Financial Policy

Volume II
Appropriations, Funds, and Related Information

Chapter 3
VA Fund Control

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0301 Overview

This policy establishes the Department of Veterans Affairs (VA) system of administrative control of funds required by the Antideficiency Act and the Office of Management and Budget (OMB) Circular No. A-11. This chapter establishes a proper fund control policy to:

A. Ensure VA programs are executed, and funds expended, in accordance with authorizing and appropriations acts;

B. Restrict both obligations and expenditures, from each VA appropriation or fund account, to the lower of the amount apportioned by OMB or the amount available for obligation or expenditure in the appropriation or fund account;

C. Enable the head of your agency to identify the person responsible for any obligation or expenditure exceeding the amount available in the appropriation or fund account, the OMB apportionment or reapportionment, the allotment or suballocations made by the agency, any statutory limitations, and any other administrative subdivision of funds made by the agency;

D. Require Administrations, Staff Offices, and Staff Organizations to provide procedures for dealing with violations of the Antideficiency Act as well as violations of other administrative subdivision of funds that are not violations of the Antideficiency Act, per se.

0302 Revisions

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0303 Definitions

**Allotments** - Subdivisions of apportionments that are made by either the Secretary or another authorized employee to his/her subordinates. See Appendix B for VA’s Accounting System guidance.

**Allowances and allocations** - Subdivisions of suballocations. See Appendix B for VA’s Accounting System guidance.
Apportionments - Distributions made by OMB of amounts available for obligation in an appropriation or fund account into amounts available for specified time periods, programs, activities, projects, objects, or any combination of these. The apportioned amount limits the obligations that may be incurred. An apportionment may be further subdivided by an agency into allotments, suballotments, allowances, and suballowances. See Appendix B for VA’s Accounting System guidance.

Appropriations - Provisions of law enacted by Congress, not necessarily in an appropriations act, authorizing the federal agency to incur obligations and make payments for a given purpose. Usually, but not always, an appropriation provides budget authority. See Appendix B for VA’s Accounting System guidance.

Expenditure Transfers - Transfers between appropriation and fund accounts used when the transaction relates to the purchase of goods and services or otherwise benefits the transferring account. Expenditure transfers are recorded as obligations/outlays in the transferring account and an offsetting collection in the receiving account if the transaction relates to the purchase of goods or services, or otherwise benefits the transferring account. If the receiving account is a general fund appropriation account or revolving fund account, the offsetting collection is credited to the appropriation or fund account. If the receiving account is a special fund or trust account, the offsetting collection is usually credited to a receipt account of the fund.

Non-expenditure Transfers - Transfers between appropriations and funds accounts that do not represent outlays/payments for goods and services received or to be received. These transfers only serve to adjust the amounts available in the accounts for making payments.

Management Funds - Accounts established by the Department of Treasury that is authorized by law to credit collections from two or more appropriations to finance activity not involving a continuing cycle of business-type operations. These accounts record the permanent appropriations and expenditures of collections for two or more appropriations to carry out a common purpose, and they facilitate the administration and accounting for intragovernmental activities.

Reapportionments - Revisions of previous apportionments approved by OMB for an appropriation or fund account. This approved revision would ordinarily cover the same time periods, program activities, projects, objects, or any other combination of these covered in the original apportionment.

Reimbursements - When authorized by law, amounts collected for materials or services furnished to the public or other government accounts. For accounting purposes, earned reimbursements are also known as revenues.

Reprogramming - Shifting funds within an appropriation or fund account to use them for purposes other than those contemplated at the time of appropriation; it is the shifting
of funds from one budget object class to another within an appropriation or from one program activity to another.

**Resource Distributions** - Distributions of funds beneath the level of allotments and suballotments to the various budget activities, subactivities, or projects within the limitations of apportionments or reapportionments approved by OMB.

**Revolving Funds** - Funds established by Congress to finance a cycle of businesslike operations through amounts received by the fund. A revolving fund charges for the sale of products or services and uses the proceeds to finance its spending, usually on a self-sustaining basis.

**Suballotments** - Subdivisions of allotments. See Appendix B for VA’s Accounting System guidance.

**Suballowances** - Subdivisions of allowance. See Appendix B for VA’s Accounting System guidance.

**Standard Form (SF) 132s, Apportionment and Reapportionment Schedules** - Standard forms used by OMB to apportion funds to VA. These documents are also used by VA to request apportionments from OMB.

