

CURRENT VA OFP POLICY			RESCISSIONS: VA FINANCIAL POLICY						
			VOLUMES/CHAPTERS		DIRECTIVES/HANDBOOKS/MANUALS AND BULLETINS				
OFP VOL	OFP CH	OFP TITLE	VOL/CH	CH TITLE	DIR	DIR TITLE	REL HDBK	MP	Bulletins / Notices
I	1	Introduction to VA's Accounting Policies						MP-4, Pt 5, Ch 1	
I	1A	Process to Update/Develop Financial Policy and Procedures							
I	1B	Quality Financial Information						MP-4, Pt 5, Ch 1; MP-4, Pt 11, Chs 1-4	
I	3A	PAID Accounting Operations						MP-4, Pt 5, Ch 15 and App I	06GA2.16
I	4	Financial Management System			4510	Financial Management Systems	None	MP-4, Pt 5, Ch 1	
I	5	Management Accountability and Responsibility for Internal Controls			0070	Management Accountability and Control Program	None	MP-4, Pt 5, Ch 1; MP-4, Pt 11, Chs 1-4	06GA1.04; 04GA1.04
I	6	Reconciliations			4520	General Ledger Accounting	4520	MP-4, Pt 5, Ch 1; MP-4, Pt 11, Chs 1-4	06GA1.04
I	7	Fiscal Year-End Budgetary Reports						MP-4, Pt 5, Ch 1	
I	8	Period-Ending Procedures						MP-4, Pt 5, Ch 1	
I	9	Expenditure Transfers	I 9	Expenditure Transfers, Adjustments to Expenditures, and Reimbursable Agreements				MP-4, Pt 5, Chs 2 and 7	02GA1.05
			I 9A	Interstation Transactions					
I	10	Bartering			4531	Accounting Policy for Non-Monetary Transactions (Bartering)	4531		
I	11	Reimbursable Agreements							
II	1	General Information						MP-4, Pt 5, Ch 1	

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II	1A	VA Accounting Classification Structure			0030	VA System of Uniform Station Identification	0030	MP-1, Pt 2, Ch 34	08GA1.10
			I 2	United States Standard General Ledger	4520	General Ledger Accounting	4520		97GA1.09; 98GA1.06
			I 3	Maintenance of the Standard General Ledger	4520	General Ledger Accounting	4520	MP-4, Pt 5, Ch 2	
			I 4A	Revenue Source Codes					
			I 4B	Account Classification Codes					
II	2	VA's Budget Cycle and Fund Symbols	II 2 II 2J V 4A	Appropriation, Fund Symbols, and Specific Accounting Policies; Accounting Symbolization; Appropriated Funds	4550	Accounting Symbolization	4550	MP-4, Pt 5, Chs 1 and 3	
II	2A	Supply Fund						MP-4, Pt 5, Ch 7	05GA1.01
II	2B	Franchise Fund							05GA1.01; 05GA1.03
II	2C	Clearing (Suspense) and Deposit Funds			4550	Accounting Symbolization	4550		07GA1.06
II	2D	General Fund Receipt Account						MP-4, Pt 5, App M3-4	
II	2E	Parking Garage Revenue						MP-4, Pt 5, Ch 2	
II	2G	Enhanced-Use Funds							08GA1.06; 06GA1.01
II	2H	Life Insurance Program							08GA1.04
II	2I	Major Construction Working Reserve Accounts							
II	4	Awards, Ceremonies, Food or Refreshments, Gifts or Mementos							09047E3.01; 07GA1.01; 02GA2.04
II	5	Policy on Obligating Printing Costs							03GA1.04
II	6	1358 Obligations			4533	Use of Estimated Miscellaneous Obligations or Change in Obligation (VA Form 1358)	4533		06GA1.04
II	7	Various Appropriations Law Related						MP-4, Pt 5, Chs 1 and 2	
II	7A	Severable Service Contracts Crossing							96G1.03
II	7B	Honoraria							

