



Required Supplementary Information

These materials are not audited

1. Heritage Assets

Heritage assets are properties that possess one or more of the following characteristics: historical or natural significance; cultural; educational or aesthetic value; or significant architectural characteristics. The monetary value of heritage assets is often not estimable or relevant. By nature they are expected to be maintained in perpetuity. VA has properties at medical centers and national cemeteries that meet the criteria for

a heritage asset. During the reporting period, all maintenance expenses were recorded as incurred. Heritage assets are reported in terms of physical units. Generally, additions to VA's Heritage Asset inventory result from field station surveys, which identify items such as new collections or newly designated assets. Items are generally donated or existing VA assets are designated as heritage. Most are used for mission purpose and maintained in working order. Remaining items are mothballed.

Heritage Assets in Units

As of September 30,

	2007	2006
Art Collections	211	29
Buildings and Structures	1,543	1,860
Monuments/Historic Flag Poles	984	1,093
Other Non-Structure Items	225	177
Archaeological	34	11
Cemeteries	158	156
Total Heritage Assets in Units	3,155	3,326

2. Deferred Maintenance

Deferred maintenance is classified as not performed when it should have been or as scheduled but delayed to a future period. It is VA policy to ensure that medical equipment and critical facility equipment systems are maintained and managed in a safe and effective manner; therefore, deferred maintenance is not applicable to them.

VA facilities reported their cost estimates for deferred maintenance by utilizing the Facility Condition Assessment Survey.

Deferred Maintenance

As of September 30,

	2007	2006
General PP&E	\$ 3,524	\$ 2,554
Heritage Assets	183	39
Total Deferred Maintenance	\$ 3,707	\$ 2,593



3. Schedule of Budgetary Activity Year Ended September 30, 2007

	Total Budgetary Resources	Obligations Incurred	Spending Authority from Offsetting Collections and Adjustments	Obligated Balance net, Oct. 1	Obligated Balance net, Sept. 30	Total Outlays
VHA						
0152 Medical Admin	\$ 3,919	\$ 3,746	\$ 44	\$ 490	\$ 552	\$ 3,640
0160 Medical Care	28,250	27,221	165	3,452	4,425	26,083
0162 Medical Facilities	4,635	4,140	29	989	1,555	3,545
0167 Medical Facilities	1,418	1,382	30	469	710	1,111
All Other	4,349	1,598	306	1,412	1,424	1,280
Total	\$ 42,571	\$ 38,087	\$ 574	\$ 6,812	\$ 8,666	\$ 35,659
VBA						
0102 Compensation, Pension, & Burial Benefits	\$ 38,917	\$ 37,674	\$ -	\$ 91	\$ 3,163	\$ 34,600
0137 Readjustment Benefits	3,750	3,455	426	43	72	2,999
4127 Direct Loan Financing	269	296	235	96	43	114
4129 Guaranteed Loan Financing	4,586	1,779	1,260	32	41	511
8132 National Service Life Insurance Fund	9,735	1,406	268	1,457	1,428	1,169
All Other	4,367	2,090	1,755	456	466	325
Total	\$ 61,624	\$ 46,700	\$ 3,944	\$ 2,175	\$ 5,213	\$ 39,718
NCA						
Total	\$ 214	\$ 208	\$ -	\$ 55	\$ 81	\$ 182
ADM						
0151 General Operating Expenses	\$ 2,024	\$ 1,847	\$ 356	\$ 270	\$ 283	\$ 1,478
4537 Supply Fund	2,758	1,281	1,366	(1,090)	(1,204)	30
All Other	521	327	299	13	(41)	82
Total	\$ 5,303	\$ 3,455	\$ 2,021	\$ (806)	\$ (962)	\$ 1,590
Total of all Business Lines	\$ 109,712	\$ 88,450	\$ 6,539	\$ 8,236	\$ 12,998	\$ 77,149