

VA Financial Policies and Procedures
Collections

CHAPTER 1C

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0101 OVERVIEW

This chapter establishes the Department of Veterans Affairs (VA) financial policies and procedures regarding collection mechanisms and other collection tools and types of collections. The collection mechanisms described in this chapter are either classified as electronic funds transfers (EFT), including Automated Clearing House (ACH), Pay.gov, Card Acquiring Service (CAS), Paper Check Conversion Over the Counter (PCC OTC), and Fedwire, or non-EFT mechanisms, such as cash or checks.

VA will adhere to Federal requirements related to effective cash management and comply with policy and procedures guidance disseminated by the Department of the Treasury (Treasury) and the Office of Management and Budget (OMB) including the mandate to use EFT to the maximum extent possible. The Cash Management Improvement Act of 1990 and the Cash Management Improvement Amendments of 1992 mandated that executive agencies use EFT for financial transactions whenever cost-effective, practicable and consistent with statutory authority. For additional information, refer to Office of Financial Policy (OFP) Volume VIII, Chapter 2, *Electronic Funds Transfer Requirement*.

The Treasury's Financial Management Service (FMS) is currently implementing the Collections and Cash Management Modernization (CCMM) initiative, which is a multi-year effort to simplify and modernize collections and cash management programs. One component of CCMM is a restructuring of FMS' collections programs, which includes consolidating collections programs such that each agency collection channel is served by a single system. One of the most important components of CCMM is consolidating the transaction and deposit reporting that agencies currently receive from numerous collection programs and from a cash concentration system called CA\$HLINK II. A new system called the Transaction Reporting System (TRS) will provide agencies with a daily consolidated report of all collections in lieu of the separate reports agencies receive from multiple systems and banks. Lastly, as part of the CCMM initiative, FMS has developed an XML schema to facilitate the standardization of financial reporting across the Government, reduce data redundancy, and improve reporting consistency and data quality. Ultimately, CCMM will allow FMS to become more efficient, minimize costs, and improve its ability to meet the needs of agencies in the years to come.

0102 POLICIES

010201 COLLECTION MECHANISMS. VA will adhere to the Treasury regulations prescribing appropriate collection mechanisms. FMS oversees several mechanisms that VA may use to process Government collections. FMS manages these programs and makes them available for agency use. The two collection mechanisms consist of (1) EFT and (2) cash and checks.

010201.01 EFT MECHANISMS¹. VA will primarily use EFT collection mechanisms as prescribed in 31 C.F.R. 206.4(a). These mechanisms are also described in Treasury's Cash Management guidance. VA will collect funds by EFT when cost-effective, practicable and consistent with current statutory authority. VA may also use other collection mechanisms besides EFT for certain transactions, and provide Treasury with proper justification when required. Refer to Volume VIII, Chapter 2, *Electronic Funds Transfer Requirement*, for additional guidance.

A. Automated Clearing House (ACH). ACH is a nationwide payment and collection system used to settle electronic debits and credits between financial institutions. The ACH clears debit and credit entries electronically rather than through the physical movement of checks. ACH provides VA and debtors the ability to collect payments from bank accounts at designated financial institutions. Title 31 C.F.R. Part 210 defines the responsibilities and obligations of participants in the Federal ACH process. Additional guidance for the Federal ACH process may be found in the Treasury's Green Book: *A Guide to Federal Government ACH Payments and Collections*.

1. FMS currently provides Federal agencies with two service options for processing ACH debit transactions. A debit transaction removes value from the Transaction Receiver's account and credits the Transaction Originator's account. In a debit transaction, VA (Transaction Originator) "pulls" the collection from the account of the payer (Transaction Receiver). The debit transaction will be authorized by the payer prior to VA initiating the transaction.

a. Debit Gateway. The Debit Gateway program processes check and ACH debit transactions. Most transactions are now settled through shared services, as opposed to each collection program separately building and operating its own settlement processes.

b. FMS General Lockbox Financial Agents – The Electronic Lockbox for ACH Debit Transactions. An electronic lockbox refers to an account established by a financial institution for the purpose of sending ACH payments to an agency. ACH debit electronic lockbox transactions will be converted to Pay.gov by the end of 2011 as part of the CCMM initiative.