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II	7C	Advanced Payments						MP-4, Pt 5, Chs 1, 2, and 11	08GA1.05; 01GA2.03
II	7D	Guidelines to Avoid Augmenting an Appropriation						MP-4, Pt 5, Chs 1 and 2	
II	7E	Recycling Revenue							96G1.01
II	7F	Refunds and Rebates							05GA1.04
III	1	Transit Benefit Programs							07GA2.13; 01GA1.01
III	2	Flexible Spending Accounts							04GA1.02
III	3	Fiscal Procedures for Travel Savings Award Program							02GC3.02; 02GA1.01; 01GC3.02
III	4	Student Loan Repayment Program							07GA2.04; 03GA2.03
III	5	Payroll Operations and Accounting							
III	6	Heritage Assets			4511	Property, Plant & Equipment	4511		
III	7	RSSI: Non-Federal Physical Property							
III	8	RSSI: Human Capital Investments							
III	9	RSSI: Research and Development							
III	10	Accounting for Internal Use Software			4511	Property, Plant & Equipment	4511		06GA1.03; 03GA1.05; 02GA1.09; 02GA1.02; 97GA1.04
III	11	Reimbursements to Judgment Fund							
IV	1	Revenues			4667	Revenues, Other Financing Sources & Expenses	None		
IV	2	Expenses			4667	Revenues, Other Financing Sources & Expenses	None	MP-4, Pt 5, Ch 1	
V	1	Intragovernmental vs. Governmental (Public) Assets							
V	2	Entity vs. Non-Entity Assets							
V	3	Fund Balance with Treasury							
V	3A	Cash Held Outside Treasury							
V	4	Earmarked Funds							

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V	5	Investments							08GA1.02
V	6	Accounts and Interest Receivable	V 6A	Interest Receivable	4669	Receivables Accounting Policy	None	MP-4, Pt 8, Ch 18	
V	7	Loans Receivable (VBA)			4669	Receivables Accounting Policy	None		
V	8	Inventories			4666	Inventory and Related Property	None		
V	8A	Operating Materials & Supplies			4666	Inventory and Related Property	None		
V	8B	Stockpile Materials							
V	9	General Property, Plant & Equipment			4511	Property, Plant & Equipment	4511	MP-4, Pt 5, Ch 1 & Ch 2;	07GB1.01; 07GB1.06; 06GA1.02; 06GB1.01; 05GB1.01; 04GB1.01; 03GA1.02; 02GA1.04; 02GA1.06; 02GA1.07; 02GA1.08; 00GA1.01; 00GA1.03; 99GA1.02; 99GA1.07; 98GA1.04; 98GA1.07; 97GA1.06; 96GA1.05; 96GA1.04
V	10	Other Assets							
V	10A	Other Assets - Real Estate Owned			4666	Inventory and Related Property	None		
V	10B	Use of VA Appropriated Funds to Purchase Kitchen Appliances							
VI	1	Definition and General Principles for Recognition of a Liability			4668	Liabilities	None	MP-4, Pt 5, Ch 1	
VI	2	Intragovernmental vs. Governmental Liabilities			4668	Liabilities	None		08GA1.11
VI	3	Accounts Payable			4668	Liabilities	None		
VI	4	Interest Payable							
VI	5	Treasury Debt Borrowing							09GA1.01
VI	6	Liabilities for Loan Guarantees			4668	Liabilities	None	MP-4, Pt 8, Ch 18	

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VI	7	Federal Employees' and Veterans' Benefits Liability			4668	Liabilities	None		08GA1.01
VI	8	Environmental and Disposal Liabilities							07GB1.05; 07GB1.01; 06GB1.01; 05GB1.01; 04GB1.01; 03GA1.02; 02GA1.04
VI	9	Insurance Liabilities			4668	Liabilities	None		
VI	10	Other Liabilities			4668	Liabilities	None		
VI	11	Employees' Accrued Salaries and Benefits			4668	Liabilities	None		
VI	13	Unredeemed Coupons							
VI	14	Unearned Premiums on Life Insurance			4668	Liabilities	None		
VI	15	Life Insurance Dividends and Related Interest			4668	Liabilities	None		
VI	16	Dividends Payable to Life Insurance Policyholders			4668	Liabilities	None		
VI	18	Capital Lease Liability			4668	Liabilities	None		
VI	19	Accounts Payable in Closed Appropriation Accounts			4668	Liabilities	None		02GA1.02
VI	20	Judgment Fund Liabilities							99GC2.02
VI	21	Contingent Liabilities			4668	Liabilities	None	MP-4, Pt 5, Ch 1	
VII	1	Financial Reporting: General Financial Reporting Requirements							
VII	2	Consolidated Financial Statements			4540	Financial Reports and Statements	None		08GA1.07 (4d1-2); 07GB1.07 07GB1.04; 07GB1.03
VII	3	Quarterly Financial Statements							
VII	4	Government-wide Financial Report System (GFRS)							
VII	5	Intragovernmental Activity and Reconciliation							08GA1.11

