



Department of Veterans Affairs

Financial Policy

Volume II

Appropriations, Funds, and Related Information

Chapter 1

VA's Accounting Classification Structure

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0101 Overview

This chapter establishes the Department of Veterans Affairs (VA) financial policies regarding VA's Accounting Classification Structure (ACS). VA's ACS provides a standardized and comprehensive method to classify accounting data to support budgeting, financial accounting, external reporting, and the generation of the agency's financial statements.

Key points covered in this chapter:

- VA's ACS will comply with guidance issued by;
 - the Office of Management and Budget (OMB),
 - the Department of Treasury, and
 - the Federal Accounting Standards Advisory Board (FASAB).
- VA's ACS will classify accounting data to allow reporting in alignment with reporting standards.

0102 Revisions

The full history of revisions to this policy can be found in Appendix A: History of Revisions.

| Section | Revision | Office | Reason for Change | Effective Date |
|--|--|---------------|--|-----------------------|
| Various | Reformatted to new policy format and completed five-year update | OFP (047G) | Reorganized chapter layout | February 2020 |
| 0102 Policy 0105 Procedures Appendix F, Journal Voucher Procedures | Removed journal voucher information from this policy and created Volume II, Chapter 1A – VA Journal Vouchers | OFP (047G) | JV information is more appropriate in a separate policy | February 2020 |
| VA SGL Account Procedures (Formerly Appendix D) | Removed procedures for establishing and maintaining VA SGL Accounts | OFP (047G) | Information is contained in Volume I, Chapter 4 – Financial Management Systems | February 2020 |

0103 Definitions

Accounting Classification Structure – the categorization of accounting data along several dimensions allowing the retrieval, summarization, and reporting of information in a meaningful way.

Agency Location Code (ALC) – A numeric symbol assigned by Treasury to identify an agency accounting and/or reporting office. It can be in the form of three digits for Regional Financial Centers, four digits for Non-Treasury Disbursing Offices, or eight digits for reporting entities. In most cases, the first two digits of an eight-digit ALC identify the department or agency, the next two digits identify the bureau, and the last four digits identify the specific agency account section within the bureau. The department / agency identifier for most of VA's ALCs are two digits (36). Treasury began using a three-digit ALC for the department / agency identifier. Newly established VA ALCs will reflect the three-digit code (036). Treasury will not retroactively apply the three-digit convention to existing ALCs.

Budget Object Code – Categories in a classification system that present obligations by the items or services purchased by the Federal Government.

Budgetary Account – An account that reflects budgetary operations and conditions, such as estimated revenues, appropriations, and obligations.

Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) – A Treasury operated Government-wide web-based accounting system used by Federal agencies to submit both budgetary and proprietary financial data.

Integrated Financial and Acquisition Management System (iFAMS) – The system replacing VA's legacy financial system (Financial Management System (FMS)), as the official financial and contracting system of record.

Interagency Agreements – Also known as a buy/sell activity; a contractual relationship under which a Federal agency may enter into an agreement with another Federal agency and accept funding from the entity as reimbursement for the cost of goods provided or services rendered. Reimbursable agreements are a type of Intragovernmental transaction. Refer to Volume I, Chapter 11, Interagency agreements.

Journal Entry – Written document that serves as an integral part of the audit trail and bears sufficient documentation to explain the purpose and details of the transaction.

Object Class – Categorization of financial obligations and expenditures according to the nature of the services or items purchased as defined in OMB Circular A-11.

Proprietary Account – Accounts used to recognize and track assets, liabilities, net position accounts, revenues, and expenses.

Revenue – The inflow of resources brought into VA, earned through exchange transaction activity or received through non-exchange transactions. This may include sales of products (sales), rendering of services (revenues) and earnings from interest, dividends, lease income and royalties.

Revenue Source Code – A standard code which identifies and classifies the type of revenue and receipts defined by the user.

Station Number – A three-digit identifier to recognize a VA installation or a parent relationship. A station may be stand-alone facility with a single three-digit number or it may be a parent station with substations as children. The substations are generally smaller facilities (e.g., outpatient clinics) under the authority of the parent station.

Treasury Appropriation Symbol (TAS) – Refers to account identification codes assigned by the Department of Treasury to individual appropriation, receipt, or other fund accounts. All financial transactions of the federal government are classified by TAS for reporting to the Department of Treasury and the Office of Management and Budget. A TAS includes all the component pieces of Treasury Appropriation Fund Symbol, plus any sub-accounts established by Treasury.

0104 Roles and Responsibilities

The **Office of Financial Policy** is responsible for updating VA Standard General Ledger accounts upon request, and the annual publication of the updated Agency Location Code listing.

The **Office of Financial Reporting (OFR)** is responsible for preparing VA's comprehensive financial reports, including the agency's financial statements and the Agency Financial Report (AFR).

The **Office of Budget (OB)** provides guidance and support to the Department's Administrations and Staff Offices on matters relating to budget formulation and execution. The ultimate objective of the formulation process is to ensure the timely, accurate and informed submission of VA's budget request to OMB and the President's budget request to Congress. OB serves as the primary liaison with OMB and relevant Congressional committees during the formulation process, defending and promoting VA's program plans and budget estimates before examiners and committee staff. OB also obtains apportionments from OMB and issues Financial Management Allowances and Transfer of Disbursing Authority documents to establish funds controls in VA's accounting system, and monitors execution for funds control and adherence to operating plans.