2. FMS currently provides Federal agencies with two service options for processing ACH credit transactions. A credit transaction removes value from the Transaction Originator's account and credits the Transaction Receiver's account. In a credit transaction, the payer (Transaction Originator) "pushes" funds from their account to VA (Transaction Receiver) for collection.

a. Credit Gateway. The Credit Gateway program processes wire transactions and ACH credit transactions. The Fedwire Deposit System (FDS) and the Remittance Express

¹ Several current systems used for collections will be converted to new programs under the CCMM initiative. Refer to <http://www.fms.treas.gov/ccmm/outreach.html> for more information.

(REX) were transitioned to the Credit Gateway in September 2010. These changes mean that most transactions are now settled through shared services, as opposed to each collection program separately building and operating its own settlement processes. Donations can be processed through Credit Gateway using VA's existing accounts or by establishing a new account. Refer to the Treasury Web site, <http://www.fms.treas.gov/creditgateway/index.html> for additional guidance.

b. FMS General Lockbox Financial Agents – The Electronic Lockbox for ACH Credit Transactions. An electronic lockbox refers to an account established by a financial institution for the purpose of receiving ACH payments to an agency. ACH credit electronic lockbox transactions are anticipated to migrate to the Credit Gateway by December 31, 2012.

B. Pay.gov. Pay.gov is a secure Government-wide collection portal. The application is Web based allowing customers to access their accounts from any computer with Internet access. This portal enables end-users to authorize electronic transaction funds transfers over the Internet that will be settled through a number of methods, such as ACH, credit card, or debit card. It also accepts agency forms submitted by end-users over the Internet and presents agency bills to end-users over the Internet.

C. Card Acquiring Service (CAS)². CAS, formerly referred to as the Plastic Card Collection Network (PCCN), is another collection mechanism that FMS manages for Federal departments and agencies. Through CAS, the Government collects obligations via credit or debit card transactions. Card acquiring services are provided at both domestic and international locations. CAS allows Federal agencies, such as VA, to accept MasterCard®, Discover®, VISA® and American Express credit cards. More information can be found in the Treasury Financial Manual (TFM), Volume I, Part 5, Chapter 4700, *Plastic Card Collection Network*.

D. Paper Check Conversion over the Counter (PCC OTC). PCC OTC³ converts personal and business paper checks into EFT against the check writer's account, allowing the Government to receive the funds faster, thus reducing float time. The process occurs at the point of sale or in a lockbox environment. The PCC OTC mechanism utilizes CA\$HLINK II to manage the collection of U.S. Government funds throughout the world and provide deposit information to VA. For more information, refer to Volume VIII, Chapter 3, *Agent Cashier Accountability Policy*, Appendix L, Paper Check Conversion over the Counter.

E. Fedwire⁴ Deposit System (FDS). Treasury's Fedwire program provides the capability to electronically transmit funds to financial institutions over the Federal Reserve Communications System through a direct line to a Federal Reserve Bank, providing for the immediate availability of funds. Generally, the use of Fedwire will be

² CAS will be incorporated into the Card Gateway program as part of the CCMM initiative.

³ PCC OTC is scheduled to be replaced by Treasury's OTCNet by the end of 2012 as part of the CCMM initiative.

⁴ Fedwire transactions will be converted to the credit Gateway by mid-2012 as part of the CCMM initiative.

limited to cases of high-dollar, low-volume payments in excess of \$100,000 that must be received that day or when there is an immediate need for transfer of funds. The use of Fedwire transfers should be limited because of the high cost of each transaction.

010201.02 CASH AND CHECKS. While FMS encourages and promotes EFT, it recognizes that there are several cash flows for which Federal agencies need cash and checks. Federal agencies may receive cash and checks for various payment receivables. The Government primarily uses four mechanisms to process the cash and check collections. Refer to TFM, Volume I, Part 5, Chapter 2000, *Checks and Cash Received in Collections*, and TFM, Volume I, Part 6, Chapter 8000, *Cash Management*, for additional guidance on these types of collections.

