authority (total)	44,214	46,334	48,429
1930	Total budgetary resources available	44,705	46,788	48,834
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	454	405	1

Change in obligated balance:

Unpaid obligations:

3000	Unpaid obligations, brought forward, Oct 1	7,483	8,638	9,674
3010	Obligations incurred, unexpired accounts	44,251	46,383	48,833
3011	Obligations incurred, expired accounts	-524		
3020	Outlays (gross)	-42,572	-45,347	-47,753

3050	Unpaid obligations, end of year	8,638	9,674	10,754
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Uncollected payments:

3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-7	-5	-5
3070	Change in uncollected pymts, Fed sources, unexpired	-3		
3071	Change in uncollected pymts, Fed sources, expired	5		

3090	Uncollected pymts, Fed sources, end of year	-5	-5	-5
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Memorandum (non-add) entries:

3100	Obligated balance, start of year	7,476	8,633	9,669
3200	Obligated balance, end of year	8,633	9,669	10,749

Budget authority and outlays, net:

Discretionary:

4000	Budget authority, gross	44,214	46,334	48,429
Outlays, gross:				
4010	Outlays from new discretionary authority	36,897	40,060	41,823
4011	Outlays from discretionary balances	5,675	5,287	5,930

4020	Outlays, gross (total)	42,572	45,347	47,753
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Baseline Program [Medical services]	-46	-63	-63
4033	Non-Federal sources	-144	-132	-136
4040	Offsets against gross budget authority and outlays (total)	-190	-195	-199
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-3		
4052	Offsetting collections credited to expired accounts	11		
4060	Additional offsets against budget authority only (total)	8		
4070	Budget authority, net (discretionary)	44,032	46,139	48,230
4080	Outlays, net (discretionary)	42,382	45,152	47,554
4180	Budget authority, net (total)	44,032	46,139	48,230
4190	Outlays, net (total)	42,382	45,152	47,554

For 2016, the Budget requests \$58.7 billion in advance appropriations for the three medical care appropriations: Medical Services, Medical Support and Compliance, and Medical Facilities. This request for advance appropriations fulfills the Administration's commitment to provide reliable and timely resources to support the delivery of accessible and high-quality medical services for veterans. Advance appropriations require a multi-year approach to budget planning whereby one year builds off the previous year. This funding enables timely and predictable funding for VA's medical care to prevent our Nation's veterans from being adversely affected by budget delays, and provides opportunities to more effectively use resources in a constrained fiscal environment. For example, estimated savings from management improvements to be achieved in 2014, 2015 and 2016 will reduce the requirements for the 2015 and 2016 appropriations.

For 2015, Medical Care appropriations are increased by \$367.9 million over the 2015 advance appropriations request of \$55.6 billion. Each year, VA updates its budget estimates to incorporate the most recent data on health care utilization rates, actual program experience, and other factors, such as economic trends in unemployment and inflation. As a result of these updates, the adjusted budget estimates more accurately reflect the projected medical demands of veterans enrolled in the VA health care system.

With the resources requested for 2015 and 2016, VA will provide the highest quality health care services

for veterans. VA estimates it will treat 6.7 million patients in 2015 and 6.8 million patients in 2016. Operation Enduring Freedom, Operation Iraqi Freedom and Operation New Dawn (OEF/OIF/OND) veterans are expected to reach 757,674 in 2015 (11.2 percent of the total) and 823,647 in 2016 (12.0 percent of the total).

*Medical Services.*_For Medical Services, the Budget reflects the following appropriation funding: the 2014 enacted advance appropriation of \$43.6 billion, augmented by \$40 million (as provided in P.L. 113–76); the 2015 appropriation request of \$45.4 billion; and the 2016 advance appropriation request of \$47.6 billion. This appropriation provides for a comprehensive, integrated health care delivery system that addresses the needs of eligible veterans and beneficiaries in VA medical centers, outpatient clinic facilities, contract hospitals, State homes, and outpatient programs on a fee basis. Hospital and outpatient care is also provided by the private sector for certain dependents and survivors of veterans under the Civilian Health and Medical Programs for the Department of Veterans Affairs (CHAMPVA).

*Medical Care Collections Fund (MCCF).*_VA estimates collections of over \$3.0 billion in 2015 and nearly \$3.3 billion in 2016, representing six percent of available Medical Services resources in both years. VA has the authority to collect inpatient and outpatient co-payments, medication co-payments, and nursing home co-payments; authority for certain income verification; authority to recover third-party insurance payments from veterans for nonservice-connected conditions; and authority to collect revenue from enhanced use leases. These collections also include those collected from the Compensated Work Therapy Program, Compensation and Living Expenses Program, and the Parking Program.

WORKLOAD

*Ambulatory care.*_Obligations in the Medical Services account for 2015 are estimated to be \$22,186 million for this health service category, which includes funding for ambulatory care in VA hospital-based and community-based clinics. Contract fee care is provided to eligible beneficiaries when VA facilities are not geographically accessible, services are not available at a particular facility, or when care cannot be provided in a timely manner.

Estimated operating levels are:

Outpatient Visits:	2013 actual	2014 est.	2015 est.
Staff	76,475,380	78,974,556	81,138,344
Fee	13,705,130	14,095,598	14,470,076
Total	90,180,510	93,070,154	95,608,420

*Inpatient care.*_Obligations in the Medical Services account for 2015 are estimated to be \$8,975 million. VA delivers inpatient acute care in its hospitals and through inpatient contract care.

Estimated operating levels are:

	2013 actual	2014 est.	2015 est.

Patients Treated

621,674 622,207 620,483

Rehabilitative care. Obligations in the Medical Services account for 2015 are estimated to be \$482 million for the provision of rehabilitative care, including Blind Rehabilitation and Spinal Cord Injury programs. These services include inpatient and outpatient blind and vision rehabilitation programs, adjustment to blindness counseling, patient and family education, and assistive technology. The mission of Spinal Cord Injury and Disorders (SCI/D) Services is to promote the health, independence, quality of life and productivity of individuals with spinal cord injury and disorders through efficient delivery of acute rehabilitation, psychological, social, vocational, medical and surgical care, professional training, as well as patient and family education.

Estimated operating levels are:

	2013 actual	2014 est.	2015 est.
Patients treated	15,996	16,155	16,249

Mental health care. Obligations in the Medical Services account for 2015 are estimated to be \$5,455 million for the inpatient, residential, and outpatient care of veterans with conditions related to mental illness, including alcohol and drug problems. Mental health services and operations ensure the availability of a range of services, from treatment of a variety of common mental health conditions in primary care to more intensive interventions in specialty mental health programs for more severe and persisting mental health conditions. Specialty services such as evidence-based psychotherapies, intensive outpatient programs, residential rehabilitation treatment, and inpatient care are available to meet the range of veterans' needs.

Estimated operating levels are:

	2013 actual	2014 est.	2015 est.
Average daily census (ADC)	9,208	9,216	9,108
Outpatient Visits/Encounters	11,483,120	11,847,946	12,139,991

Long-term care. Obligations in the Medical Services account for 2015 are estimated to be \$5,735 million for the care of veteran residents in long-term care programs. VA offers a spectrum of geriatric and extended care services to veterans enrolled in its health care system. The spectrum of long-term care services includes non-institutional and institutional services. All VA medical centers provide home- and community-based long-term care programs. The patient-focused approach supports veterans who wish to live safely at home in their own communities for as long as possible. In addition, veterans receive institutional long-term care through one of four venues: VA Community Living Centers (CLCs); Community Nursing Homes; State Veterans Nursing Homes; and State Veterans Home Domiciliaries.

Estimated operating levels are:

	2013 actual	2014 est.	2015 est.
Institutional (ADC)	40,347	40,516	40,697
Non-Institutional Visits/Procedures	12,057,410	12,668,448	13,171,165

*Prosthetics care.*_Obligations in the Medical Services account for 2015 are estimated to be \$2,577 million for veterans. Prosthetic and Sensory Aids Service is an integrated delivery system designed to provide medically prescribed prosthetic and sensory aids, medical devices, assistive aids, repairs and services to eligible disabled veterans to maximize the independence and enhance their quality of life. This includes, but is not limited to, artificial limbs, hearing aids, and home oxygen; items that improve accessibility such as ramps and vehicle modifications, wheelchairs and mobility aids; and devices surgically placed in the veteran, such as stents.

*Dental care.*_Obligations in the Medical Services account for 2015 are estimated to be \$701 million for the treatment of veterans who require dental care. Dental care services are provided to eligible veterans with a "medical condition negatively impacted by poor dentition." These patients may include poorly controlled diabetic patients, patients with head or neck cancer, organ transplant patients and others. Veterans with a 100 percent service-connected disability are eligible for comprehensive dental care as needed. In addition, homeless veterans enrolled in certain residential treatment programs are also eligible for dental treatment.

Estimated operating levels are:

	2013 actual	2014 est.	2015 est.
Dental Procedures	4,182,172	4,356,384	4,528,770

*Civilian Health and Medical Program of the Department of Veterans Affairs (CHAMPVA) Caregivers (Title I) Programs.*_Obligations in the Medical Services account for 2015 are estimated to be \$1,913 million for the care of veterans and beneficiaries of these programs. The Veterans Health Care Expansion Act of 1973, Public Law 93–82, authorized VA to provide a health benefits program that shares the cost of medical supplies and services with eligible beneficiaries. The Veterans' Survivor Benefits Improvements Act of 2001, Public Law 107–14, extended CHAMPVA benefits, as a secondary payer to Medicare, to CHAMPVA beneficiaries over age 6. CHAMPVA programs also include Foreign Medical Program (FMP), Spina Bifida Health Care Program, and Children of Women Vietnam Veterans Health Care Program (CWVV). The Veterans Caregivers and Veterans Omnibus Health Services Act of 2010, Public Law 111–163, further expanded CHAMPVA to include primary family caregivers of certain seriously injured Veterans. Eligible primary family caregivers are authorized to receive health care benefits through the existing CHAMPVA Program when the primary family caregiver has no other health care coverage (including Medicare and Medicaid).

Estimated operating levels are:

2013	2014 est.	2015 est.
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actual

Outpatient Workload	13,764,000	13,704,000	14,710,000
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Readjustment Counseling. Obligations in the Medical Services account for 2015 are estimated to be \$204 million. This program provides readjustment counseling services at VA Vet Centers. Vet Centers are community-based counseling centers that provide a wide range of social and psychological services to include: professional readjustment counseling to veterans who have served in a combat zone, military sexual trauma counseling, bereavement counseling for families who experience an active duty death, substance abuse assessments and referral, medical referral, VBA benefits explanation and referral, and employment counseling. Services are also extended to the family members of eligible veterans for issues related to military service and the readjustment of those veterans.

Estimated operating levels are:

	2013 actual	2014 est.	2015 est.
Visits	1,540,000	1,574,000	1,636,960

Object Classification (in millions of dollars)

Identification code 36-0160-0-1-703	2013 actual	2014 est.	2015 est.
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Direct obligations:

Personnel compensation:

11.1	Full-time permanent	14,479	15,067	15,659
11.3	Other than full-time permanent	301	313	326
11.5	Other personnel compensation	1,670	1,738	1,806
11.9	Total personnel compensation	16,450	17,118	17,791
12.1	Civilian personnel benefits	4,934	5,137	5,339
21.0	Employee travel	37	39	39
21.0	Beneficiary travel	847	931	969
21.0	Interagency motor pool payments	21	21	22
21.0	All other	6	6	6
22.0	Transportation of things	13	15	16
23.2	Rental payments to others	1		
23.3	Communications, utilities, and	343	371	401

	miscellaneous charges			
24.0	Printing and reproduction	23	23	24
25.2	Other contractual services	4,835	5,783	6,200
25.6	Outpatient dental fees	122	134	146
25.6	Medical and nursing fees	1,761	1,868	2,150
25.6	Community nursing homes	650	745	787
25.6	Contract hospitalization	1,803	2,024	2,430
25.6	Civilian Health and Medical Program of the Department of Veterans Affairs (CHAMPVA)	1,028	1,069	1,158
26.0	Medical supplies and materials	7,939	8,392	9,020
31.0	Equipment	1,796	1,083	474
32.0	Land and structures	2		
41.0	Medical grants, subsidies, and contributions	937	914	947
41.0	Medical grants to private organizations	521	515	715
99.0	Direct obligations	44,069	46,188	48,634
99.0	Reimbursable obligations	182	195	199
99.9	Total new obligations	44,251	46,383	48,833

Employment Summary

Identification code	36-0160-0-1-703	2013 actual	2014 est.	2015 est.
1001	Direct civilian full-time equivalent employment	193,807	198,311	201,418
2001	Reimbursable civilian full-time equivalent employment	1,872	1,872	1,872

MEDICAL SUPPORT AND COMPLIANCE

For necessary expenses in the administration of the medical, hospital, nursing home, domiciliary, construction, supply, and research activities, as authorized by law; administrative expenses in support of capital policy activities; and administrative and legal expenses of the Department for collecting and recovering amounts owed the Department as authorized under chapter 17 of title 38, United States Code, and the Federal Medical Care Recovery Act (42 U.S.C. 2651 et seq.), [\$5,879,700,000] \$6,144,000,000, plus reimbursements, shall become available on October 1, [2014] 2015, and shall remain available until September 30, [2015] 2016: *Provided, That, of the amount available under this heading, \$100,000,000,*

shall remain available until September 30, 2017. (Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2014.)

Program and Financing (in millions of dollars)

Identification code 36–0152–0–1–703		2013 actual	2014 est.	2015 est.
Obligations by program activity:				
0001	Ambulatory care	2,900	2,990	2,794
0002	Inpatient care	1,118	1,200	1,258
0003	Rehabilitation care	76	80	84
0004	Mental health care	760	810	855
0005	Long-term care	612	632	656
0007	Dental care	98	101	110
0008	CHAMPVA and other dependent programs	83	99	101
0091	Total operating expenses	5,647	5,912	5,858
0101	Ambulatory care	37	43	17
0102	Inpatient care	14	19	8
0103	Rehabilitation care	1	1	
0104	Mental health care	10	14	6
0105	Long-term care	8	11	5
0107	Dental care	1	2	1
0191	Total capital investment	71	90	37
0293	Total direct program	5,718	6,002	5,895
0799	Total direct obligations	5,718	6,002	5,895
0801	Reimbursable program activity	20	34	35
0900	Total new obligations	5,738	6,036	5,930

Budgetary Resources:

Unobligated balance:

1000	Unobligated balance brought forward, Oct 1	107	87	48
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Budget authority:

Appropriations, discretionary:

1100	Appropriation	200	100	100
1120	Appropriations transferred to other accts [36-0169]	-25	-26	-26
1120	Appropriations transferred to other accts [36-0165]	-15		
1120	Appropriations transferred to other accts [36-0167]	-6		
		<hr/>	<hr/>	<hr/>
1160	Appropriation, discretionary (total)	154	74	74
	Advance appropriations, discretionary:			
1170	Advance appropriation	5,746	6,033	5,880
1173	Advance appropriations permanently reduced	-202	-150	-100
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1180	Advanced appropriation, discretionary (total)	5,544	5,883	5,780
	Spending authority from offsetting collections, discretionary:			
1700	Collected	20	40	41
		<hr/>	<hr/>	<hr/>
1750	Spending auth from offsetting collections, disc (total)	20	40	41
1900	Budget authority (total)	5,718	5,997	5,895
1930	Total budgetary resources available	5,825	6,084	5,943
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	87	48	13

Change in obligated balance:

	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	896	1,046	1,178
3010	Obligations incurred, unexpired accounts	5,738	6,036	5,930
3011	Obligations incurred, expired accounts	-135		
3020	Outlays (gross)	-5,453	-5,904	-5,820
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3050	Unpaid obligations, end of year	1,046	1,178	1,288
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1		

3071	Change in uncollected pymts, Fed sources, expired	1		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	895	1,046	1,178
3200	Obligated balance, end of year	1,046	1,178	1,288

Budget authority and outlays, net:

Discretionary:

4000	Budget authority, gross	5,718	5,997	5,895
	Outlays, gross:			
4010	Outlays from new discretionary authority	4,787	5,316	5,226
4011	Outlays from discretionary balances	666	588	594
4020	Outlays, gross (total)	5,453	5,904	5,820
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-20	-40	-41
4033	Non-Federal sources	-1		
4040	Offsets against gross budget authority and outlays (total)	-21	-40	-41
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	1		
4070	Budget authority, net (discretionary)	5,698	5,957	5,854
4080	Outlays, net (discretionary)	5,432	5,864	5,779
4180	Budget authority, net (total)	5,698	5,957	5,854
4190	Outlays, net (total)	5,432	5,864	5,779

For 2016, the Budget requests \$6.1 billion in advance appropriations for Medical Support and Compliance. This request for advance appropriations fulfills the Administration's commitment to provide reliable and timely resources to support the delivery of accessible and high-quality medical services for veterans.

For Medical Support and Compliance, the Budget reflects the following appropriation funding: the 2014 enacted advance appropriation of \$6.0 billion provided by P.L. 113-6.; the 2015 appropriation request of \$5.9 billion; and the 2016 advance appropriation request of \$6.1 billion. The Medical Support and Compliance appropriation finances the expenses of management, security, and administration of the VA

health care system through the operation of VA medical centers, other facilities, Veterans Integrated Service Network offices and facility director offices, chief of staff operations, quality of care oversight, legal services, billing and coding activities, procurement, financial management, and human resource management.

Object Classification (in millions of dollars)

Identification code 36-0152-0-1-703		2013 actual	2014 est.	2015 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	2,821	2,918	3,006
11.3	Other than full-time permanent	60	61	62
11.5	Other personnel compensation	325	336	347
11.9	Total personnel compensation	3,206	3,315	3,415
12.1	Civilian personnel benefits	1,026	1,066	1,102
21.0	Employee travel	42	42	42
21.0	All other	4	4	4
22.0	Transportation of things	12	12	11
23.3	Communications, utilities, and miscellaneous charges	128	137	117
24.0	Printing and reproduction	11	11	11
25.2	Other contractual services	1,113	1,229	1,059
25.6	Medical and nursing fees	4	4	4
26.0	Medical supplies and materials	97	92	93
26.0	Provisions	3		
31.0	Equipment	71	90	37
32.0	Land and structures	1		
99.0	Direct obligations	5,718	6,002	5,895
99.0	Reimbursable obligations	20	34	35
99.9	Total new obligations	5,738	6,036	5,930

Employment Summary

Identification code 36-0152-0-1-703		2013 actual	2014 est.	2015 est.
1001	Direct civilian full-time equivalent employment	47,741	49,434	48,145
2001	Reimbursable civilian full-time equivalent employment	869	869	869

DOD-VA HEALTH CARE SHARING INCENTIVE FUND

Program and Financing (in millions of dollars)

Identification code 36-0165-0-1-703		2013 actual	2014 est.	2015 est.
Obligations by program activity:				
0001	DOD-VA health care sharing incentive fund	50	70	70
Budgetary Resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	263	256	216
1021	Recoveries of prior year unpaid obligations	13		
1050	Unobligated balance (total)	276	256	216
Budget authority:				
Appropriations, discretionary:				
1121	Transferred from VA account [36-0152]	15		
1121	Transferred from DOD account [97-0130]	15	15	15
1121	Appropriations transferred from other accts [36-0160]		15	15
1160	Appropriation, discretionary (total)	30	30	30
1930	Total budgetary resources available	306	286	246
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	256	216	176

Change in obligated balance:

Unpaid obligations:

3000	Unpaid obligations, brought forward, Oct 1	36	38	28
3010	Obligations incurred, unexpired accounts	50	70	70
3020	Outlays (gross)	-35	-80	-30
3040	Recoveries of prior year unpaid obligations, unexpired	-13		
3050	Unpaid obligations, end of year	38	28	68
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	36	38	28
3200	Obligated balance, end of year	38	28	68

Budget authority and outlays, net:

Discretionary:

4000	Budget authority, gross	30	30	30
Outlays, gross:				
4011	Outlays from discretionary balances	35	80	30
4180	Budget authority, net (total)	30	30	30
4190	Outlays, net (total)	35	80	30

The purpose of the Department of Defense-Veterans Affairs Health Care Sharing Incentive Fund, often referred to as the Joint Incentive Fund (JIF), is to enable the Departments to carry out a program to identify and provide incentives to implement creative sharing initiatives at the facility, intra-regional and nationwide levels. The JIF promotes collaboration and new approaches to problem solving to enable the Departments to improve the coordination of health care services. The Departments have established the fund and developed processes and criteria to solicit and select projects. Section 721 of the 2003 National Defense Authorization Act, Public Law 107-314, established the fund and requires VA and Department of Defense to establish a joint incentive program. In 2015, each Secretary shall contribute a minimum of \$15 million to the fund after the appropriation is enacted.

Object Classification (in millions of dollars)

Identification code 36-0165-0-1-703	2013 actual	2014 est.	2015 est.
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Direct obligations:

11.1	Personnel compensation: Full-time permanent	10	13	13
12.1	Civilian personnel benefits	3	3	3

25.1	Advisory and assistance services	33	40	40
26.0	Supplies and materials	2	4	4
31.0	Equipment	1	7	7
32.0	Land and structures	1	3	3
		<hr/>	<hr/>	<hr/>
99.9	Total new obligations	50	70	70

Employment Summary

Identification code 36-0165-0-1-703		2013 actual	2014 est.	2015 est.
		<hr/>	<hr/>	<hr/>
1001	Direct civilian full-time equivalent employment	165	219	219

MEDICAL FACILITIES

For necessary expenses for the maintenance and operation of hospitals, nursing homes, domiciliary facilities, and other necessary facilities of the Veterans Health Administration; for administrative expenses in support of planning, design, project management, real property acquisition and disposition, construction, and renovation of any facility under the jurisdiction or for the use of the Department; for oversight, engineering, and architectural activities not charged to project costs; for repairing, altering, improving, or providing facilities in the several hospitals and homes under the jurisdiction of the Department, not otherwise provided for, either by contract or by the hire of temporary employees and purchase of materials; for leases of facilities; and for laundry services[; \$85,000,000 which shall be in addition to funds previously appropriated under this heading that became available on October 1, 2013; and, in addition, \$4,739,000,000], \$4,915,000,000, plus reimbursements, shall become available on October 1, [2014] 2015, and shall remain available until September 30, [2015] 2016: *Provided, That, of the amount available under this heading, \$250,000,000, shall remain available until September 30, 2017. (Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2014.)*

Program and Financing (in millions of dollars)

Identification code 36-0162-0-1-703		2013 actual	2014 est.	2015 est.
		<hr/>	<hr/>	<hr/>
Obligations by program activity:				
0001	Ambulatory care	1,905	1,473	1,337
0002	Inpatient care	759	964	1,098
0003	Rehabilitation care	53	59	67
0004	Mental health care	528	646	743
0005	Long-term care	401	488	554

0007	Dental care	64	82	97
0008	CHAMPVA and other dependent programs	6	5	5
0009	Readjustment counseling	27	29	32
		<hr/>	<hr/>	<hr/>
0091	Total operating expenses	3,743	3,746	3,933
0101	Ambulatory care	810	562	370
0102	Inpatient care	368	255	168
0103	Rehabilitation care	22	16	10
0104	Mental health care	258	178	118
0105	Long-term care	210	145	96
0107	Dental care	31	21	14
0109	Readjustment counseling	3	2	1
		<hr/>	<hr/>	<hr/>
0191	Total capital investment	1,702	1,179	777
		<hr/>	<hr/>	<hr/>
0799	Total direct obligations	5,445	4,925	4,710
0801	Reimbursable program	18	22	24
		<hr/>	<hr/>	<hr/>
0900	Total new obligations	5,463	4,947	4,734

Budgetary Resources:

Unobligated balance:

1000	Unobligated balance brought forward, Oct 1	39	3	7
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Budget authority:

Appropriations, discretionary:

1100	Appropriation	256	335	250
1120	Appropriations transferred to other accts [36-0169]	-38	-31	-32
1121	Appropriations transferred from other accts [36-0169]	3		
		<hr/>	<hr/>	<hr/>
1160	Appropriation, discretionary (total)	221	304	218
		Advance appropriations, discretionary:		
1170	Advance appropriation	5,441	4,872	4,739
1173	Advance appropriations permanently reduced	-252	-250	-250
		<hr/>	<hr/>	<hr/>
1180	Advanced appropriation, discretionary (total)	5,189	4,622	4,489

Spending authority from offsetting collections, discretionary:				
1700	Collected	18	25	25
1750	Spending auth from offsetting collections, disc (total)	18	25	25
1900	Budget authority (total)	5,428	4,951	4,732
1930	Total budgetary resources available	5,467	4,954	4,739
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-1		
1941	Unexpired unobligated balance, end of year	3	7	5
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	3,248	3,153	3,167
3010	Obligations incurred, unexpired accounts	5,463	4,947	4,734
3011	Obligations incurred, expired accounts	-34		
3020	Outlays (gross)	-5,524	-4,933	-4,674
3050	Unpaid obligations, end of year	3,153	3,167	3,227
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1		
3071	Change in uncollected pymts, Fed sources, expired	1		
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	3,247	3,153	3,167
3200	Obligated balance, end of year	3,153	3,167	3,227
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	5,428	4,951	4,732
Outlays, gross:				
4010	Outlays from new discretionary authority	3,468	3,708	3,542
4011	Outlays from discretionary balances	2,056	1,225	1,132
4020	Outlays, gross (total)	5,524	4,933	4,674

Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-7	-16	-16
4033	Non-Federal sources	-12	-9	-9
<hr/>				
4040	Offsets against gross budget authority and outlays (total)	-19	-25	-25
Additional offsets against gross budget authority only:				
4052	Offsetting collections credited to expired accounts	1		
<hr/>				
4070	Budget authority, net (discretionary)	5,410	4,926	4,707
4080	Outlays, net (discretionary)	5,505	4,908	4,649
4180	Budget authority, net (total)	5,410	4,926	4,707
4190	Outlays, net (total)	5,505	4,908	4,649
<hr/>				

For 2016, the Budget requests advance appropriations of \$4.9 billion for Medical Facilities. This request for advance appropriations fulfills the Administration's commitment to provide reliable and timely resources to support the delivery of accessible and high-quality medical services for veterans.

