

**RESCISSION OF VA FINANCIAL POLICY DIRECTIVES, HANDBOOKS,
MANUALS AND BULLETINS**

1. The directives, handbooks, manual procedures, and bulletins identified in the attached matrix are rescinded and have been superseded by updated policy chapters issued by the Office of Financial Policy.
2. The policy chapters were developed through the Financial Process Improvement Initiative (FPPI) which established a review and voting process. The FPPI was implemented to address an audit finding and recommendation that VA update its financial management policies and procedures.
3. The policy chapters represent the latest policy published by legislative authority, to include updates contained in the U.S. Code or issued by the Federal Accounting Standards Advisory Board, Office of Management and Budget, Government Accountability Office, Department of the Treasury, and other recognized authorities.
4. The replacement policy for each rescinded policy is identified in the matrix.
5. **RESCISSION.** This Notice expires on December 31, 2011; however the rescission action will remain in effect.

CERTIFIED BY:

**BY DIRECTION OF THE SECRETARY
OF VETERANS AFFAIRS:**

/s/
Roger W. Baker
Assistant Secretary for
Information and Technology

/s/
W. Todd Grams
Executive in Charge, Office of management
and Chief Financial Officer

Attachment:
Rescission list of directives and handbooks with corresponding list of current OFP
volumes and chapters

Distribution: Electronic Only

ATTACHMENT: RESCISSION LIST OF DIRECTIVES AND HANDBOOKS WITH CORRESPONDING OFP VOLUME AND CHAPTER

RESCISSIONS: VA FINANCIAL POLICY DIRECTIVES/HANDBOOKS/MANUALS AND BULLETINS					REPLACED BY: VA OFP VOLUMES AND CHAPTERS		
DIR	DIR TITLE	REL HDBK	MP	Bulletins / Notices	OFP VOL	OFP CH	OFP TITLE
0070	Management Accountability and Control Program	None	MP-4, Pt 5, Ch 1	06GA1.04; 04GA1.04	I	5	Management Accountability and Responsibility for Internal Controls
0631.1	Employee Travel Management, Travel Charge Card Policy	0631.1		Bultn: 10047E3.05; 10047E3.04; 08E1.07; Tvl Not: 07-04	XVI	2	Government Travel Charge Card
0631.2	Employee Travel Management, Official U.S. Government Passports	0631.2			XIV	6	International Travel (Passports/Visas/Country Clearances)
0631.3	Premium-Class Accommodations	0631.3	MP-1, Pt 2, Ch 2, App A	Bultn: 09047E3.08; Tvl Not: 10-04; 09-07; 09-05; 09-01; 08-09; 04-03; 03-14; 03-20; 03-22; 03-23; 02-01; 02-21; 02-22; 02-24; 02-25; 01-01; 01-08; 01-09; 01-11;	XIV	3	Transportation Expense
0636	E-gov Travel Services (ETS) Policy and TDY Travel	0636	MP-1, Pt 2, Ch 2	Bultn: 08GA1.07 (4d(1) & 4d(2)); 09047E3.05; 09E1.07; 09E1.04; 09E1.02; 03GC3.02; Tvl Not: 06-02; 07-03; 07-13; 07-14	XIV	1	Travel Administration

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DIR	DIR TITLE	REL HDBK	MP	Bulletins / Notices	OFP VOL	OFP CH	OFP TITLE
				Bultr: 09E1.06; 09047E.06; 09047E3.07; 04GC3.02; 04GC3.03; 03GC3.01; 03GC3.03; 02GC3.01; 01GC3.01 Tvl Not: 10-02; 08-11; 08-08; 08-05; 03-04; 03- 06; 03-10; 03-18; 02-02; 02-04; 02-05; 02-06; 02- 07; 02-12; 02-18; 02-19; 01-03; 01-05; 01-06	XIV	8	Relocation Packages
					XIV	7	Local Travel
4000	Administrative Fiscal Policy	4000		06GA1.04	VIII	1	Administrative Fiscal Policies and Procedures
4003	Travel Reimbursement	4003		Bultr: 08GA1.07 (4d(1) & 4d(2)); 09047E3.05; 09E1.07; 09E1.04; 09E1.02; 03GC3.02;Tvl Not: 06-02; 07-03; 07- 13; 07-14	XIV	1	Travel Administration
4005	Accounting for Emergency- Related Costs	4005			XIII	6	Accounting During Declared Emergencies