A. Federal Reserve Banks (FRB). VA will deposit funds at the nearest commercial bank, Treasury General Account (TGA), as designated and authorized by FMS, or deposit funds at the local FRB. If FMS determines that it would not be cost effective for VA to use a commercial bank, or that a commercial bank is not available, FMS will then authorize VA to make deposits at the nearest FRB. Refer to TFM, Volume I, Part 5, Chapter 4000, *Making Deposits*, and Chapter 4500, *Deposits to Treasury through the Fedwire Deposit System*, for more information.

B. Domestic Treasury General Account (DTGA) Depositories. These are financial institutions that are authorized to receive over-the-counter deposits from Federal agencies located within the 50 States and the District of Columbia. FMS will designate DTGAs at commercial banks, savings and loans, and credit unions, and will establish a depository based on a request from a Federal agency and an evaluation of the efficiencies offered by such a relationship. To perform services under the DTGA system, the financial institution must:

- Meet the eligibility requirements under Treasury regulations;
- Be able to accept ACH debits;
- Agree to a written Memorandum of Understanding (MOU) with FMS; and
- Be authorized by FMS to accept deposits.

If there is an existing DTGA depository located near the Federal agency, the agency can be added to that arrangement. There is no minimum monthly deposit amount. If there is no DTGA depository located near the agency, FMS will work with the agency to designate a specific local financial institution as the DTGA depository. The minimum monthly deposit required to establish a new DTGA is \$100,000. Two or more agencies in the same vicinity may combine deposits to qualify for the \$100,000 minimum.

C. International Treasury General Account (ITGA) Depositories. These depositories can be U.S. or foreign banks authorized to exchange Treasury checks for foreign currency and receive U.S. dollar deposits from Disbursing Officers overseas. To

become an ITGA, a depository must meet eligibility requirements within Treasury regulations that authorize the Secretary of the Treasury to designate depositories of public monies, as necessary, for transacting Government business in foreign countries. This mechanism utilizes CA\$HLINK II to manage the collection of U.S. Government funds throughout the world and provide deposit information to VA through real-time Internet access.

D. Lockbox. The lockbox mechanism provides a method for accelerating the deposit of payments mailed to Federal agencies. A lockbox is a post office box established by a financial institution for receipt of payments to an agency. Federal agencies have three types of lockbox services available for their use: retail, wholesale, and electronic. For more information, refer to the Definitions section of this chapter relating to the different types of possible lockboxes. TFM, Volume I, Part 5, Chapter 4600, *Treasury Automated Lockbox Network*, and TFM, Volume V, Part 1, Chapter 3000, *Deposits in Lockbox Accounts at Authorized Domestic Depositories*, provide additional guidance. All lockbox depositories will meet the following qualifications at all times:

1. Be a designated depository and financial agent of the U.S. Government, as defined in 31 C.F.R. Part 202.
2. Be in compliance with existing Treasury regulations and procedures concerning handling of Government deposits.
3. Not be delinquent on any debts owed to the U.S. Government.
4. Be able to process lockbox receipts at a facility that is located within 50 miles of the U.S. Postal Service's first drop off point for mail distribution (Sectional Center Facility or an Area Distribution Center) within the lockbox site city.
5. Meet all requirements of the Treasury General Lockbox Network and Internal Revenue Service Lockbox Network, as specified in the Designation of Financial Agent, the MOU, the TFM, or as directed by Authorized Treasury Officials or their designees.

010202 OTHER COLLECTION MANAGEMENT TOOLS. VA may supplement the prescribed Treasury collection mechanisms with other available tools to ensure proper accounting and control of collections. These tools include the CA\$HLINK II system, Intra-Governmental Payment and Collection system, Federal funds offsets, and agent cashiers.