VA's Station Identification Officer is responsible for assigning and maintaining the uniform station number system, as detailed in Appendix B, VA Station Numbers.

The **Financial Services Center (FSC)** is responsible for processing requests to update the VA Standard General Ledger accounts, and the yearly update of the Agency Location Code (ALC) Point of Contact listing.

0105 Policies

010501 General Policies

- A. An ACS is a comprehensive schema that supports the traceability and data interoperability of financial information to support budget, financial accounting, and performance reporting requirements.
- B. The Common Government-wide Accounting Classification (CGAC) structure was designed in 2007 to meet the financial accounting and reporting needs of the Government. The CGAC structure establishes a standard method for classifying the financial effects of government business activities while providing for agency mission-specific needs.
- C. The Federal Accounting Standards Advisory Board (FASAB) develops accounting standards for the U.S. Government. These standards are recognized as generally accepted accounting principles (GAAP) for the Federal government and are applied by Federal agencies in preparing financial statements.
- D. The Office of Management and Budget (OMB) provides guidance and standards for preparing financial reports, classifying the budget, and implementing financial management systems. OMB Circular A-11, Preparation, Submission, and Execution of the Budget provides an overview of the federal budget process and discusses the basic laws that regulate the budget process and the terms and concepts for understanding it. OMB Circular A-136, Financial Reporting Requirements, provides guidance for Executive Branch entities required to submit audited financial statements, interim financial statements, and Performance and Accountability Reports (PARs) or Agency Financial Reports (AFRs).
- E. The Department of the Treasury's Bureau of Fiscal Service publishes the Treasury Financial Manual (TFM), which provides guidance to Federal agencies on central accounting and reporting and on other fiscal matters. The purpose of Treasury's guidance is to make it possible to consolidate accounting results of all agencies and to report on the financial operations of the Federal government.
- F. The ACS will allow accounting systems to:
 - Provide managers with accurate and complete financial data, including total operating expenses and total acquisition cost of real and personal property;
 - Provide for uniform treatment of similar accounting transactions used by all VA organizations;

- Produce expense and cost information concerning programs, projects, and other activities, in accordance with internal management needs;
- Provide data to meet reporting requirements of OMB, Treasury, and the Chief Financial Officers Act of 1990; and
- Provide other financial data, as needed, for both internal and external reporting requirements.

010502 Accounting Classification Structure

As outlined in the CGAC guidance, the following minimum elements are required by the Accounting Classification Structure. VA will comply with this structure, to the extent possible given limitations within VA's accounting system.

- A. The Treasury Account Symbol is an identification code assigned by Treasury, in collaboration with OMB and VA, to an individual appropriation, receipt, or other fund account. Refer to Volume II, Chapter 2, VA's Budget Cycle and Fund Symbols, for additional information.
- B. Budget Fiscal Year refers to the fiscal year in which the obligation is made and captured on the obligating document; it is used to distinguish whether subsequent adjustments affect a prior year or the current year. The budget fiscal year is not the same as the TAS period of availability. VA's accounting system uses Budget Fiscal Year to denote the period of availability, establish a base year, or denote year of funding for a no year. It is not the equivalent of the obligation year.
- C. The Accounting Period is the period in which a transaction is effective in the general ledger. In most instances, the accounting period pertains to a fiscal month within a fiscal year. However, in some instances, it represents a period that falls before or after the fiscal month and is used for recording opening balances to the period or period-end adjustments applicable to a month, quarter, or fiscal year. Accounting periods are used to group transactions by the period in which they are reported. The accounting system periods are from 00 (beginning) to 15 (closing). The VA accounting period in the accounting system is used to identify the fiscal month (numeric 01 to 12) or reporting period. The VA adjustment periods are 13 and 14.
- D. The Internal Fund Code is an agency-assigned code value for a fund. It is a shorthand code entered on transactions and enables the derivation of the account identification codes (appropriation, receipt, or other TAS) required for reporting externally to Treasury (the TAS) and OMB (the budget account). VA will maintain appropriation fund codes in accordance with Treasury guidance. VA will establish separate fund accounts for collections from reimbursable agreements. Funds collected from reimbursable transactions shall not be co-mingled with congressionally appropriated funds. Refer to Volume II, Chapter 2, VA's Budget Cycle and Fund Symbols.

- E. Organization Codes, often referred to as Station Numbers, are the official identification numbers for funding and budgetary purposes and for describing the sphere of authority of an organizational entity designated by the Secretary. A uniform station number system provides a unique identifier for each station and allows for easier association and integration of data among systems which require unique identification in automated information systems.
1. The FSC Director and FSC Deputy Director, or other designee (as assigned by the DAS for Finance), are assigned as VA's Station Identification Officer. The Station Identification Officer is responsible for approving, assigning, and maintaining the VA station number system. A listing of VA facilities and station numbers can be found at the [VA Facility Listing website](#).
 2. VA administrations and staff offices will designate an individual who will serve as a station number liaison on all station number matters affecting proposed changes to their field facilities. The liaison will be responsible for ensuring that the official request is accurate, complete and forwarded to the FSC Accounting Systems Oversight Section in the timeframe as specified on Appendix B, VA Station Numbers.
- F. Program, Project, and Activity Codes, also referred to as Accounting Classification Codes (ACCs), provide VA the means to categorize financial information to support budget execution and reporting functions. The ACC generally represents the lowest level of budget distribution. Refer to VA Volume II, Chapter 2, VA's Budget Cycle and Fund Symbols, for additional information on the budget process.
- Program - An agency-assigned code that categorizes financial information by strategic goal, program, and line of business; it is used to describe what an agency does and the types of things for which it is funded.
 - Project - An agency-assigned code that identifies a planned undertaking of something to be accomplished or produced, or an undertaking having a finite beginning and end. Examples are a construction project, a research and development project, and a reimbursable project.
 - Activity - Identifies the actual work task or step performed in producing and delivering products and services, or the aggregation of actions performed within an organization that is useful for purposes of activity-based costing. An activity, in this context, is not the same as a "budget activity," which is generally another name for a program.