For Medical Facilities, the Budget reflects the following appropriation funding from 2014 through 2016: the 2014 enacted advance appropriation of \$4.9 billion, augmented by \$85 million (as provided in P.L. 113-76); the 2015 appropriation request of \$4.7 billion; and the 2016 advance appropriation request of \$4.9 billion. Medical Facilities provides for the operations and maintenance of the capital infrastructure required to provide health care to the Nation's veterans. These costs include utilities, engineering, capital planning, leases, laundry services, grounds maintenance, trash removal, housekeeping, fire protection, pest management, facility repair and maintenance, and property disposition and acquisition.

Object Classification (in millions of dollars)

Identification code 36-0162-0-1-703		2013 actual	2014 est.	2015 est.
<hr/>				
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	1,084	1,058	1,091
11.3	Other than full-time permanent	23	21	22
11.5	Other personnel compensation	125	122	126
<hr/>				
11.9	Total personnel compensation	1,232	1,201	1,239

12.1	Civilian personnel benefits	407	397	408
21.0	Employee travel	4	3	1
21.0	All other	28	28	27
22.0	Transportation of things	16	17	15
23.1	Rental payments to GSA	27	28	26
23.2	Rental payments to others	457	546	652
23.3	Communications, utilities, and miscellaneous charges	530	540	527
25.2	Other contractual services	706	669	763
26.0	Medical supplies and materials	336	317	275
31.0	Equipment	139	143	109
32.0	Medical land and structures	1,563	1,036	668
99.0	Direct obligations	5,445	4,925	4,710
99.0	Reimbursable obligations	18	22	24
99.9	Total new obligations	5,463	4,947	4,734

Employment Summary

Identification code 36-0162-0-1-703		2013 actual	2014 est.	2015 est.
1001	Direct civilian full-time equivalent employment	23,151	22,328	22,328
2001	Reimbursable civilian full-time equivalent employment	490	490	490

MEDICAL AND PROSTHETIC RESEARCH

For necessary expenses in carrying out programs of medical and prosthetic research and development as authorized by chapter 73 of title 38, United States Code, [\$585,664,000] \$588,922,000, plus reimbursements, shall remain available until September 30, [2015] 2016. (*Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2014.*)

Program and Financing (in millions of dollars)

Identification code 36-0161-0-1-703		2013 actual	2014 est.	2015 est.
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Obligations by program activity:

0001	Bio-medical laboratory science research	602	284	284
0002	Rehabilitation research		95	95
0003	Health services research		96	90
0004	Clinical science research		116	116
0091	Total operating expenses	602	591	585
0101	Bio-medical laboratory science research		18	10
0102	Rehabilitation research		4	1
0103	Health services research		2	1
0104	Clinical science research		3	1
0191	Total capital investment		27	13
0799	Total direct obligations	602	618	598
0801	Reimbursable program	36	40	40
0900	Total new obligations	638	658	638

Budgetary Resources:

Unobligated balance:

1000	Unobligated balance brought forward, Oct 1	102	80	43
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Budget authority:

Appropriations, discretionary:

1100	Appropriation	583	586	589
1130	Appropriations permanently reduced	-1		

1160	Appropriation, discretionary (total)	582	586	589
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Spending authority from offsetting collections, discretionary:

1700	Collected	35	35	40
1701	Change in uncollected payments, Federal sources	1		

1750	Spending auth from offsetting collections, disc (total)	36	35	40
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1900	Budget authority (total)	618	621	629
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1930	Total budgetary resources available	720	701	672
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Memorandum (non-add) entries:

1940	Unobligated balance expiring	-2		
1941	Unexpired unobligated balance, end	80	43	34

of year

Change in obligated balance:

Unpaid obligations:

3000	Unpaid obligations, brought forward, Oct 1	211	271	318
3010	Obligations incurred, unexpired accounts	638	658	638
3011	Obligations incurred, expired accounts	-7		
3020	Outlays (gross)	-571	-611	-619

3050	Unpaid obligations, end of year	271	318	337
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Uncollected payments:

3060	Uncollected pymts, Fed sources, brought forward, Oct 1		-2	-2
3070	Change in uncollected pymts, Fed sources, unexpired	-1		
3071	Change in uncollected pymts, Fed sources, expired	-1		

3090	Uncollected pymts, Fed sources, end of year	-2	-2	-2
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Memorandum (non-add) entries:

3100	Obligated balance, start of year	211	269	316
3200	Obligated balance, end of year	269	316	335

Budget authority and outlays, net:

Discretionary:

4000	Budget authority, gross	618	621	629
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Outlays, gross:

4010	Outlays from new discretionary authority	342	442	448
4011	Outlays from discretionary balances	229	169	171

4020	Outlays, gross (total)	571	611	619
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Offsets against gross budget authority and outlays:

Offsetting collections (collected) from:

4030	Federal sources	-22	-35	-40
4033	Non-Federal sources	-13		

4040	Offsets against gross budget authority and outlays (total)	-35	-35	-40
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-1		
4070	Budget authority, net (discretionary)	582	586	589
4080	Outlays, net (discretionary)	536	576	579
4180	Budget authority, net (total)	582	586	589
4190	Outlays, net (total)	536	576	579

For 2015, the total budgetary resources of \$1.9 billion is comprised of \$589 million in direct appropriations, \$589 million in medical care support such as physicians' pay, utilities and other overhead, \$500 million in Federal and private sector grants, and \$185 million in other non-federal resources. The research program will support 3,491 full time equivalents through direct appropriation.

This account is an intramural program that has had outstanding success performing research that has led to critical clinical achievements that improve the health and quality of life for veterans and the Nation. VA is at the forefront of producing new transformational approaches and technologies for preventing, diagnosing, and treating disease. VA research transforms medicine by engaging veterans as research volunteers and utilizing the results of that research in clinical care. Through technology, advancements, innovations, and information, research helps transform VA's health care into a leading example of medicine in the 21st Century.

In 2015, VA's research priorities will emphasize the critical needs of our newest veterans, specifically those who have served in Iraq and Afghanistan, while continuing to address the special health care needs of veterans. VA will continue to support studies dedicated to understanding chronic multi-symptom illness among Gulf War veterans and the long-term health effects of potentially hazardous substances to which they may have been exposed, including the development of a biorepository of blood samples for a wide range of future studies. These efforts will be tightly coordinated with related research undertaken by the Department of Defense.

Enhancing research on genomic medicine and continuing the Million Veteran Program (MVP) will be a major goal for VA Research in 2015. MVP, a groundbreaking genomic medicine program, seeks to collect genetic samples and general health information from one million veterans in the next 5 to 7 years. The program is on track to establish one of the largest genomic and health information research resources available in the world, which should help provide answers to many pressing medical questions and lead to improvements in care and prevention to veterans and the Nation. As of January 31, 2014, MVP had enrolled more than 241,000 veterans.

VA research will also support a wide array of research and development in engineering and technology to improve the lives of veterans with disabilities. Work includes both prosthetic systems that replace a lost limb, and those that activate residual or paralyzed nerves, muscles, and limbs.

A comprehensive research program supports VA's commitment to the health and care of the increasing number of women veterans. Recent areas of inquiry include studying how VA provides for women veterans' general and gender-specific health care needs, and understanding the experiences of women

veterans while in service and their health risk factors later in life.

VA research will increase its emphasis on big data/bioinformatics. The goal is to improve the ability to extract knowledge from large, complex collections of digital data to solve some of the Nation's challenges. For VA, it has the potential to impact how VA handles veterans' data and for improving veterans' care. The Office of Research and Development's contribution to this initiative is in the area of bioinformatics, which involves developing and improving methods for storing, retrieving, and analyzing biological data.

The reach and scope of VA research is further expanded by collaborations with other Federal agencies, academic medical centers, nonprofit organizations, and commercial entities nationwide. Through VA's academic affiliations, as well as collaborations with other Federal agencies, VA research is fully integrated with the larger biomedical research community.

Veterans' health issues are addressed comprehensively in the following four program divisions and the medical care research support required for these programs:

*Biomedical laboratory.*_Supports preclinical research to understand life processes from a molecular, genomic, and physiological level in regard to diseases affecting veterans.

*Clinical science.*_Administers investigations (i.e., human subject research such as drug, surgical, single subject, pilot, and multi-center cooperative studies. as well as feasibility trials) aimed at instituting new, more effective clinical care.

*Health services.*_Supports studies to identify and promote effective and efficient strategies to improve the delivery of health care to veterans.

*Rehabilitation.*_Develops novel approaches to restoring veterans with traumatic amputation, central nervous system injuries, loss of sight and/or hearing, or other physical and cognitive impairments to full and productive lives.

VA's Medical and Prosthetic Research programs are included in the Federal Research and Development (R&D) budget.

SUMMARY OF PROGRAM RESOURCES [in millions of dollars]

	2013 actual	2014 est.	2015 est.
Medical and prosthetic research appropriation	582	586	589
Federal resources (includes VA Medical Care support funding)	1,067	1,101	1,089
Other non-federal resources	163	195	185
Total program resources	1,812	1,882	1,863

Object Classification (in millions of dollars)

Identification code 36-0161-0-1-703		2013 actual	2014 est.	2015 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	174	177	177
11.3	Other than full-time permanent	15	15	15
11.5	Other personnel compensation	40	41	41
11.9	Total personnel compensation	229	233	233
12.1	Civilian personnel benefits	73	74	73
21.0	Employee travel	3	3	3
23.3	Communications, utilities, and miscellaneous charges	1	1	1
24.0	Printing and reproduction	1	1	1
25.2	Other services from non-Federal sources	220	212	212
26.0	Supplies and materials	38	40	38
31.0	Equipment	37	54	37
99.0	Direct obligations	602	618	598
99.0	Reimbursable obligations	36	40	40
99.9	Total new obligations	638	658	638

Employment Summary

Identification code 36-0161-0-1-703		2013 actual	2014 est.	2015 est.
1001	Direct civilian full-time equivalent employment	2,964	3,010	3,010
2001	Reimbursable civilian full-time equivalent employment	481	481	481

**JOINT DEPARTMENT OF DEFENSE-DEPARTMENT OF VETERANS AFFAIRS MEDICAL FACILITY
DEMONSTRATION FUND**

Program and Financing (in millions of dollars)

Identification code 36-0169-0-1-703		2013 actual	2014 est.	2015 est.
Obligations by program activity:				
0001	Direct program activity	377	406	414
0801	Reimbursable program activity	9	11	11
0900	Total new obligations	386	417	425
Budgetary Resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	7	7	6
Budget authority:				
Appropriations, discretionary:				
1120	Appropriations transferred to other accts [36-0162]	-3		
1121	Appropriations transferred from other accts [36-0162]	38	31	32
1121	Appropriations transferred from other accts [36-0152]	25	26	26
1121	Appropriations transferred from other accts [36-0160]	178	183	187
1121	Appropriations transferred from other accts [36-0167]	7	7	7
1121	Appropriations transferred from other accts [97-0130]	118	143	147
1121	Appropriations transferred from other accts [36-5287]	16	16	17
1160	Appropriation, discretionary (total)	379	406	416
Spending authority from offsetting collections, discretionary:				
1700	Collected	8	10	7
1750	Spending auth from offsetting collections, disc (total)	8	10	7
1900	Budget authority (total)	387	416	423
1930	Total budgetary resources available	394	423	429
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-1		

1941	Unexpired unobligated balance, end of year	7	6	4
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Change in obligated balance:

Unpaid obligations:

3000	Unpaid obligations, brought forward, Oct 1	65	83	73
3010	Obligations incurred, unexpired accounts	386	417	425
3011	Obligations incurred, expired accounts	-10		
3020	Outlays (gross)	-358	-427	-438
3050	Unpaid obligations, end of year	83	73	60
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	65	83	73
3200	Obligated balance, end of year	83	73	60

Budget authority and outlays, net:

Discretionary:

4000	Budget authority, gross	387	416	423
Outlays, gross:				
4010	Outlays from new discretionary authority	310	375	381
4011	Outlays from discretionary balances	48	52	57
4020	Outlays, gross (total)	358	427	438
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-7	-8	-5
4033	Non-Federal sources	-1	-2	-2
4040	Offsets against gross budget authority and outlays (total)	-8	-10	-7
4070	Budget authority, net (discretionary)	379	406	416
4080	Outlays, net (discretionary)	350	417	431
4180	Budget authority, net (total)	379	406	416
4190	Outlays, net (total)	350	417	431

The Department of Veterans Affairs (VA) and the Department of Defense (DOD) will each contribute funding to the Joint Department of Defense-Department of Veterans Affairs Medical Facility Demonstration Fund, established by section 1704 of Public Law 111–84, the National Defense Authorization Act for Fiscal Year 2010. This funding will support the continuing operations of the Captain James A. Lovell Federal Health Care Center (FHCC), which opened on December 20, 2010. In 2014 and 2015, VA expects to transfer funds from the Medical Services, Medical Support and Compliance, Medical Facilities, and Information Technology Systems accounts, while DOD expects to transfer funds from the Defense Health Program account.

Object Classification (in millions of dollars)

Identification code 36–0169–0–1–703		2013 actual	2014 est.	2015 est.
Direct obligations:				
11.1	Personnel compensation: Full-time permanent	170	199	203
12.1	Civilian personnel benefits	38	33	34
25.1	Advisory and assistance services	75	73	75
26.0	Supplies and materials	57	63	64
31.0	Equipment	10	11	11
32.0	Land and structures	27	27	27
99.0	Direct obligations	377	406	414
99.0	Reimbursable obligations	9	11	11
99.9	Total new obligations	386	417	425

Employment Summary

Identification code 36–0169–0–1–703		2013 actual	2014 est.	2015 est.
1001	Direct civilian full-time equivalent employment	2,016	2,104	2,136

MEDICAL CARE COLLECTIONS FUND

Program and Financing (in millions of dollars)

Identification code 36-5287-0-2-703

	2013 actual	2014 est.	2015 est.
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Budgetary Resources:

Budget authority:

Appropriations, discretionary:

1101	Appropriation (special or trust fund)	2,903	2,935	3,065
1120	Appropriations transferred to other accts [36-0160]	-2,887	-2,919	-3,048
1120	Appropriations transferred to other accts [36-0169]	-16	-16	-17

VA has the authority to collect co-payments, which are deposited into the Medical Care Collections Fund (MCCF) receipt account. As allowed by the provisions of the appropriations Act, these receipts are transferred to the Medical Services appropriation and the Joint Department of Defense-Department of Veterans Affairs Medical Facility Demonstration Fund (Joint Demonstration Fund) where they remain available until expended for the purposes of this account. In 2013, \$2.9 billion was collected in the MCCF receipt account and transferred to the Medical Services appropriation and Joint Demonstration Fund to provide health care to our veterans. These collections consist of co-payments from veterans for inpatient, outpatient, and nursing home care, and prescribed medications; third-party insurance payments from veterans for nonservice-connected conditions; and collections from enhanced-use leases, the Compensated Work Therapy Program, Compensation and Living Expensed Program, and the Parking Program.

CANTEEN SERVICE REVOLVING FUND**Program and Financing** (in millions of dollars)

Identification code 36-4014-0-3-705

	2013 actual	2014 est.	2015 est.
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Obligations by program activity:

0801	Reimbursable operating expenses	272	272	278
0802	Reimbursable direct operations	155	155	160
0810	Reimbursable capital investment: Sales program: Purchase of equipment and leasehold	18	18	17
0900	Total new obligations	445	445	455

Budgetary Resources:

Unobligated balance:

Unobligated balance brought

1000	forward, Oct 1	16	9	14
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Budget authority:

Spending authority from offsetting
collections, mandatory:

1800	Collected	438	447	457
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1801	Change in uncollected payments, Federal sources		3	3
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1850	Spending auth from offsetting collections, mand (total)	438	450	460
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1930	Total budgetary resources available	454	459	474
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Memorandum (non-add) entries:

1941	Unexpired unobligated balance, end of year	9	14	19
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Change in obligated balance:**Unpaid obligations:**

3000	Unpaid obligations, brought forward, Oct 1	12	35	30
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3010	Obligations incurred, unexpired accounts	445	445	455
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3020	Outlays (gross)	-422	-450	-460
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3050	Unpaid obligations, end of year	35	30	25
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Uncollected payments:

3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-2	-5
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3070	Change in uncollected pymts, Fed sources, unexpired		-3	-3
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3090	Uncollected pymts, Fed sources, end of year	-2	-5	-8
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Memorandum (non-add) entries:

3100	Obligated balance, start of year	10	33	25
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3200	Obligated balance, end of year	33	25	17
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Budget authority and outlays, net:**Mandatory:**

4090	Budget authority, gross	438	450	460
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Outlays, gross:

4100	Outlays from new mandatory authority	395	445	454
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4101	Outlays from mandatory	27	5	6
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balances

4110	Outlays, gross (total)	422	450	460
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources		-1	-1
4123	Non-Federal sources	-438	-446	-456
4130	Offsets against gross budget authority and outlays (total)	-438	-447	-457
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired		-3	-3
4170	Outlays, net (mandatory)	-16	3	3
4190	Outlays, net (total)	-16	3	3

The Veterans Canteen Service was established to furnish, at reasonable prices, meals, merchandise, and services necessary for the comfort and well-being of veterans in VA medical facilities.

Financing. Operations will be financed from current revenues.

Object Classification (in millions of dollars)

Identification code 36-4014-0-3-705		2013 actual	2014 est.	2015 est.
Reimbursable obligations:				
Personnel compensation:				
11.1	Full-time permanent	124	124	126
11.3	Other than full-time permanent	5	5	5
11.9	Total personnel compensation	129	129	131
12.1	Civilian personnel benefits	30	30	31
21.0	Travel and transportation of persons	2	2	2
25.2	Other services from non-Federal sources	6	6	6
26.0	Supplies and materials	268	268	274
31.0	Equipment	10	10	11
99.9	Total new obligations	445	445	455

Employment Summary

Identification code 36-4014-0-3-705	2013 actual	2014 est.	2015 est.
2001 Reimbursable civilian full-time equivalent employment	3,307	3,375	3,425

MEDICAL CENTER RESEARCH ORGANIZATIONS

Program and Financing (in millions of dollars)

Identification code 36-4026-0-3-703	2013 actual	2014 est.	2015 est.
Obligations by program activity:			
0801 Operating expenses	275	252	253

Budgetary Resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		10	10
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	285	252	253
1850 Spending auth from offsetting collections, mand (total)	285	252	253
1930 Total budgetary resources available	285	262	263
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	10	10	10

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	10		
3010 Obligations incurred, unexpired	275	252	253

	accounts			
3020	Outlays (gross)	-285	-252	-253
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	10		
<hr/>				
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	285	252	253
	Outlays, gross:			
4100	Outlays from new mandatory authority	275	252	253
4101	Outlays from mandatory balances	10		
		<hr/>	<hr/>	<hr/>
4110	Outlays, gross (total)	285	252	253
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-200	-214	-253
4123	Non-Federal sources	-85	-38	
		<hr/>	<hr/>	<hr/>
4130	Offsets against gross budget authority and outlays (total)	-285	-252	-253
<hr/>				

These nonprofit corporations provide a flexible funding mechanism for the conduct of approved research at Department of Veterans Affairs medical centers. These organizations will derive funds to operate various research activities from Federal and non-Federal sources. No appropriation is required to support these activities.

Object Classification (in millions of dollars)

Identification code 36-4026-0-3-703		2013 actual	2014 est.	2015 est.
<hr/>				
	Reimbursable obligations:			
21.0	Travel and transportation of persons	9	9	9
25.2	Other services from non-Federal sources	235	212	213
26.0	Supplies and materials	22	22	22
31.0	Equipment	9	9	9
		<hr/>	<hr/>	<hr/>
99.9	Total new obligations	275	252	253
<hr/>				

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

Identification code 36–8180–0–7–705		2013 actual	2014 est.	2015 est.
0100 Balance, start of year				
Receipts:				
0220	General Post Fund, National Homes, Deposits	30	30	31
0240	General Post Fund, National Homes, Interest on Investments	1	2	2
0299	Total receipts and collections	31	32	33
0400	Total: Balances and collections	31	32	33
Appropriations:				
0500	General Post Fund, National Homes	–31	–32	–33
0799	Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 36–8180–0–7–705		2013 actual	2014 est.	2015 est.
Obligations by program activity:				
0001	Religious, recreational, and entertainment activities	19	24	25
0003	Therapeutic residence maintenance		1	1
0900	Total new obligations	19	25	26

Budgetary Resources:

Unobligated balance:

1000	Unobligated balance brought forward, Oct 1	83	95	102
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Budget authority:

Appropriations, mandatory:

1201	Appropriation (special or trust fund)	31	32	33
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1260	Appropriations, mandatory (total)	31	32	33
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1930	Total budgetary resources available	114	127	135
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Memorandum (non-add) entries:

1941	Unexpired unobligated balance, end of year	95	102	109
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Change in obligated balance:

Unpaid obligations:

3000	Unpaid obligations, brought forward, Oct 1	3	2	7
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3010	Obligations incurred, unexpired accounts	19	25	26
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3020	Outlays (gross)	-20	-20	-21
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3050	Unpaid obligations, end of year	2	7	12
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Memorandum (non-add) entries:

3100	Obligated balance, start of year	3	2	7
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3200	Obligated balance, end of year	2	7	12
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Budget authority and outlays, net:

Mandatory:

4090	Budget authority, gross	31	32	33
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Outlays, gross:

4100	Outlays from new mandatory authority		19	20
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4101	Outlays from mandatory balances	20	1	1
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4110	Outlays, gross (total)	20	20	21
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4180	Budget authority, net (total)	31	32	33
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4190	Outlays, net (total)	20	20	21
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Memorandum (non-add) entries:

5000	Total investments, SOY: Federal securities: Par value	63	86	71
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5001	Total investments, EOY: Federal securities: Par value	86	71	54
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This fund consists of gifts, bequests, and proceeds from the sale of property left in the care of the facilities by former beneficiaries; patients' fund balances; and proceeds from the sale of effects of beneficiaries who die leaving no heirs or without having otherwise disposed of their estate. Such funds are used to promote the comfort and welfare of veterans at hospitals, nursing homes, and domiciliaries where no general appropriation is available. Public Law 102–54 authorizes compensation work therapy and therapeutic transitional housing and loan programs to be funded from the General Post Fund. (38 U.S.C. chs. 83 and 85.)