A. CA\$HLINK II System. The CA\$HLINK II system joins Federal agencies, commercial banks, the Federal Reserve Banks, and the Treasury Department's fund managers together through an electronic network. This system receives deposit information, initiates fund transfers, and concentrates daily deposits made through multiple collection mechanisms into the Treasury's account at the Federal Reserve Bank. This system also provides Federal agencies with real-time information (via the Internet) to verify deposits, ACH and Fedwire transfers, and voucher adjustments to reconcile their

accounts. The collection data will be available on-line for up to 7 years, allowing users to access the system to research and analyze detail deposits and summary-level cash flows.

As part of the CCMM initiative, CA\$HLINK II will be replaced by the TRS, effective for fiscal year 2012. TRS is a collections reporting tool that will supply the latest information on deposits and detail of collections transactions to federal agencies. The system will allow financial transaction information from all collections systems and settlement mechanisms to be exchanged in a single system.

B. Intra-Governmental Payment and Collection System (IPAC). VA will use IPAC as the collection mechanism for collecting and disbursing funds to and from other Federal agencies and components. IPAC provides a standardized inter-agency fund transfer mechanism for Federal program agencies, additional business information with individual transactions for reconciliation purposes, and an immediate processing of transactions. IPAC provides the following benefits:

- Immediate processing of transactions;
- Additional business information with each individual transaction;
- Assistance in the identification and timely reconciliation of transactions;
- An Internet solution that supports E-Commerce for intra-Governmental transactions;
- A vehicle for transmitting accounting data to support the classification process within each agency; and
- Reduction in the cost of processing intra-Governmental transactions.

Refer to TFM, Volume I, Part 6, Chapter 4000, *Intra-Governmental Payment and Collection (IPAC) System*, for additional information. For specific VA information on IPAC transactions, refer to Volume VII, Chapter 5, *Intra-Governmental Activity and Reconciliation*.

C. Federal Funds Offsets. VA may collect funds through offset such as from selected VA benefit payments, Federal employees' salaries or lump-sum payments, Federal retirement systems, vendor payments, or other miscellaneous Federal payments. VA will attempt to collect debts in lump-sum payments, where possible. However, if an employee, for example, is unable to pay with a lump-sum payment, an installment arrangement will be arranged. In this case, an offset from pay will then be made at officially established pay intervals from the employee's current pay account. Refer to Volume XII, Chapter 1, *VA Debt Collection Standards*, for additional information on types of Federal Funds Offsets.

D. Agent Cashiers. VA's Agent Cashiers are authorized to collect and deposit miscellaneous collections from various sources (e.g., cash, checks). For detailed financial policies and procedures on collection and deposit activities, refer to Volume VIII, Chapter 3, *Agent Cashier Accountability Policy*.

010203 REPORTING COLLECTIONS. VA will receive, account for, and report on various types of collections in accordance with Federal generally accepted accounting principles (Federal GAAP), established for Federal agencies. For OFP publication cross-references to the various collections, refer to Appendix A, Types of Collections and OFP Cross References. For more information, refer to Volume I, Chapters 2 through 4, regarding the use and maintenance of the U.S. Standard General Ledger (USSGL), and the financial policies and procedures underlying financial management systems.

A. VA receives collections from various sources, both internal and external, including debt payments from Veterans, other beneficiaries, contractors, vendors, and State Governments, and other miscellaneous receipts such as legislative appropriations. These collections may relate to different purposes and are accounted for in accordance with Federal GAAP.

B. VA maintains a revenue source code structure to identify and classify the various types of revenue (collections) for financial management reporting functions with respect to the financial management systems. For example, VA activities that generate cash collections, such as donations, rental income, enhanced-use leasing, recycling and waste reduction programs, or other services, are identified with associated revenue source codes. Refer to Volume I, Chapter 4A, *Revenue Source Codes*.