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DIR	DIR TITLE	REL HDBK	MP	Bulletins / Notices	OFP VOL	OFP CH	OFP TITLE
4010	Agent Cashier Policy	4010		09GC1.02; 09GC1.03; 09GC1.04; 07GC1.05; 04GC1.07; 03GC1.02; 03GC1.03; 03GC1.06; 02GC1.03; 00GC1.01; 97GC1.02	VIII	3	Agent Cashier Accountability Policy
4030	Imprest Fund Cashier Policy	4030		09GC1.02; 09GC1.03; 09GC1.04; 07GC1.05; 04GC1.07; 03GC1.02; 03GC1.03; 03GC1.06; 02GC1.03; 00GC1.01; 97GC1.02	VIII	3	Agent Cashier Accountability Policy
					VIII	5	Imprest Funds
4070	Cash Management	4070.1		05GC1.04	VIII	1C	Collections
				05GC1.04; 02GC1.03	VIII	2	Electronic Funds Transfer Requirement
				09GC1.02; 09GC1.03; 09GC1.04; 07GC1.05; 04GC1.07; 03GC1.02; 03GC1.03; 03GC1.06; 02GC1.03; 00GC1.01; 97GC1.02	VIII	3	Agent Cashier Accountability Policy
		4070.2		00GC1.02	VIII	1B	Disbursements
				99GA2.06; 99GC1.03; 96GC1.01; 96G3.04	VIII	2	Electronic Funds Transfer Requirement

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DIR	DIR TITLE	REL HDBK	MP	Bulletins / Notices	OFP VOL	OFP CH	OFP TITLE
4080	Government Purchase Card Policy	4080		10047E3.01, 09047E3.01; 09047E3.02; 08GC1.02; 07GA1.04; 07GC1.01; 06GC1.01	XVI	1	Government Purchase Card
4090	Government Fleet Card Policy	4090			XVI	3	Government Fleet Charge Card
4510	Financial Management Systems	None	MP-4, Pt 5, Ch 1		I	4	Financial Management System
4511	Property, Plant & Equipment	4511			III	6	Heritage Assets
				06GA1.03; 03GA1.05; 02GA1.09; 02GA1.02; 97GA1.04	III	10	Accounting for Internal Use Software
			MP-4, Pt 5, Ch 1; MP-4, Pt 5, Ch 2	07GB1.01; 07GB1.06; 06GA1.02; 06GB1.01; 05GB1.01; 04GB1.01; 03GA1.02; 02GA1.04; 02GA1.06; 02GA1.07; 02GA1.08; 00GA1.01; 00GA1.03; 99GA1.02; 99GA1.07; 98GA1.04; 98GA1.07; 97GA1.06; 96GA1.05; 96GA1.04	V	9	General Property, Plant & Equipment
4520	General Ledger Accounting	4520		97GA1.09; 98GA1.06	I	2	United States Standard General Ledger