Object Classification (in millions of dollars)

Identification code 36–8180–0–7–705		2013 actual	2014 est.	2015 est.
Direct obligations:				
25.2	Other services from non-Federal sources	6	9	10
26.0	Supplies and materials	11	13	13
31.0	Equipment	2	2	2
32.0	Land and structures		1	1
99.9	Total new obligations	19	25	26

BENEFITS PROGRAMS

Federal Funds

VETERANS BENEFITS ADMINISTRATION

COMPENSATION AND PENSIONS

(INCLUDING TRANSFER OF FUNDS)

For the payment of compensation benefits to or on behalf of veterans and a pilot program for disability examinations as authorized by section 107 and chapters 11, 13, 18, 51, 53, 55, and 61 of title 38, United States Code; pension benefits to or on behalf of veterans as authorized by chapters 15, 51, 53, 55, and 61 of title 38, United States Code; and burial benefits, the Reinstated Entitlement Program for Survivors, emergency and other officers' retirement pay, adjusted-service credits and certificates, payment of premiums due on commercial life insurance policies guaranteed under the provisions of title IV of the Servicemembers Civil Relief Act (50 U.S.C. App. 541 et seq.) and for other benefits as authorized by sections 107, 1312, 1977, and 2106, and chapters 23, 51, 53, 55, and 61 of title 38, United States Code, [\$71,476,104,000] \$78,687,709,000, to remain available until expended: *Provided*, That not to exceed [\$17,049,000] \$15,430,000 of the amount appropriated under this heading shall be reimbursed to "General Operating Expenses, Veterans Benefits Administration" and "Information Technology Systems" for necessary expenses in implementing the provisions of chapters 51, 53, and 55 of title 38, United States Code, the funding source for which is specifically provided as the "Compensation and Pensions"

appropriation: *Provided further*, That such sums as may be earned on an actual qualifying patient basis, shall be reimbursed to "Medical Care Collections Fund" to augment the funding of individual medical facilities for nursing home care provided to pensioners as authorized. (*Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2014.*)

Program and Financing (in millions of dollars)

Identification code 36–0102–0–1–701		2013 actual	2014 est.	2015 est.
Obligations by program activity:				
0101	Veterans	53,638	60,372	65,527
0102	Survivors	5,831	6,206	6,646
0191 Compensation sub-total		59,469	66,578	72,173
0200 Other compensation expenses		59,469	66,578	72,173
0201	Chapter 18	21	21	22
0202	Clothing allowance	94	107	116
0203	Misc assistance (EAJ, SAFD)	10	11	11
0204	Medical exam pilot program	210	234	235
0205	OBRA payment to VBA and IT	2	4	3
0206	Reinstated entitlement program for survivors	3	4	4
0291 Total other compensation expenses		340	381	391
0293 Total compensation		59,809	66,959	72,564
0302	Veterans	3,597	3,701	3,841
0303	Survivors	1,589	1,785	2,004
0391 Pensions sub total		5,186	5,486	5,845
0401	Reimbursements to GOE, IT and VHA	9	16	15
0492 Total pensions		5,195	5,502	5,860
0502	Burial allowance	34	39	41
0503	Burial plots	19	23	25
0504	Service-connected deaths	49	52	56
0505	Burial flags	19	21	21
0506	Headstones and markers	67	78	85
0508	Graveliners	3	9	10
0509	Pre-Placed Crypts	9	15	26

0591	Total burial program	200	237	264
0900	Total new obligations (object class 42.0)	65,204	72,698	78,688
Budgetary Resources:				
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	5,001	1,222	
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	60,600	71,476	78,688
1221	Appropriations transferred from other accts [36–0137]	825		
1260	Appropriations, mandatory (total)	61,425	71,476	78,688
1930	Total budgetary resources available	66,426	72,698	78,688
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1,222		
Change in obligated balance:				
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	4,691	5,136	5,849
3010	Obligations incurred, unexpired accounts	65,204	72,698	78,688
3020	Outlays (gross)	–64,759	–71,985	–77,916
3050	Unpaid obligations, end of year	5,136	5,849	6,621
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	4,691	5,136	5,849
3200	Obligated balance, end of year	5,136	5,849	6,621
Budget authority and outlays, net:				
	Mandatory:			
4090	Budget authority, gross	61,425	71,476	78,688
	Outlays, gross:			
4100	Outlays from new mandatory authority	55,067	65,627	72,067
4101	Outlays from mandatory balances	9,692	6,358	5,849

4110	Outlays, gross (total)	64,759	71,985	77,916
4180	Budget authority, net (total)	61,425	71,476	78,688
4190	Outlays, net (total)	64,759	71,985	77,916

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

	2013 actual	2014 est.	2015 est.
Enacted/requested:			
Budget Authority	61,425	71,476	78,688
Outlays	64,759	71,985	77,916
Legislative proposal, subject to PAYGO:			
Budget Authority			-27
Outlays			-27
Total:			
Budget Authority	61,425	71,476	78,661
Outlays	64,759	71,985	77,889

WORKLOAD

	2013 actual	2014 est	2015 est.
Compensation:			
Rating-Related Actions	1,017,513	1,089,253	1,297,601
Non Rating Actions	477,049	677,049	677,049
Pension:			
Rating-Related Actions	151,572	159,742	159,892
Non Rating Actions	666,300	698,970	686,628

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

Compensation is paid to veterans for disabilities incurred in or aggravated during active military service. Dependency and Indemnity Compensation is paid to survivors of servicepersons or veterans whose death occurred while on active duty or as a result of service-connected disabilities. Compensation and vocational rehabilitation is provided to the children of Vietnam veterans who were born with certain birth defects. The Secretary may pay a clothing allowance to each veteran who uses a prescribed medication for a service-connected skin condition or wears a prosthetic or orthopedic appliance (including a

wheelchair) which, in the judgment of the Secretary, tends to damage or tear the clothing of such veteran.

Miscellaneous benefits provided for are:

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

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

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

The appropriation also provides for a program to allow VA to perform income matches for certain compensation recipients.

In accordance with Public Law 97–377, the Reinstated Entitlement Program for Survivors (REPS) program restores Social Security benefits to certain surviving spouses or children of veterans who died of service-connected causes.

Legislation is proposed to provide a cost-of-living adjustment comparable to the annual social security increase to recipients of disability compensation, dependency and indemnity compensation, and clothing allowances. The increase, effective with payments made on January 1, 2015, is expected to be 1.4 percent.

AVERAGE NUMBER OF COMPENSATION CASES AND PAYMENTS

	2013 actual	2014 est	2015 est.
Veterans:			
Cases	3,633,155	3,903,412	4,186,547
Average payment per case, per year	\$14,763	\$15,467	\$15,652
Total obligations (in millions)	\$53,638	\$60,372	\$65,527
Survivors:			
Cases	358,157	368,796	382,080
Average payment per case, per year	\$16,280	\$16,828	\$17,393
Total obligations (in millions)	\$5,831	\$6,206	\$6,646

Chapter 18:

Children	1,186	1,188	1,190
Average payment per case, per year	\$17,616	\$17,880	\$18,130
Total obligations (in millions)	\$21	\$21	\$22
Clothing allowance:			
Number of veterans	125,303	134,624	144,389
Average payment per case, per year	\$753	\$792	\$801
Total obligations (in millions)	\$94	\$107	\$116
Special Allowance for Dependents:			
Cases	50	50	50
Average benefit	\$2,714	\$2,755	\$2,794
Total obligations (in millions)	\$0	\$0	\$0
Equal Access to Justice Act:			
Cases	2,089	2,089	2,089
Average benefit	\$4,908	\$4,982	\$5,052
Total Obligations (in millions)	\$10	\$10	\$11
REPS:			
Cases	137	195	194
Average benefit	\$25,081	\$22,623	\$22,662
Total Obligations (in millions)	\$3	\$4	\$4

Pension benefits may be paid to veterans or their survivors. A veteran's entitlement is based on active

duty service of a specific length (normally 90 days or more) during a designated war period, disabilities considered permanent and total, and countable income below established levels. There is no disability requirement for survivor cases or veterans age 65 or older. Income support is provided at established benefit levels.

An automatic annual cost-of-living increase comparable to the annual social security increase is provided for those pensioners in the improved program and to parents receiving dependency and indemnity compensation. The increase, effective with payments made on January 1, 2015, is expected to be 1.4 percent.

AVERAGE NUMBER OF PENSION CASES AND PAYMENTS

	2013 actual	2014 est.	2015 est.
Veterans:			
Cases	308,995	308,460	308,715
Average payment per case, per year	\$11,639	\$12,000	\$12,444
Total obligations (in millions)	\$3,597	\$3,701	\$3,841
Survivors:			
Cases	206,952	208,785	210,635
Average payment per case, per year	\$7,680	\$8,547	\$9,513
Total obligations (in millions)	\$1,589	\$1,785	\$2,004

Burial benefits in FY 2014 provide for: (a) the payment of an allowance of \$734 (plus transportation charges where death occurs under VA care) to reimburse, in part, the burial and funeral expense of an eligible deceased veteran; (b) the payment of \$734 for a plot allowance where an eligible veteran is not buried in a national cemetery or other cemetery under the jurisdiction of the United States; (c) the payment of a burial allowance of up to \$2,000 when a veteran dies as a result of a service-connected disability; (d) furnishing a flag to drape the casket of each deceased veteran entitled thereto; (e) furnishing a headstone or marker for the grave of a veteran and, in certain cases, eligible dependents; and (f) authority to provide outer burial receptacles in the National Cemetery Administration.

NUMBER OF BURIAL BENEFITS

2013 2014 est. 2015 est.
actual

Burial allowance	60,630	60,798	64,049
Burial plot	31,071	31,157	32,823
Service-connected deaths	25,823	25,851	27,891
Burial flags	519,730	500,010	497,644
Headstones and markers	358,572	351,953	362,885
Graveliners	28,538	27,310	27,053
Preplaced crypts	38,598	42,000	71,850

COMPENSATION AND PENSIONS

(LEGISLATIVE PROPOSAL, SUBJECT TO PAYGO)

Program and Financing (in millions of dollars)

Identification code 36-0102-4-1-701		2013 actual	2014 est.	2015 est.
Obligations by program activity:				
0101	Adjustments to Compensation Program			-30
0105	Expand Burial benefits			3
0900 Total new obligations (object class 42.0)				-27
Budgetary Resources:				
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation			-27
1260	Appropriations, mandatory (total)			-27
1930	Total budgetary resources available			-27
Change in obligated balance:				
Unpaid obligations:				
3010	Obligations incurred, unexpired accounts			-27
3020	Outlays (gross)			27

Budget authority and outlays, net:

Mandatory:

4090	Budget authority, gross	-27
	Outlays, gross:	
4100	Outlays from new mandatory authority	-27
4180	Budget authority, net (total)	-27
4190	Outlays, net (total)	-27

READJUSTMENT BENEFITS

For the payment of readjustment and rehabilitation benefits to or on behalf of veterans as authorized by chapters 21, 30, 31, 33, 34, 35, 36, 39, 41, 51, 53, 55, and 61 of title 38, United States Code, [and for the payment of benefits under the Veterans Retraining Assistance Program, \$13,135,898,000] \$14,761,862,000, to remain available until expended: *Provided*, That expenses for rehabilitation program services and assistance which the Secretary is authorized to provide under subsection (a) of section 3104 of title 38, United States Code, other than under paragraphs (1), (2), (5), and (11) of that subsection, shall be charged to this account. (*Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2014.*)

Program and Financing (in millions of dollars)

Identification code 36-0137-0-1-702		2013 actual	2014 est.	2015 est.
Obligations by program activity:				
0101	Sons and daughters	419	450	472
0102	Spouses	64	67	69
0191	Total education and training	483	517	541
0201	Vocational rehabilitation training	564	617	675
0202	Subsistence allowance	367	425	480
0203	Automobiles and adaptive equipment	112	118	124
0204	Housing grants	57	66	72
0205	Housing Technology Grants		1	1
0291	Total special assistance to disabled veterans	1,100	1,227	1,352
0301	Work study	38	46	50
0302	Payments to States	19	19	19
0303	All-volunteer assistance: Basic benefits and all other	10,817	11,649	12,776
0304	Veterans Retraining Assistance Program	428	498	
0305	Tuition Assistance	9	8	7

0306	Licensing and Certification	2	2	3
0307	Reporting fees	10	14	14
0308	Reimbursement to GOE	2	1	1
		<hr/>	<hr/>	<hr/>
0391	Total All-volunteer assistance and other	11,325	12,237	12,870
		<hr/>	<hr/>	<hr/>
0799	Total direct obligations	12,908	13,981	14,763
0801	Veterans and servicepersons basic benefits	1	1	
0802	Veterans and servicepersons supplementary benefits	143	107	111
0803	Chapter 1606 reservists benefits	104	86	87
0804	Chapter 1606 reservists supplementary benefits	51	42	42
0805	Chapter 1607 reservists benefits	70	47	31
		<hr/>	<hr/>	<hr/>
0899	Total reimbursable obligations	369	283	271
		<hr/>	<hr/>	<hr/>
0900	Total new obligations	13,277	14,264	15,034

Budgetary Resources:

Unobligated balance:

1000	Unobligated balance brought forward, Oct 1	2,555	845	
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Budget authority:

Appropriations, mandatory:

1200	Appropriation	12,023	13,136	14,762
1220	Appropriations transferred to other accts [36-0102]	-825		

1260	Appropriations, mandatory (total)	11,198	13,136	14,762
	Spending authority from offsetting collections, mandatory:			

1800	Collected	369	283	272
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1850	Spending auth from offsetting collections, mand (total)	369	283	272
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1900	Budget authority (total)	11,567	13,419	15,034
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1930	Total budgetary resources available	14,122	14,264	15,034
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Memorandum (non-add) entries:

1941	Unexpired unobligated balance, end of year	845		
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Change in obligated balance:

Unpaid obligations:

3000	Unpaid obligations, brought forward, Oct 1	545	646	1,179
3010	Obligations incurred, unexpired accounts	13,277	14,264	15,034
3020	Outlays (gross)	-13,176	-13,731	-14,472
3050	Unpaid obligations, end of year	646	1,179	1,741
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	545	646	1,179
3200	Obligated balance, end of year	646	1,179	1,741

Budget authority and outlays, net:

Mandatory:

4090	Budget authority, gross	11,567	13,419	15,034
Outlays, gross:				
4100	Outlays from new mandatory authority	10,076	12,240	13,293
4101	Outlays from mandatory balances	3,100	1,491	1,179
4110	Outlays, gross (total)	13,176	13,731	14,472
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal sources	-369	-283	-272
4180	Budget authority, net (total)	11,198	13,136	14,762
4190	Outlays, net (total)	12,807	13,448	14,200

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

		2013 actual	2014 est.	2015 est.
Enacted/requested:				
	Budget Authority	11,198	13,136	14,762
	Outlays	12,807	13,448	14,200
Legislative proposal, subject to PAYGO:				
	Budget Authority			13

Outlays			13
Total:			
Budget Authority	11,198	13,136	14,775
Outlays	12,807	13,448	14,213

WORKLOAD - Vocational Rehabilitation and Employment

	2013 actual	2014 est.	2015 est.
Evaluation and planning	88,645	89,531	90,427
Rehabilitation services	105,900	106,959	108,029
Employment services status	20,291	20,494	20,699
Vocational/educational counseling	16,102	16,263	16,426

WORKLOAD - Education

	2013 actual	2014 est.	2015 est.
Original claims	561,139	577,412	601,086
Adjustments/supplemental claims	3,952,147	4,066,759	4,233,496

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

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

All volunteer force educational assistance (Montgomery GI Bill). Public Law 98–525, enacted October 19, 1984, established two new educational programs: an assistance program for veterans who enter active duty during the period beginning July 1, 1985; and an assistance program for certain members of the Selected Reserve. Public Law 108–375 established a program to provide educational assistance to members of the reserve components called or ordered to active service in response to a war or national

emergency declared by the President or the Congress, in recognition of the sacrifices that those members make in answering the call to duty. The Readjustment Benefit appropriation pays the basic benefit allowance for veterans, except for certain Post-Vietnam Era Veterans Education participants who transferred to the Montgomery GI Bill program. Supplementary educational assistance, Post-Vietnam Era Veterans Education converters, reservists, and the National Call to Service Program are financed by payments from Department of Defense.

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

The Veterans Retraining Assistance Program, established under Public Law 112–56, is a program that, from July 1, 2012 through March 31, 2014, provides up to 12 months of retraining assistance to veterans at least 35 years of age but not more than 60 years of age, who are unemployed, received an honorable discharge and have no eligibility remaining for other education benefits. Veterans participating in this program would receive monthly payments equal to the three-year payment rate under the Montgomery GI Bill (MGIB) chapter 30.

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

CASELOAD AND AVERAGE COST DATA

	2013 actual	2014 est.	2015 est.
Chapter 33:			
Number of trainees	754,529	791,501	850,863
Average cost per trainee	\$13,465	\$14,107	\$14,570
Total cost (in millions)	\$10,160	\$11,165	\$12,397
Chapter 30:			
Number of trainees	90,678	65,599	49,219
Average cost per trainee	\$8,551	\$8,825	\$9,727
Total cost (in millions)	\$775	\$579	\$479
Chapter 1606:			
Number of trainees	62,656	48,505	47,964

Average cost per trainee	\$2,449	\$2,579	\$2,648
Total cost (in millions)	\$155	\$127	\$129
Chapter 1607:			
Number of trainees	17,297	11,095	7,214
Average cost per trainee	\$4,028	\$4,241	\$4,356
Total cost (in millions)	\$70	\$47	\$31
Chapter 35 Sons and Daughters:			
Number of trainees	74,560	76,049	77,569
Average cost per trainee (in dollars)	\$5,625	\$5,922	\$6,082
Total cost (in millions)	\$419	\$450	\$472
Chapter 35 Wives and Widow(ers):			
Number of trainees	14,600	14,592	14,583
Average cost per trainee (in dollars)	\$4,378	\$4,608	\$4,733
Total cost (in millions)	\$64	\$67	\$69
Veterans Retraining Assistance Program:			
Number of trainees	67,918	54,000	
Average cost per trainee	\$6,308	\$9,231	
Total cost (in millions)	\$428	\$498	

Vocational Rehabilitation and Employment (Chapter 31). Servicemembers and veterans with service-connected disabilities receive the assistance necessary to help them prepare for, obtain, and maintain suitable employment. Comprehensive assessments may include interest and aptitude testing as well as specialized assessments such as functional capacity examinations. During the training phase of the program, eligible servicemembers and veterans are provided assistance for necessary training such as tuition, fees, books and supplies at colleges, technical schools and other training programs. A veteran enrolled in training receives a monthly subsistence allowance. Eligible veterans may also receive specialized or adaptive equipment to help them overcome a disability or enable them to compete with non-disabled individuals. At the completion of training, veterans are provided with employment and placement services, including supplies and equipment needed to enter employment, adaptive equipment and workplace accommodations, incentives to employers to reimburse them for hiring and training veterans with disabilities, and two final months of subsistence allowance.

CASELOAD AND AVERAGE COST DATA

	2013 actual	2014 est.	2015 est.
Chapter 31:			
Rehabilitation, Evaluation, Planning and Service cases	35,653	37,436	39,307
Number of trainees	88,917	93,363	98,031
Average cost per trainee (in dollars)	\$10,468	\$11,164	\$11,782
Total cost (in millions)	\$931	\$1,042	\$1,155

Specially Adapted Housing Grants. Specially adapted housing grants are provided to certain severely disabled veterans. In 2014, the maximum grant amount was \$67,555. Veterans who suffer service-connected blindness or who have lost the use of both upper extremities can receive up to \$13,511 in 2014.

Specially Adapted Housing Assistive Technology Grants. Under the Veterans Benefits Act of 2010, (Public Law 111–275), VA may provide grants of up to \$200,000 per fiscal year to individuals or entities for the development of specially adapted housing assistive technologies and limits to \$1 million the aggregate amount of such grants VA may award in any fiscal year.

Automobile Grants and Adaptive Equipment. Certain disabled veterans are provided with automobile grants with the associated approved adaptive equipment. An allowance is provided to certain service-disabled veterans and servicepersons toward the purchase price of an automobile. The maximum allowance increased to \$19,905 in 2014, under The Veterans Benefits Act of 2010, (Public Law 111–275) and will continue to increase based on the CPI-U. Adaptive equipment and the maintenance and replacement of such equipment is also provided.

CASELOAD AND AVERAGE COST DATA

	2013 actual	2014 est.	2015 est.
<hr/>			
Housing grants:			
Number of housing grants	1,427	2,093	2,149
<hr/>			
Average cost per grant	\$40,077	\$31,589	\$33,444
<hr/>			
Total cost (in millions)	\$57	\$66	\$72
<hr/>			
Number of housing technology grants	0	5	5
<hr/>			
Average cost per grant	\$0	\$200,000	\$200,000
<hr/>			
Total cost (in millions)	\$0	\$1	\$1
<hr/>			
Automobiles or other conveyances:			
Number of conveyances	2,242	2,262	2,262
<hr/>			
Average benefit	\$17,067	\$17,408	\$17,756
<hr/>			
Obligations (in millions)	\$40	\$39	\$40
<hr/>			
Adaptive equipment (including maintenance, repair, and installation for automobiles):			
Number of items	7,695	7,695	7,695
<hr/>			
Average benefit	\$9,470	\$10,179	\$10,940
<hr/>			
Obligations (in millions)	\$72	\$78	\$84
<hr/>			

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

benefits for payment for national admissions exams and national exams for credit at institutions of higher education.

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

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

*National Call to Service.*_The 2003 National Defense Authorization Act directs the Department of Defense to offer an active duty enlistment option of 15 months plus training time to facilitate interest in National Service. Program participants will be given the opportunity to select one of the following incentives: a \$5,000 enlistment bonus, repayment of student loans up to \$18,000, or one of two education allowances.

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

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

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

Object Classification (in millions of dollars)

Identification code 36–0137–0–1–702		2013 actual	2014 est.	2015 est.
41.0	Direct obligations: Grants, subsidies, and contributions	12,908	13,981	14,762
99.0	Reimbursable obligations	369	283	272
99.9	Total new obligations	13,277	14,264	15,034

READJUSTMENT BENEFITS

(LEGISLATIVE PROPOSAL, SUBJECT TO PAYGO)

Program and Financing (in millions of dollars)

Identification code 36-0137-4-1-702

2013 actual 2014 est. 2015 est.

Obligations by program activity:			
0201	Adjustments to the Education Program		1
0204	Improvements to the Vocational Rehabilitation Program		1
0207	Improvements to the Housing Grant Program		11
<hr/>			
0293	Total Readjustment Benefits direct program		13
<hr/>			
0900	Total new obligations (object class 41.0)		13
<hr/>			
Budgetary Resources:			
Budget authority:			
Appropriations, mandatory:			
1200	Appropriation		13
<hr/>			
1260	Appropriations, mandatory (total)		13
1900	Budget authority (total)		13
1930	Total budgetary resources available		13
<hr/>			
Change in obligated balance:			
Unpaid obligations:			
3010	Obligations incurred, unexpired accounts		13
3020	Outlays (gross)		-13
<hr/>			
Budget authority and outlays, net:			
Mandatory:			
4090	Budget authority, gross		13
Outlays, gross:			
4100	Outlays from new mandatory authority		13
4180	Budget authority, net (total)		13
4190	Outlays, net (total)		13
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VETERANS INSURANCE AND INDEMNITIES

For military and naval insurance, national service life insurance, servicemen's indemnities, service-

disabled veterans insurance, and veterans mortgage life insurance as authorized by chapters 19 and 21, title 38, United States Code, [\$77,567,000] \$63,257,000, to remain available until expended. (*Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2014.*)

Program and Financing (in millions of dollars)

Identification code 36-0120-0-1-701		2013 actual	2014 est.	2015 est.
Obligations by program activity:				
0011	VMLI Death Claims	30	30	30
0012	Payment to Service-Disabled Veterans Insurance	79	55	38
0100 Total direct expenses		109	85	68
0900 Total new obligations		109	85	68
Budgetary Resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	1	2	
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation	105	78	63
1260	Appropriations, mandatory (total)	105	78	63
Spending authority from offsetting collections, mandatory:				
1800	Collected	5	5	5
1850	Spending auth from offsetting collections, mand (total)	5	5	5
1900	Budget authority (total)	110	83	68
1930	Total budgetary resources available	111	85	68
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	2		

Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	1	1	1

3010	Obligations incurred, unexpired accounts	109	85	68
3020	Outlays (gross)	-109	-85	-68
<hr/>				
3050	Unpaid obligations, end of year	1	1	1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1	1	1
3200	Obligated balance, end of year	1	1	1

Budget authority and outlays, net:

Mandatory:

4090	Budget authority, gross	110	83	68
	Outlays, gross:			
4100	Outlays from new mandatory authority	107	83	67
4101	Outlays from mandatory balances	2	2	1
<hr/>				
4110	Outlays, gross (total)	109	85	68
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-5	-5	-5
4180	Budget authority, net (total)	105	78	63
4190	Outlays, net (total)	104	80	63

WORKLOAD

	2013 actual	2014 est.	2015 est.
Policy service actions	927,351	902,596	865,227
Collections	820,873	750,315	684,435
Disability claims	42,015	52,310	53,070
Insurance awards	239,347	233,949	221,096

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

The insurance business line administers six life insurance programs, including two trust funds, two public enterprise funds, a trust revolving fund, and Veterans' Mortgage Life Insurance (VMLI), and supervises

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

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

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

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

POLICIES AND INSURANCE IN FORCE

VMLI Policies	2013 actual	2014 est.	2015 est.
Number of Policies	2,419	2,460	2,450
Amount of Insurance (dollars in millions)	\$295	\$314	\$326

Object Classification (in millions of dollars)

Identification code 36-0120-0-1-701	2013 actual	2014 est.	2015 est.
42.0 Direct obligations: Insurance claims and indemnities	105	81	64
99.0 Reimbursable obligations	4	4	4
99.9 Total new obligations	109	85	68

FILIPINO VETERANS EQUITY COMPENSATION FUND

Program and Financing (in millions of dollars)

Identification code 36-1121-0-1-701

	2013 actual	2014 est.	2015 est.
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Obligations by program activity:

0001	Filipino veterans equity compensation fund	1	1	
0900	Total new obligations (object class 42.0)	1	1	

Budgetary Resources:

Unobligated balance:

1000	Unobligated balance brought forward, Oct 1	58	57	56
1930	Total budgetary resources available	58	57	56
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	57	56	56

Change in obligated balance:

Unpaid obligations:

3010	Obligations incurred, unexpired accounts	1	1	
3020	Outlays (gross)	-1	-1	

Budget authority and outlays, net:

Discretionary:

Outlays, gross:

4011	Outlays from discretionary balances	1	1	
4190	Outlays, net (total)	1	1	

This fund was established under the Consolidated Security, Disaster Assistance, and Continuing Appropriations Act of 2009 (P.L. 110-329), to make payments to eligible persons who served in the Philippines during World War II. Payments were subsequently authorized by Congress in the American Recovery and Reinvestment Act of 2009 (P.L. 111-5). Original funding of \$198,000,000 was supplemented by a transfer of \$67,000,000 authorized by P.L. 111-212 that remains available until expended. Payments to citizens of the United States are \$15,000. Payments to non-U.S. citizens are \$9,000.

SERVICE-DISABLED VETERANS INSURANCE FUND

Program and Financing (in millions of dollars)

Identification code 36-4012-0-3-701

2013 actual 2014 est. 2015 est.