0103 AUTHORITY AND REFERENCES

[010301 31 U.S.C. Chapter 35, Accounting and Collection](#)

[010302 31 U.S.C. 3720, Collection of Payments](#)

[010303 31 C.F.R. 206, Management of Federal Agency Receipts, Disbursements, and Operation of the Cash Management Improvements Fund](#)

[010304 31 C.F.R. 210, Federal Government Participation in the Automated Clearing House](#)

[010305 Treasury Financial Manual, Volume I, Federal Agencies Part 5, Deposit Regulations, and Part 6, Other Fiscal Matters](#)

[010306 Treasury Financial Manual, Volume V, Domestic Depositories, Part 1](#)

[010307 Treasury Green Book, Guide to Federal ACH Payments and Collections](#)

[010308 Treasury Guidebook, Cash Management Made Easy](#)

[010309 Treasury FMS, Collections and Cash Management Modernization \(CCMM\)](#)

[010310 Office of Financial Policy Publications Library](#)

0104 ROLES AND RESPONSIBILITIES

010401 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 and provides guidance on all aspects of financial management.

010402 Under Secretaries, Assistant Secretaries, Chief Financial Officers, Fiscal Officers, Chiefs of Finance Activities, Chief Accountants and other key officials are responsible for ensuring compliance with the financial policies and procedures set forth in this chapter.

010403 Office of Financial Policy, Cash and Debt Management Division is responsible for developing policies and procedures for cash and debt management in accordance with the Debt Collection Improvement Act of 1996 and other Government-wide programs and initiatives. Programs and initiatives include, but are not limited to, agent cashier activities, EFT, collection actions and debt collection reporting, and Treasury Offset and Cross-Servicing.

0105 PROCEDURES

Refer to 0102 Policies for more information. The following appendix provides additional information and OFP volume and chapter location of various collection-related activities:

- Appendix A: Types of Collections and OFP Cross References

0106 DEFINITIONS

010601 Agency Location Code (ALC). A unique symbol, assigned by FMS for reporting purposes. It can be in the form of 3 digits for Regional Financial Centers, 4 digits for Non-Treasury Disbursing Offices, or 8 digits for reporting entities. In most cases, the first two digits of an 8-digit ALC identify the department or agency, the next two digits identify the bureau, and the last 4 digits identify the specific agency account section within the bureau.

010602 Automated Clearing House (ACH). A funds transfer system that provides for the interbank clearing of electronic debit and credit entries for participating financial institutions. This mechanism uses the Federal Reserve System to manage the collection of U.S. Government funds throughout the world and provide real-time information through Internet access.

010603 Collections. An inflow of funds that may be received for the payment of goods and/or services, debt collections, cash and checks from Veterans, returned benefit checks, intra-governmental collections, refunds, rebates, and other miscellaneous receipts.

010604 Collection Mechanisms. Tools or systems used by VA to receive funds or monies from an outside entity or from another Federal agency.

010605 Credit Transaction. A credit entry removes value from the Transaction Originator's account and credits the Transaction Receiver's account.

010606 Debit Transaction. A debit entry removes value from the Transaction Receiver's account and credits the Transaction Originator's account.

010607 Debtor. A person or entity that is making a payment in order to settle a debt.

010608 Depository or Designated Depository. A bank or other financial institution that has been designated by FMS to receive monies for credit to Treasury.

010609 Designated Financial Agent. A financial institution designated by the Secretary of the Treasury as a depository and financial agent of the U.S. Government. A designated financial agent of FMS provides financial services to Federal program agencies and the public.

010610 Direct Payment. An electronic transfer of funds authorized in advance by the debtor, permitting a Federal agency to collect payments automatically on a predetermined date. It is sometimes referred to as a preauthorized debit (PAD), which can be both a recurring or single PAD.

010611 Electronic Funds Transfer (EFT). Any transfer of funds, other than a transaction originated by cash, check or similar paper instrument, that is initiated through an electronic terminal, telephone, computer or magnetic tape, for the purpose of ordering, instructing or authorizing a financial institution to debit or credit an account. The term includes ACH transfers, Fedwire transfers, and transfers made at automatic teller machines and point-of-sale terminals, including the use of the Government small purchase card and other means of credit card transactions.

