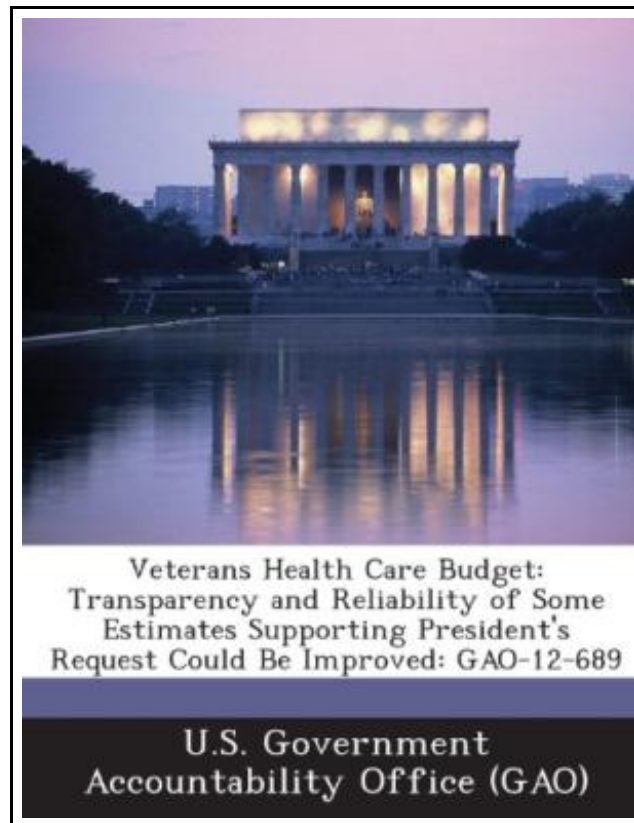


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Bibliogov. Paperback. Book Condition: New. This item is printed on demand. Paperback. 36 pages. Dimensions: 9.7in. x 7.4in. x 0.1in. The Presidents fiscal year 2013 budget request for the Department of Veterans Affairs (VA) health care services was 165 million more than the earlier advance appropriations request for the same year. This request reflected a 2 billion increase for initiatives and a 2.1 billion decrease for ongoing health care services, for a net decrease of 110 million in expected obligations. This decrease partially offset a decline in anticipated resources available to VA of 275 million, resulting in the net increase in the Presidents request of 165 million. Two of the three factors that accounted for most of these changes were not transparent. First, VA used a new reporting approach for initiatives that combined both funding for initiatives and for certain ongoing health care services in its initiatives estimate. Previously, VA had reported only funding it identified for initiatives during that year. This new reporting approach resulted in an increase in VAs initiatives estimate and a commensurate decrease in VAs ongoing services estimate. VA officials told GAO that this change was made to be more transparent about the total funding needed for initiatives. However, because VA did not disclose this change in its budget justification, VA has not made it transparent that its initiatives estimate is greater and its ongoing health care services estimate is lower than they would have been using VAs past approach. Second, VA included additional funding in its initiatives estimate, in part, to fund initiatives that were not identified in the fiscal year 2013 advance appropriations request. VA also did not make transparent in its budget justifications that some initiatives identified in its fiscal years 2013 and 2014 advance appropriations requests may require additional funding if the...

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