CHAPTER 4

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0401 OVERVIEW

This chapter establishes the Department of Veterans Affairs’ (VA) financial policies and procedures for maintaining and updating the recognized financial management system, including but not limited to, the internal controls; the system functionality and integration of subsidiary systems; the accounting and finance standards; and the data standards in accordance with the Federal Financial Management Improvement Act (FFMIA) of 1996, the Office of Management and Budget (OMB) Circular A-127, Financial Management Systems, and the Financial Systems Integration Office’s (FSIO) Core Financial Systems Requirements. The objective of financial management systems is to generate complete, reliable, consistent, and timely information, to include standard Federal financial statements and VA-specific reports, and to be responsive to requests regarding VA financial and performance management.

The financial management system is comprised of the automated and manual processes; the interfaced and integrated applications; procedures, controls, data hardware, software, and support personnel dedicated to the operation; and the maintenance of the total system. It also includes other applications that are necessary to meet defined data and processing requirements.

0402 POLICIES

040201 VA’s financial management system will underlie financial and program managers’ accountability for financial results, control over the Federal Government’s financial resources, and protection of Federal assets.

040202 VA’s financial management system will be in place to process and record financial events effectively and efficiently, and to provide complete, timely, consistent, and reliable financial information for decision making, reports, and financial statements.

040203 VA’s financial management system will support standardized information and electronic data exchange to meet the requirements of sound financial management.

040204 VA’s financial management systems will provide reliable and useful financial information on VA operations to enable VA to carry out its fiduciary responsibilities; to deter fraud, waste, and abuse of VA resources; and to facilitate efficient and effective delivery of services by linking financial results to program performance.

040205 VA will establish and maintain a single, integrated financial management system that complies with:

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1 Even though FSIO has closed, these requirements are still valid and were updated in 2006. As part of a reorganization, functions previously performed by FSIO were integrated into the Chief Financial Officers Council (CFOC) Financial Line of Business (FMLoB) as a transformation team.
A. Accounting principles, standards, and related requirements, as defined by the Federal Accounting Standards Advisory Board (FASAB), Office of Management and Budget (OMB), and Department of the Treasury (Treasury).


C. Information resources management policy, as defined in OMB Circular A-130, *Management of Federal Information Resources*, and any successor documents.

D. Operational policies and related requirements, as prescribed by OMB, Treasury, and VA.

040206 VA’s financial management system will comply with and support the following Governmentwide financial management system requirements:

A. Agency-wide Financial Information Classification Structure. The design of the financial management system shall reflect a VA-wide financial information classification structure that is consistent with the U.S. Standard General Ledger (USSGL)<sup>2</sup>, provide for tracking specific program expenditures, and cover financial and financially related information. This structure will minimize data redundancy, ensure that consistent information is collected for similar transactions throughout the agency, dictate consistent formats for entering data directly into the financial management system, and ensure that consistent information is readily available and provided to internal managers at all levels within the organization. The system design shall support the budget, accounting, and financial management reporting processes by providing consistent information for budget formulation, budget execution, programmatic and financial management, performance management, and financial statement preparation.

B. Integrated Financial Management System. Financial management systems shall be designed to provide for effective and efficient interrelationships between software, hardware, personnel, procedures, controls, and data contained within the systems. In doing so, they shall have the following characteristics:

1. Common Data Elements. Standard data classifications (definitions and formats) shall be established and used for recording financial events. Common data elements shall be used to meet reporting requirements and, to the extent possible, used throughout the agency for collection, storage, and retrieval of financial information. Governmentwide information standards such as the USSGL and other external reporting requirements shall be incorporated into VA’s standard data classification requirements.

2. Common Transaction Processing. Common processes shall be used for processing similar kinds of transactions throughout the system to enable these transactions to be

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<sup>2</sup> Additional information on the USSGL is contained within Volume I, Chapter 2, *Standard General Ledger*, and Chapter 3, *Maintenance of the Standard General Ledger*. 
reported in a consistent manner.

3. Consistent Internal Controls. Internal controls over data entry, transaction processing, user security (to include profiles/separation of duties) and reporting shall be applied consistently throughout the system to ensure the validity of information and protection of Federal government resources.

4. Efficient Transaction Entry. Financial system designs shall eliminate unnecessary duplication of transaction entry. Wherever appropriate, data needed by the systems to support financial functions shall be entered only once and other parts of the systems shall be updated through electronic means consistent with the timing requirements of normal business transaction cycles.