VA will ensure that the ACC data elements and definitions are uniform and efficient for budget and accounting treatment, classification, and reporting.

VA's accounting classification code is a nine-digit character code that is defined in VA's accounting system. The ACCs are established for each budget fiscal year. The accounting system contains information on standard ACCs used by more than one station and non-standard codes that are used by a single station. Users may identify the standard ACCs by an asterisk in the Station field.

- G. Cost Centers are agency-assigned codes that identify a logical grouping of one or more related activities or organizational units into a common pool to identify the cost incurred. The VA cost centers are distinguished by area of responsibility or geographic region and are symbolized by a four- to six-digit code used to identify the organizational elements. Refer to Volume XIII, Chapter 1, Cost Centers, for further information.
- H. Object Class Codes, referred to as Budget Object Codes (BOCs), are codes that classify obligations by the items or services purchased by the Federal government (e.g., personnel compensation, supplies, rent, or equipment). While OMB Circular A-11 establishes the standard codes, titles, and definitions of the object class, an agency may further define extensions for capturing additional detail to support internal information needs. Refer to Volume XIII Chapter 2, Budget Object Codes, for detailed information.
- I. Revenue Source Codes are used to track the life of revenue from the initial order, processing, and finally to output, providing a history of financial activity related to the receipts. They are an agency-assigned code that classifies revenue and receipt transactions by the type or source of revenue. VA's revenue source codes are unique four-digit codes used to define revenue sources within different VA programs. The codes in VA's Accounting System also represent the mechanism to identify the applicable accounts receivable to move into the next fiscal year as part of the annual close process for Tricare and Shared Medical Resource bills under PL 104-262.
1. Existing revenue source codes fall into two categories: (1) asset management revenue source codes, and (2) non-asset management revenue source codes.
 2. VA will comply with the revenue recognition as required by FASAB, Statement of Federal Financial Accounting Standards (SFFAS) 7: Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting, and OMB A-11, Budget Preparation, Submission, and Execution of the Budget.
 3. VA will maintain a revenue system, inclusive of revenue source codes, that will provide the capability to trace transactions from their initial source through all stages of related system processing. VA activities that generate income and are identified with associated revenue source codes include, but are not limited to, donations, rental income, enhanced-use leasing, and recycling and waste reduction programs.
 4. VA administration CFOs, or their designees, or the heads of applicable staff offices or their designees, will approve revenue source codes prior to implementation. A list of personnel approved to submit a request for revenue source codes will be furnished to the Director of VA's Financial Management System (FMS) Service at the beginning of each fiscal year.

5. Requests for any new revenue source codes or changes/deletions to current revenue source codes will be forwarded to the Office of Financial Reporting via Microsoft Outlook mailbox, "ACC\FCP Requests."
6. VA's accounting system has moderate flexibility to accommodate new and emerging reporting requirements, both internally and externally, to enable individual operating components to carry out program responsibilities effectively and efficiently.
 - a. VA's revenue source codes are assigned by using a standardized and unique numbering scheme as follows:
 - i. Enhanced sharing assets must begin with an alpha character of "A" followed by three sequential numbers;
 - ii. Enhanced-use lease assets must begin with an alpha character of "E" followed by three sequential numbers; and
 - iii. Out-lease assets must begin with an alpha character of "U" followed by three sequential numbers.
 - b. The numbering scheme supports the activities:
 - Transactions that record revenues based on sales of products or services, where the products or services are delivered prior to or concurrent with the payment.
 - Transactions that allocate receipts to unearned revenue/advances (e.g., allow for entry of receipts to an advance USSGL account, either on an individual transaction basis or for a class of transactions, based on a predefined attribute or combination of attributes).
Transactions that reclassify prior receipts to earned revenue based on some predetermined factor, such as an application process that allows for the earning of 25 percent of the fee as earned revenue as each step of the process is completed.
7. VA uses revenue source codes in the following activities:
 - a. Supply Fund activities use a numbering scheme that begins with "SF," "SM," and "SR," followed by two numeric characters for its revenue activities.
 - b. VHA uses revenue source codes for the Medical Care Collection Fund (MCCF) revenue activities and other reimbursable activities. The numbering scheme will begin with either code "81" through "89" with a combination of alpha-numeric for the third and fourth positions – or – with code "8A" through "8P" with a combination of alpha-numeric for the third and fourth positions. VHA will use a numbering scheme that begins with an "80" for all non-MCCF revenues and reimbursable activities.