**Transfers** - Shifting of all or part of budget authority in one appropriation or fund account to another. Agencies may transfer budget authority only as specifically authorized by law. The nature of the transfer determines whether the transaction is treated as an expenditure or a non-expenditure transfer.

**Trust Funds** - Accounts designated as “trust funds” by law, regardless of any other meaning of the term “trust funds.” These accounts are usually a receipt, expenditure, or revolving fund account.

**Warrants** - Official documents issued by the Secretary of the Treasury, pursuant to law, that establishes the amount of appropriations approved by Congress that can be obligated and disbursed.

### 0304 Roles and Responsibilities

A. **The Secretary** has overall responsibility for establishing a system of administrative control of funds, proper fund controls, and the reporting of violations of such controls and/or the Antideficiency Act.

B. **The Assistant Secretary of Management/Chief Financial Officer (VA CFO)** will ensure that when an Antideficiency Act violation is detected that VA takes appropriate corrective actions, reports violations to responsible VA officials, the
President, the Congress, and the Government Accountability Office (GAO), if required and reports on any administrative discipline if taken.

C. The **VA Office of Budget (OB) in the Office of Management (OM)** is responsible for the following:

1. Approving Administration, Staff Office, and Staff Organization apportionment requests to be sent to OMB for apportionment and reapportionment of appropriated and other funds available to the VA’s Administrations, Staff Offices, and Staff Organizations.

2. Using OMB’s apportionment application (MAX) to help prepare apportionment requests, send requests to OMB, and create reports against previously approved apportionments.

3. Distributing and withdrawing obligating authority through VA Form 4-4564-6, *Transfer of Disbursing Authority (TDA)*, for each of the Administrations, Staff Offices, and Staff Organizations within 10 days of receiving an apportionment from OMB. Under a Continuing Resolution (CR), OB will not issue TDAs to Administrations, Staff Offices, and Staff Organizations.

4. Providing guidance and support to the VA’s Administrations, Staff Offices, and Staff Organizations on matters related to budget formulation and execution.

5. Monitoring VA’s budget execution process which starts with the apportionment process.

6. Coordinate the review and reporting process for identified ADA violations.

D. The **Office of Finance (OF) in Office of Management (OM)** assists, reviews, and processes warrant requests, which are submitted by OB and subsequently forwarded to Treasury’s Bureau of Fiscal Service (BFS) for approval.

E. The **Office of General Counsel (OGC)** is responsible for providing advice to the Secretary if an Antideficiency Act violation has occurred.

F. **Under Secretaries, Assistant Secretaries, Administration CFOs, Fiscal Officers, Budget Officers, Chief Accountants, and Other Key Officials** are responsible for:

1. The suballotment of funds and the distribution of resources to the various budget activities or projects at the levels specified in the Appropriation Committee reports (e.g., reprogrammings) within the limitations of apportionments and reapportionments approved by OMB and allocated by the Deputy Assistant Secretary (DAS) for Budget;
2. Determining that the amounts distributed to activities or projects (e.g., resource distributions) are within the amounts of apportioned funds and determining when transfers between such activities or projects require submission of a reprogramming notification letter to OMB and the Appropriations Committees;

3. Designating appropriate officials to be responsible in connection with the subdivision of funds below the resource distribution level and the control of obligations within the amounts of such subdivisions. This responsibility shall be clearly defined, and the affected individuals shall be appropriately notified in writing of the extent of their responsibility; and

4. Ensuring that designated officials are charged with individual responsibility for any over-obligation or any expenditure in excess of appropriations and apportionments.

0305 Policies

This policy chapter follows Section 150, Administrative Control of Funds and Appendix H, Checklist for Funds Control Regulations of OMB Circular A-11, Preparation, Submission, and Execution of the Budget. This policy applies to all funds, including revolving funds, management funds, and trust funds that may not be subject to apportionment.

A. Internal Controls.

VA’s internal controls include objectives specific to compliance with the Antideficiency Act, to ensure:

1. Expenditures and obligations do not exceed the amounts available in the appropriation and apportionment.

2. Obligations do not occur before an appropriation is made or otherwise authorized by law.

3. To prevent possible ADA violations; appropriations, and apportionments, or Continuing Resolution (CR) funding shall be entered into the appropriate VA financial system within 2 business days of the appropriation or CR being signed into law. The allotments will be entered into the VA financial system within 10 business days of receipt of the signed apportionment.