C. Application of the USSGL at the Transaction Level. Financial events shall be recorded by VA throughout the financial management system, applying the requirements of the USSGL at the transaction level. These requirements mean that the financial management systems will process transactions following the definitions and defined uses of the general ledger accounts. Compliance with this standard requires:

1. Data in Financial Reports Consistent with the USSGL. Reports produced by the financial management system, whether used internally or externally, shall provide financial data that can be traced directly to the USSGL accounts.

2. Transactions Recorded Consistent with USSGL Rules. The criteria for recording financial events in any component of the financial management system (e.g., timing, processing rules/conditions) shall be consistent with accounting transaction definitions and processing rules defined in the USSGL.

3. Supporting Transaction Detail for USSGL Accounts Readily Available. Transaction detail supporting USSGL accounts shall be available in the financial management system and directly traceable to specific USSGL account codes.

D. Federal Accounting Standards. VA’s financial management system shall maintain accounting data to permit reporting in accordance with accounting standards recommended by the FASAB and issued by the Director, OMB, and reporting requirements issued by the Director, OMB, and the Secretary of the Treasury. Where no accounting standards have been recommended, the system shall maintain data in accordance with the applicable accounting standards used for preparation of its financial statements. VA’s financial management system shall be designed with flexibility to adapt to changes in accounting standards.

E. VA Financial Management Reporting. VA’s financial management system shall provide information in a timely and useful fashion to: (1) support management’s fiduciary role; (2) support the legal, regulatory, and other special management requirements; (3) support budget formulation and execution functions; (4) support fiscal management of program delivery and program decision making; (5) comply with internal
and external reporting requirements, including, as necessary, the requirements for financial statements, prepared in accordance with the form and content prescribed by OMB and reporting requirements prescribed by Treasury; and (6) monitor the financial management system to ensure the integrity of financial data.

F. Performance Measures. VA’s financial management system shall capture and produce financial information required to measure program performance, financial performance, and financial management performance, as needed, to support budgeting, program management, and financial statement presentation. As new performance measures are established, VA shall incorporate the necessary information and reporting requirements, as appropriate, into its financial management system.

G. Budget Reporting. VA’s financial management system shall facilitate the preparation, execution, and reporting of its budget in accordance with the requirements of OMB Circular A-11, Preparation and Submission of Budget Estimates, and other circulars and bulletins issued by OMB.

H. Functional Requirements. VA’s financial management system shall conform to existing applicable functional requirements for the design, development, operation, and maintenance of financial management systems. Functional requirements are defined in a series of publications entitled Federal Financial Management Systems Requirements, issued by FSIO. Additional functional requirements may be established through OMB circulars and bulletins and the Treasury Financial Manual (TFM). VA must implement new functional requirements, as they are established and when they become effective.

I. Federal Information Security Management Act Requirements. VA shall plan for and incorporate security controls in accordance with the Federal Information Security Management Act (FISMA) of 2002 and Circular A-130 for financial management systems to ensure the adequacy and effectiveness of information security controls.

J. Documentation. VA’s financial management system and processing instructions shall be clearly documented in hard copy or soft copy in accordance with the requirements contained in the Federal Financial Management Systems Requirements or other applicable guidance. All documentation (e.g., software, system, operations, user manuals, operating procedures) shall be kept up-to-date and be readily available for examination. System user documentation shall be in sufficient detail to permit a person, knowledgeable of VA’s programs and of systems, to obtain a comprehensive understanding of the entire operation of each system. Technical systems documentation, such as requirements documents, systems specifications, and operating instructions, shall be adequate to enable technical personnel to operate the system in an effective and efficient manner.

K. Internal Controls. The financial management system shall include a system of internal controls to ensure that resource use is consistent with laws, regulations, and policies; resources are safeguarded against waste, loss, and misuse; and reliable data are obtained, maintained, and disclosed in reports. Appropriate internal controls shall
be applied to all system inputs, processing, and outputs. Such system-related controls form a portion of the management control structure required by OMB Circular A-123, *Management’s Responsibility for Internal Control*, including its three current appendices.

L. Training and User Support. Adequate training and appropriate user support, based on the user’s level of responsibility and roles, shall be provided to enable the users to understand, operate, and maintain the system as required by their roles.