- c. VHA General Post Fund and NCA National Cemetery Gift Fund activities use a numbering scheme that begins with a “9” for revenue activities.
 - d. VBA Loan Guarantee Programs use a numbering scheme beginning with an “L” for revenue activities. Education and Insurance will use a numbering scheme beginning with a “V” for revenue activities.
- J. The Budget Function and Budget Sub-Function Code is a USSGL account attribute, used with the internal fund code to classify data according to major purpose served or national need addressed for reporting purposes. These codes may be derived based on other data. Classifications are required by OMB Circular A-11. The VA budget function or sub-function codes are derived during the operations process in VA's accounting system.
- K. A Trading Partner is a federal entity that is party to intragovernmental transactions with another federal entity.

010503 United States Standard General Ledger

- A. In addition to the elements above, VA's accounting classification structure will support Treasury's reporting requirements via compliance with the United States Standard General Ledger (USSGL).
- B. USSGL Account Structure. The USSGL account structure is intended to be the minimum account structure providing a self-balancing set of accounts (the total debits equal total credits) and is used by Federal agencies to support the preparation of standard external reports required by OMB and Treasury. The Chart of Accounts identifies and defines budgetary, proprietary, and memorandum accounts to be used in VA accounting systems. Refer to the appropriate Treasury Bureau of Fiscal Service USSGL web sites for reference, <https://www.fiscal.treasury.gov/ussgl/>.
1. Proprietary asset and liability accounts cover the receipt of funds in the Treasury, the proper classification of assets (such as receivables, prepayment, inventory, and fixed assets), and the recognition and proper classification of liabilities. The transactions in these accounts provide information on how operations are functioning, as well as ensure that the basic accounting equation remains in proper balance. Revenue and expense accounts measure the realization of revenues from reimbursements and the recognition of costs through the use and consumption of assets. The financial control provided through accounting records for property provides managers with a tool that helps to effectively discharge their stewardship function for those resources.

2. Budgetary accounts reflect the recording of appropriation, apportionment, allocation, commitment, obligation, reimbursement and expenditure processed. The transactions involve anticipating resources, realizing resources, or changing the status of resources.

USSGL guidance is composed of five major sections: (1) Chart of Accounts; (2) Account Descriptions; (3) Accounting Transactions; (4) Account Attributes; and (5) Crosswalks to Standard External Reports.

010504 VA Standard General Ledger

- A. The USSGL is the basis for VA's Chart of Accounts, which provides control over all financial transactions and resource balances and represents the basic structure for VA's financial accounting and reporting functions, including proprietary, budgetary and any memorandum accounts. VA SGLs must point to or roll into a valid USSGL.
- B. VA may use SGL accounts in its accounting system that are more detailed than the USSGL chart of accounts to provide detailed information for decision making or reporting purposes.
- C. VA will use, maintain, and record SGL accounts for all appropriations and funds activities, regardless of the source of funds.
- D. In addition to the USSGL accounts published by Treasury, VA may use SGL accounts in the financial management systems that are different from the USSGL Chart of Accounts when it is deemed necessary and the internal SGLs are rolled into a valid USSGL.

VA's four-digit SGL accounts are classified as follows:

- 1000 Assets;
- 2000 Liabilities;
- 3000 Net Position;
- 4000 Budgetary;
- 5000 Revenues and Financing Sources;
- 6000 Expense;
- 7000 Gains/Losses/Extraordinary Items, etc.;
- 8000 Memorandum; and
- 9000 Memorandum

USSGL 8000 is currently used by VBA for credit reform transactions and by all organizations to capture purchases of PP&E.

- E. VA will record all transactions (e.g., resources acquired and used by VA and claims against those resources) to the appropriate SGL (transaction level) in VA's accounting system.

- F. Refer to [Volume I, Chapter 4 – Financial Management Systems](#), Appendix B, General Ledger Request Process, for the procedures for establishing and maintaining VA SGL Accounts.

010505 Agency Location Codes

The Agency Location Code (ALC) is a unique symbol assigned by Treasury's Bureau of Fiscal Service, also referred to as "Treasury Fiscal Service", for reporting purposes. In most cases, the first two digits of an 8-digit ALC identify the department or agency (though Treasury is moving to 3 digits for department on newly issued ALCs), the next two digits identify the bureau, and the last 4 digits identify the specific agency account section within the bureau. Refer to Appendix C, VA Agency Location Codes, for a listing of current VA ALCs.

- A. VA will ensure that ALCs are used to report receipt and disbursement cash transactions (to include Standard Form (SF) 215s: Deposit Tickets, and/or related SF 5515s: Debit Vouchers) and classify them according to appropriation, fund, and receipt account.
- B. VA will submit ALC requests, to include new or cancel requests, to Treasury Fiscal Service at least 30 days before the requested effective date.
- C. The Financial Services Center (FSC) Financial Accounting Service will assign a central point of contact (POC) to maintain the ALC list and provide Treasury Fiscal Service with the name, telephone number, and address of one contact person per designated ALC. The central POC will notify Treasury of the designations or subsequent changes. Requests for designations or changes will be submitted to the designated POC in accordance with procedures identified in Appendix C, VA Agency Location Codes.
- D. FSC will verify/update the assigned VA ALC contacts, as identified in [Appendix C: Active VA ALCs and Contacts](#) annually (December). The accountant will verify by e-mailing or calling the individual contact and make any necessary changes. If the contact does not respond, the official will be contacted.