4. Staff is adequately trained and knowledgeable about the current status of funds, including the current year’s appropriation, apportionment, allotment, suballotment, allowance, and suballowance.
5. Approving and certifying officials have training in appropriations law and the budget process, OMB Circular A-123, Management’s Responsibility for Enterprise Risk Management and Internal Control, and budget execution practices that may prevent violations of the Antideficiency Act.

6. Obligation tracking can be monitored with comparisons to the apportionment, allotment, suballotment, allowance, and suballowance on a fiscal year and quarterly basis.

7. Expenditure tracking can be monitored with comparisons to the apportionment, allotment, suballotment, allowance, and suballowance on a fiscal year and quarterly basis.

B. Antideficiency Act.

1. Appropriations, apportionments, and allotments are subject to the Antideficiency Act. Per OMB Circular A-11, suballotments should also be subject to the Antideficiency Act, however, due to current system limitations VA cannot support reporting at this level. VA will reassess its ADA compliance capabilities as soon as it moves to a more robust modern accounting system. Allowances and suballowances are not subject to the Antideficiency Act.

2. The Antideficiency Act is the primary foundation for VA’s system of administrative control of funds to prevent it from overspending its appropriations during the year. It requires OMB, via delegation from the President, to apportion appropriated funds and other budgetary resources for all executive branch agencies (31 U.S.C. §1512). It also requires a system of administrative controls within each agency (31 U.S.C. §1514 for the administrative divisions established) and Prohibits Federal employees from the following:

   - Making or authorizing an expenditure from, or creating or authorizing an obligation under, any appropriation or fund in excess of amounts available in appropriation, apportionment, or allotment unless specifically authorized by law (31 U.S.C. §1341(a)(1)(A), 31 U.S.C. §1517(a), and section 145.2 and Appendix H of OMB Circular A-11);
   - Entering into contracts that exceed each Administrations’, Staff Offices’, and Staff Organizations’ allotments for the year (see examples under the Violations section below);
   - Purchasing services and merchandise before appropriations are enacted; and
   - Accepting voluntary or personal services unless authorized by law in cases of emergency involving the safety of human life or the protection of property (31 U.S.C. §1342).

3. Violations - Statutory violations of the Antideficiency Act include the following, except where authorized by law:
• Making or authorizing an expenditure from, or creating or authorizing an obligation under any appropriation or fund in excess of the amount available in the appropriation, apportionment, or allotment unless authorized by law (31 U.S.C. §1341(a)(1)(A), 31 U.S.C. §1517(a), and section 145.2 and Appendix H of OMB Circular A-11).
• Involving the Federal Government in any obligation to pay money before funds have been appropriated for that purpose, unless otherwise allowed by law (31 U.S.C. §1341(a)(1)(B)).
• Accepting voluntary services for the United States, or employing personal services not authorized by law, except in cases of emergency involving the safety of human life or the protection of property (31 U.S.C. §1342).

An Antideficiency Act violation occurs if, for example, the Veterans Health Administration (VHA) that manages its Medical Support and Compliance (MSC) funding at the allotment level (ALOT table in VA’s Accounting System) over-obligates its allotment of MSC funding regardless of whether additional funds become available to correct the funding deficit.

However, an Antideficiency Act violation does NOT occur if, for example, a VA Medical Center that manages its MSC funding at the suballotment level over-obligates its suballotment, but the total allotted amount of MSC funding within VHA has not been exceeded. Violations of suballotments, allowances, and suballowances can be cured if funding later becomes available to correct the deficit.

4. Penalties - Federal employees who violate the Antideficiency Act are subject to two types of sanctions: administrative and criminal. Employees may be subject to appropriate administrative discipline including, when circumstances warrant, suspension from duty without pay or removal from office. In addition, employees may also be subject to fines, imprisonment, or both.

• Administrative Penalties - The law provides that any officer or employee of the United States who violates the prohibitions of 31 U.S.C. §1341(a), §1342, or §1517(a) will be subject to appropriate administrative penalties. Administrative penalties may consist of:
  a. A letter of reprimand or censure for the official personnel record of the officer or employee;
  b. An unsatisfactory performance rating;
  c. Transfer to another position;
  d. Suspension from duty without pay; and/or
  e. Removal from office.
• Criminal Penalties - The law provides that any officer or employee of the United States who knowingly and willfully violates the prohibitions shall:

a. Be fined not more than $5,000;and

b. Imprisoned for not more than two years, or both.