010612 Federal Funds Offset. The collection of a debt, in full or partial, from monies a debtor is currently receiving or may receive in the future from the Federal Government. VA will attempt to collect debts in lump sum payments, where possible. However, if a

debtor is unable to pay with a lump sum payment, an installment arrangement will be arranged. In this case, an offset from current pay will be made at officially established pay intervals from the employee's current pay account. For more information on debt collection in general, refer to Volume XII, *Debt Management*.

010613 Financial Institution. Any bank, savings and loan association, Federal-chartered credit union or a State-chartered credit union.

010614 Float Time. The period of time that elapses between two collection activities considering different types of floats as follows:

- A. Billing Float. The average amount of time between the provision of goods or services and the issuance of an invoice.
- B. Collection Float. The average amount of time between the financial institution sending a check to the drawee bank and receiving usable funds.
- C. Mail Float. The average amount of time between the debtor mailing the payment and receipt of the payment in the agency or the direct receipt by a financial institution for credit to the U.S. Treasury.
- D. Processing Float (Collections). The average amount of time between the initial receipt of the payment in the agency's mailroom and receipt of the related deposit by the depository.

010615 Government On-Line Accounting Link Information Access System II (GOALS II/IAS). This system consists of the three applications that can be accessed via the Internet: (1) FACTS I; (2) Statement of Differences; and (3) Warrants.

- A. FACTS I. This application collects proprietary U.S. Standard General Ledger account and related attribute balances in trial balance format, and other supporting and explanatory financial and non-financial data referred to as NOTES. This information is used by Treasury to produce the Financial Report of the U.S. Government.
- B. Statement of Differences. This application provides Federal Program Agencies (FPAs) access to reconciliation data and access via the Internet. The data available allows FPAs to identify differences between what has been processed through the collection systems, disbursing systems, and IPAC and what the FPAs have classified on their monthly statements of transactions.
- C. Warrants. This application provides FPAs access to appropriation warrant activity processed by Treasury. The data in this application is processed centrally based on legislation and transmitted daily from Treasury's central accounting system to provide FPAs up-to-date information on warrant transactions recorded in their accounts.

010616 Intra-Governmental Payment and Collection (IPAC) System. IPAC is one of the major components of GOALS II. The IPAC application provides a standardized inter-agency fund transfer mechanism for FPAs, facilitating intra-Governmental transfer of funds, with descriptive data, from one FPA to another. For more information, refer to TFM, Volume I, Part 6, Chapter 4000, *Intra-Governmental Payment and Collection (IPAC) System*.

010617 Lockbox (Paper). A lockbox is a post office box established by a financial institution for receipt of payments to an agency.

010618 Lockbox (Electronic). An account established by a financial institution for the purpose of receiving ACH payments to an agency.

010619 Retail Lockbox. A retail lockbox uses optical character recognition (OCR), machine-readable coupon-type payment documents for automated processing. This type of lockbox is best suited for low dollar, high annual item volume payments. High-speed equipment captures specific information from the invoice and the check that it stores in electronic format. The accounting information can be captured and passed via a computer-to-computer link from the lockbox financial agents to the agencies.

010620 Revenue Source Codes. A revenue source code is a unique four-digit code created to define revenue sources within different VA programs. Revenue source codes are embedded within an agency's revenue system, which tracks the life of revenue from the initial order, processing and output to maintain a complete history of financial activity relating to those receipts.

010621 Settlement Date. The date on which the participating financial institutions or their correspondents are scheduled to be debited or credited by the Federal Reserve for the exchange of electronic entries through the ACH.

010622 Transaction Reporting System (TRS). Treasury's collections reporting tool, supplying the latest information on deposits and detail of collections transactions to Federal agencies. The system will allow financial transaction information from all collections systems and settlement mechanisms to be exchanged in a single system. TRS is a key component of the CCMM initiative, a multi-year effort to simplify and modernize FMS and the U.S. Treasury's collections and cash management programs. TRS is expected to replace all functions of CA\$HLINK II effective fiscal year 2012.