0106 Authorities and References

[Chief Financial Officers \(CFO\) Act of 1990](#)

[Federal Financial Management Improvement Act \(FFMIA\) of 1996](#)

[OMB Circular A-11, Preparation, Submission and Execution of the Budget](#)

[OMB Circular A-123, Appendix D, Compliance with the Federal Financial Improvement Act of 1996 \(9/20/2013\)](#)

[OMB Circular A-136 Revised, Financial Reporting Requirements](#)

[SFFAS 7, Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting](#)

[SFFAS 53, Budget and Accrual Reconciliation: Amending SFFAS 7, and 24, and Rescinding SFFAS 22](#)

[Treasury Financial Manual](#)

[TFM US Standard General Ledger](#)

[VA Financial Policy Volume I, Chapter 4 – Financial Management Systems](#)

[VA Financial Policy Volume I, Chapter 11 – Reimbursable Agreements](#)

[VA Financial Policy Volume II, Chapter 2 - Budget Cycle and Fund Symbols](#)

[VA Financial Policy Volume VII – Financial Reporting](#)

[VA Financial Policy Volume XIII, Chapter 1 – Cost Centers](#)

[VA Financial Policy Volume XIII, Chapter 2 – Budget Object Codes](#)

0107 Rescissions

Volume II Chapter 1, VA's Accounting Classification Structure, September 2018.

0108 Questions

Questions concerning these financial policies should be directed to the following points of contact:

| | |
|------------|---------------------------------------|
| VHA | VHA 10A3A Accounting Policy (Outlook) |
| VBA | VAVBAWAS/CO/OPERATIONS (Outlook) |
| NCA | NCA Financial Policy Group (Outlook) |
| All Others | OFP Accounting Policy (Outlook) |

Appendix A: History of Revisions to this Chapter

A. The following table provides the history of revisions to this chapter.

| Section | Revision | Office | Reason for Change | Effective Date |
|---|---|---------------|--|----------------|
| Appendix C, Agency Location Codes (Previously numbered Appendix E) | Updated VBA's contact information on the ALC chart | OFP (APS) | Contact information was updated | September 2018 |
| Appendix F | Updated the FSC Accounting e-mail address, FMS JV Approval procedures, and MinX JV Data Field Requirements | OFP (047G) | Financial Reporting Corrective Action Plan | September 2018 |
| 0106 Definitions | Added iFAMS definition | OFP (047G) | Define iFAMS | June 2018 |
| Appendix E | Updated ALC listing | OFP (047G) | Added ALC listing for iFAMS processing | June 2018 |
| Appendix D | Updated responsibilities for maintenance of USSGL accounts | OFP (047F) | To reflect current responsibilities and procedures | February 2018 |
| Appendix E | Update Agency Location Code listing | OFP (047G) | Update with current information | February 2018 |
| 0102 Policies | Added pre-approval requirement for non-routine FMS and MinX JVs equal to or greater than \$100 million | OFP (047G) | NFR 15-1, Consolidated Financial Reporting | December 2017 |
| 010201.03 Agency Location Code | Removed references to Treasury FMS 224, Statement of Transactions | OFP (047G) | FMS 224 is no longer used | December 2017 |
| 0104 Roles and Responsibilities | Assigned roles and responsibilities for pre-approval of non-routine FMS and MinX JVs equal to or greater than \$100 million | OFP (047G) | NFR 15-1, Consolidated Financial Reporting | December 2017 |

| Section | Revision | Office | Reason for Change | Effective Date |
|--|--|------------|--|----------------|
| Appendix C | Updated revenue source codes for VHA and VBA | OFP (047G) | New codes | December 2017 |
| Appendix F, JV SOP Section 1.2 Responsibilities | Added clarification to the Roles and Responsibilities | OFP (047G) | NFR 15-1, Consolidated Financial Reporting | December 2017 |
| Appendix F, JV SOP | Removed references to the JV template | OFP (047G) | JV template is no longer used | December 2017 |
| 0101 Overview | Updated Department of Treasury's Financial Management Service to Bureau of Fiscal Service and removed reference to the CFOC Financial Line of Business, Financial Systems Integration Office | OFP (047G) | General update | March 2017 |
| 010201.02D Policies | FSC Financial Accounting Service will assign POCs for ALC | OFP (047G) | Added roles and responsibility | March 2017 |
| 010202 Documenting Financial Changes Through Journal Entries | Added reference to JV SOP, Appendix F | OFP (047G) | Update per CLA recommendation for NFR 16-4 Financial Reporting | March 2017 |
| 010317 | Reference to OMB Circular A-123, Appendix D, Compliance with the Federal Financial Management Improvement Act (09/20/2013) replaced Financial Systems Integration Office, Federal Financial Management Standards, CGAC Structure | OFP (047G) | General update | March 2017 |