5. Reporting Violations - Any individual who knows of a possible Antideficiency Act violation must report it. Even though VA may take subsequent actions to correct the cause of a substantiated violation, it does not eliminate that violation, and it still must be reported. The process for reporting Antideficiency Act violations is;

• Once any employee identifies a potential Antideficiency Act violation, the employee must notify the local fiscal officer in charge within 10 business days. Staff Office and Staff Organization employees will notify their leadership.

• Within 20 business days of being notified by the employee of the potential violation, the local fiscal officer or member of leadership must notify the Administration or OIT CFO and their Office of Budget (OB) point of contact. Staff Offices and Staff leadership will notify their (OB) point of contact.

• Within 120 business days after receiving notification, the Administration or OIT CFO’s office must conduct a review in coordination with OB and submit a preliminary report on the potential violation that includes all information listed in OMB Circular A-11 Section 145.7. When necessary, OB will seek technical assistance from OMB upon consultation with the Administration or OIT CFO’s office. The preliminary report is submitted to the Administrations CFO or OIT CFO respectively and OB. All offices will coordinate with their OB point of contact when drafting and submit their preliminary report to OB within 120 days.

• After reviewing the offices preliminary report the OB will submit a memo with their recommendation within 20 business days to the VA CFO, regardless of the initial determination. The memorandum must request an evaluation of the potential violation by the VA CFO and OGC. The memorandum must also include the reason for the initial determination and an enclosed copy of the preliminary report.

• After reviewing the memorandum and preliminary report, the VA CFO, with guidance from OGC, will determine if the potential violation is substantiated. If the violation has been substantiated by the VA CFO, the report is forwarded to the Secretary for final approval. If the violation has not been substantiated, the case is closed, and no further action is required.

6. Once the Secretary substantiates that a violation of the Antideficiency Act occurred, the substantiated violation must be reported by letter, signed by the Secretary, to the President, through OMB, to Congress, and GAO. OB will draft
and transmit all Antideficiency Act violation letters following OMB Circular A-11, Section 145.7.

7. See Appendix A to this chapter for additional clarification.

C. Accounting Support for Funds Control System.

1. The administrative control of funds system is integrated primarily within VA's formal accounting system. Therefore, to the extent possible transactions (budgetary and proprietary) must be recorded in VA's accounting system accurately, and on the same day as the transaction is executed. VA’s accounting system must have the capability to perform status of funds accounting at the station, project, or object (e.g., budget object code) level that is specified in the Appropriations Committees reports on VA’s appropriation acts. See Appendix B.

2. Administrations, Staff Offices, and Staff Organizations may use various subsidiary systems to manage acquisitions and facilitate effective funds control (e.g., Integrated Funds Distribution, Control Point Monitoring, Accounting and Procurement (IFCAP) system). When such systems are used, they should be regularly reconciled to VA’s Accounting System to ensure their reliability as a funds control mechanism. If those subsidiary system interfaces do not make timely and accurate updates to the budget tables in VA’s Accounting System subsidiary system reports and general ledger balances should be used to ensure funds control.

D. Apportionment Procedures.

1. VA’s Administrations, Staff Offices, and Staff Organizations submit requests to the Deputy Assistant Secretary (DAS) for Budget, who will approve requests and submit to OMB for apportionment or reapportionment of appropriated and other funds available to VA.

2. OB will submit apportionment and reapportionment requests to OMB in compliance with the amounts and specific provisions contained in appropriation acts, committee reports, and OMB Circular A-11.

3. OMB reviews and approves or modifies apportionment and reapportionment requests. OMB provides the approved apportionment and reapportionment documents to OB.

4. Apportionments under Continuing Resolution (CR):
   
   - OMB will issue a bulletin to automatically apportion amounts made available by CRs.
   - Excluding a full-year CR, Treasury will not issue a warrant under a CR unless an agency explicitly requests one (see Treasury Financial Manual I TFM2–
2000, section 2025.20). Exceptions may be made on a case-by-case basis if the CR extends beyond the second quarter of the fiscal year. Further FS Treasury guidance may be found on the United States Standard General Ledger (USSGL) website (http://www.fms.treas.gov/ussgl/index.html).

- VA will request a reapportionment within 10 days of enactment of the full-year appropriations act, even if the period covered by CR has not expired.