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VII	6	Federal Agencies Centralized Trial Balance System (FACTS) II Budget Execution Reporting							
VII	7	Miscellaneous Reporting Topics, e.g., SF-224s							08GA1.08
VII	8	Management's Discussion and Analysis							
VII	9	Financial Reporting — Erroneous and Improper Payment Reporting under OMB Circular A-123 Appendix C							
VIII	1	Administrative Fiscal Policies and Procedures			4000	Administrative Fiscal Policy	4000		06GA1.04
VIII	IA	Invoice Review and Certification						MP-4, Pt 3, Ch 1-6	03GC1.05; 01GC1.02
VIII	2	Disbursements and Collections Requirement	VIII 1B	Disbursements	4070	Cash Management	4070.2		00GC1.02
			VIII 1C	Collections			4070.1		05GC1.04
			VIII 2	Electronic Funds Transfer Requirement			4070.1 & 4070.2		05GC1.04; 02GC1.03; 99GA2.06; 99GC1.03; 96GC1.01; 96G3.04
VIII	3	Agent Cashier Accounting Policy			4010; 4030; 4070	Agent Cashier Policy; Imprest Fund Cashier Policy; Cash Management	4010, 4030, 4070.1	MP-4, Pt 11, Chs 1-4	09GC1.02; 09GC1.03; 09GC1.04; 07GC1.05; 04GC1.07; 03GC1.02; 03GC1.03; 03GC1.06; 02GC1.03; 00GC1.01; 97GC1.02
VIII	4	Personal Funds of Patients						MP-4, Pt 11, Chs 1-4	
VIII	5	Imprest Funds			4030	Imprest Fund Cashier Policy	4030		
XI	1	General Policy - COWC						MP-4, Pt 1, Ch 8	
XI	2	Equity and Good Conscience - COWC						MP-4, Pt 1, Ch 8	
XI	3	Home Loan Program - COWC						MP-4, Pt 1, Ch 8	

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XI	4	Processing a Request for a Waiver - COWC						MP-4, Pt 1, Ch 8	
XI	5	Compromise of Debts - COWC						MP-4, Pt 1, Ch 8	
XI	6	Record on Committee Actions - COWC						MP-4, Pt 1, Ch 8	
XI	7	Evaluation Standards - COWC						MP-4, Pt 1, Ch 8	
XII	1	VA Debt Collection Standards			4800 & 4800/1	Debt Management	4800.1 VA Collection Standards; 4800.13 Statute of Limitations	MP-4, Pt 8, Chs 5 and 14; MP-4, Pt 8, App A	
XII	1A	Interest, Administrative Costs & Penalty Charges			4800 & 4800/1	Debt Management	4800.9 Interest, Administrative Costs & Penalty Charges	MP-4, Pt 8, Ch 5	10GC1.01; 09GC1.01; 08GC1.01; 08GC1.05; 07GC1.02; 06GC1.02; 06GC1.06; 05GC1.03; 04GC1.02; 03GC1.01; 02GC1.01; 02GC1.02; 01GC1.01; 00GC1.03; 99GC1.02
XII	1B	Waiver of Debts			4800 & 4800/1	Debt Management	4800.3 Waiver of Debts		
XII	1C	Compromise of Debts			4800 & 4800/1	Debt Management	4800.4 Compromise of Debts		
XII	1D	Salary Offset for Federal Employees			4800 &	Debt Management	4800.13 Statute of	MP-4, Pt 8, Ch 10	06GA2.18
XII	1E	Treasury Offset Program and Treasury Cross Servicing			4800 & 4800/1	Debt Management	4800.7 Treasury Offset Program and Treasury Cross Servicing	MP-4, Pt 8, Ch 5	07GA1.05
XII	1F	Administrative Wage Garnishment			4800 & 4800/1	Debt Management	4800.19 Administrative Wage Garnishment	MP-4, Pt 8, Ch 5	94G3.10
XII	1G	Referrals for Enforced Collection (Litigation)			4800 & 4800/1	Debt Management	4800.12 Referrals for Enforced Collection (Litigation)	MP-4, Pt 8, Ch 25	
XII	1H	Suspension of Collection Action			4800 & 4800/1	Debt Management	4800.5 Suspension of Collection Action; 4800.13 Statute of Limitations	MP-4, Pt 8, Ch 5	