Obligations by program activity:

0801	Capital investment	22	22	22
0802	Death claims	97	114	122
0803	All other	10	10	11
0804	Payments to GOE and IT	7	8	9

0900	Total new obligations	136	154	164
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Budgetary Resources:

Unobligated balance:

1000	Unobligated balance brought forward, Oct 1	43	58	40
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Budget authority:

Spending authority from offsetting collections, mandatory:

1800	Collected	151	136	126
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1850	Spending auth from offsetting collections, mand (total)	151	136	126
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1900	Budget authority (total)	151	136	126
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1930	Total budgetary resources available	194	194	166
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Memorandum (non-add) entries:

1941	Unexpired unobligated balance, end of year	58	40	2
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Change in obligated balance:

Unpaid obligations:

3000	Unpaid obligations, brought forward, Oct 1	13	16	14
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3010	Obligations incurred, unexpired accounts	136	154	164
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3020	Outlays (gross)	-133	-156	-164
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3050	Unpaid obligations, end of year	16	14	14
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Memorandum (non-add) entries:

3100	Obligated balance, start of year	13	16	14
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3200	Obligated balance, end of year	16	14	14
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Budget authority and outlays, net:

Mandatory:

4090	Budget authority, gross	151	136	126
	Outlays, gross:			
4100	Outlays from new mandatory authority	67	81	110
4101	Outlays from mandatory balances	66	75	54
4110	Outlays, gross (total)	133	156	164
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-79	-54	-38
4123	Baseline Program [Interest on loans]	-4	-4	-4
4123	Baseline Program [Premiums Earned]	-51	-60	-65
4123	Baseline Program [Repayments of Loan/Liens]	-17	-18	-19
4130	Offsets against gross budget authority and outlays (total)	-151	-136	-126
4170	Outlays, net (mandatory)	-18	20	38
4190	Outlays, net (total)	-18	20	38

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

OPERATING COSTS

Death claims. Represents payments to designated beneficiaries.

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

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

Administration. Represents the administrative costs of claims processing and account maintenance. The trend in the number and amount of policies in force is indicated in the following table.

POLICIES AND INSURANCE IN FORCE

actual 2014 est. 2015 est.

Number of policies (EOY)	251,497	261,966	271,612
Insurance in force (dollars in millions) (EOY)	\$2,620	\$2,830	\$2,978

Financing. Operations are financed from premiums and other receipts. Additional funds are received by transfer from the Veterans Insurance and Indemnities appropriation, instead of direct appropriations to this fund.

Operating results and financial condition. Since premium and other receipts are insufficient to cover operations, the fund continues to project liabilities in excess of assets. The deficit is expected to reach an estimated \$1,285 million by September 30, 2015. The expected deficit is financed by additional funds from the above-mentioned Veterans Insurance and Indemnities appropriations.

Object Classification (in millions of dollars)

Identification code 36-4012-0-3-701		2013 actual	2014 est.	2015 est.
Reimbursable obligations:				
33.0	Investments and loans	22	22	22
42.0	Insurance claims and indemnities	114	132	142
99.9	Total new obligations	136	154	164

VETERANS REOPENED INSURANCE FUND

Program and Financing (in millions of dollars)

Identification code 36-4010-0-3-701		2013 actual	2014 est.	2015 est.
Obligations by program activity:				
0801	Death claims	31	30	28
0802	Dividends	4	3	2
0803	All other	4	5	5
0804	Capital investment: policy loans	1	1	1
0900	Total new obligations	40	39	36

Budgetary Resources:

Unobligated balance:

1000	Unobligated balance brought forward, Oct 1	213	188	162
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Budget authority:

Spending authority from offsetting collections, mandatory:

1800	Collected	15	13	11
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1850	Spending auth from offsetting collections, mand (total)	15	13	11
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1930	Total budgetary resources available	228	201	173
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Memorandum (non-add) entries:

1941	Unexpired unobligated balance, end of year	188	162	137
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Change in obligated balance:

Unpaid obligations:

3000	Unpaid obligations, brought forward, Oct 1	44	42	35
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3010	Obligations incurred, unexpired accounts	40	39	36
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3020	Outlays (gross)	-42	-46	-41
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3050	Unpaid obligations, end of year	42	35	30
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Uncollected payments:

3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-3	-3	-3
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3090	Uncollected pymts, Fed sources, end of year	-3	-3	-3
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Memorandum (non-add) entries:

3100	Obligated balance, start of year	41	39	32
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3200	Obligated balance, end of year	39	32	27
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Budget authority and outlays, net:

Mandatory:

4090	Budget authority, gross	15	13	11
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Outlays, gross:

4100	Outlays from new mandatory authority			11
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4101	Outlays from mandatory balances	42	46	30
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4110	Outlays, gross (total)	42	46	41
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4121	Baseline Program [Fund Earnings]	-12	-10	-8
4123	Baseline Program [Fund Premiums]	-1	-1	-1
4123	Baseline Program [Cash Collections]	-2	-2	-2
<hr/>				
4130	Offsets against gross budget authority and outlays (total)	-15	-13	-11
4170	Outlays, net (mandatory)	27	33	30
4190	Outlays, net (total)	27	33	30

Memorandum (non-add) entries:

5000	Total investments, SOY: Federal securities: Par value	253	226	193
5001	Total investments, EOY: Federal securities: Par value	226	193	163

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

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

Budget program:

Death claims. Represents payments to designated beneficiaries.

Dividends. Policyholders participate in the distribution of annual dividends.

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

Policy loans made. A policyholder may borrow up to 94 percent of the cash value of his policy at an interest rate adjusted to reflect private sector borrowing costs. The following table reflects the decrease in the number of policies and the amount of insurance in force:

POLICIES AND INSURANCE IN FORCE

	2013 actual	2014 est.	2015 est.
Number of policies	20,568	17,360	14,570
Insurance in force (dollars in millions)	\$216	\$185	\$156

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

Object Classification (in millions of dollars)

Identification code 36-4010-0-3-701	2013 actual	2014 est.	2015 est.
Reimbursable obligations:			
33.0 Investments and loans	1	1	1
42.0 Insurance claims and indemnities	34	34	32
43.0 Interest and dividends	5	4	3
99.9 Total new obligations	40	39	36

SERVICEMEMBERS' GROUP LIFE INSURANCE FUND

Program and Financing (in millions of dollars)

Identification code 36-4009-0-3-701	2013 actual	2014 est.	2015 est.
Obligations by program activity:			
0801 Premium payments	774	820	857
0802 Payments to carrier	200	132	
0803 Payment to GOE	3	3	3
0900 Total new obligations (object class 41.0)	977	955	860

Budgetary Resources:

Unobligated balance:

1000	Unobligated balance brought forward, Oct 1	1	1	1
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Budget authority:

Spending authority from offsetting
collections, mandatory:

1800	Collected	977	955	860
1850	Spending auth from offsetting collections, mand (total)	977	955	860
1930	Total budgetary resources available	978	956	861
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	1	1	1

Change in obligated balance:

Unpaid obligations:

3010	Obligations incurred, unexpired accounts	977	955	860
3020	Outlays (gross)	-977	-955	-860

Budget authority and outlays, net:

Mandatory:

4090	Budget authority, gross	977	955	860
Outlays, gross:				
4100	Outlays from new mandatory authority	976	954	859
4101	Outlays from mandatory balances	1	1	1
4110	Outlays, gross (total)	977	955	860
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources	-977	-955	-860

Memorandum (non-add) entries:

5000	Total investments, SOY: Federal securities: Par value	1	1	1
5001	Total investments, EOY: Federal securities: Par value	1	1	1

This fund finances the payment of group life insurance premiums to private insurance companies under the Servicemembers' Group Life Insurance (SGLI) Act of 1965, as amended. SGLI is a program for Servicemembers on active duty, ready reservists, members of the National Guard, members of the

Commissioned Corps of the National Oceanic and Atmospheric Administration and the Public Health Service, cadets and midshipmen of the four service academies, and members of the Reserve Officer Training Corps. SGLI coverage is available in \$50,000 increments up to the maximum of \$400,000. Veterans' Group Life Insurance (VGLI) is a program of post-separation insurance which allows Servicemembers to convert their SGLI coverage to renewable term insurance. Family Servicemembers' Group Life Insurance (FSGLI) is a program extended to the spouses and dependent children of members insured under the SGLI program. FSGLI provides up to a maximum of \$100,000 of insurance coverage for spouses, not to exceed the amount of SGLI the insured member has in force, and \$10,000 of free coverage for dependent children. Spousal coverage is issued in increments of \$10,000.

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

Object Classification (in millions of dollars)

Identification code 36-4009-0-3-701		2013 actual	2014 est.	2015 est.
Reimbursable obligations:				
41.0	Grants, subsidies, and contributions	977	955	860
99.0	Reimbursable obligations	977	955	860

VETERANS HOUSING BENEFIT PROGRAM FUND

For the cost of direct and guaranteed loans, such sums as may be necessary to carry out the program, as authorized by subchapters I through III of chapter 37 of title 38, United States Code: *Provided*, That such costs, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974: *Provided further*, That during fiscal year [2014] 2015, within the resources available, not to exceed \$500,000 in gross obligations for direct loans are authorized for specially adapted housing loans.

In addition, for administrative expenses to carry out the direct and guaranteed loan programs, [\$158,430,000] \$160,881,000. (*Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2014.*)

Program and Financing (in millions of dollars)

Identification code 36-1119-0-1-704		2013 actual	2014 est.	2015 est.
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Obligations by program activity:

Credit program obligations:

0702	Loan guarantee subsidy	249
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0705	Reestimates of direct loan subsidy	35	3	
0706	Interest on reestimates of direct loan subsidy	16	4	
0707	Reestimates of loan guarantee subsidy	1,187	1,789	
0708	Interest on reestimates of loan guarantee subsidy	142	248	
0709	Administrative expenses	151	158	161
0900 Total new obligations		1,531	2,202	410

Budgetary Resources:

Unobligated balance:

1000	Unobligated balance brought forward, Oct 1		1	1
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Budget authority:

Appropriations, discretionary:

1100	Appropriation	158	158	161
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1160	Appropriation, discretionary (total)	158	158	161
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Appropriations, mandatory:

1200	Appropriation	1,379	2,044	249
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1260	Appropriations, mandatory (total)	1,379	2,044	249
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1900	Budget authority (total)	1,537	2,202	410
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1930	Total budgetary resources available	1,537	2,203	411
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Memorandum (non-add) entries:

1940	Unobligated balance expiring	-5		
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1941	Unexpired unobligated balance, end of year	1	1	1
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Change in obligated balance:

Unpaid obligations:

3000	Unpaid obligations, brought forward, Oct 1		1	1
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3010	Obligations incurred, unexpired accounts	1,531	2,202	410
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3020	Outlays (gross)	-1,530	-2,202	-410
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3050	Unpaid obligations, end of year	1	1	1
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Memorandum (non-add) entries:

3100	Obligated balance, start of year		1	1
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3200	Obligated balance, end of year	1	1	1
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Budget authority and outlays, net:

Discretionary:

4000	Budget authority, gross	158	158	161
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Outlays, gross:

4010	Outlays from new discretionary authority	151	158	161
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Mandatory:

4090	Budget authority, gross	1,379	2,044	249
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Outlays, gross:

4100	Outlays from new mandatory authority	1,379	2,044	249
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4180	Budget authority, net (total)	1,537	2,202	410
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4190	Outlays, net (total)	1,530	2,202	410
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Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 36-1119-0-1-704	2013 actual	2014 est.	2015 est.
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Direct loan levels supportable by subsidy budget authority:

115001	Acquired Direct Loans	2	10	11
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115004	Vendee Direct Loans		210	320
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115999	Total direct loan levels	2	220	331
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Direct loan subsidy (in percent):

132001	Acquired Direct Loans	-2.29	-5.00	-5.06
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132004	Vendee Direct Loans	0.00	-24.13	-20.79
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132999	Weighted average subsidy rate	-2.29	-23.26	-20.27
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Direct loan subsidy budget authority:

133001	Acquired Direct Loans			-1
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133004	Vendee Direct Loans		-51	-67
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133999	Total subsidy budget authority		-51	-68
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Direct loan subsidy outlays:

134001	Acquired Direct Loans			-1
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134004	Vendee Direct Loans		-51	-67
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134999	Total subsidy outlays		-51	-68
	Direct loan upward reestimates:			
135001	Acquired Direct Loans	12	2	
135004	Vendee Direct Loans	9	1	
135005	Acquired and Vendee Loan Reestimates	29	5	
135999	Total upward reestimate budget authority	50	8	
	Direct loan downward reestimates:			
137001	Acquired Direct Loans		-1	
137004	Vendee Direct Loans	-15	-9	
137005	Acquired and Vendee Loan Reestimates	-1	-6	
137999	Total downward reestimate budget authority	-16	-16	
	Guaranteed loan levels supportable by subsidy budget authority:			
215001	Housing Guaranteed Loans	134,859	112,026	92,070
215999	Total loan guarantee levels	134,859	112,026	92,070
	Guaranteed loan subsidy (in percent):			
232001	Housing Guaranteed Loans	-0.10	-0.02	0.27
232999	Weighted average subsidy rate	-0.10	-0.02	0.27
	Guaranteed loan subsidy budget authority:			
233001	Housing Guaranteed Loans	-135	-22	249
233999	Total subsidy budget authority	-135	-22	249
	Guaranteed loan subsidy outlays:			
234001	Housing Guaranteed Loans	-135	-22	249
234999	Total subsidy outlays	-135	-22	249
	Guaranteed loan upward reestimates:			
235001	Housing Guaranteed Loans	1,294	1,970	
235002	Guaranteed Loan Sale Securities—Vendee	34	67	
235999	Total upward reestimate budget authority	1,328	2,037	

Guaranteed loan downward reestimates:

237001	Housing Guaranteed Loans	-18	-7	
237002	Guaranteed Loan Sale Securities— Vendee	-19		
<hr/>				
237999	Total downward reestimate subsidy budget authority	-37	-7	
<hr/>				
Administrative expense data:				
3510	Budget authority	158	158	161
3590	Outlays from new authority	151	158	161
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As required by the Federal Credit Reform Act of 1990, this account records, for these programs, the subsidy costs associated with the direct loans obligated and loan guarantees committed in 1992 and beyond, (including modifications of direct loans or loan guarantees that resulted from obligations or commitments in any year), as well as for the administrative expenses of these programs. The subsidy amounts are estimated on a net present value basis.

Veterans Affairs (VA) housing program account. The housing program helps eligible veterans, active duty personnel, surviving spouses, and members of the Reserves and National Guard purchase, retain, and adapt homes in recognition of their service to the Nation. When a borrower purchases a home, the program operates by substituting the Federal Government's guaranty for a down payment that might otherwise be required. Under 38 U.S.C. 3703, the guaranty amount for a borrower with full entitlement is as follows:

- (a) 50 percent for loans of \$45,000 or less;
- (b) \$22,500 for loans greater than \$45,000, but no more than \$56,250;
- (c) The lesser of \$36,000 or 40 percent of the loan amount for loans greater than \$56,250, but not more than \$144,000;
- (d) 25 percent of the loan amount for loans of \$144,001 to \$417,000; or
- (e) For certain loans in excess of \$417,000, the guaranty will be the lesser of: 25 percent of the county loan limit, or 25 percent of the loan.

This appropriation provides for the corporate leadership and operational support to VA's housing business line.

The housing program facilitates the extension of private capital, on more liberal terms than generally available to nonveterans, to assist veterans and servicepersons in obtaining housing credit, and assist veterans in retaining their homes during periods of temporary economic difficulty through intensive supplemental mortgage loan servicing.

Guaranteed transitional housing loans for homeless veterans. Established as a pilot project by the Veterans Benefits Improvement Act of 1998, Public Law 105-368, this program will not execute any new loans. The existing loan will continue to be serviced within the financing account and no further funds will be required from the program account.

WORKLOAD [In thousands]

2013
actual 2014 est. 2015 est.

Construction and valuation	430	314	247
Loan processing	1,333	974	768
Loan service and claims	122	115	115

Object Classification (in millions of dollars)

Identification code 36-1119-0-1-704		2013 actual	2014 est.	2015 est.
Direct obligations:				
25.2	Other services from non-Federal sources	152	158	161
41.0	Grants, subsidies, and contributions	1,379	2,044	249
99.9	Total new obligations	1,531	2,202	410

HOUSING DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 36-4127-0-3-704		2013 actual	2014 est.	2015 est.
Obligations by program activity:				
0003	Property sales expense	1		1
0004	Property management/other expense	1	1	5
0091	Direct program activities, subtotal	2	1	6
Credit program obligations:				
0710	Direct loan obligations	2	220	332
0713	Payment of interest to Treasury	36	183	210
0740	Negative subsidy obligations		51	67
0742	Downward reestimate paid to receipt account	15	12	
0743	Interest on downward reestimates	1	5	
0791	Direct program activities, subtotal	54	471	609
0900	Total new obligations	56	472	615

Budgetary Resources:

Unobligated balance:

1000	Unobligated balance brought forward, Oct 1	88	90	
1023	Unobligated balances applied to repay debt	-88	-90	

Financing authority:

Borrowing authority, mandatory:

1400	Borrowing authority	212	472	615
1422	Borrowing authority applied to repay debt	-133		

1440	Borrowing authority, mandatory (total)	79	472	615
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Spending authority from offsetting collections, mandatory:

1800	Collected	147	66	83
1825	Spending authority from offsetting collections applied to repay debt	-80	-66	-83

1850	Spending auth from offsetting collections, mand (total)	67		
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1900	Financing authority (total)	146	472	615
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1930	Total budgetary resources available	146	472	615
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Memorandum (non-add) entries:

1941	Unexpired unobligated balance, end of year	90		
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Change in obligated balance:

Unpaid obligations:

3000	Unpaid obligations, brought forward, Oct 1			4
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3010	Obligations incurred, unexpired accounts	56	472	615
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3020	Financing disbursements (gross)	-56	-468	-613
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3050	Unpaid obligations, end of year		4	6
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Memorandum (non-add) entries:

3100	Obligated balance, start of year			4
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3200	Obligated balance, end of year		4	6
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Financing authority and disbursements,

net:**Mandatory:**

4090	Financing authority, gross	146	472	615
	Financing disbursements:			
4110	Financing disbursements, gross	56	468	613
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Federal sources: Payments from program account	-50	-8	
4120	Reimbursements from DLFA			-2
4122	Interest on uninvested funds	-12		
4123	Interest and principal received on loans	-76	-53	-66
4123	Fees		-3	-5
4123	Cash sale of properties	-8	-2	-10
4123	Other	-1		
4130	Offsets against gross financing auth and disbursements (total)	-147	-66	-83
4160	Financing authority, net (mandatory)	-1	406	532
4170	Financing disbursements, net (mandatory)	-91	402	530
4180	Financing authority, net (total)	-1	406	532
4190	Financing disbursements, net (total)	-91	402	530

Status of Direct Loans (in millions of dollars)

Identification code 36-4127-0-3-704		2013 actual	2014 est.	2015 est.
Position with respect to appropriations act limitation on obligations:				
1131	Direct loan obligations exempt from limitation	2	220	332
1150	Total direct loan obligations	2	220	332

Cumulative balance of direct loans outstanding:

1210	Outstanding, start of year	598	525	710
1231	Disbursements: Direct loan disbursements	2	220	331
1251	Repayments: Repayments and prepayments	-53	-23	-26
	Write-offs for default:			
1263	Direct loans	-14	-12	-8
1264	Other adjustments, Data Reconciliation	-8		
1290	Outstanding, end of year	525	710	1,007

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from direct loans obligated in 1992 and beyond (including modifications of direct loans that resulted from obligations in any year). The amounts in this account are a means of financing and are not included in the budget totals.

Balance Sheet (in millions of dollars)

Identification code 36-4127-0-3-704		2012 actual	2013 actual
ASSETS:			
Federal assets:			
1101	Fund balances with Treasury	88	91
Investments in US securities:			
1106	Receivables, net	28	2
1206	Non-Federal assets: Receivables, net		4
Net value of assets related to post-1991 direct loans receivable:			
1401	Direct loans receivable, gross	598	525
1402	Interest receivable	14	15
1404	Foreclosed property	7	16
1405	Allowance for subsidy cost	21	56
1499	Net present value of assets related to direct loans	640	612
1901	Other Federal assets: Other assets	1	1
1999	Total assets	757	710
LIABILITIES:			
Federal liabilities:			
2103	Debt	749	661

2105	Other	8	47
2207	Non-Federal liabilities: Other		2
		<hr/>	<hr/>
2999	Total liabilities	757	710
		<hr/>	<hr/>
4999	Total liabilities and net position	757	710
		<hr/>	<hr/>

HOUSING GUARANTEED LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 36-4129-0-3-704		2013 actual	2014 est.	2015 est.
<hr/>				
Obligations by program activity:				
0002	Losses on defaulted loans	1,120	1,026	1,120
0005	Payment to trustee reserve	29	22	21
0009	Property sales expense	111	118	142
0010	Property management expense	129	112	132
0011	Property improvement expense	5	6	8
0012	Loans acquired	2	11	13
		<hr/>	<hr/>	<hr/>
0091	Direct program activities, subtotal	1,396	1,295	1,436
Credit program obligations:				
0711	Default claim payments on principal	1,507	1,722	2,043
0713	Payment of interest to Treasury	1		
0740	Negative subsidy obligations	135	22	
0742	Downward reestimate paid to receipt account	25	3	
0743	Interest on downward reestimates	12	4	
		<hr/>	<hr/>	<hr/>
0791	Direct program activities, subtotal	1,680	1,751	2,043
		<hr/>	<hr/>	<hr/>
0900	Total new obligations	3,076	3,046	3,479
		<hr/>	<hr/>	<hr/>

Budgetary Resources:

Unobligated balance:

1000	Unobligated balance brought forward, Oct 1	3,909	5,066	7,526
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Financing authority:

Borrowing authority, mandatory:

1400	Borrowing authority	20	22	
1440	Borrowing authority, mandatory (total)	20	22	
	Spending authority from offsetting collections, mandatory:			
1800	Collected	4,237	5,506	4,239
1825	Spending authority from offsetting collections applied to repay debt	-24	-22	
1850	Spending auth from offsetting collections, mand (total)	4,213	5,484	4,239
1900	Financing authority (total)	4,233	5,506	4,239
1930	Total budgetary resources available	8,142	10,572	11,765
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	5,066	7,526	8,286

Change in obligated balance:

Unpaid obligations:

3000	Unpaid obligations, brought forward, Oct 1	306	344	58
3010	Obligations incurred, unexpired accounts	3,076	3,046	3,479
3020	Financing disbursements (gross)	-3,038	-3,332	-3,470
3050	Unpaid obligations, end of year	344	58	67
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	306	344	58
3200	Obligated balance, end of year	344	58	67

Financing authority and disbursements, net:

Mandatory:

4090	Financing authority, gross	4,233	5,506	4,239
	Financing disbursements:			
4110	Financing disbursements, gross	3,038	3,332	3,470
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Payments from program	-1,329	-2,037	-249

	account			
4120	Recoveries from DLFA	-2	-221	-334
4122	Interest on uninvested funds	-141	-464	-526
4123	Funding fees	-1,431	-1,595	-1,314
4123	Cash sale of properties	-1,250	-1,189	-1,816
4123	Redemption of properties and other	-84		
4130	Offsets against gross financing auth and disbursements (total)	-4,237	-5,506	-4,239
4160	Financing authority, net (mandatory)	-4		
4170	Financing disbursements, net (mandatory)	-1,199	-2,174	-769
4180	Financing authority, net (total)	-4		
4190	Financing disbursements, net (total)	-1,199	-2,174	-769

Status of Guaranteed Loans (in millions of dollars)

Identification code 36-4129-0-3-704		2013 actual	2014 est.	2015 est.
Position with respect to appropriations act limitation on commitments:				
2131	Guaranteed loan commitments exempt from limitation	134,859	112,026	92,070
2150	Total guaranteed loan commitments	134,859	112,026	92,070
2199	Guaranteed amount of guaranteed loan commitments	37,221	30,919	25,411
Cumulative balance of guaranteed loans outstanding:				
2210	Outstanding, start of year	295,996	348,243	419,493
2231	Disbursements of new guaranteed loans	134,859	112,026	92,070
2251	Repayments and prepayments	-79,954	-37,994	-42,669
Adjustments:				
2262	Terminations for default that result in acquisition of property	-1,507	-1,722	-2,043
2263	Terminations for default that result in claim payments	-1,151	-1,060	-1,156

2290	Outstanding, end of year	348,243	419,493	465,695
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Memorandum:

2299	Guaranteed amount of guaranteed loans outstanding, end of year	98,421	116,797	128,565
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As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from loan guarantees committed in 1992 and beyond, including modifications of guaranteed loans that resulted from commitments in any year, and from the guarantee of loans sold through the securitization programs. The amounts in this account are a means of financing and are not included in the budget totals.

