

VA Financial Policies and Procedures
Parking Garage Revenue

CHAPTER 2E

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0201 OVERVIEW

This chapter establishes the Department of Veterans Affairs (VA) policies and procedures that set the framework for parking fees established to operate and maintain garages and parking facilities.

In accordance with the Transportation Equity Act for the 21st Century, agencies may (in lieu of or in combination with other commuter benefits) provide fringe benefits to qualified commuters, at no cost, by giving them a monthly pretax payroll deduction to support and encourage the use of mass transportation systems. Employers may establish a parking cash-out program whereby employees may choose to cash out the value of employer-provided parking, forego parking and receive the taxable cash value of the parking, or receive a tax-free transit or eligible vanpool benefit up to a certain ceiling that changes periodically due to Congressional action.

The employer transfers its expenditure for the parking space, assuming it is leased, to a direct payment to the employee. If the employee accepts the cash value rather than a tax-free transit or vanpool benefit, then the employee also incurs payroll and income taxes on the amount. The employer only incurs payroll taxes on the cash value provided. This additional compensation will allow the employee to finance other commuting modes that are not considered qualified transportation fringe benefits, such as walking, bicycling, carpooling, rollerblading or other means of commuting to work. These fringe benefits will be covered in a future chapter.

0202 POLICIES

020201 VA employees, visitors and other individuals, having business at any VA facility for which parking fees have been established, will be charged the applicable fees for the use of a parking facility at that facility.¹

020202 Parking fees will not be charged for any vehicle used to transport a Veteran or eligible person to or from a VA medical facility for the purpose of seeking examination or treatment or for a volunteer worker performing services for the benefit of Veterans receiving care at a VA medical facility.

020203 Parking fees will be administered to pay costs associated with the operation and maintenance of parking garages and other parking facilities.

0203 AUTHORITY AND REFERENCES

020301 [38 U.S.C. 8109, Parking Facilities](#)

¹Parking fees assessed to VA employees who use their motor vehicles to commute to and from work and park on VA premises. Parking fees also include payments for leased parking facilities at VA facilities.

020302 [Military Construction and Veterans Affairs and Related Agencies Appropriation Act, 2009 \(Public Law 110-329\)](#)

0204 ROLES AND RESPONSIBILITIES

020401 The Assistant Secretary for Management/Chief Financial Officer (CFO), as required by the Chief Financial Officers Act of 1990 and 38 U.S.C. 309, oversees all financial management activities relating to the Department's programs and operations. 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 and provides guidance on all aspects of financial management.

020402 Under Secretaries, Assistant Secretaries, Chief Financial Officers, Fiscal Officers, Chief Accountants, and other key officials are responsible for ensuring compliance with the policies and procedures set forth in this chapter.

0205 PROCEDURES

020501 Collections for the parking garage will be processed either through payroll deductions or cash receipts payable in advance and credited as parking fees to the Medical Care Collections Fund (528706).

020502 Receipts shall be deposited into the Medical Care Collections Fund and subsequently transferred to the Medical Services appropriation.²

0206 RESCISSIONS

This chapter rescinds MP-4, Part 5, Chapter 2, Section M, Construction and Operation of Garage and Parking Facilities.

0207 QUESTIONS

Questions concerning these financial policies and procedures should be directed as shown below:

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

²This appropriation is not used for constructing parking facilities. Site acquisitions and parking facility construction are financed through annual appropriations that are recorded within the Construction, Major Projects Fund – 0110 or the Construction, Minor Projects Fund – 0111.