| Section | Revision | Office | Reason for Change | Effective Date |
|---------------------|--|-----------------|--|-------------------|
| 0105 Procedures | Added reference for Appendix F | OFP (047G) | NFR 16-4 Financial Reporting | March 2017 |
| 0107 Rescissions | Updated rescinded volumes | OFP (047G) | General Update | March 2017 |
| Appendix B | VA Station Numbers | OFP (047G) | VHA requested update to station numbers | March 2017 |
| Appendix E | FSC FAS Director recommends cancellation of ALC request. Updated points of contact on Figure 1E-3, Active VA ALCs and Contacts | OFP (047G) | General update | March 2017 |
| Appendix F | Renamed Appendix F and added JV SOP | OFP (047G) | Update per CLA recommendation for NFR 16-4 Financial Reporting | March 2017 |
| Appendix F, JV SOP | Updated various sections of JV SOP to reflect current procedures, and added appropriate approvals | OFP (047G) | Update per CLA recommendation for NFR 16-4 Financial Reporting | March 2017 |
| Appendix B | VA Station Numbers | APPS (047GA) | Incorporated into policy | March 2016 |
| 0107 Rescissions | Rescinded Vol II Ch 1 and Ch 1A, policy merged into Vol II Ch 2 and Ch 5. Renumbered Vol II Ch 1A to Ch 1. | APPS (047GA) | Policy reorganization | September 2012 |
| Overall | Rescinded Volume I, Chapters 2, 3, 4A, and 4B, and Bulletin 08GA1.10, merged information into new chapter. | APPS (047GA) | Policy reorganization | September 2012 |

| Section | Revision | Office | Reason for Change | Effective Date |
|------------------------|---|--------------|-------------------|----------------|
| Overall | Updated chapter to align with FSIO CGAC guidance and relationship to VA. | APPS (047GA) | New guidance | September 2012 |
| Chapter and Appendix B | Reference and policy for station identification updated and incorporated from Dir/Hdbk 0030. | APPS (047GA) | New guidance | September 2012 |
| Chapter and Appendix F | Reference and policy for journal entries and journal vouchers updated and incorporated from bulletin. | APPS (047GA) | New guidance | September 2012 |

Appendix B: VA Station Numbers

A. As displayed in the table below, the three-digit station number also identifies the functional areas of responsibility throughout VA.

Station Number Groups

| Station Number Range | Functional Areas of Responsibility |
|----------------------|--|
| 100-199 | Central activities |
| 200-299 | Automation Center or Benefits Delivery Centers |
| 300-399 | VBA activities |
| 400-499 | Medical Centers, VA Medical and Regional (VBA) Offices co-located), Veterans Integrated Service Network (VISN) |
| 500-699 and 776-777 | VHA activities |
| 700-775 and 778-799 | Miscellaneous (Supply Depots, Marketing Centers, CHAMPVA, Inspector General Offices, National Cemetery Memorial Service Networks (MSNs), National Cemetery Field Support Facilities, Canteen Service Field Offices, Prosthetics Center, National Railroad Retirement Board*, National Personnel Records Center* (military records), Army Reserve Personnel Center*), Office of Resolution Management Field Offices, Consolidated Patient Account Centers (CPAC), National Patient Safety |
| 800-999 | National Cemeteries, Manila Outpatient Clinic (964) Western Area Office (999) |

*These non-VA activities require station numbers to access the Beneficiary Identification and Records Locator Subsystem (BIRLS).

B. Types of Station Number Requests. Station numbering requests, to include substation requests, require a memorandum to be sent to the FSC email distribution vafscaccountingsystemoversight@va.gov at least 90 days prior to the effective date of the assignment. Requests will be sent through the Administration or Staff Office Chief Financial Officer (for VHA, VBA and NCA). VA Central Office requests will be sent through the FSC. The information is necessary to allow automated information system (AIS) managers time to incorporate changes in the appropriate AIS.

1. Types of Station Number Requests.
 - Administrative Correction
 - Reservation or Extension;
 - Assignment and Activation;
 - Name Change;
 - Facility Relocation; and
 - Retirement

Note: Requests to update the facility telephone number may be submitted in an e-mail to the FSC; these do not require a memorandum. The telephone numbers are used when generating information that may be released to Veterans and providers.

2. Each memorandum request will identify the type of station, name, location of the station, the effective date of the assignment, and the point of contact that will serve as the station number liaison on all station number matters affecting proposed changes to their field facilities. The request will include:
 - Type of request;
 - Date the requested action will take place;
 - Facility and Telephone Number;
 - Station number(s) affected, when already established;
 - Point of contact (POC) name, telephone, and e-mail; and
 - Parent Station if request relates to a suffix number.

C. Additional Considerations for Station Number Requests.

1. Any information that is not known at the time of the station reservation request must be provided to the VA Station Identification Officer by e-mail at vafscaccountingsystemsoversight@va.gov within a reasonable timeframe of the memorandum, not to exceed one year from the date of the memorandum notification generated by the VA Station Identification Officer. The e-mail received by the facility must provide a POC or designee. The FSC will contact the POC or designee listed in the e-mail notifying if information is needed or an extension of the reservation is required. The reserved station or suffix number will not be activated until all required information is provided to the VA Station Identification Officer. If the missing information or no request for activation or extension of reserved status is received within one year, a reserved station number that has not been activated or extended will be cancelled.
2. VA facilities are generally named for the geographical location where they are located. VA facilities may be named in honor of individuals only when authorized by congressional mandate or Executive Order of the President. Parts of facilities, such as individual buildings, wings of buildings, patient treatment wards, and auditoriums, may be named in honor of individuals, if approved by the Secretary of Veterans Affairs. A copy of the congressional mandate or Executive Order must be attached to the station request.
3. VA may assign a new station number to a replacement facility when the replacement facility is built at a location different from the original facility that it replaces. These requests will contain a statement specifying that the new facility will be situated at a different location different than the current facility.