RESCISSIONS: VA FINANCIAL POLICY DIRECTIVES/HANDBOOKS/MANUALS AND BULLETINS					REPLACED BY: VA OFP VOLUMES AND CHAPTERS		
DIR	DIR TITLE	REL HDBK	MP	Bulletins / Notices	OFP VOL	OFP CH	OFP TITLE
			MP-4, Pt 5, Ch 2		I	3	Maintenance of the Standard General Ledger
			MP-4, Pt 5, Ch 1	06GA1.04	I	6	Reconciliations
4531	Accounting Policy for Non-Monetary Transactions (Bartering)	4531			I	10	Bartering
4533	Use of Estimated Miscellaneous Obligations or Change in Obligation (VA Form 1358)	4533		06GA1.04	II	6	1358 Obligations
4540	Financial Reports and Statements	None		08GA1.07 (4d1-2); 07GB1.07 07GB1.04; 07GB1.03	VII	2	Consolidated Financial Statements
4550	Accounting Symbolization	4550 Appropriation/Fund Symbols and Titles	MP-4, Pt 5, Chs 1 and 3		II	2	VA's Budget Cycle and Fund Symbols
				07GA1.06	II	2C	Clearing (Suspense) and Deposit Funds
4560	Cost Accounting	4560.1		99GC2.05; 99GC2.06	XIII	3	Managerial Cost Accounting
					XIII	4	Charges and Full Cost Recovery
				06GC2.09; 01GC2.02; 01GC2.03; 01GC2.04	XIII	5	Cost Accounting Compliance

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DIR	DIR TITLE	REL HDBK	MP	Bulletins / Notices	OFP VOL	OFP CH	OFP TITLE
4666	Inventory and Related Property	None			V	8	Inventories
					V	10A	Other Assets - Real Estate Owned
					V	8A	Operating Materials and Supplies
4667	Revenues, Other Financing Sources & Expenses	None			IV	1	Revenues
			MP-4, Pt 5, Ch 1		IV	2	Expenses
4668	Liabilities	None	MP-4, Pt 5, Ch 1		VI	1	Definition and General Principles for Recognition of a Liability
				08GA1.11	VI	2	Intragovernmental vs. Governmental Liabilities
					VI	3	Accounts Payable
			MP-4, Pt 8, Ch 18		VI	6	Liabilities for Loan Guarantees
				08GA1.01	VI	7	Federal Employees' and Veterans' Benefits Liability
					VI	9	Insurance Liabilities
					VI	10	Other Liabilities
					VI	11	Employees' Accrued Salaries and Benefits
					VI	14	Unearned Premiums on Life Insurance
					VI	15	Life Insurance Dividends and Related Interest
					VI	16	Dividends Payable to Life Insurance Policyholders

RESCISSIONS: VA FINANCIAL POLICY DIRECTIVES/HANDBOOKS/MANUALS AND BULLETINS					REPLACED BY: VA OFP VOLUMES AND CHAPTERS		
DIR	DIR TITLE	REL HDBK	MP	Bulletins / Notices	OFP VOL	OFP CH	OFP TITLE
					VI	18	Capital Lease Liability
				02GA1.02	VI	19	Accounts Payable in Closed Appropriation Accounts
			MP-4, Pt 5, Ch 1		VI	21	Contingent Liabilities
4669	Receivables Accounting Policy	None	MP-4, Pt 8, Ch 18		V	6	Accounts Receivable
					V	7	Loans Receivable (VBA)
4671	Cost Centers/Budget Object Codes Policy	4671.1 Cost Centers		08GC2.01; 07GC2.03; 07GC2.04; 06GC2.01; 06GC2.02; 06GC2.03; 06GC2.04; 06GC2.05; 06GC2.06; 06GC2.07; 06GC2.08; 06GC2.10; 06GC2.11; 06GC2.13; 06GC2.14; 06GC2.15; 06GC2.16; 06GC2.17; 06GC2.18; 05GC2.01; 05GC2.03; 05GC2.04; 05GC2.05; 01GC2.05; 01GC2.08	XIII	1	Cost Centers
		4671.2 BOCs		08GC2.02; 08GC2.03; 07GC2.01; 06GC2.11; 06GC2.19; 05GC2.02; 04GA1.01; 01GC2.06; 01GC2.07; 98GA1.05; 97GA1.07	XIII	2	Budget Object Codes