Balance Sheet (in millions of dollars)

Identification code 36-4129-0-3-704	2012 actual	2013 actual
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ASSETS:

Federal assets:

1101	Fund balances with Treasury	4,216	5,410
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Investments in US securities:

1106	Receivables, net	895	1,661
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Net value of assets related to post-1991
acquired defaulted guaranteed loans
receivable:

1504	Accounts receivable from foreclosed property	6	6
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1504	Foreclosed property	813	1,027
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1599	Net present value of assets related to defaulted guaranteed loans	819	1,033
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1999	Total assets	5,930	8,104
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LIABILITIES:

Federal liabilities:

2103	Debt	24	20
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2105	Other liabilities	42	19
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Non-Federal liabilities:

2201	Accounts payable	308	345
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2204	Non-federal liabilities for loan guarantees	5,556	7,720
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2999	Total liabilities	5,930	8,104
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4999	Total liabilities and net position	5,930	8,104
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HOUSING LIQUIDATING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 36-4025-0-3-704	2013 actual	2014 est.	2015 est.
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Obligations by program activity:

0105	Other operating expenses	2	1	2
	Credit program obligations:			
0711	Default claim payments on principal	3	2	1
0900	Total new obligations	5	3	3

Budgetary Resources:

Unobligated balance:

1000	Unobligated balance brought forward, Oct 1	3	1	
1022	Capital transfer of unobligated balances to general fund	-3	-1	

Budget authority:

Spending authority from offsetting collections, mandatory:

1800	Collected	22	13	11
1820	Capital transfer of spending authority from offsetting collections to general fund	-16	-10	-8

1850	Spending auth from offsetting collections, mand (total)	6	3	3
1930	Total budgetary resources available	6	3	3

Memorandum (non-add) entries:

1941	Unexpired unobligated balance, end of year	1		
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Change in obligated balance:

Unpaid obligations:

3000	Unpaid obligations, brought forward, Oct 1	2	2	
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3010	Obligations incurred, unexpired accounts	5	3	3
3020	Outlays (gross)	-5	-5	-3
<hr/>				
3050	Unpaid obligations, end of year	2		
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	2	2	
3200	Obligated balance, end of year	2		

Budget authority and outlays, net:

Mandatory:

4090	Budget authority, gross	6	3	3
Outlays, gross:				
4100	Outlays from new mandatory authority	3	3	3
4101	Outlays from mandatory balances	2	2	
<hr/>				
4110	Outlays, gross (total)	5	5	3
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Loan repayments and prepayments	-3	-2	-1
4123	Sale of homes, cash	-3	-2	-2
4123	Interest on loans	-1	-1	-1
4123	Interest on subordinate certificates	-1	-1	
4123	Interest collection on Veteran liability debts	-4	-3	-3
4123	Principal collection on Veteran liability debts	-10	-4	-4
<hr/>				
4130	Offsets against gross budget authority and outlays (total)	-22	-13	-11
<hr/>				
4160	Budget authority, net (mandatory)	-16	-10	-8
4170	Outlays, net (mandatory)	-17	-8	-8
4180	Budget authority, net (total)	-16	-10	-8
4190	Outlays, net (total)	-17	-8	-8

Memorandum (non-add) entries:

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

Status of Direct Loans (in millions of dollars)

Identification code 36-4025-0-3-704		2013 actual	2014 est.	2015 est.
Cumulative balance of direct loans outstanding:				
1210	Outstanding, start of year	11	8	6
1251	Repayments: Repayments and prepayments	-3	-2	-2
1290	Outstanding, end of year	8	6	4

Status of Guaranteed Loans (in millions of dollars)

Identification code 36-4025-0-3-704		2013 actual	2014 est.	2015 est.
Cumulative balance of guaranteed loans outstanding:				
2210	Outstanding, start of year	461	341	252
2251	Repayments and prepayments	-117	-87	-65
2262	Adjustments: Terminations for default that result in acquisition of property	-3	-2	-1
2290	Outstanding, end of year	341	252	186
Memorandum:				
2299	Guaranteed amount of guaranteed loans outstanding, end of year	144	106	78

Addendum:

Cumulative balance of defaulted guaranteed loans that result in loans receivable:

2310	Outstanding, start of year	31	31	20
2351	Repayments of loans receivable	-10	-11	-7
2364	Other adjustments, net	10		
<hr/>				
2390	Outstanding, end of year	31	20	13
<hr/>				

As required by the Federal Credit Reform Act of 1990, this account records all cash flows to and from the Government resulting from direct loans obligated and loan guarantees committed prior to 1992. All new activity in this program in 1992 and beyond is recorded in the corresponding program and financing accounts.

Balance Sheet (in millions of dollars)

Identification code 36-4025-0-3-704		2012 actual	2013 actual
<hr/>			
ASSETS:			
1101	Federal assets: Fund balances with Treasury	5	3
Non-Federal assets:			
1201	Investments in non-Federal securities, net	140	140
1206	Receivables, net		1
1601	Direct loans, gross	11	8
1602	Interest receivable		35
1603	Allowance for estimated uncollectible loans and interest (-)		-29
		<hr/>	<hr/>
1604	Direct loans and interest receivable, net	11	14
1606	Foreclosed property direct loans	10	
		<hr/>	<hr/>
1699	Value of assets related to direct loans	21	14
1701	Defaulted guaranteed loans, gross	31	31
1703	Allowance for estimated uncollectible loans and interest (-)	-10	
		<hr/>	<hr/>
1704	Defaulted guaranteed loans and interest receivable, net	21	31
1706	Foreclosed property	4	3
		<hr/>	<hr/>
1799	Value of assets related to loan guarantees	25	34

1999	Total assets	191	192
LIABILITIES:			
2103	Federal liabilities: Debt	189	
Non-Federal liabilities:			
2201	Accounts payable		2
2204	Liabilities for loan guarantees		190
2207	Other	2	
2999	Total liabilities	191	192
4999	Total liabilities and net position	191	192

Object Classification (in millions of dollars)

Identification code 36-4025-0-3-704		2013 actual	2014 est.	2015 est.
Direct obligations:				
32.0	Land and structures	3	2	2
33.0	Investments and loans	2	1	1
99.9	Total new obligations	5	3	3

NATIVE AMERICAN VETERAN HOUSING LOAN PROGRAM ACCOUNT

For administrative expenses to carry out the direct loan program authorized by subchapter V of chapter 37 of title 38, United States Code, [\$1,109,000] \$1,130,000.

VOCATIONAL REHABILITATION LOANS PROGRAM ACCOUNT

For the cost of direct loans, [\$5,000] \$10,358, as authorized by chapter 31 of title 38, United States Code: *Provided*, That such costs, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974: *Provided further*, That funds made available under this heading are available to subsidize gross obligations for the principal amount of direct loans not to exceed [\$2,500,000] \$2,877,000.

In addition, for administrative expenses necessary to carry out the direct loan program, [\$354,000] \$361,000, which may be paid to the appropriation for "General Operating Expenses, Veterans Benefits Administration". (*Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2014.*)

Program and Financing (in millions of dollars)

Identification code 36-1120-0-1-704	2013 actual	2014 est.	2015 est.
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Obligations by program activity:

Credit program obligations:

0705	Reestimates of direct loan subsidy	5	1	
0706	Interest on reestimates of direct loan subsidy	1		
0709	Administrative expenses	1	1	1
0900 Total new obligations		7	2	1

Budgetary Resources:

Unobligated balance:

1000	Unobligated balance brought forward, Oct 1	2	2	2
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Budget authority:

Appropriations, discretionary:

1100	Appropriation	1	1	1
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1160	Appropriation, discretionary (total)	1	1	1
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Appropriations, mandatory:

1200	Appropriation	6	1	
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1260	Appropriations, mandatory (total)	6	1	
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1900	Budget authority (total)	7	2	1
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1930	Total budgetary resources available	9	4	3
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Memorandum (non-add) entries:

1941	Unexpired unobligated balance, end of year	2	2	2
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Change in obligated balance:

Unpaid obligations:

3010	Obligations incurred, unexpired accounts	7	2	1
3020	Outlays (gross)	-7	-2	-1

Budget authority and outlays, net:

Discretionary:

4000	Budget authority, gross	1	1	1
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Outlays, gross:

4010	Outlays from new discretionary authority	1	1	1
	Mandatory:			
4090	Budget authority, gross	6	1	
	Outlays, gross:			
4100	Outlays from new mandatory authority	6	1	
4180	Budget authority, net (total)	7	2	1
4190	Outlays, net (total)	7	2	1

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

Identification code 36-1120-0-1-704		2013 actual	2014 est.	2015 est.
Direct loan levels supportable by subsidy budget authority:				
115002	Native American Direct Loans	5	11	11
115003	Vocational Rehabilitation	2	3	3
115999	Total direct loan levels	7	14	14
Direct loan subsidy (in percent):				
132002	Native American Direct Loans	-17.84	-16.75	-17.04
132003	Vocational Rehabilitation	0.68	0.20	0.36
132999	Weighted average subsidy rate	-12.55	-13.12	-13.31
Direct loan subsidy budget authority:				
133002	Native American Direct Loans	-1	-2	-2
133999	Total subsidy budget authority	-1	-2	-2
Direct loan subsidy outlays:				
134002	Native American Direct Loans	-2	-2	-2
134999	Total subsidy outlays	-2	-2	-2
Direct loan upward reestimates:				
135002	Native American Direct Loans	6	1	
135999	Total upward reestimate budget authority	6	1	
Direct loan downward reestimates:				
137002	Native American Direct Loans	-3	-1	

137999	Total downward reestimate budget authority	-3	-1	
Administrative expense data:				
3510	Budget authority	1	1	1
3590	Outlays from new authority	1	1	1

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

The Vocational Rehabilitation Loan Program provides additional funding assistance to cover the costs of subsistence, tuition, books, supplies, and equipment in conjunction with service connected disability benefits provided to Veterans participating in VA's Vocational Rehabilitation and Counseling Program as authorized by chapter 31 of title 38, United States Code. Repayment of these loans is made in monthly installments, without interest, through deductions from future payments of compensation, pension, subsistence allowance, educational assistance allowance, or retired pay.

Object Classification (in millions of dollars)

Identification code 36–1120–0–1–704		2013 actual	2014 est.	2015 est.
Direct obligations:				
25.2	Other services from non-Federal sources	1	1	1
41.0	Grants, subsidies, and contributions	6	1	
99.9	Total new obligations	7	2	1

NATIVE AMERICAN DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 36–4130–0–3–704		2013 actual	2014 est.	2015 est.
Obligations by program activity:				
Credit program obligations:				
0710	Direct loan obligations	5	11	11
0713	Payment of interest to Treasury	3	3	3

0740	Negative subsidy obligations	1	2	2
0742	Downward reestimate paid to receipt account	2		
0743	Interest on downward reestimates	1		
		<hr/>	<hr/>	<hr/>
0900	Total new obligations	12	16	16

Budgetary Resources:

Unobligated balance:

1000	Unobligated balance brought forward, Oct 1	4	5	6
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Financing authority:

Borrowing authority, mandatory:

1400	Borrowing authority	12	12	12
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1440	Borrowing authority, mandatory (total)	12	12	12
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Spending authority from offsetting collections, mandatory:

1800	Collected	11	10	10
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1825	Spending authority from offsetting collections applied to repay debt	-10	-5	-6
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1850	Spending auth from offsetting collections, mand (total)	1	5	4
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1900	Financing authority (total)	13	17	16
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1930	Total budgetary resources available	17	22	22
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Memorandum (non-add) entries:

1941	Unexpired unobligated balance, end of year	5	6	6
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Change in obligated balance:

Unpaid obligations:

3000	Unpaid obligations, brought forward, Oct 1	3		
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3010	Obligations incurred, unexpired accounts	12	16	16
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3020	Financing disbursements (gross)	-15	-16	-16
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Memorandum (non-add) entries:

3100	Obligated balance, start of year	3		
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Financing authority and disbursements,

net:**Mandatory:**

4090	Financing authority, gross	13	17	16
	Financing disbursements:			
4110	Financing disbursements, gross	15	16	16
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Federal sources	-6	-1	
4123	Non-federal sources - Repayments and prepayments of principal	-2	-6	-7
4123	Non-Federal sources - Interest received on loans	-3	-3	-3
4130	Offsets against gross financing auth and disbursements (total)	-11	-10	-10
4160	Financing authority, net (mandatory)	2	7	6
4170	Financing disbursements, net (mandatory)	4	6	6
4180	Financing authority, net (total)	2	7	6
4190	Financing disbursements, net (total)	4	6	6

Status of Direct Loans (in millions of dollars)

Identification code 36-4130-0-3-704		2013 actual	2014 est.	2015 est.
	Position with respect to appropriations act limitation on obligations:			
1131	Direct loan obligations exempt from limitation	5	11	11
1150	Total direct loan obligations	5	11	11
	Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year	56	58	63
1231	Disbursements: Direct loan disbursements	7	11	11

1251	Repayments: Repayments and prepayments	-2	-6	-7
1264	Write-offs for default: Other adjustments, net (+ or -)	-3		
<hr/>				
1290	Outstanding, end of year	58	63	67

As required by the Federal Credit Reform Act of 1990, these non-budgetary accounts record all cash flows to and from the Government resulting from direct loans obligated in 1992 and beyond (including modifications of direct loans that resulted from obligations in any year). The amounts in the accounts are a means of financing and are not included in the budget totals.

Balance Sheet (in millions of dollars)

Identification code 36-4130-0-3-704	2012 actual	2013 actual
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ASSETS:

Federal assets:

1101	Fund balances with Treasury	6	6
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Investments in US securities:

1106	Receivables, net	5	2
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Net value of assets related to post-1991 direct loans receivable:

1401	Direct loans receivable, gross	56	58
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1402	Interest receivable	1	1
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1499	Net present value of assets related to direct loans	57	59
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1901	Other Federal assets: Other assets	2	2
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1999	Total assets	70	69
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LIABILITIES:

Federal liabilities:

2103	Federal liabilities debt	64	68
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2105	Other liabilities	6	1
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2999	Total liabilities	70	69
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4999	Total liabilities and net position	70	69
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TRANSITIONAL HOUSING DIRECT LOAN FINANCING ACCOUNT**Program and Financing** (in millions of dollars)

Identification code 36-4258-0-3-704	2013 actual	2014 est.	2015 est.
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Budgetary Resources:

Unobligated balance:

1000	Unobligated balance brought forward, Oct 1	5	5	5
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1930	Total budgetary resources available	5	5	5
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Memorandum (non-add) entries:

1941	Unexpired unobligated balance, end of year	5	5	5
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Status of Direct Loans (in millions of dollars)

Identification code 36-4258-0-3-704	2013 actual	2014 est.	2015 est.
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Position with respect to appropriations act limitation on obligations:

1121	Limitation available from carry-forward	95	95	95
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1143	Unobligated limitation carried forward	-95	-95	-95
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1150	Total direct loan obligations			
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Cumulative balance of direct loans outstanding:

1210	Outstanding, start of year	5	5	5
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1290	Outstanding, end of year	5	5	5
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Balance Sheet (in millions of dollars)

Identification code 36-4258-0-3-704	2012 actual	2013 actual
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ASSETS:

1101	Federal assets: Fund balances with Treasury	5	5
	Net value of assets related to post-1991 direct loans receivable:		
1401	Direct loans receivable, gross	5	5
1405	Allowance for subsidy cost (-)	-5	-5
1499	Net present value of assets related to direct loans		
1999	Total assets	5	5
	LIABILITIES:		
2103	Federal liabilities: Debt	5	5
4999	Total liabilities and net position	5	5

VOCATIONAL REHABILITATION DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 36-4112-0-3-702		2013 actual	2014 est.	2015 est.
Obligations by program activity:				
Credit program obligations:				
0710	Direct loan obligations	3	3	3
0900	Total new obligations	3	3	3
Budgetary Resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1		1	1
Financing authority:				
Borrowing authority, mandatory:				
1400	Authority to borrow (indefinite)	3	3	3
1440	Borrowing authority, mandatory (total)	3	3	3
Spending authority from offsetting collections, mandatory:				

1800	Collected	3	3	3
1825	Spending authority from offsetting collections applied to repay debt	-2	-3	-3
1850	Spending auth from offsetting collections, mand (total)	1		
1900	Financing authority (total)	4	3	3
1930	Total budgetary resources available	4	4	4
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1	1	1

Change in obligated balance:

Unpaid obligations:

3010	Obligations incurred, unexpired accounts	3	3	3
3020	Financing disbursements (gross)	-3	-3	-3

Financing authority and disbursements, net:

Mandatory:

4090	Financing authority, gross	4	3	3
	Financing disbursements:			
4110	Financing disbursements, gross	3	3	3
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4123	Repayments and prepayments of principal	-3	-3	-3
4180	Financing authority, net (total)	1		

Status of Direct Loans (in millions of dollars)

Identification code	36-4112-0-3-702	2013 actual	2014 est.	2015 est.
	Position with respect to appropriations act limitation on obligations:			
1111	Limitation on direct loans	3	3	3

1150	Total direct loan obligations	3	3	3
<hr/>				
	Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year	2	2	2
1231	Disbursements: Direct loan disbursements	3	3	3
1251	Repayments: Repayments and prepayments	-3	-3	-3
		<hr/>	<hr/>	<hr/>
1290	Outstanding, end of year	2	2	2
<hr/>				

Balance Sheet (in millions of dollars)

Identification code 36-4112-0-3-702		2012 actual	2013 actual
<hr/>			
	ASSETS:		
	Federal assets: Investments in US securities:		
1104	Investments US Securities	1	1
1401	Net value of assets related to post-1991 direct loans receivable: Direct loans receivable, gross	2	2
		<hr/>	<hr/>
1999	Total assets	3	3
	LIABILITIES:		
2103	Federal liabilities: Debt	3	3
		<hr/>	<hr/>
4999	Total liabilities and net position	3	3
<hr/>			

Trust Funds**POST-VIETNAM ERA VETERANS EDUCATION ACCOUNT****Program and Financing** (in millions of dollars)

Identification code 36-8133-0-7-702		2013 actual	2014 est.	2015 est.
<hr/>				

Obligations by program activity:

0003	Participant disenrollments	1	1	
		<hr/>	<hr/>	<hr/>
0900	Total new obligations (object class 44.0)	1	1	
		<hr/>	<hr/>	<hr/>
Budgetary Resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	64	63	62
1930	Total budgetary resources available	64	63	62
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	63	62	62
		<hr/>	<hr/>	<hr/>
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	1	1	1
3010	Obligations incurred, unexpired accounts	1	1	
3020	Outlays (gross)	-1	-1	-1
		<hr/>	<hr/>	<hr/>
3050	Unpaid obligations, end of year	1	1	
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	1	1	1
3200	Obligated balance, end of year	1	1	
		<hr/>	<hr/>	<hr/>
Budget authority and outlays, net:				
Mandatory:				
Outlays, gross:				
4101	Outlays from mandatory balances	1	1	1
4190	Outlays, net (total)	1	1	1
		<hr/>	<hr/>	<hr/>

This account consists of voluntary contributions by eligible servicepersons and matching contributions provided by the Department of Defense. The fund provides educational assistance payments to participants who entered the service after December 31, 1976, and are pursuing training under chapter 32, title 38, U.S.C. Section 901 is a non-contributory program with educational assistance provided by the Department of Defense. Public Law 99-576, enacted October 28, 1986, closed the program permanently for new enrollments effective March 31, 1987. Public Law 106-419, enacted November 1, 2000, provides qualified participants in this program another opportunity (through October 31, 2001) to convert to the All-Volunteer Force Educational Assistance program (Montgomery GI Bill). The estimated activity in the fund follows:

CONTRIBUTIONS, PARTICIPANTS, DISENROLLMENTS, REFUNDS AND TRAINEES [total]

dollars in millions]

	2013 actual	2014 est.	2015 est.
Total program obligations	\$1	\$1	\$0
Number of disenrollments	336	286	257
Total refunds	\$0	\$0	\$0
Average Refund	\$1,353	\$1,353	\$1,353
Total trainees	68	65	62
Total trainee cost	\$0	\$0	\$0
Average trainee cost	\$614	\$614	\$614
Section 901 trainees	10	10	9
Total Section 901 trainee cost	\$0	\$0	\$0
Average Section 901 trainee cost	\$11,837	\$11,837	\$11,837

NATIONAL SERVICE LIFE INSURANCE FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 36–8132–0–7–701	2013 actual	2014 est.	2015 est.
0100 Balance, start of year	5,825	5,156	4,386
Receipts:			
0220 NSLI Fund, Premium and Other Receipts	58	57	48
0240 NSLI Fund, Interest	317	263	219
0299 Total receipts and collections	375	320	267
0400 Total: Balances and collections	6,200	5,476	4,653
Appropriations:			
0500 National Service Life Insurance Fund	–375	–320	–267
0501 National Service Life Insurance Fund	–669	–770	–733
0599 Total appropriations	–1,044	–1,090	–1,000
0799 Balance, end of year	5,156	4,386	3,653

Program and Financing (in millions of dollars)

Identification code 36–8132–0–7–701		2013 actual	2014 est.	2015 est.
Obligations by program activity:				
0001	Death claims	770	718	669
0002	Disability claims	5	4	4
0003	Matured endowments	54	62	70
0004	Cash surrenders	30	26	23
0005	Dividends	110	79	62
0006	Interest paid on dividend credits and deposits	33	36	28
0007	Payment to general operating expenses	18	21	19
0091	Total operating expenses	1,020	946	875
0201	Capital investment: Policy loans	24	25	22
0799	Total direct obligations	1,044	971	897
0801	Death claims	37	90	79
0802	Disability claims		1	
0803	Matured endowments	3	8	8
0804	Cash surrenders	1	3	3
0805	Dividends	5	10	8
0806	Interest paid on dividend credits and deposits	2	4	3
0807	Payment to general operating expenses	1	3	2
0899	Total reimbursable obligations	49	119	103
0900	Total new obligations	1,093	1,090	1,000
Budgetary Resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	1		
Budget authority:				
Appropriations, mandatory:				
1201	Appropriation (special or trust fund)	375	320	267
1203	Appropriation (previously unavailable)	669	770	733

1260	Appropriations, mandatory (total)	1,044	1,090	1,000
	Spending authority from offsetting collections, mandatory:			
1800	Collected	49		
1801	Change in uncollected payments, Federal sources	-1		
1850	Spending auth from offsetting collections, mand (total)	48		
1900	Budget authority (total)	1,092	1,090	1,000
1930	Total budgetary resources available	1,093	1,090	1,000

Change in obligated balance:

Unpaid obligations:

3000	Unpaid obligations, brought forward, Oct 1	1,090	1,108	1,033
3010	Obligations incurred, unexpired accounts	1,093	1,090	1,000
3020	Outlays (gross)	-1,075	-1,165	-1,092

3050	Unpaid obligations, end of year	1,108	1,033	941
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Uncollected payments:

3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1		
3070	Change in uncollected pymts, Fed sources, unexpired	1		

Memorandum (non-add) entries:

3100	Obligated balance, start of year	1,089	1,108	1,033
3200	Obligated balance, end of year	1,108	1,033	941

Budget authority and outlays, net:

Mandatory:

4090	Budget authority, gross	1,092	1,090	1,000
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Outlays, gross:

4100	Outlays from new mandatory authority		320	267
4101	Outlays from mandatory balances	1,075	845	825

4110	Outlays, gross (total)	1,075	1,165	1,092
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Offsets against gross budget authority and outlays:

Offsetting collections

	(collected) from:			
4123	Non-Federal sources	-49		
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	1		
4160	Budget authority, net (mandatory)	1,044	1,090	1,000
4170	Outlays, net (mandatory)	1,026	1,165	1,092
4180	Budget authority, net (total)	1,044	1,090	1,000
4190	Outlays, net (total)	1,026	1,165	1,092

Memorandum (non-add) entries:

5000	Total investments, SOY: Federal securities: Par value	6,912	6,256	5,416
5001	Total investments, EOY: Federal securities: Par value	6,256	5,416	4,695

Note. Department of Veterans Affairs insurance policy loans are not an extension of Federal credit. Credit schedules previously shown for this account have been discontinued. This fund was established in 1940. It is for the World War II servicemen's and veterans' insurance program. Over 22 million policies were issued under this program. Activity of the fund reflects a declining claim workload. The trend in the number and amount of policies in force is shown as follows:

POLICIES AND INSURANCE IN FORCE

	2013 actual	2014 est.	2015 est.
Number of policies	509,337	438,330	371,230
Insurance in force (dollars in millions)	\$6,297	\$5,514	\$4,729

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

Assets of the fund, which are largely invested in special interest-bearing Treasury securities and in policy loans, are expected to decrease from an estimated \$5,814 million as of September 30, 2014 to \$5,101 million as of September 30, 2015. The actuarial estimate of policy obligations as of September 30, 2015, totals \$4,856 million, leaving a balance of \$245 million for contingency reserves.