4. Several stations may share the same location, but under the leadership of individual directors. In these cases, a separate station number may be assigned to each station.
 5. When a station is closed, the station number will be retired and will not be reassigned.
 6. When a VHA regional office activity and a medical center are combined to form a new facility, a new station number will be assigned.
- D. To facilitate the exchange of data between two or more systems and maintain consistency, program managers will request a substation (suffix modifier) when it is necessary to uniquely identify:
1. A medical center or domiciliary division of a complex station;
 2. A facility separate from the parent station; or
 3. A non-VA facility where reports are generated either by or through a VA station. The suffix modifier is appended to the VA station number that represents the data on behalf of the non-VA station. For example, a private medical facility treating VA patients would be identified by using the station number of the VHA medical center that authorizes treatment, with a suffix modifier.
- E. Within a reporting structure, a specific suffix modifier will be uniformly applied to identify a specific function as listed in [Appendix B: Station Suffix Modifiers](#).
1. Components of medical and regional office centers or medical center complexes that are not stations will not be identified by separate station numbers. When the need arises for these components to be uniquely identified, and such identification is not provided for by other means, a suffix modifier will be assigned to the basic station number.
 2. Suffix modifiers will not be used to identify routine activities of typical stations.
 3. FSC review and approval are required prior to requesting changes to Station Suffix Modifiers.
 4. Stations must forward all change requests to the VAFSC Accounting System's Oversight email distribution at vafscaccountingsystemoversight@va.gov.
 5. Subsequent to review and approval, the FSC will forward each approved request to OFP for policy update.

Station Suffix Modifiers

| Substation Type | Abbreviation | Suffix Modifier or Classification Range |
|---|--------------------|--|
| VBA Substation | VBASUB | AA - AZ |
| * VA Medical Center | VAMC | A4-A9 |
| *VA Clinic <i>(Includes: VA Health Care Center (HCC), Community-Based Outpatient Clinic (CBOC), both Primary Care CBOC & Multi-Specialty CBOC, and VA Other Outpatient Service Sites (OOS Sites)- to include Mobile Clinics)</i> | HCC CBOC OOS | HCC Classification: BY-BZ CBOC Classification: GA-GZ; G1-G9; JA-JZ; J1-J9 OOS Classification: QA-QZ; Q1-Q9 |
| *VA Community Living Center | CLC | 9AA-9AE |
| Community Nursing Home | CNH | 9AK-9AZ |
| State Veterans Home - Nursing Home | STNH | 9AF-9AJ |
| State Veterans Home - Domiciliary | STHOME | DT-DZ; EA-ES |
| *VA Domiciliary and other Mental Health Residential Rehabilitation Treatment Programs or Residential Care Site <i>(excluding Compensated Work Therapy-Transitional Residence)</i> | VADOM PR RTP | BU-BX |
| Non-VA Hospital (Army) | NVAHA | CN - CS |
| Non-VA Hospital (Navy) | NVAHN | CT - CY |
| Non-VA Hospital (Air Force) | NVAHAF | C0-C4; CZ |
| Non-VA Hospital (Public Health Service) | NVAHPS | C5-C9; DA |
| Non-VA Hospital (Other Federal) | NVAHOF | DB - DG |
| Non-VA Hospital (Public) | NVAHP | DH - DM |
| Non-VA Hospital (Civil) | NVAHC | DN - DS |
| Employee Education System | EES | D2-D9; E2-E9; F2-F9 |
| History File Construction | HFC | FA-FS |
| Integrated Disability Evaluation System | IDES | MA - MZ |
| *Compensated Work Therapy-Transitional Residence | CWT/TR | PA-PN |
| National Suicide Hotline Call Center | NSHCC | SH1 – SH9 |

Appendix C: Agency Location Codes

This appendix provides procedures for the maintenance of the ALCs, to include requests for establishing, changing, or canceling an ALC. The following steps list the procedures for maintaining the ALC.

- A. New Request. A new request should only be made when a new major system or program is created and requires separate Treasury tracking, reconciliation and reporting from an existing system or program (e.g., replacement corporate financial system). VA will limit the number of ALCs to the extent possible.
1. A request for a new ALC will be submitted in a memorandum to the FSC Transaction Review mail group. The FSC Transaction Review group will assign the request to an FSC-Financial Accounting Service (FAS) accountant. The ALC request must contain the following information:
 - ALC – Proposed ALC number;
 - Location – Agency address requesting ALC;
 - Program – Name of program;
 - Contact;
 - Contact phone number;
 - Official –Director name, title, and phone number; and
 - Detailed justification
 2. The FAS accountant will verify the memorandum request to determine its propriety and whether the proposed ALC number is available and within the correct numbering sequence. All VA ALCs begin with 3600 or 0360 and are an eight-digit number. The last four digits are assigned based on the following station number sequence:
 - Staff Offices: 100/200 series;
 - VBA: 300 series;
 - VHA: 400 – 600 series;
 - VHA and NCA: 700 – 800 series;
 - NCA: 800 - 900 series;
 - Canteen: 785; and
 - Manila Exception: ALCs are 14 digits—the 1st 4 are the agency locator code, 5th and 6th are the bureau code, 7th-10th are the ALC for Global Financial Service, 11th–14th are the Disbursement Office.
 3. Once the information is verified, the FAS accountant forwards the request to the FAS Director with their recommendation. If approved, FAS will send a letter to Treasury-Fiscal Service containing the above information from an official government email address to CashAnalysisSection.CARD-FAO@fiscal.treasury.gov, or by mail addressed to:

Cash Accounting Branch (ALC Request)
Department of the Treasury – Bureau of Fiscal Service

200 Third Street Bldg
Parkersburg, WV 26101
Telephone: 304-480-6705

Once the ALC is established, the FAS accountant will inform the requestor and the Chief of the FSC FAS Accounting Reconciliation and Report Division.

B. Cancel ALC Request.

1. A request to cancel an ALC will be submitted in a memorandum to the FSC Transaction Review mail group. The FSC Transaction Review group will assign the request to an FAS accountant. The request should only be sent after the ALC is reconciled and no activity to the ALC has been posted for the past year. The ALC request must contain the following information:
 - ALC – cancellation
 - Location – Agency address
 - Program – Name of program
 - Contact
 - Contact phone number
 - Official –Director name, title, and phone number and
 - Detailed Justification – Include where activity should be reported if any occurs in the future
2. The FAS accountant will verify the memorandum request and forward it to the FAS Director with a recommendation. If approved, FAS will send a letter to Treasury-FMS containing the above information and addressed to:

Cash Accounting Division (ALC Request)
Department of the Treasury – Bureau of Fiscal Service
Third Street Bldg
Parkersburg, WV 26101
Telephone: 304-480-6705

3. Once Treasury Fiscal Service has canceled the ALC and notified FAS, the FAS accountant will inform the requestor and the Chief of the FSC FAS Accounting Reconciliation and Report Division. The FAS accountant also notifies the Office of Financial Policy to update the ALC and Contact table.

Active VA ALCs and Contacts

| ALC | LOCATION | PROGRAM | PHONE | RESPONSIBLE OFFICE |
|-----------------|--|---|--|---|
| 36000102 | VA FSC Customers FAS (0474) 1615 Woodward Street Austin, TX 78772 | OGA Medical Claims Payments (Franchise Fund) | 512-460-5257 512-460-5484 512-460-5195 | Director, FAS 512-460-5207 |
| 36000103 | VA Central Office VBA Accounting Policy and Reporting 810 Vermont Ave., NW Washington, DC 20420 | VBA Life Insurance & Housing Investments | 302-375-6388 202-461-9355 202-461-9781 202-461-9974 | Director, VBA APRS 202-461-9968 |
| 03600104 | Department of Veterans Affairs Financial Services Center FAS (0474) P.O. Box 149975 Austin, TX 78714-9575 | iFAMS Processing | 512-460-5257 512-460-5254 | Director, FAS 512-460-5207 |
| 36000200 | Financial Services Center FAS (0474) P.O. Box 149975 Austin, TX 78714-9575 | Payroll Adjustments (All appropriations and funds with salary expenses) | 512-460-5257 512-460-5195 512-460-5484 | Director, FAS 512-460-5207 |
| 36000201 | Department of Veterans Affairs VBA Finance Center (201/241) P.O. Box 7001 Hines, IL 60141-7001 | Benefits Payments (VBA benefits appropriations and funds) | 708-483-5403 | Director 708-681-6650 |
| 36000310 | Department of Veterans Affairs Insurance Center P.O. Box 42954 Philadelphia, PA 19101 | VBA Life Insurance | 215-842-2000 ext: 4280 ext: 4279 ext. 4716 | Chief of Accounting 215-842-2000 ext: 4716 |
| 36000785 | Department of Veterans Affairs 1 Jefferson Barracks Rd., Bldg. 1 St. Louis, MO 63125-4194 | VHA Veterans Canteen Service | 314-845-1300 314-845-1361 314-845-1305 314-845-1336 314-845-1346 314-845-1481 | Director 314-845-1207 |
| 36001200 | Financial Services Center FAS (0474) P.O. Box 149975 Austin, TX 78714-9575 | VA core financial system (All appropriations and funds) | 512-460-5257 512-460-5254 | Director, FAS 512-460-5207 |

| ALC | LOCATION | PROGRAM | PHONE | RESPONSIBLE OFFICE |
|------------------------|--|---|--|---|
| | | other than VBA Life Insurance) | | |
| 36-02-8768-0390 | Department of Veterans Affairs – Manila DPO AP 96515 RO Manila | Manila Regional Office/OPC-GOE, Med Svcs, Med Admin, Med Facilities, Suspense | 011-632-550-3845 011-632-318-8366 011-632-550-3928 011-632-550-3915 011-632-550-3904 | Chief Support Svs Div 011-632-550-3833 |
| 36-03-8768-0390 | Department of Veterans Affairs – Manila DPO AP 96515 RO Manila | Manila Regional Office - Insurance Collections | 011-632-550-3845 011-632-318-8366 011-632-550-3928 011-632-550-3915 011-632-550-3904 | Chief Support Svs Div 011-632-550-3833 |