010623 Wholesale Lockbox. A wholesale lockbox involves the manual processing of traditional invoice documents and is best suited for high dollar, low annual item volume payments. Once received at the lockbox site, these payment documents are processed using key entry to capture accounting information. The accounting information can be transmitted via a computer-to-computer link or in hard copy from the designated financial agent in the lockbox network to the agency.

0107 RESCISSIONS

010701 VA Handbook 4070.1, Collection Mechanisms

010702 OF Bulletin 05GC1.04, OFP Collections Mechanism Update

0108 QUESTIONS

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

VHA

VBA

All Others

VHA Payroll Helpline (Outlook)

VAVBAWAS/CO/OPERATIONS (Outlook)

OFP Accounting Policy (Outlook)

APPENDIX A: TYPES OF COLLECTIONS AND OFP CROSS REFERENCES

This appendix contains an inventory of the different types of collections with the appropriate reference to the associated financial policies and procedures in the current OFP Publications Library (refer to Authority and References 010322).

TYPES OF COLLECTIONS	VOL #	CH #	TITLE
Accounts receivable	V	6	Accounts Receivable
Advance payments	V	10	Other Assets
Agent cashier collections and deposits	VIII	3	Agent Cashier Accountability Policy
Appropriation refunds and reimbursements	II	7	Various Appropriations Law Related Topics
Appropriations	II	2	Appropriations, Fund Symbols and Specific Accounting Policies
Bartering transactions	I	10	Bartering
Correction of collection errors	I	9	Interstation Transactions
Debt collection activities, such as interest, administrative costs and penalty charges, salary offset for Federal employees, Treasury offset, employee, medical, benefit, and vendor.	XII	Various	Debt Management (18 chapters)
Donations	II	7D	Guidelines to Avoid Augmenting an Appropriation Revenue
	IV	1	
Earmarked collections – Special Fund Receipt Account, Public Enterprise Revolving Fund Accounts, Trust Fund Receipt Account, and Trust Revolving Fund Account	II	2J	Accounting Symbolization
Earmarked funds	V	4	Earmarked Funds
EFT for collecting funds	VIII	2	Electronic Funds Transfer Requirement
Enhanced-use lease proceeds	II	2G	Enhanced-Use Funds
Fee-for-service for common administrative support services (franchise)	II	2B	VA Franchise Fund
Fee-for-service reimbursements (supply)	II	2A	Supply Fund

TYPES OF COLLECTIONS	VOL #	CH #	TITLE
Fiduciary collections on behalf of patients' funds	XII	4	Personal Funds of Patients
Fund balances, including collections	V	3	Fund Balance With Treasury (FBWT)
Funds from other Federal agencies for cash awards	I	9	Interstation Transactions
Improper payment recoveries	VII	9	Erroneous and Improper Payment Reporting
Interest and administrative costs collections	V	6a	Interest Receivable
Investment income	V	5	Investments
Life insurance premiums	II	2h	Life Insurance Program
Loan collections	V	7	Loans Receivable
Loan-related funding fees and other collections (Credit Reform)	V	10A	Other Assets – Real Estate Owned
Offsetting collections/receipts and reimbursable agreements	I	9a	Expenditure Transfers, Adjustment to Expenditures, and Reimbursable Agreements
Parking garage receipts	II	2e	Parking Garage Revenue
Recycling revenue	II	7f	Recycling Revenue
Refunds and rebates	II	7	Refunds and Rebates
Refunds of collections or other receipts erroneously received	II	2d	General Fund Receipt Account
Reimbursements from DoD and non-DoD agencies for services during emergencies	XIII	6	Accounting During Declared Emergencies
Revenue (Source Codes)	I	4a	Revenue Source Codes
Transfer of Funds Due Incompetent Beneficiaries and Patients' Funds	I	9	Interstation Transactions
Travel advances owed VA	XIV	1	Travel Administration
Unidentifiable collections and monies held awaiting proper distribution	II	2c	Suspense (Clearing) and Deposit Funds