Status of Funds (in millions of dollars)

Identification code 36-8132-0-7-701		2013 actual	2014 est.	2015 est.
<hr/>				
Unexpended balance, start of year:				
0100	Balance, start of year	6,915	6,264	5,419
<hr/>				
0199	Total balance, start of year	6,915	6,264	5,419
Cash income during the year:				
Current law:				
Offsetting receipts (proprietary):				
1220	NSLI Fund, Premium and Other Receipts	58	57	48
Offsetting receipts (intragovernmental):				
1240	NSLI Fund, Interest	317	263	219
Offsetting collections:				
1280	National Service Life Insurance Fund	49		
1299	Income under present law	424	320	267
<hr/>				
3299	Total cash income	424	320	267
Cash outgo during year:				
Current law:				
4500	National Service Life Insurance Fund	-1,075	-1,165	-1,092
4599	Outgo under current law (-)	-1,075	-1,165	-1,092
<hr/>				
6599	Total cash outgo (-)	-1,075	-1,165	-1,092
Unexpended balance, end of year:				
8700	Uninvested balance (net), end of year	8	3	-101
8701	National Service Life Insurance Fund	6,256	5,416	4,695
<hr/>				
8799	Total balance, end of year	6,264	5,419	4,594

Object Classification (in millions of dollars)

Identification code 36-8132-0-7-701		2013 actual	2014 est.	2015 est.
<hr/>				
Direct obligations:				
33.0	Investments and loans	24	24	22

42.0	Insurance claims and indemnities	859	811	766
43.0	Interest and dividends	161	136	109
99.0	Direct obligations	1,044	971	897
99.0	Reimbursable obligations	49	119	103
99.9	Total new obligations	1,093	1,090	1,000

UNITED STATES GOVERNMENT LIFE INSURANCE FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 36–8150–0–7–701		2013 actual	2014 est.	2015 est.
0100	Balance, start of year	7	6	3
Receipts:				
0240	Interest and Profits on Investments in Public Debt Securities, USGLI	1		
0400	Total: Balances and collections	8	6	3
Appropriations:				
0500	United States Government Life Insurance Fund	–1	–1	
0501	United States Government Life Insurance Fund	–1	–2	–2
0599	Total appropriations	–2	–3	–2
0799	Balance, end of year	6	3	1

Program and Financing (in millions of dollars)

Identification code 36–8150–0–7–701		2013 actual	2014 est.	2015 est.
Obligations by program activity:				
0001	Death claims	1	2	1
0007	Other costs	1	1	1

0900 Total new obligations	2	3	2
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Budgetary Resources:

Budget authority:

Appropriations, mandatory:

1201	Appropriation (special or trust fund)	1	1	
1203	Appropriation (previously unavailable)	1	2	2
<hr/>				
1260	Appropriations, mandatory (total)	2	3	2
1900	Budget authority (total)	2	3	2
1930	Total budgetary resources available	2	3	2

Change in obligated balance:

Unpaid obligations:

3000	Unpaid obligations, brought forward, Oct 1	5	3	3
3010	Obligations incurred, unexpired accounts	2	3	2
3020	Outlays (gross)	-4	-3	-3
<hr/>				
3050	Unpaid obligations, end of year	3	3	2
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	5	3	3
3200	Obligated balance, end of year	3	3	2

Budget authority and outlays, net:

Mandatory:

4090	Budget authority, gross	2	3	2
Outlays, gross:				
4100	Outlays from new mandatory authority	2		
4101	Outlays from mandatory balances	2	3	3
<hr/>				
4110	Outlays, gross (total)	4	3	3
4180	Budget authority, net (total)	2	3	2
4190	Outlays, net (total)	4	3	3

Memorandum (non-add) entries:

Total investments, SOY: Federal

5000	securities: Par value	13	10	7
5001	Total investments, EOY: Federal securities: Par value	10	7	4

Note. Department of Veterans Affairs insurance policy loans are not an extension of Federal credit. Credit schedules previously shown for this account have been discontinued. This fund was established in 1919 to receive premiums and pay claims on insurance issued under the provisions of the War Risk Insurance Act. The general decline in the activity of the fund is indicated in the following table:

POLICIES AND INSURANCE IN FORCE

	2013 actual	2014 est.	2015 est.
Number of policies	1,572	966	563
Insurance in force (dollars in millions)	\$4	\$2	\$1

The fund is operated on a commercial basis to the extent possible. The income of the fund is derived from interest on investments. Effective January 1, 1983, premiums were discontinued because reserves held in the fund were adequate to meet future liabilities of the program.

Assets of the fund, which are largely invested in interest-bearing securities and policy loans, are estimated to decrease from \$6.7 million as of September 30, 2014, to \$4.5 million as of September 30, 2015, as an increasing number of policies mature through death or disability. The actuarial evaluation of policy obligations as of September 30, 2015, totals \$4.2 million, leaving a balance of \$0.3 million for contingency reserves.

Status of Funds (in millions of dollars)

Identification code 36-8150-0-7-701	2013 actual	2014 est.	2015 est.
Unexpended balance, start of year:			
0100 Balance, start of year	13	10	7
0199 Total balance, start of year	13	10	7
Cash income during the year:			
Current law:			
Offsetting receipts (intragovernmental):			
Interest and Profits on			

1240	Investments in Public Debt Securities, USGLI	1		
1299	Income under present law	1		
3299	Total cash income	1		
Cash outgo during year:				
Current law:				
4500	United States Government Life Insurance Fund	-4	-3	-3
4599	Outgo under current law (-)	-4	-3	-3
6599	Total cash outgo (-)	-4	-3	-3
Unexpended balance, end of year:				
8700	Uninvested balance (net), end of year			
8701	United States Government Life Insurance Fund	10	7	4
8799	Total balance, end of year	10	7	4

Object Classification (in millions of dollars)

Identification code 36-8150-0-7-701		2013 actual	2014 est.	2015 est.
Direct obligations:				
42.0	Insurance claims and indemnities	1	2	1
43.0	Interest and dividends	1	1	1
99.9	Total new obligations	2	3	2

VETERANS SPECIAL LIFE INSURANCE FUND

Program and Financing (in millions of dollars)

Identification code 36-8455-0-8-701		2013 actual	2014 est.	2015 est.
Obligations by program activity:				
0801	Death claims	111	124	129

0802	Cash surrenders	6	6	6
0803	Dividends	48	44	38
0804	All other	22	24	22
0805	Payments to insurance account	6	8	8
0806	Capital investment	10	9	8

0900	Total new obligations	203	215	211
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Budgetary Resources:

Unobligated balance:

1000	Unobligated balance brought forward, Oct 1	1,519	1,478	1,410
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Budget authority:

Spending authority from offsetting collections, mandatory:

1800	Collected	164	147	135
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1801	Change in uncollected payments, Federal sources	-2		
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1850	Spending auth from offsetting collections, mand (total)	162	147	135
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1930	Total budgetary resources available	1,681	1,625	1,545
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Memorandum (non-add) entries:

1941	Unexpired unobligated balance, end of year	1,478	1,410	1,334
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Change in obligated balance:

Unpaid obligations:

3000	Unpaid obligations, brought forward, Oct 1	463	463	456
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3010	Obligations incurred, unexpired accounts	203	215	211
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3020	Outlays (gross)	-203	-222	-223
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3050	Unpaid obligations, end of year	463	456	444
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Uncollected payments:

3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-27	-25	-25
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3070	Change in uncollected pymts, Fed sources, unexpired	2		
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3090	Uncollected pymts, Fed sources, end of year	-25	-25	-25
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Memorandum (non-add) entries:

3100	Obligated balance, start of year	436	438	431
3200	Obligated balance, end of year	438	431	419

Budget authority and outlays, net:

Mandatory:

4090	Budget authority, gross	162	147	135
	Outlays, gross:			
4100	Outlays from new mandatory authority		147	135
4101	Outlays from mandatory balances	203	75	88
4110	Outlays, gross (total)	203	222	223
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4121	Baseline Program [Fund Earnings]	-108	-98	-90
4123	Baseline Program [Repayment of loans]	-15	-13	-12
4123	Baseline Program [Fund Premiums]	-36	-33	-30
4123	Baseline Program [Interest on Loans]	-5	-3	-3
4130	Offsets against gross budget authority and outlays (total)	-164	-147	-135
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	2		
4170	Outlays, net (mandatory)	39	75	88
4190	Outlays, net (total)	39	75	88

Memorandum (non-add) entries:

5000	Total investments, SOY: Federal securities: Par value	1,953	1,914	1,839
5001	Total investments, EOY: Federal securities: Par value	1,914	1,839	1,751

Note. Department of Veterans Affairs insurance policy loans are not an extension of Federal credit.

Credit schedules previously shown for this account have been discontinued.

This fund finances the payment of claims on life insurance policies issued before January 3, 1957, to veterans who served in the Armed Forces subsequent to April 1, 1951. No new policies can be issued. Policyholders may elect to purchase total disability income coverage with the payment of additional premiums.

Benefit program:

Death claims. Represents payments to designated beneficiaries.

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

Dividends. Policyholders participate in the distribution of annual dividends.

All other. Classified in this category are payments to policyholders who: (a) hold endowment policies which have matured; (b) have purchased total disability income coverage and subsequently become disabled; and (c) are paid interest on dividend credits and deposits. The following table reflects the decrease in the number of policies and the amounts of insurance in force:

POLICIES AND INSURANCE IN FORCE

	2013 actual	2014 est.	2015 est.
Number of policies	140,336	130,240	119,580
Insurance in force (dollars in millions)	\$1,955	\$1,851	\$1,733

Financing. Payments from this fund are financed primarily from premium receipts and interest on investments.

Object Classification (in millions of dollars)

Identification code 36-8455-0-8-701	2013 actual	2014 est.	2015 est.
Reimbursable obligations:			
33.0 Investments and loans	10	9	9
42.0 Insurance claims and indemnities	125	140	145
43.0 Interest and dividends	68	66	57
99.9 Total new obligations	203	215	211

DEPARTMENTAL ADMINISTRATION

Federal Funds

CONSTRUCTION, MAJOR PROJECTS

For constructing, altering, extending, and improving any of the facilities, including parking projects, under the jurisdiction or for the use of the Department of Veterans Affairs, or for any of the purposes set forth in sections 316, 2404, 2406, and chapter 81 of title 38, United States Code, not otherwise provided for, including planning, architectural and engineering services, construction management services, maintenance or guarantee period services costs associated with equipment guarantees provided under the project, services of claims analysts, offsite utility and storm drainage system construction costs, and site acquisition, where the estimated cost of a project is more than the amount set forth in section 8104(a)(3) (A) of title 38, United States Code, or where funds for a project were made available in a previous major project appropriation, [\$342,130,000] \$561,800,000, of which [\$322,130,000] \$481,800,000 shall remain available until September 30, [2018] 2019, and of which [\$20,000,000] \$80,000,000 shall remain available until expended: *Provided*, That except for advance planning activities, including needs assessments which may or may not lead to capital investments, and other capital asset management related activities, including portfolio development and management activities, and investment strategy studies funded through the advance planning fund and the planning and design activities funded through the design fund, including needs assessments which may or may not lead to capital investments, and salaries and associated costs of the resident engineers who oversee those capital investments funded through this account, and funds provided for the purchase of land for the National Cemetery Administration through the land acquisition line item, none of the funds made available under this heading shall be used for any project which has not been approved by the Congress in the budgetary process: *Provided further*, That funds made available under this heading for fiscal year [2014] 2015, for each approved project shall be obligated: (1) by the awarding of a construction documents contract by September 30, [2014] 2015; and (2) by the awarding of a construction contract by September 30, [2015] 2016: *Provided further*, That the Secretary of Veterans Affairs shall promptly submit to the Committees on Appropriations of both Houses of Congress a written report on any approved major construction project for which obligations are not incurred within the time limitations established above. (*Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2014.*)

Program and Financing (in millions of dollars)

Identification code 36-0110-0-1-703		2013 actual	2014 est.	2015 est.
Obligations by program activity:				
0001	Medical programs	882	572	1,109
0002	National cemeteries	24	128	53
0005	Staff offices	9	4	11
0006	Veterans Benefit Administration		1	
0900 Total new obligations		915	705	1,173

Budgetary Resources:

Unobligated balance:

1000	Unobligated balance brought forward, Oct 1	2,525	2,348	1,985
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	739	342	562
1130	Appropriations permanently reduced	-1		
1160	Appropriation, discretionary (total)	738	342	562
1900	Budget authority (total)	738	342	562
1930	Total budgetary resources available	3,263	2,690	2,547
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2,348	1,985	1,374
Change in obligated balance:				
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,580	1,796	1,678
3010	Obligations incurred, unexpired accounts	915	705	1,173
3020	Outlays (gross)	-699	-823	-720
3050	Unpaid obligations, end of year	1,796	1,678	2,131
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,580	1,796	1,678
3200	Obligated balance, end of year	1,796	1,678	2,131
Budget authority and outlays, net:				
	Discretionary:			
4000	Budget authority, gross	738	342	562
	Outlays, gross:			
4010	Outlays from new discretionary authority	27	2	4
4011	Outlays from discretionary balances	672	821	716
4020	Outlays, gross (total)	699	823	720
4180	Budget authority, net (total)	738	342	562
4190	Outlays, net (total)	699	823	720

The Construction, Major Projects appropriation funds construction projects costing more than \$10 million. Funding is included for the next phases that will provide seismic corrections to buildings in West Los Angeles, CA; a new mental health facility in Long Beach, CA; renovation of buildings in Canandaigua, NY; and a new spinal cord injury and community living center in San Diego, CA. Additional funds are provided to fund salaries and associated costs of resident engineers who oversee the Department's capital investments and to support advance planning and design activities.

Object Classification (in millions of dollars)

Identification code 36-0110-0-1-703		2013 actual	2014 est.	2015 est.
Direct obligations:				
25.2	Other services from non-Federal sources	5	4	8
25.3	Other goods and services from Federal sources	34	20	30
26.0	Supplies and materials		3	6
31.0	Equipment		5	10
32.0	Land and structures	876	673	1,119
99.9	Total new obligations	915	705	1,173

CONSTRUCTION, MINOR PROJECTS

For constructing, altering, extending, and improving any of the facilities, including parking projects, under the jurisdiction or for the use of the Department of Veterans Affairs, including planning and assessments of needs which may lead to capital investments, architectural and engineering services, maintenance or guarantee period services costs associated with equipment guarantees provided under the project, services of claims analysts, offsite utility and storm drainage system construction costs, and site acquisition, or for any of the purposes set forth in sections 316, 2404, 2406, and chapter 81 of title 38, United States Code, not otherwise provided for, where the estimated cost of a project is equal to or less than the amount set forth in section 8104(a)(3)(A) of title 38, United States Code, [\$714,870,000] \$495,200,000, to remain available until September 30, [2018] 2019, along with unobligated balances of previous "Construction, Minor Projects" appropriations which are hereby made available for any project where the estimated cost is equal to or less than the amount set forth in such section: *Provided*, That funds made available under this heading shall be for: (1) repairs to any of the nonmedical facilities under the jurisdiction or for the use of the Department which are necessary because of loss or damage caused by any natural disaster or catastrophe; and (2) temporary measures necessary to prevent or to minimize further loss by such causes. (*Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2014.*)

Program and Financing (in millions of dollars)

Identification code 36-0111-0-1-703		2013 actual	2014 est.	2015 est.
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Obligations by program activity:

0001	Medical programs	371	684	435
0002	National cemeteries	41	97	75
0003	Regional offices	14	28	76
0004	Staff offices	16	38	26
0900	Total new obligations	442	847	612

Budgetary Resources:

Unobligated balance:

1000	Unobligated balance brought forward, Oct 1	251	416	284
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Budget authority:

Appropriations, discretionary:

1100	Appropriation	608	715	495
1130	Appropriations permanently reduced	-1		

1160	Appropriation, discretionary (total)	607	715	495
1900	Budget authority (total)	607	715	495
1930	Total budgetary resources available	858	1,131	779

Memorandum (non-add) entries:

1941	Unexpired unobligated balance, end of year	416	284	167
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Change in obligated balance:

Unpaid obligations:

3000	Unpaid obligations, brought forward, Oct 1	882	882	1,300
3010	Obligations incurred, unexpired accounts	442	847	612
3020	Outlays (gross)	-442	-429	-590

3050	Unpaid obligations, end of year	882	1,300	1,322
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Memorandum (non-add) entries:

3100	Obligated balance, start of year	882	882	1,300
3200	Obligated balance, end of year	882	1,300	1,322

Budget authority and outlays, net:

Discretionary:

4000	Budget authority, gross	607	715	495
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Outlays, gross:				
4010	Outlays from new discretionary authority	10	129	89
4011	Outlays from discretionary balances	432	300	501
<hr/>				
4020	Outlays, gross (total)	442	429	590
4180	Budget authority, net (total)	607	715	495
4190	Outlays, net (total)	442	429	590
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The Construction, Minor Projects appropriation, which funds construction projects costing equal to or less than \$10 million, is used to improve the infrastructure of medical facilities and other Department-owned facilities to reduce the risk to patient life and safety, correct code deficiencies, and improve national cemeteries and regional and staff offices.

Object Classification (in millions of dollars)

Identification code 36-0111-0-1-703		2013 actual	2014 est.	2015 est.
<hr/>				
Direct obligations:				
25.2	Other services from non-Federal sources	9	54	34
26.0	Supplies and materials	6	7	5
31.0	Equipment		3	3
32.0	Land and structures	427	783	570
<hr/>				
99.9	Total new obligations	442	847	612
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GRANTS FOR CONSTRUCTION OF STATE EXTENDED CARE FACILITIES

For grants to assist States to acquire or construct State nursing home and domiciliary facilities and to remodel, modify, or alter existing hospital, nursing home, and domiciliary facilities in State homes, for furnishing care to veterans as authorized by sections 8131 through 8137 of title 38, United States Code, [\$85,000,000] \$80,000,000, to remain available until expended. (*Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2014.*)

Program and Financing (in millions of dollars)

Identification code 36-0181-0-1-703		2013 actual	2014 est.	2015 est.
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Obligations by program activity:

0001	Grants for construction of state extended care facilities	189	103	80
0900	Total new obligations (object class 41.0)	189	103	80
Budgetary Resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	132	28	10
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	85	85	80
1160	Appropriation, discretionary (total)	85	85	80
1930	Total budgetary resources available	217	113	90
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	28	10	10
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	179	273	286
3010	Obligations incurred, unexpired accounts	189	103	80
3020	Outlays (gross)	-95	-90	-86
3050	Unpaid obligations, end of year	273	286	280
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	179	273	286
3200	Obligated balance, end of year	273	286	280
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	85	85	80
Outlays, gross:				
4010	Outlays from new discretionary authority		2	2
4011	Outlays from discretionary balances	95	88	84
4020	Outlays, gross (total)	95	90	86

4180 Budget authority, net (total)	85	85	80
4190 Outlays, net (total)	95	90	86

GRANTS FOR CONSTRUCTION OF VETERANS CEMETERIES

For grants to assist States and tribal organizations in establishing, expanding, or improving veterans cemeteries as authorized by section 2408 of title 38, United States Code, [\$46,000,000] \$45,000,000, to remain available until expended. (*Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2014.*)

Program and Financing (in millions of dollars)

Identification code 36–0183–0–1–705	2013 actual	2014 est.	2015 est.
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Obligations by program activity:

0001	Grants for construction of state veterans cemeteries	35	46	45
0900	Total new obligations (object class 41.0)	35	46	45

Budgetary Resources:

Unobligated balance:

1000	Unobligated balance brought forward, Oct 1	5	16	16
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Budget authority:

Appropriations, discretionary:

1100	Appropriation	46	46	45
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1160	Appropriation, discretionary (total)	46	46	45
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1930	Total budgetary resources available	51	62	61
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Memorandum (non-add) entries:

1941	Unexpired unobligated balance, end of year	16	16	16
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Change in obligated balance:

Unpaid obligations:

3000	Unpaid obligations, brought forward, Oct 1	87	67	58
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3010	Obligations incurred, unexpired accounts	35	46	45
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3020	Outlays (gross)	–55	–55	–54
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3050	Unpaid obligations, end of year	67	58	49
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	87	67	58
3200	Obligated balance, end of year	67	58	49

Budget authority and outlays, net:

Discretionary:

4000	Budget authority, gross	46	46	45
	Outlays, gross:			
4010	Outlays from new discretionary authority		25	24
4011	Outlays from discretionary balances	55	30	30
4020	Outlays, gross (total)	55	55	54
4180	Budget authority, net (total)	46	46	45
4190	Outlays, net (total)	55	55	54

VETERANS EMPLOYMENT AND INFRASTRUCTURE ENHANCEMENT TRANSFER FUND**(LEGISLATIVE PROPOSAL, SUBJECT TO PAYGO)****Program and Financing** (in millions of dollars)

Identification code 36-0157-4-1-702	2013 actual	2014 est.	2015 est.
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Obligations by program activity:

0101	Obligations by program activity	75
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Budgetary Resources:

Budget authority:

Appropriations, mandatory:

1200	Appropriation	1,000
1260	Appropriations, mandatory (total)	1,000
1930	Total budgetary resources available	1,000

Memorandum (non-add) entries:

1941	Unexpired unobligated balance, end of year	925
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Change in obligated balance:

Unpaid obligations:		
3010	Obligations incurred, unexpired accounts	75
3020	Outlays (gross)	-50
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3050	Unpaid obligations, end of year	25
Memorandum (non-add) entries:		
3200	Obligated balance, end of year	25

Budget authority and outlays, net:

Mandatory:		
4090	Budget authority, gross	1,000
Outlays, gross:		
4100	Outlays from new mandatory authority	50
4180	Budget authority, net (total)	1,000
4190	Outlays, net (total)	50

This legislative proposal provides funding to the Department of Veterans Affairs to coordinate an interagency process and transfer up to \$1 billion in mandatory funding over five years to establish the Veterans Job Corps. Funding will enable veterans to leverage skills developed in the military in jobs on the country's public lands and in its communities, ranging from conservation and infrastructure projects to law enforcement and first responder jobs, such as park rangers, police officers, and firefighters.

Object Classification (in millions of dollars)

Identification code 36-0157-4-1-702		2013 actual	2014 est.	2015 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent			1
Allocation Account - direct:				
11.1	Personnel compensation: Full-time permanent			4
12.1	Civilian personnel benefits			1
25.2	Other services from non-Federal sources			59
31.0	Equipment			10
<hr/>				
99.0	Allocation account - direct			74

99.9	Total new obligations	75
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Employment Summary

Identification code	36-0157-4-1-702	2013 actual	2014 est.	2015 est.
1001	Direct civilian full-time equivalent employment			5

GENERAL ADMINISTRATION

(INCLUDING TRANSFER OF FUNDS)

For necessary operating expenses of the Department of Veterans Affairs, not otherwise provided for, including administrative expenses in support of Department-Wide capital planning, management and policy activities, uniforms, or allowances therefor; not to exceed \$25,000 for official reception and representation expenses; hire of passenger motor vehicles; and reimbursement of the General Services Administration for security guard services, [\$415,885,000] \$321,591,000, of which not to exceed [\$20,151,000] \$16,080,000 shall remain available until September 30, [2015] 2016: *Provided*, That [the Board of Veterans Appeals shall be funded at not less than \$88,294,000: *Provided further*, That] funds provided under this heading may be transferred to "General Operating Expenses, Veterans Benefits Administration". (*Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2014.*)

Program and Financing (in millions of dollars)

Identification code	36-0142-0-1-705	2013 actual	2014 est.	2015 est.
Obligations by program activity:				
0014	General administration	410	436	322
0806	General administration, reimbursable program	349	403	424
0900	Total new obligations	759	839	746

Budgetary Resources:

Unobligated balance:

1000	Unobligated balance brought forward, Oct 1	16	22
	Unobligated balance transfer to other		

1010	accts [36-0151]	-7		
1012	Unobligated balance transfers between expired and unexpired accounts	6		
1050	Unobligated balance (total)	15	22	
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	425	416	322
1130	Appropriations permanently reduced	-1		
1131	Unobligated balance of appropriations permanently reduced		-2	
1160	Appropriation, discretionary (total)	424	414	322
	Spending authority from offsetting collections, discretionary:			
1700	Collected	352	403	424
1750	Spending auth from offsetting collections, disc (total)	352	403	424
1900	Budget authority (total)	776	817	746
1930	Total budgetary resources available	791	839	746
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-10		
1941	Unexpired unobligated balance, end of year	22		

Change in obligated balance:

	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	111	184	214
3010	Obligations incurred, unexpired accounts	759	839	746
3011	Obligations incurred, expired accounts	-11		
3020	Outlays (gross)	-675	-809	-841
3050	Unpaid obligations, end of year	184	214	119
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	111	184	214

3200	Obligated balance, end of year	184	214	119
<hr/>				
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	776	817	746
Outlays, gross:				
4010	Outlays from new discretionary authority	593	735	683
4011	Outlays from discretionary balances	82	74	158
<hr/>				
4020	Outlays, gross (total)	675	809	841
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-353	-403	-424
Additional offsets against gross budget authority only:				
4052	Offsetting collections credited to expired accounts	1		
<hr/>				
4070	Budget authority, net (discretionary)	424	414	322
4080	Outlays, net (discretionary)	322	406	417
4180	Budget authority, net (total)	424	414	322
4190	Outlays, net (total)	322	406	417

General Administration. Includes departmental executive direction, departmental support offices and the General Counsel. The Pershing Hall Revolving Fund was created to operate and manage Pershing Hall, an asset of the United States, located in Paris, France. All operating expenses for Pershing Hall are borne by the revolving fund and all receipts generated by the operation of Pershing Hall are deposited in the revolving fund.

Object Classification (in millions of dollars)

Identification code 36-0142-0-1-705		2013 actual	2014 est.	2015 est.
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Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	222	242	186
11.5	Other personnel compensation	5	5	3

11.9	Total personnel compensation	227	247	189
12.1	Civilian personnel benefits	70	79	56
21.0	Travel and transportation of persons	6	7	6
23.1	Rent	32	33	21
23.2	Rental payments to others	1	1	1
23.3	Communications, utilities, and miscellaneous charges	1	5	3
24.0	Printing and reproduction	1	2	1
25.2	Other services from non-Federal sources	53	48	31
26.0	Supplies and materials	7	3	2
31.0	Equipment	2	1	2
41.0	Grants, subsidies, and contributions	10	10	10
99.0	Direct obligations	410	436	322
99.0	Reimbursable obligations	349	403	424
99.9	Total new obligations	759	839	746

Employment Summary

Identification code 36-0142-0-1-705	2013 actual	2014 est.	2015 est.
1001 Direct civilian full-time equivalent employment	2,177	2,381	1,735
2001 Reimbursable civilian full-time equivalent employment	940	1,062	1,106

BOARD OF VETERANS APPEALS

For necessary operating expenses of the Board of Veterans' Appeals, \$94,294,000, of which not to exceed \$9,429,000 shall remain available until September 30, 2016. (Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2014.)