M. Maintenance. Continuous maintenance of the financial management system shall be performed to enable the system to operate effectively and efficiently. VA shall evaluate how well the financial management system supports any of VA’s business practices that may have changed, and make appropriate system modifications as necessary.

0403 AUTHORITY AND REFERENCES

040301 Federal Financial Management Improvement Act (FFMIA) of 1996

040302 Federal Information Security Management Act (FISMA) of 2002

040303 Financial Systems Integration Office (FSIO) Core Financial Systems Requirements


040307 OMB Circular A-127, *Financial Management Systems*

040308 OMB Circular A-130, *Management of Federal Information Systems*

0404 ROLES AND RESPONSIBILITIES

040401 The Assistant Secretary for Management/Chief Financial Officer (CFO) oversees all financial management activities relating to the Department’s programs and operations as required by the Chief Financial Officers Act of 1990 and 38 U.S.C. 309. Specific responsibilities include the direction, management, and provision of policy guidance and oversight of VA’s financial management personnel, activities, and operations. The CFO establishes financial policy, systems and operating procedures
for all VA financial entities, provides guidance on all aspects of financial management, and directs and manages the Department’s financial operations and systems support.

In addition, the CFO shall:

A. Develop and maintain an Agency-wide inventory of the financial management systems components and processes.

VA will provide OMB with financial management system information annually in compliance with the financial system planning guidance issued by OMB for its annual *Performance and Accountability Report* (PAR). The financial management system shall be included in the agency’s information systems inventory, as required by policies established in OMB Circular A-130.

B. Develop and maintain an Agency-wide financial management system plan. Actions include:

1. Prepare an annual financial management system plan developed in accordance with OMB annual guidance.

2. Incorporate the financial management system strategies and tactical initiatives into the Agency’s 5-year information systems plan, prepared in compliance with OMB Circular A-130, and in addition to the annual PAR.

C. Review the Agency-wide financial management system.

VA will ensure that appropriate reviews of its financial management system are conducted. The results of these reviews shall be considered when developing financial management system plans. OMB encourages agencies to coordinate and, where appropriate, combine required reviews. Reviews must comply with policies relating to: (1) internal controls evaluations undertaken and reported in accordance with OMB Circular A-123 guidance; (2) reviews undertaken to ensure that financial management systems conform with the principles, standards, and related requirements in accordance with OMB guidance to comply with requirements of the FMFIA; and (3) reviews of systems and security, as required under provisions of OMB Circular A-130.

D. Develop and maintain Agency financial management system directives.

VA will issue, update, and maintain Agency-wide financial management system directives to reflect current policy and changes to the financial management system.

040402 Under Secretaries, Assistant Secretaries and other key officials have the responsibility to implement financial policies and procedures established by the CFO, including compliance with the policies and procedures set forth in this chapter.
0405 PROCEDURES

040501 Improving Financial Management Systems

VA will follow the information technology management policies presented in OMB Circular A-130. In addition, VA will comply with the following policies in designing, developing, implementing, operating, and maintaining financial management systems:

1. Improving VA Work Processes. Designs for financial systems and mixed systems shall be based on the financial and programmatic information and processing needs of VA. As part of any financial management system design effort, VA must analyze how system improvements, new technology supporting financial management systems, and modifications to work processes can together enhance agency operations and improve program and financial management.

The reassessment of information and processing needs shall be an integral part of the determination of system requirements. Process redesign shall be considered an essential step toward meeting user needs in program management, financial management, and budgeting. Concurrent with developing and implementing integrated financial management systems, agencies shall consider program operations, roles, and responsibilities, and policies/practices to identify related changes necessary to facilitate management systems’ operations efficiency and effectiveness.

2. Developing Cost-Effective and Efficient Operation of Financial Management Systems. Financial management system development and implementation efforts shall seek cost-effective and efficient solutions, as required by OMB Circular A-130. A custom software development approach for financial management systems shall be used as a last resort and only after consideration of all appropriate software options, including the following:

- Use of the agency’s existing system with enhancements;
- Use of another system within VA;
- Use of an existing system at another department/agency;
- Use of a commercial “off-the-shelf” software package;
- Use of a system under development at another department; and

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3 VA Administrations and staff offices use three standard forms: ACED/ACEN Accounting Transaction Request form, General Ledger Account Request form, and BOCT Request form to request actions in FMS and MINX (MINX is a Hyperion based reporting system that automates the preparation of VA’s financial statements. MINX maintains an interface from FMS). These request forms are available electronically in the Office of Financial Policy Resources section of the OFP internet site. For additional information on processing these forms, refer to Appendix A, B and C.
• Use of a private vendor’s service.