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DIR	DIR TITLE	REL HDBK	MP	Bulletins / Notices	OFP VOL	OFP CH	OFP TITLE
4800 & 4800/1	Debt Management	4800.1 VA Collection Standards	MP-4, Pt 8, Chs 5 and 14		XII	1	VA Debt Collection Standards
		4800.2 Dispute Procedures for Benefit Debts (VBA and VHA)	MP-4, Pt 8, Chs 9 and 18		XII	6	Benefit Debts
		4800.3 Waiver of Debts			XII	1B	Waiver of Debts
		4800.4 Compromise of Debts			XII	1C	Compromise of Debts
		4800.5 Suspension of Collection Action	MP-4, Pt 8, Ch 5		XII	1H	Suspension of Collection Action
		4800.6 Termination of Collection Action and Close Out of Debt	MP-4, Pt 8, Ch 5		XII	1I	Termination of Collection Action and Debt Close Out
		4800.7 Treasury Offset Program and Treasury Cross Servicing	MP-4, Pt 8, Ch 5	07GA1.05	XII	1E	Treasury Offset Program and Treasury Cross Servicing
		4800.8 Vendor Debts		98GC1.02	XII	7	Vendor Debts

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DIR	DIR TITLE	REL HDBK	MP	Bulletins / Notices	OFP VOL	OFP CH	OFP TITLE
		4800.9 Interest, Administrative Costs & Penalty Charges	MP-4, Pt 8, Ch 5	10GC1.01; 09GC1.01; 08GC1.01; 08GC1.05; 07GC1.02; 06GC1.02; 06GC1.06; 05GC1.03; 04GC1.02; 03GC1.01; 02GC1.01; 02GC1.02; 01GC1.01; 00GC1.03; 99GC1.02	XII	1A	Interest, Administrative Costs & Penalty Charges
		4800.10 Federal Accounts Receivable			XII	2	Federal Accounts Receivable
		4800.11 Reporting Discharge of Indebtedness to IRS		04GC1.06	XII	1J	Reporting Discharge of Indebtedness to IRS
		4800.12 Referrals for Enforced Collection (Litigation)	MP-4, Pt 8, Ch 25		XII	1G	Referrals for Enforced Collection (Litigation)
		4800.13 Statute of Limitations	MP-4, Pt 8, App A		XII	1	VA Debt Collection Standards
					XII	1H	Suspension of Collection Action
					XII	1I	Termination of Collection Action and Debt Close Out
			MP-4, Pt 8, Ch 10	06GA2.18	XII	1D	Salary Offset for Federal Employees Indebted to U.S.
		4800.14 Medical Care Debts		08GC1.04; 06GC1.04	XII	5	Medical Debts

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DIR	DIR TITLE	REL HDBK	MP	Bulletins / Notices	OFP VOL	OFP CH	OFP TITLE
		4800.16 Freedom of Information Act (FOIA) Fees			XII	3	Freedom of Information Act Fees
		4800.19 Administrative Wage Garnishment	MP-4, Pt 8, Ch 5	94G3.10	XII	1F	Administrative Wage Garnishment
		4800.20 Records, Reports & Accounting			XII	1K	Records, Reports and Cost Analysis
		None		02GA2.05	XII	4	Employee Debts
			MP-4, Pt 1, Ch 8		XI	1	General Policy - COWC
			MP-4, Pt 1, Ch 8		XI	2	Equity and Good Conscience - COWC
			MP-4, Pt 1, Ch 8		XI	3	Home Loan Program - COWC
			MP-4, Pt 1, Ch 8		XI	4	Processing a Request for a Waiver - COWC
			MP-4, Pt 1, Ch 8		XI	5	Compromise of Debts - COWC
			MP-4, Pt 1, Ch 8		XI	6	Record on Committee Actions - COWC
			MP-4, Pt 1, Ch 8		XI	7	Evaluation Standards - COWC