Program and Financing (in millions of dollars)

Identification code 36-1122-0-1-705	2013 actual	2014 est.	2015 est.
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Obligations by program activity:

0014	Board of Veterans' Appeals	94
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Budgetary Resources:

Budget authority:

Appropriations, discretionary:

1100	Appropriation	94
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1160	Appropriation, discretionary (total)	94
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1930	Total budgetary resources available	94
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Change in obligated balance:

Unpaid obligations:

3010	Obligations incurred, unexpired accounts	94
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3020	Outlays (gross)	-72
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3050	Unpaid obligations, end of year	22
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Memorandum (non-add) entries:

3200	Obligated balance, end of year	22
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Budget authority and outlays, net:

Discretionary:

4000	Budget authority, gross	94
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Outlays, gross:

4010	Outlays from new discretionary authority	72
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4180	Budget authority, net (total)	94
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4190	Outlays, net (total)	72
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The mission of the Board of Veterans' Appeals (Board or BVA), as set forth in 38 U.S.C. § 7101(a) is to conduct hearings and consider and dispose of appeals properly before the Board in a timely manner. The Board's goal is to issue quality decisions in compliance with the requirements of the law, including the precedential decisions of the United States Court of Appeals for Veterans Claims (CAVC) and other federal courts. The Board makes final decisions on behalf of the Secretary on appeals from decisions of local Department of Veterans Affairs (VA) Offices. The Board reviews all appeals for entitlement to veterans' benefits, including claims for service connection, increased disability ratings, total disability ratings, pension, insurance benefits, educational benefits, home loan guaranties, vocational rehabilitation, dependency and indemnity compensation, and healthcare delivery.

Object Classification (in millions of dollars)

Identification code 36-1122-0-1-705	2013 actual	2014 est.	2015 est.
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Direct obligations:

Personnel compensation:

11.1	Full-time permanent			61
11.5	Other personnel compensation			1
11.9	Total personnel compensation			62
12.1	Civilian personnel benefits			25
21.0	Travel and transportation of persons			1
23.2	Rental payments to others			4
25.2	Other services from non-Federal sources			2
99.9	Total new obligations			94

Employment Summary

Identification code 36-1122-0-1-705	2013 actual	2014 est.	2015 est.
1001	Direct civilian full-time equivalent employment		650

GENERAL OPERATING EXPENSES, VETERANS BENEFITS ADMINISTRATION

For necessary operating expenses of the Veterans Benefits Administration, not otherwise provided for, including hire of passenger motor vehicles, reimbursement of the General Services Administration for security guard services, and reimbursement of the Department of Defense for the cost of overseas employee mail, [\$2,465,490,000] \$2,494,254,000: *Provided*, That expenses for services and assistance authorized under paragraphs (1), (2), (5), and (11) of section 3104(a) of title 38, United States Code, that the Secretary of Veterans Affairs determines are necessary to enable entitled veterans: (1) to the maximum extent feasible, to become employable and to obtain and maintain suitable employment; or (2) to achieve maximum independence in daily living, shall be charged to this account: *Provided further*, That of the funds made available under this heading, not to exceed [\$123,000,000] \$124,700,000 shall remain available until September 30, [2015] 2016. (*Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2014.*)

Program and Financing (in millions of dollars)

Identification code 36-0151-0-1-705	2013 actual	2014 est.	2015 est.
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Obligations by program activity:

0010	Compensation and pensions	1,778	2,009	1,982
0011	Education	216	192	198
0012	Vocational rehabilitation and counseling	186	309	313
0013	Insurance	1	1	1
		<hr/>	<hr/>	<hr/>
0799	Total direct obligations	2,181	2,511	2,494
0801	Compensation and pensions	222	253	253
0802	Education		1	1
0804	Insurance	29	34	34
0805	Housing	127	123	125
		<hr/>	<hr/>	<hr/>
0899	Total reimbursable obligations	378	411	413
		<hr/>	<hr/>	<hr/>
0900	Total new obligations	2,559	2,922	2,907

Budgetary Resources:

Unobligated balance:

1000	Unobligated balance brought forward, Oct 1		40	
1011	Unobligated balance transfer from other accts [36-0142]	7		
1012	Unobligated balance transfers between expired and unexpired accounts	56	6	
		<hr/>	<hr/>	<hr/>
1050	Unobligated balance (total)	63	46	
		Budget authority:		
		Appropriations, discretionary:		
1100	Appropriation	2,164	2,465	2,494
1130	Appropriations permanently reduced	-3		
		<hr/>	<hr/>	<hr/>
1160	Appropriation, discretionary (total)	2,161	2,465	2,494
		Spending authority from offsetting collections, discretionary:		
1700	Collected	378	411	413
		<hr/>	<hr/>	<hr/>
1750	Spending auth from offsetting collections, disc (total)	378	411	413
1900	Budget authority (total)	2,539	2,876	2,907
1930	Total budgetary resources available	2,602	2,922	2,907

Memorandum (non-add) entries:

1940	Unobligated balance expiring	-3
1941	Unexpired unobligated balance, end of year	40

Change in obligated balance:

Unpaid obligations:

3000	Unpaid obligations, brought forward, Oct 1	404	343	590
3010	Obligations incurred, unexpired accounts	2,559	2,922	2,907
3011	Obligations incurred, expired accounts	-112		
3020	Outlays (gross)	-2,508	-2,675	-2,821

3050	Unpaid obligations, end of year	343	590	676
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Uncollected payments:

3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-1	-1
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3090	Uncollected pymts, Fed sources, end of year	-1	-1	-1
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Memorandum (non-add) entries:

3100	Obligated balance, start of year	403	342	589
3200	Obligated balance, end of year	342	589	675

Budget authority and outlays, net:

Discretionary:

4000	Budget authority, gross	2,539	2,876	2,907
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Outlays, gross:

4010	Outlays from new discretionary authority	2,253	2,378	2,403
4011	Outlays from discretionary balances	255	297	418

4020	Outlays, gross (total)	2,508	2,675	2,821
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Offsets against gross budget authority and outlays:

Offsetting collections (collected) from:

4030	Federal sources	-378	-411	-413
4180	Budget authority, net (total)	2,161	2,465	2,494
4190	Outlays, net (total)	2,130	2,264	2,408

General Operating Expenses, Veterans Benefits Administration. The total cost of administering veterans insurance programs is funded through direct appropriations to this account and through reimbursements from the insurance trust fund. This appropriation provides for the Department's top management direction and administrative support, including fiscal, personnel, and legal services, as well as for the administration of veteran benefits.

Note. Reflects FTE treated as reimbursements in all years and the effects of Credit Reform, per P.L. 101–508.

Object Classification (in millions of dollars)

Identification code 36–0151–0–1–705		2013 actual	2014 est.	2015 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	1,281	1,296	1,261
11.5	Other personnel compensation	81	82	78
11.9	Total personnel compensation	1,362	1,378	1,339
12.1	Civilian personnel benefits	423	425	420
13.0	Benefits for former personnel	2	3	2
21.0	Travel and transportation of persons	26	42	36
22.0	Transportation of things	2	2	2
23.1	Rent	97	112	115
23.2	Rental payments to others	19	28	29
23.3	Communications, utilities, and miscellaneous charges	29	37	39
24.0	Printing and reproduction	4	4	6
25.2	Other services from non-Federal sources	196	454	480
26.0	Supplies and materials	11	10	10
31.0	Equipment	9	16	16
42.0	Insurance claims and indemnities	1		
99.0	Direct obligations	2,181	2,511	2,494
99.0	Reimbursable obligations	378	411	413
99.9	Total new obligations	2,559	2,922	2,907

Employment Summary

Identification code 36-0151-0-1-705		2013 actual	2014 est.	2015 est.
1001	Direct civilian full-time equivalent employment	19,731	19,349	19,369
2001	Reimbursable civilian full-time equivalent employment	1,399	1,502	1,482

OFFICE OF INSPECTOR GENERAL

For necessary expenses of the Office of Inspector General, to include information technology, in carrying out the provisions of the Inspector General Act of 1978 (5 U.S.C. App.), [\$121,411,000] *\$121,411,000*, of which [\$10,000,000] *\$12,141,000* shall remain available until September 30, [2015: *Provided, That the Office of Inspector General, in coordination with the Department of Defense's Office of Inspector General, shall examine the process and procedures currently in place in the transmission of service treatment and personnel records from the Department of Defense to the Department of Veterans Affairs*] 2016. (*Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2014.*)

Program and Financing (in millions of dollars)

Identification code 36-0170-0-1-705		2013 actual	2014 est.	2015 est.
Obligations by program activity:				
0101	Direct program	114	121	121
0192	Total direct program	114	121	121
0801	Reimbursable program	4	6	6
0900	Total new obligations	118	127	127

Budgetary Resources:

Budget authority:

Appropriations, discretionary:

1100	Appropriation	115	121	121
1160	Appropriation, discretionary (total)	115	121	121
	Spending authority from offsetting collections, discretionary:			

1700	Collected	4	6	6
1750	Spending auth from offsetting collections, disc (total)	4	6	6
1900	Budget authority (total)	119	127	127
1930	Total budgetary resources available	119	127	127
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-1		

Change in obligated balance:

Unpaid obligations:

3000	Unpaid obligations, brought forward, Oct 1	28	23	30
3010	Obligations incurred, unexpired accounts	118	127	127
3011	Obligations incurred, expired accounts	-1		
3020	Outlays (gross)	-122	-120	-122
3050	Unpaid obligations, end of year	23	30	35
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	28	23	30
3200	Obligated balance, end of year	23	30	35

Budget authority and outlays, net:

Discretionary:

4000	Budget authority, gross	119	127	127
	Outlays, gross:			
4010	Outlays from new discretionary authority	101	98	97
4011	Outlays from discretionary balances	21	22	25
4020	Outlays, gross (total)	122	120	122
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-4	-6	-6
4180	Budget authority, net (total)	115	121	121
4190	Outlays, net (total)	118	114	116

This appropriation provides for carrying out the independent oversight responsibilities of the *Inspector General Act of 1978*. This oversight includes VA-wide audit, investigation, health care inspection, and management support functions to identify and report weaknesses and deficiencies that create conditions for actual or potential fraud and other criminal activity, mismanagement, and waste in VA programs and operations. The audit function plans and conducts internal programmatic and financial audits and evaluations of all facets of VA operations. The health care inspection function performs legislatively mandated medical care quality assurance reviews and oversight of VA health care programs. The investigative function performs criminal and administrative investigations of improper and illegal activities involving VA operations, personnel, beneficiaries, and other parties.

Object Classification (in millions of dollars)

Identification code 36-0170-0-1-705		2013 actual	2014 est.	2015 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	62	68	68
11.5	Other personnel compensation	5	6	6
11.9	Total personnel compensation	67	74	74
12.1	Civilian personnel benefits	22	24	24
21.0	Employee Travel	5	5	5
23.1	Rental payments to GSA	5	4	4
23.3	Communications, utilities, and miscellaneous charges	1	1	1
25.2	Other services from non-Federal sources	13	12	12
31.0	Equipment	1	1	1
99.0	Direct obligations	114	121	121
99.0	Reimbursable obligations	4	6	6
99.9	Total new obligations	118	127	127

Employment Summary

Identification code 36-0170-0-1-705		2013 actual	2014 est.	2015 est.
1001	Direct civilian full-time equivalent	606	640	630

	employment			
2001	Reimbursable civilian full-time equivalent employment	27	33	33

INFORMATION TECHNOLOGY SYSTEMS

(INCLUDING TRANSFER OF FUNDS)

For necessary expenses for information technology systems and telecommunications support, including developmental information systems and operational information systems; for pay and associated costs; and for the capital asset acquisition of information technology systems, including management and related contractual costs of said acquisitions, including contractual costs associated with operations authorized by section 3109 of title 5, United States Code, [\$3,703,344,000] \$3,903,344,000, plus reimbursements: *Provided*, That [\$1,026,400,000] \$1,039,000,000 shall be for pay and associated costs, of which not to exceed [\$30,792,000] \$51,950,000 shall remain available until September 30, [2015] 2016: *Provided further*, That [\$2,181,653,000] \$2,333,217,000 shall be for operations and maintenance, of which not to exceed [\$151,316,000] \$233,321,700 shall remain available until September 30, [2015] 2016: *Provided further*, That [\$495,291,000] \$531,127,000 shall be for information technology systems development, modernization, and enhancement, and shall remain available until September 30, [2015]: *Provided further*, That amounts made available for information technology systems development, modernization, and enhancement may not be obligated or expended until the Secretary of Veterans Affairs or the Chief Information Officer of the Department of Veterans Affairs submits to the Committees on Appropriations of both Houses of Congress a certification of the amounts, in parts or in full, to be obligated and expended for each development project] 2016: *Provided further*, That amounts made available for salaries and expenses, operations and maintenance, and information technology systems development, modernization, and enhancement may be transferred among the three subaccounts after the Secretary of Veterans Affairs [requests from] *submits notice thereof to* the Committees on Appropriations of both Houses of Congress [the authority to make the transfer and an approval is issued]: *Provided further*, That amounts made available for the "Information Technology Systems" account for development, modernization, and enhancement may be transferred among projects or to newly defined projects: *Provided further*, That no project may be increased or decreased by more than [\$1,000,000] \$3,000,000 of cost prior to submitting [a request] *notice thereof to* the Committees on Appropriations of both Houses of Congress [to make the transfer and an approval is issued, or absent a response, a period of 30 days has elapsed: *Provided further*, That funds under this heading may be used by the Interagency Program Office through the Department of Veterans Affairs to develop a standard data reference terminology model: *Provided further*, That of the funds provided for information technology systems development, modernization, and enhancement for VistA Evolution, not more than 25 percent may be obligated until the Secretary of the Department of Veterans Affairs submits to the Committees on Appropriations of both Houses of Congress, and such Committees approve, a plan for expenditure that: (1) defines the budget and cost for full operating capability and the total life cycle cost of the project; (2) identifies the deployment timeline, including benchmarks, for full operating capability; (3) describes how VistA Evolution will adhere to data standardization as defined by the Interagency Program Office and how testing will be conducted in order to ensure interoperability between current and future Department of Veterans Affairs and Department of Defense electronic health record systems; (4) has been submitted to the Government Accountability Office for review; and (5) complies with the acquisition rules, requirements, guidelines, and systems acquisition management practices of the Federal Government: *Provided further*, That the funds made available under this heading for information technology systems development, modernization, and enhancement, shall be for the projects, and in the amounts, specified

under this heading in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act)]. (*Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2014.*)

Program and Financing (in millions of dollars)

Identification code 36–0167–0–1–705		2013 actual	2014 est.	2015 est.
Obligations by program activity:				
0001	Development	400	616	531
0002	Operations and maintenance	2,045	2,187	2,333
0003	Administrative and salaries	962	1,033	1,039
0799	Total direct obligations	3,407	3,836	3,903
0801	Development	40	56	43
0802	Operations and maintenance	27	46	39
0803	Administrative and salaries	11	8	8
0899	Total reimbursable obligations	78	110	90
0900	Total new obligations	3,485	3,946	3,993
Budgetary Resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	33	140	77
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	3,328	3,703	3,903
1120	Appropriations transferred to other accts [36–0169]	–7	–7	–7
1121	Appropriations transferred from other accts [36–0160]	192		
1121	Appropriations transferred from other accts [36–0152]	6		
1130	Appropriations permanently reduced	–4		
1160	Appropriation, discretionary (total)	3,515	3,696	3,896
Spending authority from offsetting collections, discretionary:				
1700	Collected	78	187	90

1750	Spending auth from offsetting collections, disc (total)	78	187	90
1900	Budget authority (total)	3,593	3,883	3,986
1930	Total budgetary resources available	3,626	4,023	4,063
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-1		
1941	Unexpired unobligated balance, end of year	140	77	70

Change in obligated balance:

	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,634	1,713	1,858
3010	Obligations incurred, unexpired accounts	3,485	3,946	3,993
3011	Obligations incurred, expired accounts	-110		
3020	Outlays (gross)	-3,296	-3,801	-3,920
3050	Unpaid obligations, end of year	1,713	1,858	1,931
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,634	1,713	1,858
3200	Obligated balance, end of year	1,713	1,858	1,931

Budget authority and outlays, net:

	Discretionary:			
4000	Budget authority, gross	3,593	3,883	3,986
	Outlays, gross:			
4010	Outlays from new discretionary authority	1,996	2,429	2,452
4011	Outlays from discretionary balances	1,300	1,372	1,468
4020	Outlays, gross (total)	3,296	3,801	3,920
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-78	-187	-90
4180	Budget authority, net (total)	3,515	3,696	3,896
4190	Outlays, net (total)	3,218	3,614	3,830

The Information Technology (IT) Systems appropriation funds IT services such as systems development and performance, operations and maintenance, information protection, and customer support. This appropriation enables the effective and efficient delivery of services to the nation's largest healthcare network as well as the veterans benefits and corporate business lines within the Department of Veterans Affairs (VA).

Development. The Office of Information & Technology invests in projects designed to improve the delivery of VA services and benefits for veterans and their families. The Veterans Benefits Management System's development continues to progress and has seen successes to date. This account also supports improvements in the Electronic Healthcare Record .

Operations and Maintenance. The Office of Information & Technology purchases, maintains, manages, and supports all the computer, phone, telecommunication, and data systems equipment for all VA facilities.

Object Classification (in millions of dollars)

Identification code 36-0167-0-1-705		2013 actual	2014 est.	2015 est.
Direct obligations:				
11.1	Personnel compensation: Full-time permanent	642	654	674
12.1	Civilian personnel benefits	189	190	191
13.0	Benefits for former personnel	1	1	1
21.0	Travel and transportation of persons	6	15	15
23.3	Communications, utilities, and miscellaneous charges	587	403	403
25.2	Other services from non-Federal sources	1,628	2,233	2,279
25.3	Other goods and services from Federal sources		1	1
26.0	Supplies and materials	6	10	10
31.0	Equipment	343	327	327
32.0	Land and structures	5	2	2
99.0	Direct obligations	3,407	3,836	3,903
99.0	Reimbursable obligations	78	110	90
99.9	Total new obligations	3,485	3,946	3,993

Employment Summary

Identification code 36-0167-0-1-705		2013 actual	2014 est.	2015 est.
1001	Direct civilian full-time equivalent employment	7,268	7,355	7,355
2001	Reimbursable civilian full-time equivalent employment	94	104	102

NATIONAL CEMETERY ADMINISTRATION

For necessary expenses of the National Cemetery Administration for operations and maintenance, not otherwise provided for, including uniforms or allowances therefor; cemeterial expenses as authorized by law; purchase of one passenger motor vehicle for use in cemeterial operations; hire of passenger motor vehicles; and repair, alteration or improvement of facilities under the jurisdiction of the National Cemetery Administration, [\$250,000,000] \$256,800,000, of which not to exceed [\$25,000,000] \$25,600,000 shall remain available until September 30, [2015] 2016. (*Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2014.*)

Program and Financing (in millions of dollars)

Identification code 36-0129-0-1-705		2013 actual	2014 est.	2015 est.
Obligations by program activity:				
0201	Administrative expenses	255	260	257

Budgetary Resources:

Unobligated balance:

1000	Unobligated balance brought forward, Oct 1	2	11	
1012	Unobligated balance transfers between expired and unexpired accounts	6		
1050	Unobligated balance (total)	8	11	
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	260	250	257
1131	Unobligated balance of appropriations permanently reduced		-1	
1160	Appropriation, discretionary (total)	260	249	257

1930	Total budgetary resources available	268	260	257
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-2		
1941	Unexpired unobligated balance, end of year	11		

Change in obligated balance:

Unpaid obligations:

3000	Unpaid obligations, brought forward, Oct 1	107	101	112
3010	Obligations incurred, unexpired accounts	255	260	257
3011	Obligations incurred, expired accounts	-3		
3020	Outlays (gross)	-258	-249	-276

3050	Unpaid obligations, end of year	101	112	93
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Memorandum (non-add) entries:

3100	Obligated balance, start of year	107	101	112
3200	Obligated balance, end of year	101	112	93

Budget authority and outlays, net:

Discretionary:

4000	Budget authority, gross	260	249	257
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Outlays, gross:

4010	Outlays from new discretionary authority	188	188	194
4011	Outlays from discretionary balances	70	61	82

4020	Outlays, gross (total)	258	249	276
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4180	Budget authority, net (total)	260	249	257
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4190	Outlays, net (total)	258	249	276
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The mission of the National Cemetery Administration is to honor veterans with final resting places in national shrines and with lasting tributes that commemorate their service to our Nation. The National Cemetery Administration's vision is to serve all veterans and their families with the utmost dignity, respect, and compassion. Every national cemetery will be a place that inspires visitors to understand and appreciate the service and sacrifice of our Nation's veterans. There are six related programs managed by the National Cemetery Administration including: (1) burying eligible veterans and their family members in national cemeteries and maintaining the graves and their environs as national shrines; (2) administering grants to States and Tribal organizations in establishing, expanding, improving, or operating veterans cemeteries; (3) providing headstones and markers for the graves of eligible veterans; (4) providing

presidential memorial certificates to family and friends of deceased veterans, recognizing the veterans' contribution and service to the Nation; (5) providing graveliners or partial reimbursement for a privately purchased outer burial receptacle for each new grave in open national cemeteries administered by the National Cemetery Administration; and (6) recording First Notice of Veteran Deaths into VA electronic files to ensure timely termination of benefits and next-of-kin notification of possible entitlement to survivor benefits.

The National Cemetery Administration also reflects budget information for the National Cemetery Gift Fund and the National Cemetery Administration Facilities Operation Fund. Through the Gift Fund, the Secretary is authorized to accept gifts and bequests which are made for the purpose of beautifying national cemeteries or are determined to be beneficial to such cemeteries, or are made for the purpose of the operation, maintenance, or improvement of the National Memorial Cemetery of Arizona. Through the Facilities Operation Fund, the Secretary is authorized to lease any undeveloped land and unused or underutilized buildings of the National Cemetery Administration, or parts or parcels thereof, for a term not to exceed 10 years. Proceeds from such leases are deposited in the Facilities Operation Fund, and are available to cover costs incurred by the National Cemetery Administration in the operation and maintenance of property of the Administration.

Note. Total obligations reported include the net of recoveries of prior year paid and unpaid obligations while VA is in the process of modifying its financial system to record recoveries consistent with OMB Circular No. A-11.

Object Classification (in millions of dollars)

Identification code 36-0129-0-1-705		2013 actual	2014 est.	2015 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	96	101	106
11.3	Other than full-time permanent	4	4	4
11.9	Total personnel compensation	100	105	110
12.1	Civilian personnel benefits	33	35	36
21.0	Travel and transportation of persons	3	3	3
22.0	Transportation of things	2	2	2
23.1	Rent	2	2	2
23.3	Communications, utilities, and miscellaneous charges	7	7	7
24.0	Printing and reproduction	1	2	2
25.2	Other services from non-Federal sources	90	84	72
26.0	Supplies and materials	10	10	11
31.0	Equipment	6	7	9
32.0	Land and structures	1	3	3

99.9	Total new obligations	255	260	257
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Employment Summary

Identification code	36-0129-0-1-705	2013 actual	2014 est.	2015 est.
1001	Direct civilian full-time equivalent employment	1,690	1,719	1,767

SUPPLY FUND

Program and Financing (in millions of dollars)

Identification code	36-4537-0-4-705	2013 actual	2014 est.	2015 est.
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Obligations by program activity:

0801	Reimbursable program-COGS-Merchandizing	873	893	924
0802	Reimbursable program-Other-Operations	379	388	401
0803	Reimbursable program-COGS-Printing and publications	28	29	30
0804	Reimbursable program-Other	219	224	232
0805	Reimbursable program-Equipment-Procurement services and distribution	485	496	513

0900	Total new obligations	1,984	2,030	2,100
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Budgetary Resources:

Unobligated balance:

1000	Unobligated balance brought forward, Oct 1	822	787	787
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Budget authority:

Spending authority from offsetting collections, mandatory:

1800	Collected	1,414	2,030	2,100
1801	Change in uncollected payments, Federal sources	535		

1850	Spending auth from offsetting collections, mand (total)	1,949	2,030	2,100
1930	Total budgetary resources available	2,771	2,817	2,887
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	787	787	787

Change in obligated balance:

	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	917	1,403	1,484
3010	Obligations incurred, unexpired accounts	1,984	2,030	2,100
3020	Outlays (gross)	-1,498	-1,949	-2,030
3050	Unpaid obligations, end of year	1,403	1,484	1,554
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1,429	-1,964	-1,964
3070	Change in uncollected pymts, Fed sources, unexpired	-535		
3090	Uncollected pymts, Fed sources, end of year	-1,964	-1,964	-1,964
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	-512	-561	-480
3200	Obligated balance, end of year	-561	-480	-410

Budget authority and outlays, net:

	Mandatory:			
4090	Budget authority, gross	1,949	2,030	2,100
	Outlays, gross:			
4101	Outlays from mandatory balances	1,498	1,949	2,030
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-1,302	-2,030	-2,100
4123	Non-Federal sources	-112		
4130	Offsets against gross budget authority and outlays (total)	-1,414	-2,030	-2,100
	Additional offsets against gross			

budget authority only:

4140	Change in uncollected pymts, Fed sources, unexpired	-535		
4170	Outlays, net (mandatory)	84	-81	-70
4190	Outlays, net (total)	84	-81	-70

Under the provisions of 38 U.S.C. 8121, the Supply Fund is responsible for the operation and maintenance of a supply system for VA. In this capacity, it provides policy and oversight to VA's acquisition and logistics programs, and provides best value acquisition of goods and services through its National Acquisition Center, Denver Acquisition and Logistics Center, Service and Distribution Center, Technology Acquisition Center and Strategic Acquisition Center. Operating as an intra-governmental revolving fund without fiscal year limitations, the Supply Fund is financed by revenue from fees on acquisitions of supplies, equipment, and services for both VA and other Government agency (OGA) customers.