The cost effectiveness of developing custom software shall be clear and documented in a cost-benefit analysis that includes the explanation of the unique nature of the system’s functions that justifies the use of alternative approaches. This analysis shall be made available to OMB for review upon request.

040502 Implementing Cross or Private Servicing

Cross-servicing of financial system support, where one agency or a division within an agency provides financial management software and processing support to another agency or division within an agency, or private servicing through commercial vendors shall be used, whenever feasible and cost-effective, as a solution to meet Federal government financial management system needs.

040503 Using “Off-the-Shelf” Software

The General Services Administration (GSA) shall maintain the Financial Management System Software (FMSS) Multiple Award Schedule for vendors providing acceptable software that meets the financial system requirements, as defined in the Core Financial System Requirements document and other applicable accounting principles, standards, and related requirements, as defined by OMB for Governmentwide use. Such software packages should be “benchmarked,” as appropriate, by an independent team approved by OMB’s Office of Federal Financial Management (OFFM) or its designee, to ensure that the software complies with such requirements. Periodic recertification should be required to ensure that software continues to support financial system requirements.

Should VA decide to replace software to meet core financial system requirements, it will use “off-the-shelf” software from the GSA FMSS Multiple Award Schedule, unless a waiver is granted under the Federal Information Resources Management Regulation (FIRMR). Upon obtaining such a waiver, VA will be required to ensure that the system, whether resulting from a custom software development approach or from software existing within or external to the VA, is “benchmarked” by an independent team approved by OFFM or its designee.

040504 Developing Software Jointly

After considering “off-the-shelf” software solutions, agencies with similar financial management functions are encouraged to undertake joint development efforts by pooling resources and developing common approaches for meeting similar financial functions. The designs for jointly developed software shall contain the flexibility and other features needed for transportability of the system to other agencies and/or cross-servicing.

040505 Transferring of Agency Financial Management Software
In cases where VA determines that it is more efficient and effective to use or adopt the software of another agency to meet its financial management system requirements, it shall ensure the following:

The software meets the financial management system requirements in 040206, Financial Management System Requirements, above.

A formal written agreement on the transfer of software is prepared and approved by all parties. The agreement shall cover the full scope of support services to be provided, including system modifications, maintenance, and related costs.

Any necessary support requirements not covered in the agreement shall be provided by VA. Such support, including implementation and training, shall be assessed and determined to be adequate.

An ongoing relationship for determining future enhancements shall be established between the parties involved.

**0406 DEFINITIONS**

040601 Financial System. An information system comprised of one or more applications used for any of the following:

1. Collecting, processing, maintaining, transmitting, and reporting data about financial events;

2. Supporting financial planning or budgeting activities;

3. Accumulating and reporting cost information; or

4. Supporting the preparation of financial statements.

040602 Financial Management System. The electronic financial systems and the financial portions of mixed systems necessary to support financial management.

040603 Information System. The organized collection, processing, transmission, and dissemination of information in accordance with defined procedures, whether automated or manual. Information systems include non-financial, financial, and mixed systems.

040604 Mixed System. An information system that supports both financial and non-financial functions of the Federal Government or components thereof.

040605 Non-financial System. An information system that supports non-financial functions of the Federal government or components thereof and any financial data included in the system that is significant to agency financial management and/or not required for the preparation of financial statements.
040606 Single Integrated Financial Management System. A unified set of financial systems and the financial portions of mixed systems encompassing the software, hardware, personnel, processes (manual and automated), procedures, controls, and data necessary to carry out financial management functions, manage financial operations of the agency, and report on the agency’s financial status to central agencies, Congress, and the public.

040607 Unified. “Unified” means that the systems are planned for and managed together, operated in an integrated fashion, and linked together electronically in an efficient and effective manner to provide the agency-wide financial system support necessary to carry out the agency’s mission and support the agency’s financial management needs.

0407 REVISIONS

This chapter rescinds VA Financial Policy Vol. I Chapter 4, dated January 2009.