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DIR	DIR TITLE	REL HDBK	MP	Bulletins / Notices	OFP VOL	OFP CH	OFP TITLE
			MP-4, Pt 3, Ch 1-6	03GC1.05; 01GC1.02	VIII	IA	Invoice Review and Certification
			MP-4, Pt 5, Chs 1, 2, and 11	08GA1.05; 01GA2.03	II	7C	Advanced Payments
			MP-4, Pt 5, Ch 1		I	1	Introduction to VA's Accounting Policies
			MP-4, Pt 5, Ch 1		I	7	Fiscal Year-End Budgetary Reports
			MP-4, Pt 5, Ch 1		I	8	Period-Ending Procedures
			MP-4, Pt 5, Ch 1		I	1B	Quality Financial Information
			MP-4, Pt 5, Ch 1		II	1	General Information
			MP-4, Pt 5, Ch 2		II	2E	Parking Garage Revenue
			MP-4, Pt 5, Chs 2 and 7		I	9	Interstation Transactions
			MP-4, Pt 5, App M3-4		II	2D	General Fund Receipt Account
			MP-4, Pt 5, Ch 7	05GA1.01	II	2A	Supply Fund
			MP-4, Pt 5, Ch 15 and App I	06GA2.16	I	3A	PAID Accounting Operations
			MP-4, Pt 5, Chs 1 and 2		II	7D	Guidelines to Avoid Augmenting an Appropriation
			MP-4, Pt 5, Chs 1 and 2		II	7	Various Appropriations Law Related Topics
			MP-4, Pt 10		Various Volumes and Chapters reference NARA, as appropriate for retention		

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DIR	DIR TITLE	REL HDBK	MP	Bulletins / Notices	OFP VOL	OFP CH	OFP TITLE
			MP-4, Pt 11, Chs 1-4		I	5	Management Accountability and Responsibility for Internal Controls
			MP-4, Pt 11, Chs 1-4		I	6	Reconciliations
			MP-4, Pt 11, Chs 1-4		I	1B	Quality Financial Information
			MP-4, Pt 11, Chs 1-4		VIII	3	Agent Cashier Accounting Policy
			MP-4, Pt 11, Chs 1-4		VIII	4	Personal Funds of Patients
				02GA1.05	I	9A	Expenditure Transfers, Adjustments to Expenditures, and Reimbursable Agreements
				02GC3.02; 02GA1.01; 01GC3.02	III	3	Fiscal Procedures for Travel Savings Award Program
				03GA1.04	II	5	Policy on Obligating Printing Costs
				04GA1.02	III	2	Flexible Spending Accounts Administrative Fees
				05GA1.01; 05GA1.03	II	2B	Franchise Fund
				05GA1.04	II	7F	Refunds and Rebates
				07GA2.04; 03GA2.03	III	4	Student Loan Repayment Program

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DIR	DIR TITLE	REL HDBK	MP	Bulletins / Notices	OFP VOL	OFP CH	OFP TITLE
				07GA2.13; 01GA1.01	III	1	Transit Benefit Programs
				07GB1.05; 07GB1.01; 06GB1.01; 05GB1.01; 04GB1.01; 03GA1.02; 02GA1.04	VI	8	Environmental and Disposal Liabilities
				08GA1.02	V	5	Investments
				08GA1.04	II	2H	Life Insurance Program
				08GA1.06; 06GA1.01	II	2G	Enhanced-Use Funds
				08GA1.08	VII	7	Miscellaneous Reporting Topics, e.g., SF-224s
				08GA1.11	VII	5	Intragovernmental Activity and Reconciliation
				09047E3.01; 07GA1.01; 02GA2.04	II	4	Awards, Ceremonies, Food or Refreshments, Gifts or Mementos
				09GA1.01	VI	5	Treasury Debt Borrowing
				96G1.01	II	7E	Recycling Revenue
				96G1.03	II	7A	Severable Service Contracts Crossing Fiscal Years
				99GC2.02	VI	20	Judgment Fund Liabilities
				Tvl Not: 03-05	XIV	10	Conference Planning

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				Trvl Nots: 09-07; 08-10; 07-15; 07-09; 04-01; 04- 02; 04-04; 03-01; 03-02; 03-05; 03-09; 03-11; 03- 12; 03-15; 03-19; 02-03; 02-11; 02-13; 02-14; 02- 16; 02-17; 02-20; 01-02	XIV	2	Travel Per Diem