Object Classification (in millions of dollars)

Identification code 36-4537-0-4-705		2013 actual	2014 est.	2015 est.
Reimbursable obligations:				
11.1	Personnel compensation: Full-time permanent	112	123	136
12.1	Civilian personnel benefits	2	2	3
21.0	Travel and transportation of persons	8	11	12
23.1	Rental payments to GSA		2	2
23.3	Communications, utilities, and miscellaneous charges	8	12	12
24.0	Printing and reproduction	8	8	8
25.2	Other services from non-Federal sources	986	1,090	1,118
26.0	Supplies and materials	404	417	432
31.0	Equipment	456	365	377
99.9	Total new obligations	1,984	2,030	2,100

Employment Summary

Identification code 36-4537-0-4-705		2013 actual	2014 est.	2015 est.
2001	Reimbursable civilian full-time equivalent employment	957	1,100	1,200

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

Identification code 36-4539-0-4-705		2013 actual	2014 est.	2015 est.
Obligations by program activity:				
0801	Reimbursable program	477	625	647
Budgetary Resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	112	108	108
Budget authority:				
Spending authority from offsetting collections, discretionary:				
1700	Collected	502	625	647
1701	Change in uncollected payments, Federal sources	-29		
1750	Spending auth from offsetting collections, disc (total)	473	625	647
1930	Total budgetary resources available	585	733	755
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	108	108	108
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	166	181	165
3010	Obligations incurred, unexpired accounts	477	625	647
3020	Outlays (gross)	-462	-641	-641
3050	Unpaid obligations, end of year	181	165	171
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-117	-88	-88
Change in uncollected pymts, Fed				

3070	sources, unexpired	29		
3090	Uncollected pymts, Fed sources, end of year	-88	-88	-88
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	49	93	77
3200	Obligated balance, end of year	93	77	83
Budget authority and outlays, net:				
	Discretionary:			
4000	Budget authority, gross	473	625	647
	Outlays, gross:			
4010	Outlays from new discretionary authority	184	469	485
4011	Outlays from discretionary balances	278	172	156
4020	Outlays, gross (total)	462	641	641
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-502	-625	-647
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	29		
4080	Outlays, net (discretionary)	-40	16	-6
4190	Outlays, net (total)	-40	16	-6

The VA Franchise Fund was established under the authority of the Government Management Reform Act of 1994 and the VA and Housing and Urban Development and Independent Agencies Act of 1997. VA was selected by the Office of Management and Budget (OMB) in 1996 as one of the six executive branch agencies to establish a franchise fund pilot program. Created as a revolving fund, the VA Franchise Fund began providing common administrative support services to the VA and other government agencies in 1997 on a fee-for-service basis. In 2006, under the Military Quality of Life and Veterans Affairs Appropriations Act, Public Law 109-114, permanent status was conferred upon the VA Franchise Fund. VA Enterprise Centers are the lines of business within the VA Franchise Fund and are expected to have net billings of about \$647 million and employ 1,559 in 2015. The Franchise Fund concept is intended to increase competition for government administrative services, resulting in lower costs and higher quality.

Object Classification (in millions of dollars)

Identification code 36-4539-0-4-705

	2013 actual	2014 est.	2015 est.
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Reimbursable obligations:				
11.1	Personnel compensation: Full-time permanent	106	115	134
12.1	Civilian personnel benefits	1	31	31
21.0	Travel and transportation of persons	1	5	6
23.1	Rental payments to GSA		13	15
23.3	Communications, utilities, and miscellaneous charges	60	57	57
24.0	Printing and reproduction		7	7
25.2	Other services from non-Federal sources	267	356	356
26.0	Supplies and materials	3	7	7
31.0	Equipment	39	34	34
<hr/>				
99.9	Total new obligations	477	625	647

Employment Summary

Identification code 36-4539-0-4-705		2013 actual	2014 est.	2015 est.
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2001	Reimbursable civilian full-time equivalent employment	1,089	1,427	1,559

ADMINISTRATIVE PROVISIONS

ADMINISTRATIVE PROVISIONS

(INCLUDING TRANSFER OF FUNDS)

SEC. 201. Any appropriation for fiscal year [2014] 2015 for "Compensation and Pensions", "Readjustment Benefits", and "Veterans Insurance and Indemnities" may be transferred as necessary to any other of the mentioned appropriations: *Provided*, That before a transfer may take place, the Secretary of Veterans Affairs shall [request from] *submit notice thereof to* the Committees on Appropriations of both Houses of Congress [the authority to make the transfer and such Committees issue an approval, or absent a response, a period of 30 days has elapsed].'

(INCLUDING TRANSFER OF FUNDS)

SEC. 202. Amounts made available for the Department of Veterans Affairs for fiscal year [2014] 2015, in this Act or any other Act, under the "Medical Services", "Medical Support and Compliance", and "Medical Facilities" accounts may be transferred among the accounts: *Provided*, That [any transfers between the "Medical Services" and "Medical Support and Compliance" accounts of 1 percent or less of the total amount appropriated to the account in this or any other Act may take place subject to notification from the Secretary of Veterans Affairs to the Committees on Appropriations of both Houses of Congress of the amount and purpose of the transfer: *Provided further*, That any transfers between the "Medical Services" and "Medical Support and Compliance" accounts in excess of 1 percent, or exceeding the cumulative 1 percent for the fiscal year, may take place only after the Secretary requests from the Committees on Appropriations of both Houses of Congress the authority to make the transfer and an approval is issued: *Provided further*, That any transfers to or from the "Medical Facilities" account may take place only after the Secretary requests from the Committees on Appropriations of both Houses of Congress the authority to make the transfer and an approval is issued] *before a transfer may take place, the Secretary of Veterans Affairs shall submit notice thereof to the Committees on Appropriations of both Houses of Congress.*

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

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

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

SEC. 206. Appropriations available in this title for "Compensation and Pensions", "Readjustment Benefits", and "Veterans Insurance and Indemnities" shall be available for payment of prior year accrued obligations required to be recorded by law against the corresponding prior year accounts within the last quarter of fiscal year [2013] 2014.

SEC. 207. Appropriations available in this title shall be available to pay prior year obligations of corresponding prior year appropriations accounts resulting from sections 3328(a), 3334, and 3712(a) of title 31, United States Code, except that if such obligations are from trust fund accounts they shall be payable only from "Compensation and Pensions".

(INCLUDING TRANSFER OF FUNDS)

SEC. 208. Notwithstanding any other provision of law, during fiscal year [2014] 2015, the Secretary of Veterans Affairs shall, from the National Service Life Insurance Fund under section 1920 of title 38, United States Code, the Veterans' Special Life Insurance Fund under section 1923 of title 38, United States Code, and the United States Government Life Insurance Fund under section 1955 of title 38, United States Code, reimburse the "General Operating Expenses, Veterans Benefits Administration" and "Information Technology Systems" accounts for the cost of administration of the insurance programs financed through those accounts: *Provided*, That reimbursement shall be made only from the surplus earnings accumulated in such an insurance program during fiscal year [2014] 2015 that are available for dividends in that program after claims have been paid and actuarially determined reserves have been set aside: *Provided further*, That if the cost of administration of such an insurance program exceeds the amount of surplus earnings accumulated in that program, reimbursement shall be made only to the extent of such surplus earnings: *Provided further*, That the Secretary shall determine the cost of administration for fiscal year [2014] 2015 which is properly allocable to the provision of each such insurance program and to the provision of any total disability income insurance included in that insurance program.

SEC. 209. Amounts deducted from enhanced-use lease proceeds to reimburse an account for expenses incurred by

that account during a prior fiscal year for providing enhanced-use lease services, may be obligated during the fiscal year in which the proceeds are received.'

(INCLUDING TRANSFER OF FUNDS)

SEC. 210. Funds available in this title or funds for salaries and other administrative expenses shall also be available to reimburse the Office of Resolution Management of the Department of Veterans Affairs and the Office of Employment Discrimination Complaint Adjudication under section 319 of title 38, United States Code, for all services provided at rates which will recover actual costs but not to exceed \$42,904,000 for the Office of Resolution Management and [\$3,360,000] \$3,400,000 for the Office of Employment Discrimination Complaint Adjudication: *Provided*, That payments may be made in advance for services to be furnished based on estimated costs: *Provided further*, That amounts received shall be credited to the "General Administration" and "Information Technology Systems" accounts for use by the office that provided the service. SEC. 211. No appropriations in this title shall be available to enter into any new lease of real property if the estimated annual rental cost is more than \$1,000,000, unless the Secretary submits a report [which] to the Committees on Appropriations of both Houses of Congress [approve within 30 days following the date on which the report is received]. SEC. 212. No funds of the Department of Veterans Affairs shall be available for hospital care, nursing home care, or medical services provided to any person under chapter 17 of title 38, United States Code, for a non-service-connected disability described in section 1729(a)(2) of such title, unless that person has disclosed to the Secretary of Veterans Affairs, in such form as the Secretary may require, current, accurate third-party reimbursement information for purposes of section 1729 of such title: *Provided*, That the Secretary may recover, in the same manner as any other debt due the United States, the reasonable charges for such care or services from any person who does not make such disclosure as required: *Provided further*, That any amounts so recovered for care or services provided in a prior fiscal year may be obligated by the Secretary during the fiscal year in which amounts are received.'

(INCLUDING TRANSFER OF FUNDS)

SEC. 213. Notwithstanding any other provision of law, proceeds or revenues derived from enhanced-use leasing activities (including disposal) may be deposited into the "Construction, Major Projects" and "Construction, Minor Projects" accounts and be used for construction (including site acquisition and disposition), alterations, and improvements of any medical facility under the jurisdiction or for the use of the Department of Veterans Affairs. Such sums as realized are in addition to the amount provided for in "Construction, Major Projects" and "Construction, Minor Projects". SEC. 214. Amounts made available under "Medical Services" are available—

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

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(INCLUDING TRANSFER OF FUNDS)

SEC. 215. Such sums as may be deposited to the Medical Care Collections Fund pursuant to section 1729A of title 38, United States Code, may be transferred to "Medical Services", to remain available until expended for the purposes of that account. SEC. 216. The Secretary of Veterans Affairs may enter into agreements with Indian tribes and tribal organizations which are party to the Alaska Native Health Compact with the Indian Health Service, and Indian tribes and tribal organizations serving rural Alaska which have entered into contracts with the Indian Health Service under the Indian Self Determination and

Educational Assistance Act, to provide healthcare, including behavioral health and dental care. The Secretary shall require participating veterans and facilities to comply with all appropriate rules and regulations, as established by the Secretary. The term "rural Alaska" shall mean those lands sited within the external boundaries of the Alaska Native regions specified in sections 7(a)(1)-(4) and (7)-(12) of the Alaska Native Claims Settlement Act, as amended (43 U.S.C. 1606), and those lands within the Alaska Native regions specified in sections 7(a)(5) and 7(a)(6) of the Alaska Native Claims Settlement Act, as amended (43 U.S.C. 1606), which are not within the boundaries of the municipality of Anchorage, the Fairbanks North Star Borough, the Kenai Peninsula Borough or the Matanuska Susitna Borough.'

(INCLUDING TRANSFER OF FUNDS)

SEC. 217. Such sums as may be deposited to the Department of Veterans Affairs Capital Asset Fund pursuant to section 8118 of title 38, United States Code, may be transferred to the "Construction, Major Projects" and "Construction, Minor Projects" accounts, to remain available until expended for the purposes of these accounts.'

(INCLUDING TRANSFER OF FUNDS)

[SEC. 218. None of the funds made available in this title may be used to implement any policy prohibiting the Directors of the Veterans Integrated Services Networks from conducting outreach or marketing to enroll new veterans within their respective Networks.].'

(INCLUDING TRANSFER OF FUNDS)

[SEC. 219. The Secretary of Veterans Affairs shall submit to the Committees on Appropriations of both Houses of Congress a quarterly report on the financial status of the Veterans Health Administration.].'

(INCLUDING TRANSFER OF FUNDS)

SEC. [220]218. Amounts made available under the "Medical Services", "Medical Support and Compliance", "Medical Facilities", "General Operating Expenses, Veterans Benefits Administration", "General Administration", and "National Cemetery Administration" accounts for fiscal year [2014] 2015 may be transferred to or from the "Information Technology Systems" account: *Provided*, That before a transfer may take place, the Secretary of Veterans Affairs shall [request from] *submit notice thereof to the* Committees on Appropriations of both Houses of Congress [the authority to make the transfer and an approval is issued]. SEC. [221]219. None of the funds appropriated or otherwise made available by this Act or any other Act for the Department of Veterans Affairs may be used in a manner that is inconsistent with: (1) section 842 of the Transportation, Treasury, Housing and Urban Development, the Judiciary, the District of Columbia, and Independent Agencies Appropriations Act, 2006 (Public Law 109-115; 119 Stat. 2506); or (2) section 8110(a)(5) of title 38, United States Code. [SEC. 222. Of the amounts made available to the Department of Veterans Affairs for fiscal year 2014, in this Act or any other Act, under the "Medical Facilities" account for nonrecurring maintenance, not more than 20 percent of the funds made available shall be obligated during the last 2 months of that fiscal year: *Provided*, That the Secretary may waive this requirement after providing written notice to the Committees on Appropriations of both Houses of Congress.].'

(INCLUDING TRANSFER OF FUNDS)

SEC. [223]220. Of the amounts appropriated to the Department of Veterans Affairs for fiscal year [2014] 2015 for "Medical Services", "Medical Support and Compliance", "Medical Facilities", "Construction, Minor Projects", and "Information Technology Systems", up to [\$254,257,000] \$252,366,000, plus reimbursements, may be transferred to the Joint Department of Defense-Department of Veterans Affairs

Medical Facility Demonstration Fund, established by section 1704 of the National Defense Authorization Act for Fiscal Year 2010 (Public Law 111–84; 123 Stat. 3571) and may be used for operation of the facilities designated as combined Federal medical facilities as described by section 706 of the Duncan Hunter National Defense Authorization Act for Fiscal Year 2009 (Public Law 110–417; 122 Stat. 4500): *Provided*, That additional funds may be transferred from accounts designated in this section to the Joint Department of Defense-Department of Veterans Affairs Medical Facility Demonstration Fund upon written notification by the Secretary of Veterans Affairs to the Committees on Appropriations of both Houses of Congress.'

(INCLUDING TRANSFER OF FUNDS)

SEC. [224]221. Such sums as may be deposited to the Medical Care Collections Fund pursuant to section 1729A of title 38, United States Code, for healthcare provided at facilities designated as combined Federal medical facilities as described by section 706 of the Duncan Hunter National Defense Authorization Act for Fiscal Year 2009 (Public Law 110–417; 122 Stat. 4500) shall also be available: (1) for transfer to the Joint Department of Defense-Department of Veterans Affairs Medical Facility Demonstration Fund, established by section 1704 of the National Defense Authorization Act for Fiscal Year 2010 (Public Law 111–84; 123 Stat. 3571); and (2) for operations of the facilities designated as combined Federal medical facilities as described by section 706 of the Duncan Hunter National Defense Authorization Act for Fiscal Year 2009 (Public Law 110–417; 122 Stat. 4500).'

(INCLUDING TRANSFER OF FUNDS)

SEC. [225]222. Of the amounts available in this title for "Medical Services", "Medical Support and Compliance", and "Medical Facilities", a minimum of \$15,000,000 shall be transferred to the DOD-VA Health Care Sharing Incentive Fund, as authorized by section 8111(d) of title 38, United States Code, to remain available until expended, for any purpose authorized by section 8111 of title 38, United States Code.'

(INCLUDING[RESCISSIONS] *CANCELLATION*OF FUNDS)

SEC. [226]223. (a) Of the funds appropriated in *title II* of division [E] *J* of Public Law [113–6] 113–76, the following amounts which became available on October 1, [2013] 2014, are hereby [rescinded] *permanently cancelled* from the following accounts in the amounts specified:

- (1) "Department of Veterans Affairs, Medical Services", \$1,400,000,000.
- (2) "Department of Veterans Affairs, Medical Support and Compliance", [\$150,000,000] \$100,000,000.
- (3) "Department of Veterans Affairs, Medical Facilities", \$250,000,000.

(b) In addition to amounts provided elsewhere in this Act, an additional amount is appropriated to the following accounts in the amounts specified to remain available until September 30, [2015] 2016:

- (1) "Department of Veterans Affairs, Medical Services", \$1,400,000,000.
- (2) "Department of Veterans Affairs, Medical Support and Compliance", \$100,000,000.
- (3) "Department of Veterans Affairs, Medical Facilities", \$250,000,000.

[SEC. 227. The Secretary of the Department of Veterans Affairs shall notify the Committees on Appropriations of both Houses of Congress of all bid savings in major construction projects that total at

least \$5,000,000, or 5 percent of the programmed amount of the project, whichever is less: *Provided*, That such notification shall occur within 14 days of a contract identifying the programmed amount: *Provided further*, That the Secretary shall notify the Committees on Appropriations of both Houses of Congress 14 days prior to the obligation of such bid savings and shall describe the anticipated use of such savings.]

[SEC. 228. The scope of work for a project included in "Construction, Major Projects" may not be increased above the scope specified for that project in the original justification data provided to the Congress as part of the request for appropriations.][SEC. 229. The Secretary of the Department of Veterans Affairs shall provide on a quarterly basis to the Committees on Appropriations of both Houses of Congress notification of any single national outreach and awareness marketing campaign in which obligations exceed \$2,000,000.][SEC. 230. The Secretary of Veterans Affairs shall submit to the Committees on Appropriations of both Houses of Congress a quarterly report that contains the following information from each Veterans Benefits Administration Regional Office: (1) the average time to complete a disability compensation claim; (2) the number of claims pending more than 125 days; (3) error rates; (4) the number of claims personnel; (5) any corrective action taken within the quarter to address poor performance; (6) training programs undertaken; and (7) the number and results of Quality Review Team audits: *Provided*, That each quarterly report shall be submitted no later than 30 days after the end of the respective quarter.][SEC. 231. The Secretary shall submit to the Committees on Appropriations of both Houses of Congress a reprogramming request if at any point during fiscal year 2014, the funding allocated for a medical care initiative identified in the fiscal year 2014 expenditure plan is adjusted by more than \$25,000,000 from the allocation shown in the corresponding congressional budget justification. Such a reprogramming request may go forward only if the Committees on Appropriations of both Houses of Congress approve the request or if a period of 14 days has elapsed.][SEC. 232. Of the funds provided to the Department of Veterans Affairs for fiscal year 2014 for "Medical Services" and "Medical Support and Compliance", a maximum of \$1,139,000 may be obligated from the "Medical Services" account and a maximum of \$69,804,000 may be obligated from the "Medical Support and Compliance" account for the VistA Evolution and electronic health record interoperability projects: *Provided*, That funds in addition to these amounts may be obligated for the VistA Evolution and electronic health record interoperability projects upon written notification by the Secretary of Veterans Affairs to the Committees on Appropriations of both Houses of Congress.][SEC. 233. The Secretary of Veterans Affairs shall provide written notification to the Committees on Appropriations of both Houses of Congress 15 days prior to organizational changes which result in the transfer of 25 or more full-time equivalents from one organizational unit of the Department of Veterans Affairs to another.]'

[(INCLUDING RESCISSION FUNDS)]

[SEC. 234. Of the unobligated balances available to the Department of Veterans Affairs from prior year discretionary appropriations (other than appropriations designated by law as being for an emergency requirement) \$182,000,000 are hereby rescinded.] (*Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2014.*)

GENERAL AND ADMINISTRATIVE PROVISIONS

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

2013 actual	2014 est.	2015 est.
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Offsetting receipts from the public:

36– 143500	General Fund Proprietary Interest Receipts, not Otherwise Classified	5	7	8
36– 247300	Contributions from Military Personnel, Veteran's Educational Assistance Act of 1984	152	150	102
36– 273330	Housing Downward Reestimates	53	24	
36– 275110	Native American Veteran Housing Loans, Negative Subsidies	1	2	2
36– 275130	Native American Direct Loans, Downward Reestimate of Subsidies	3	1	
36– 275510	Housing Negative Subsidies	135	73	69
36– 322000	All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	63	40	40
General Fund Offsetting receipts from the public		412	297	221

Intragovernmental payments:

36– 388500	Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts	–1	5	5
General Fund Intragovernmental payments		–1	5	5

TITLE IV—GENERAL PROVISIONS

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

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

[SEC. 403. No part of any funds appropriated in this Act shall be used by an agency of the executive branch, other than for normal and recognized executive-legislative relationships, for publicity or propaganda purposes, and for the preparation, distribution, or use of any kit, pamphlet, booklet, publication, radio, television, or film presentation designed to support or defeat legislation pending before Congress, except in presentation to Congress itself.]

SEC. [404]403. All departments and agencies funded under this Act are encouraged, within the limits of the existing statutory authorities and funding, to expand their use of "E-Commerce" technologies and procedures in the conduct of their business practices and public service activities.

SEC. [405]404. Unless stated otherwise, all reports and notifications required by this Act shall be submitted to the Subcommittee on Military Construction and Veterans Affairs, and Related Agencies of the Committee on Appropriations of the House of Representatives and the Subcommittee on Military Construction and Veterans Affairs, and Related Agencies of the Committee on Appropriations of the Senate.

SEC. [406]405. None of the funds made available in this Act may be

transferred to any department, agency, or instrumentality of the United States Government except pursuant to a transfer made by, or transfer authority provided in, this or any other appropriations Act. SEC. [407]406. None of the funds made available in this Act may be used for a project or program named for an individual serving as a Member, Delegate, or Resident Commissioner of the United States House of Representatives. SEC. [408]407. (a) Any agency receiving funds made available in this Act, shall, subject to subsections (b) and (c), post on the public Web site of that agency any report required to be submitted by the Congress in this or any other Act, upon the determination by the head of the agency that it shall serve the national interest.

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

(1) the public posting of the report compromises national security; or

(2) the report contains confidential or proprietary information.

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

SEC. [409]408. (a) None of the funds made available in this Act may be used to maintain or establish a computer network unless such network blocks the viewing, downloading, and exchanging of pornography.

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

SEC. [410]409. None of the funds made available in this Act may be distributed to the Association of Community Organizations for Reform Now (ACORN) or its subsidiaries or successors. SEC. [411]410. None of the funds made available in this Act may be used by an agency of the executive branch to pay for first-class travel by an employee of the agency in contravention of sections 301–10.122 through 301–10.124 of title 41, Code of Federal Regulations. [SEC. 412. (a) In General.—None of the funds appropriated or otherwise made available to the Department of Defense in this Act may be used to construct, renovate, or expand any facility in the United States, its territories, or possessions to house any individual detained at United States Naval Station, Guantanamo Bay, Cuba, for the purposes of detention or imprisonment in the custody or under the control of the Department of Defense.

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

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

(1) is not a citizen of the United States or a member of the Armed Forces of the United States; and

(2) is—

(A) in the custody or under the effective control of the Department of Defense; or

(B) otherwise under detention at United States Naval Station, Guantanamo Bay, Cuba.]

SEC. [413]411. None of the funds made available in this Act may be used to execute a contract for goods or services, including construction services, where the contractor has not complied with Executive Order

No. 12989.SEC. [414]412. None of the funds made available by this Act may be used to enter into a contract, memorandum of understanding, or cooperative agreement with, make a grant to, or provide a loan or loan guarantee to, any corporation that was convicted of a felony criminal violation under any Federal law within the preceding 24 months, where the awarding agency is aware of the conviction, unless [the] *a Federal* agency has considered suspension or debarment of the corporation and [has] made a determination that this further action is not necessary to protect the interests of the Government. SEC. [415]413. None of the funds made available by this Act may be used to enter into a contract, memorandum of understanding, or cooperative agreement with, make a grant to, or provide a loan or loan guarantee to, any corporation that has any unpaid Federal tax liability that has been assessed, for which all judicial and administrative remedies have been exhausted or have lapsed, and that is not being paid in a timely manner pursuant to an agreement with the authority responsible for collecting the tax liability, where the awarding agency is aware of the unpaid tax liability, unless [the] *a Federal* agency has considered suspension or debarment of the corporation and [has] made a determination that this further action is not necessary to protect the interests of the Government.[SEC. 416. None of the funds made available by this Act may be used by the Department of Defense or the Department of Veterans Affairs to lease or purchase new light duty vehicles for any executive fleet, or for an agency's fleet inventory, except in accordance with Presidential Memorandum—Federal Fleet Performance, dated May 24, 2011.] (*Military Construction and Veterans Affairs, and Related Agencies Appropriations Act, 2014.*)