0408 QUESTIONS

Questions concerning these policies and procedures should be directed to:

VHA VHA CFO Accounting Policy (10A3A) (Outlook)
VBA VAVBAWAS/CO/FINREP (Outlook)
All Others OFP Accounting Policy (Outlook)

0409 REVISIONS

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<td>Overall</td>
<td>Updated the hyperlink for “Financial Systems Integration Office’s (FSIO) Core Financial Systems Requirements”</td>
<td>APS (047GA)</td>
<td>January 2013</td>
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<tr>
<td>040501A.1</td>
<td>Added introduction for Appendix A, B, C.</td>
<td>APS (047GA)</td>
<td>January 2013</td>
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<td>APS (047GA)</td>
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<td>APS (047GA)</td>
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<td>Appendix C</td>
<td>Added Appendix C BOCT Request Process</td>
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<tr>
<td>Appendix A</td>
<td>Added instruction for use of &quot;Prompt Pay Indicator&quot; and ACED/ACED form revision 8.</td>
<td>APS (047GA)</td>
<td>July 2014</td>
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<td>Appendix B</td>
<td>Added: “This field allows 6 characters.” to definitions for “SGL Acct”, Mirror Acct” and “USSGL Acct”. Appendix updated to remove previously existing GLAC form with GLAC form revision 7, which allows for 6 characters in account number fields rather than 4 characters. Corrected the form to mention 12 rather than 13 characters allowed for the &quot;Short Name&quot; field.</td>
<td>APS (047GA)</td>
<td>July 2014</td>
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APPENDIX A: ACCOUNTING TRANSACTION REQUESTS REVIEW PROCESS

ACED ACEN (FMS) System Accounting Transaction Request Form (see Figure 1) is a PDF Request form (also available on OFP's internet site) that will be used by VA Administrations and staff offices to request action to the ACED/ACEN table. The requester will be responsible for correctly completing the request form, ensuring that all applicable fields are populated (including the requester's digital signature), and forwarding the form to their supervisor for review and digital signature (the row directly beneath the transactions fields) (NOTE: The requester and supervisor may be the same person). The supervisor will forward the request form via e-mail to “FSC Transaction Review” Outlook mail group with a cc to VACO Office of Financial Policy (OFP) contact and “Transaction Review” group.

After the FSC Transaction Review group reviews, researches, and verifies the transaction, the group will send its recommendation for approval to VACO OFP contact. If additional information is needed, the FSC reviewer will contact the requester via e-mail. The FSC reviewer will work with the requester to resolve any questionable issues to ensure the transaction is established/updated correctly in the Financial Management System (FMS).

After the OFP group receives, reviews, researches, and verifies the transaction, the group will send its approval on the request to VACO FMS contact with a cc to “VACO 047e7” mail group. If additional information is needed, the OFP reviewer will contact the FSC via e-mail. The FSC reviewer will work with the requester to resolve any questionable issues.

After FMS Services receives the approved form, the request will be processed in FMS. Based on the confirmation from the system, the FMS Services contact will inform the requester, FSC Review group, OFP group and “Transaction Review” group of the status, “Processed” or “Need Action”, via e-mail.

Please Note: The latest version of the request form that must be used is ACEN_ACED_rev6.pdf (Figure 1). To fill out these forms correctly, we highly encourage the use of the “Proforma Transaction Advanced Query List” located at https://vaww.fmsaccountresource.fsc.va.gov/. Click on Resource Lists to select the list you wish to use.

All applicable fields must be completed. Below is a description of the required fields for the ACED/ACEN request form.

1. Name of Person Making Request – Last Name, First Name, Initial
2. Requester E-Mail Address

3. Requester Work Phone Number

4. Date of Request

5. Type of Request – Place an “X” in the appropriate box – New, Update, Delete

6. Area – Place an “X” in the appropriate box – Production or Test, and if Test, then list the Test Region

7. Reason for Entry or Change – Enter information to help explain why the transaction is needed.

8. TC – List Transaction Code that will be assigned to the transaction.

9. TT – List the Transaction Type that will be assigned to the transaction.

10. VC – List the Vendor Category that will be assigned to the transaction if applicable.

11. BOCT – List the BOC that will be assigned to the transaction if applicable – Check the BOCT table to see if the BOC needs to be posted as indicated by the BOC POST FLAG. If no BOC is needed, then that field should be left blank. Note: Revenue Source Codes (RSC) are not posted on the ACED/ACEN table. If the transaction will require an RSC, the requester needs to ensure the RSC exists on the RSRC table in FMS. If it does not exist, a ticket should be submitted via UniCenter requesting the action.