E. Allotments and Suballotments.

1. The use of allotments is part of a Department’s system of administrative control of funds whose purpose is to keep obligations and expenditures from exceeding apportionments. VA’s Administrations, Staff Offices, and Staff Organizations must:

   • Make allotments and suballotments using formal transactional documents and systems such as VA’s Accounting System;
   • Identify the officers and employees authorized to issue allotments and suballotments as well as the officers and employees authorized to reduce them; and
   • At a minimum, document the amount available, funding source (e.g., appropriations and reimbursements), time period of availability, station number, the position title of the responsible official, and justification for changes in allotments.

2. Restrictions:

   • The sum of allotment amounts issued will not exceed the apportionment.
   • The sum of suballotment amounts issued will not exceed the allotment amount.
   • The amounts of allotments will be fixed and will be changed only when authorized by the authority who initially issued the administrative subdivision of funds, or their designated successor.
   • Congressional restrictions contained in appropriation acts will be enforced.
   • Other restrictions imposed by VA with respect to an administrative subdivision of funds, will also be enforced.

F. Anticipated Budgetary Resources Already Enacted Into Law.

1. Apportionments will include estimated amounts of “anticipated” budgetary resources that are the result of laws already enacted. This reduces routine reapportionments of such amounts as they actually become available. Anticipated budgetary resources are presented on the SF 132, Apportionment and Reapportionment Schedule, and reported on the SF 133, Report on Budget Execution and Budgetary Resources. Examples of anticipated budget resources include:
• Anticipated increases in budget authority (including anticipated transfers of new budget authority) into the account and anticipated decreases in budget authority from the account;
• Anticipated transfers of unobligated balances into accounts and out of accounts;
• Anticipated collections, reimbursements, and other income;
• Anticipated expenditure transfers;
• Anticipated recoveries of prior year paid and unpaid obligations; and
• Anticipated permanent reductions.

2. Administrations, Staff Offices, and Staff Organizations may allot amounts anticipated to increase the total budgetary resources before the increase actually occurs. If this occurs, then that Administration, Staff Office, or Staff Organization must require that all officials or employees who receive allotments and suballotments of anticipated increases in budgetary resources maintain constant and careful oversight to ensure that these amounts are realized before incurring obligations or expenditures against this type of allotment or suballotment.

3. If actual amounts realized are less than anticipated, VA’s Financial Services Center will adjust any anticipated budgetary authority downward to the actual amount realized. During the year of execution, the Administrations, Staff Offices, or Staff Organizations must take other appropriate actions to ensure that only the amounts realized are obligated.

4. The anticipated decreases under current law reduce the amount of total budgetary resources available to be apportioned. Since the OMB apportionment will not include these amounts, these amounts must not be allotted.

G. Deficiency Apportionments.

1. Apportionments that anticipate the need for a deficiency appropriation or a supplemental under 31 U.S.C. §1515 will be specifically identified on the apportionment request. To qualify as a deficiency apportionment, the request must be required by:

• Laws enacted subsequent to the transmittal of the President’s Budget for the year to Congress;
• Emergencies involving human life, the protection of property, or the immediate welfare of individuals; or
• A specific authorization by law.

2. When OMB approves a deficiency apportionment and transmits it to Congress, OMB is merely notifying Congress that funds appropriated to date are being obligated at a more rapid rate than previously anticipated. This notification does not guarantee that Congress will approve any part of any associated
supplemental requests and does not authorize the use of any amounts not yet provided by Congress.

0306 Authorities and References

Title 31 United States Code (U.S.C.) – Money and Finance (part of the Antideficiency Act, as amended):

Section 1341, Limitations on expending and obligating amounts

Section 1342, Limitation on voluntary services

Section 1349, Adverse personnel actions

Section 1350, Criminal Penalty

Section 1351, Reports on violations

Section 1511, Definition and application

Section 1512, Apportionment and reserves

Section 1513, Officials controlling apportionments

Section 1514, Administrative division of apportionments

Section 1515, Authorized apportionments necessitating deficiency or supplemental appropriations

Section 1516, Exemptions

Section 1517, Prohibited obligations and expenditures

Section 1518, Adverse personnel actions

Section 1519, Criminal penalty

31 U.S.C. – Money and Finance (part of the Budget and Accounting Act of 1921, as amended):

Section 1101, Definitions

Section 1104, Budget and appropriations authority of the President

Section 1105, Budget contents and submission to Congress
Section 1106, Supplemental budget estimates and changes