12. FCAT – List the Fund Cat that will be assigned to the transaction.

13. Entry – Accounting Entry ID – If an entry for the GLs and ACEV already exist, list that entry and add an * behind the Entry ID. If one does not exist, leave it blank – FMS Services will assign an Entry ID to the transaction.

14. ACEV – List the ACEV entry that will be assigned to the transaction.

15. Description – List a description that identifies the action the transaction performs.
16. DR/CR – List the debits and credits that the transaction will hit. Notes – VA lists their debits and credit in the following order – Proprietary, Budgetary, and Subsidiary.

17. PP – Prompt Pay indicator. Place an “X” in the box if prompt pay is applicable.

18. Name of Supervisor/TitleA – Type in the supervisor’s name and their title. Supervisor should fill in this information when request has been received from the requester.

19. Signature of Supervisor – Type in the supervisor’s name. Supervisor should fill in this information when request has been received from the requester.

20. Date Signed – Type in the date. Supervisor should fill in this information when request has been received from the requester.

21. Requester Digital Signature – Include the requester digital signature – then forward the document to the supervisor for their digital signature. **NOTE:** If digital signature is missing, the request form will be returned.

22. Supervisor Digital Signature – Once the supervisor reviews and verifies the request, they should include their digital signature and send the form to the mail groups listed above.

23. Comments/Notes - Any additional information may be added to the NOTE section.
Figure 1: ACEN_ACED_rev8

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NAME OF PERSON MAKING REQUEST (last, first, middle initial)

EMAIL ADDRESS:

WORK PHONE NUMBER

DATE OF REQUEST

TYPE OF REQUEST

NEW

UPDATE

DELETE

REASON FOR ENTRY OR CHANGE:

AREA

PRODUCTION

TEST

REGION

NAME OF SUPERVISOR / TITLE (PRINT)

SIGNATURE OF SUPERVISOR

DATE SIGNED

NAME OF FSC APPROVER / TITLE (PRINT)

SIGNATURE OF FSC APPROVER

DATE SIGNED

NAME OF OPP APPROVER / TITLE (PRINT)

SIGNATURE OF OPP APPROVER

DATE SIGNED

REQUESTOR DIGITAL SIGNATURE

SUPERVISOR DIGITAL SIGNATURE

FSC DIGITAL SIGNATURE

OPP DIGITAL SIGNATURE

Note: If an entry already exists on the ACEN table, it must be deleted.
COMMENTS / NOTED: This section can be used to post multiple transactions. Please post the information in the same format (e.g., TC, TT, VC, etc.).
APPENDIX B: GENERAL LEDGER REQUEST PROCESS

General Ledger Account Request Form Systems (FMS & MinX) (see Figure 2) is a PDF Request form (also available on OFP’s internet site) used by VA Administrations and staff offices to request action to the GLAC table. The requester will be responsible for correctly completing the request form, ensuring that all applicable fields are populated (including the requester’s digital signature), and forwarding the form to their supervisor for review and digital signature. The supervisor will forward the request form via e-mail to “FSC Transaction Review” mail group with a cc to the VACO Office of Financial Policy (OFP) contact and “Transaction Review” mail group.

After the FSC Transaction Review group reviews, researches, and verifies the form, the group will send its recommendation for approval to the VACO OFP contact. If additional information is needed, the FSC reviewer will contact the requester via e-mail. The FSC reviewer will work with the requester to resolve any questionable issues to ensure the transaction is established correctly in the Financial Management System (FMS).

After the OFP group receives, reviews, researches, and verifies the form, the group will send its approval on the request to the VACO FMS contact with a cc to “VACO 047e7” mail group. If additional information is needed, the OFP reviewer will contact the FSC via e-mail. The FSC reviewer will work with the requester to resolve any questionable issues.

After FMS Services receives the approved form, the request will be processed in FMS. Based on the confirmation from the system, the FMS Services contact will inform the requester, FSC review group, OFP group, and “Transaction Review” group of the completion via e-mail.

Please Note: The latest version of the request form that must be used is GLAC-Version 5.pdf (Figure 2). To fill out the form correctly, we highly encourage use of the Treasury USSGL website - https://www.fms.treas.gov/ussgl/index.html and the GLAC table in FMS.

All applicable fields must be completed. Following is a description of the required fields.

1. Name of Person Making Request – Last Name, First Name, Initial
2. Requester E-Mail Address – Requester’s VA e-mail address
3. Requester Work Phone Number
4. Date of Request
5. Type of Request – Place an “X” in the appropriate box – New, Update, Deactivate, Delete

6. Reason for Account or Change – Enter applicable information to help explain why the new account or change is needed

7. FMS Account – Enter the account number

8. Account Name – Enter the account name – Note this field allows 30 characters

9. Short Name – Enter an abbreviated version of the account name – Note this field allows 12 characters

10. Normal Balance – Enter either Credit or Debit – depending on what the normal balance should be

11. SGL Acct – This is an “FMS” field and is the same as the “Roll Up” account. This field allows 6 characters.

12. Mirror Acct – If the GL being requested should mirror an existing account, list the account it should mirror. Please take note of the message under this field on the form. This field allows 6 characters.

13. Fiscal Year – Enter the fiscal year of the account

14. MinX Account - Enter the account number

15. ICP – Inter Company Partner – Place an “X” if the GL is tied to an ICP

16. Acct Name – Enter the account name – Note this field allows 30 characters

17. Short Name – Enter an abbreviated version of the account name – Note this field allows 12 characters

18. Normal Balance - Enter either Credit or Debit – depending on what the normal balance should be

19. USSGL Acct – Enter the USSGL Acct number found on Treasury’s website. This field allows 6 characters.

20. Mirror Acct – If the GL being requested should mirror an existing account, list the account it should mirror. – Please take note of the message under this field on the form. This field allows 6 characters.
21. Fiscal Year - Enter the fiscal year of the account

22. Trading Partner – Enter the number assigned to the Trading Partner – Treasury USSGL website has a list that can be researched.

23. Will impact MinX Treasury Report on Receivables (TROR) – Place an “X” if the request will make changes in TROR.

24. Financial Statements – Indicate what financial statement/s the GL should be included in. The Treasury USSGL website contains this information – check under Crosswalk when querying the GL.

25. Name of Supervisor/Title - Type in the supervisor’s name and title. The supervisor should fill in this information when the request has been received from the requester.

26. Signature of Supervisor - Type in the supervisor’s name. The supervisor should fill in this information when the request has been received from the requester.

27. Dated Signed – Type in the date. The supervisor should fill in this information when the request has been received from the requester.

28. Requester Digital Signature – Include the requester digital signature – then forward the document to the supervisor for their digital signature. 

   NOTE: If digital signature is missing, the request form will be returned.

29. Supervisor Digital Signature - Once the supervisor reviews and verifies the request, they should include their digital signature and send the form to the mail groups listed above.

30. Note - Any additional information may be added to the Note section.
Figure 2: GLAC_Version_7

GENERAL LEDGER ACCOUNT REQUEST FORM
SYSTEMS (FMS & MinX )

NAME OF PERSON MAKING REQUEST (last, first, middle initial)  E-MAIL ADDRESS  DATE OF REQUEST

WORK PHONE NUMBER

TYPE OF REQUEST  NEW  UPDATE  DEACTIVATE  DELETE

REASON FOR ACCOUNT OR CHANGE:

Account:  Acct Name:  Short Name:

Normal Balance:  SQL Acct:  Mirror Acct:

Fiscal Year:

* There are a number of additional flag settings that are not on this form. If you decide to mirror an account we will use the flag settings from the existing account. Additional information may be needed.

Account:  Acct Name:  Short Name:

Normal Balance:  USSGL Acct:  Mirror Acct:

Trading Partner:  Will impact MinX Treasury Report on Receivables (TRCR)

Fiscal Year:

* Please select the financial statements where this account will be included:

Balance Sheet  Change in Net Position  Net Cost  Statement of Budgetary Resources  Statement of Financing

* Please indicate in the comments/notes section the desired location of this account for all statements and footnotes. If possible, choose an existing account to mirror all settings.