Section 1107, Deficiency and supplemental appropriations

Section 1108, Preparation and submission of appropriations requests to the President

Section 3324, Advances


Section 1501, Documentary evidence requirement for Government obligations

Section 1502, Balances available


Section 1112, Fiscal, budget, and program information

Section 1531, Transfers of functions and activities

Section 3511, Prescribing accounting requirements and developing accounting systems

Section 3512, Executive agency accounting and other financial management reports and plans

Section 3524, Auditing expenditures approved without vouchers

Title X of P.L. 93–344, found at 2 U.S.C. 681–688

OMB Circular A-11, Preparation, Submission and Execution of the Budget

Federal Managers Financial Integrity Act of 1982

Department of Veterans Affairs’ Administrative Provisions, Military Construction and Veterans Affairs, and Related Agencies Appropriations Acts

VA Financial Policies

0307 Rescissions

None
0308 Questions

Questions concerning this policy chapter should first be directed to your Administration. For all other Offices and Staff Organizations to the Office of Budget indicated below:

- VHA: VHA CFO Accounting Policy (10A3A) (Outlook)
- VBA: VAVBAWAS/CO/FINREP (Outlook)
- NCA: NCA Finance Service (540-658-7280)
- All Others: VA Budget Policy (041F) (Outlook)
Appendix A: Clarification on Responsible Parties for the Veterans Health Administration Funds Control

The Department of Veterans Affairs (VA) proposes 3 levels of reporting for funds control for ADA violations—Appropriation, Apportionment, and Allotment levels. For the Veterans Health Administration (VHA) these levels relate to the following:

1. Once Congress appropriates funding to VA, the Secretary is the responsible party for the appropriated funding. This is the Appropriation level in VA’s Accounting System.

2. At this stage, VA requests and receives an approved apportionment from the Office of Management and Budget (OMB). Once the funds are apportioned to VA, the Secretary maintains responsibility of the funding. This is the Apportionment level.

3. The VA Office of Budget then transfers disbursing authority to VHA, which allots the funding to VHA. This is the Allotment level. At this point, the Under Secretary for Health, through his representative: the VHA Chief Financial Officer is responsible for controlling the allotted funds. Exceeding obligation at the allotment level is the level where ADA is reportable. The list below summarizes the three levels and the responsible parties described above.

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<tr>
<td>Apportionment</td>
<td>Secretary</td>
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<tr>
<td>Allotment</td>
<td>VHA Chief Financial Officer</td>
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4. The above 3 level of funds control do not go down to the station level.

If you have questions concerning policy please contact the VA Office of Budget.
APPENDIX B: VA’S ACCOUNTING SYSTEM

A. VA’s Accounting System allotment inquiry screens (ALOT) display the funds made available for each fund code at the Administration, Staff-Office, and Staff-Organization level. An Administrative/Office code is included on this inquiry screen to separate funding by organization.

B. VA’s Accounting System allowance inquiry screens (ALLW) display the funds made available for each fund code at the field station and program level. Station number codes and program codes are included to track funding at the allowance level. For additional information on the use of programs managed by VA, and the requirement to track funding information at the program level, see VA Financial Policy Volume II, Chapter 2, VA’s BUDGET CYCLE AND FUND SYMBOLS and; and for additional information on the use and development of station number codes, see VA Financial Policy Volume II, Chapter 5, OBLIGATIONS, APPENDIX A, Standard Numbering Schema for Obligations.

C. VA’s Accounting System appropriation inquiry screens (APPR, APP2, FAPP, and FAP2) display all VA actual and anticipated budgetary resources for each fund code at the Department level. This includes appropriations, carryover funds, transfers, anticipated and actual reimbursements, and anticipated and actual prior-year recoveries. This is the highest level of budget authority displayed in VA’s Accounting System.

D. VA’s Accounting System apportionment inquiry screens (APOR and FAPR) display the apportionment status of VA budgetary resources for each fund code at the Department level.

E. VA’s Accounting System suballotment inquiry screens (SALT) display the funds made available for each fund code at the field station or program level. A station number code is included for fund codes which use SALT to track field station funding. A program code is used for fund codes which use SALT to track program level funding.

F. VA’s Accounting System suballowance inquiry screens (SASP) display the funds made available for each fund code at the field station and fund control point/activity classification code level. Station number codes and fund control point/activity classification codes are included to track funding at the suballowance level. This is the lowest level of budget authority displayed in VA’s Accounting System.