NAME OF SUPERVISOR / TITLE (PRINT)  SIGNATURE OF SUPERVISOR  DATE SIGNED

NAME OF FSC APPROVER / TITLE (PRINT)  SIGNATURE OF FSC APPROVER  DATE SIGNED

NAME OF OFP APPROVER / TITLE (PRINT)  SIGNATURE OF OFP APPROVER  DATE SIGNED

REQUESTOR DIGITAL SIGNATURE

SUPERVISOR DIGITAL SIGNATURE

FSC DIGITAL SIGNATURE

OFP DIGITAL SIGNATURE

COMMENTS / NOTES: This section can be used to add additional information about the account.
APPENDIX C: BOCT REQUEST PROCESS

Budget Object Code (BOCT) Request Form System (see Figure 3) is a PDF Request form (also available on OFP’s internet site) used by VA Administrations and staff offices to request action to the BOCT table. The request to create a new BOC will be done (only) via memo with the approval from the Cost Accounting and Medical Rates section (047GC2) contact in Cash and Debt Management Division (CDMD). The FSC/ FCS /ACD Systems Accountant will be responsible for correctly completing the request form, ensuring that all applicable fields are populated. The CDMD contact forwards the request form via e-mail to the VACO Office of Financial Policy (OFP) contact and “FSC Transaction Review” mail group with a cc to “Transaction Review” mail group.

After OFP reviews, researches, and verifies the form, it will forward the request to the FSC Transaction Review group. The group contact reviews, researches, and verifies the form. The approved form will be sent to the VACO Office of Financial Policy contact via e-mail.

After OFP reviews the comments made on the requests by the FSC Transaction Review group contact, OFP will send its approval on the request to the VACO FMS contact with a cc to “VACO 047e7” mail group. If additional information is needed, the OFP reviewer will contact the CDMD contact via e-mail and the CDMD contact will work with the requester to resolve any questionable issues.

After FMS Services receives the approved form, the request will be processed in FMS. Based on the confirmation from the system, the FMS Services contact will inform the requester, FSC Transaction Review group, OFP group, and “Transaction Review” group of the completion via e-mail.

Please Note: The latest version of the request form that must be used is BOC REQ FORM v2.pdf (Figure 3). To fill out the form correctly, we highly encourage use of the BOCT table in FMS.

All applicable fields must be completed. Following is a description of the required fields.

1. Name of Person Making Request – Last Name, First Name, Initial

2. Requester E-Mail Address – Requester’s VA e-mail address

3. Requester Work Phone Number

4. Date of Request
5. **Type of Request** – Place an “X” in the appropriate box – New, Update, Delete

6. **Reason for Entry or Change** – Enter information to help explain why the transaction is needed

7. **Clone** – If BOC is a clone of an existing BOC, list that BOC number.

8. **BFY** – Enter budget fiscal year of the BOC being requested.

9. **BOCT** - Enter the BOC that is being requested

10. **OBJ CLS** – Object Class – Enter the object class that the BOC will be tied to (Three-digit character).

11. **FED OBJ CLS** - Federal Object Class – Enter the federal object class that the BOC will be tied to (Two-digit character).

12. **BOC PS IND** – BOC Paid System Indicator – Enter Y if this BOC is payroll-related or N if not.

13. **SUB BOC IND** – Enter Y if subject codes are required on accounting documents when this BOC is coded.

14. **1099 IND** – Enter the 1099-indicator which designates what the BOC will be used to record. Valid codes are: R = Rent, O = Royalties, P = Patient Payments, F = Fishing Proceeds, M = Medical or Healthcare Svcs, C = Non-Employee Compensation, G = Golden Parachute Payment, S = Substitute Payment in Lieu of Dividends or Interest, I = Crop Insurance Proceeds, T = Interest or penalty payment, N = Not reported on 1099-MISC form.

15. **TVL Flag** – Enter Y or N if travel type is required on accounting documents when BOC is referenced.

16. **BUDG Flag** – Enter Y if object code is a limitation. Otherwise enter an N.

17. **LMT** – If budget flag is N, enter a limitation – two-character field – usually the 1st two characters of the BOC.

18. **BOC Post Flag** – Enter Y if BOC is to be used based on the ACEV event – NOTE - This determines if the BOC needs to be posted on the ACED/ACEN table with transactions.
19. OBL= EXP BOC – Enter Y if the document must use the same BOC as the referenced BOC. If N, the BOC on the referencing document may be different from what’s on the referenced document, but both must have the same limitation.

20. REST LKUP Flag – Enter Y if the BOC is the driving accounting element in a unique BOC/Subaccount/Cost Center combination.

21. Deactivation Date- If the BOC is to be deactivated, enter the date it should be deactivated.

22. Long Name – Enter the name assigned to the BOC (30-character field).

23. Short Name – Enter an abbreviated version of the BOC name (this field allows 12 characters)

24. Apply To All BFY’s – Enter an X if the BOC should apply to all budget fiscal years.
Figure 3: BOC REQ FORM v2