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XII	1I	Termination of Collection Action and Debt Close Out			4800 & 4800/1	Debt Management	4800.6 Termination of Collection Action and Close Out of Debt; 4800.13 Statute of Limitations	MP-4, Pt 8, Ch 5	
XII	1J	Reporting Discharge of Indebtedness to IRS			4800 & 4800/1	Debt Management	4800.11 Reporting Discharge of Indebtedness to IRS		04GC1.06
XII	1K	Records, Reports & Accounting			4800 & 4800/1	Debt Management	4800.20 Records, Reports & Accounting		
XII	2	Federal Accounts Receivable			4800 & 4800/1	Debt Management	4800.10 Federal Accounts Receivable		
XII	3	Freedom of Information Act Fees			4800 & 4800/1	Debt Management	4800.16 Freedom of Information Act (FOIA) Fees		
XII	4	Employee Debts			4800 & 4800/1	Debt Management	None		02GA2.05
XII	5	Medical Debts			4800 & 4800/1	Debt Management	4800.14 Medical Care Debts		08GC1.04; 06GC1.04
XII	6	Benefit Debts			4800 & 4800/1	Debt Management	4800.2 Dispute Procedures for Benefit Debts (VBA and VHA)	MP-4, Pt 8, Chs 9 and 18	
XII	7	Vendor Debts			4800 & 4800/1	Debt Management	4800.8 Vendor Debts		98GC1.02

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XIII	1	Cost Centers			4671	Cost Centers/Budget Object Codes Policy	4671.1 Cost Centers		08GC2.01; 07GC2.03; 07GC2.04; 06GC2.01; 06GC2.02; 06GC2.03; 06GC2.04; 06GC2.05; 06GC2.06; 06GC2.07; 06GC2.08; 06GC2.10; 06GC2.11; 06GC2.13; 06GC2.14; 06GC2.15; 06GC2.16; 06GC2.17; 06GC2.18; 05GC2.01; 05GC2.03; 05GC2.04; 05GC2.05; 01GC2.05; 01GC2.08
XIII	2	Budget Object Codes			4671	Cost Centers/Budget Object Codes Policy	4671.2 BOCs		08GC2.02; 08GC2.03; 07GC2.01; 06GC2.11; 06GC2.19; 05GC2.02; 04GA1.01; 01GC2.06; 01GC2.07; 98GA1.05; 97GA1.07
XIII	3	Managerial Cost Accounting			4560	Cost Accounting	4560.1		99GC2.05; 99GC2.06
XIII	4	Charges and Full Cost Recovery			4560	Cost Accounting	4560.1		
XIII	5	Cost Accounting Compliance			4560	Cost Accounting	4560.1		06GC2.09; 01GC2.02; 01GC2.03; 01GC2.04
XIII	6	Accounting During Declared Emergencies			4005	Accounting for Emergency-Related Costs	4005		
XIV	1	Travel Administration			0636 4003	E-gov Travel Services (ETS) Policy and TDY Travel; Travel Reimbursement	0636 & 4003	MP-1, Pt 2, Ch 2	Bultrn: 08GA1.07 (4d(1) & 4d(2)); 09047E3.05; 09E1.07; 09E1.04; 09E1.02; 03GC3.02; Tvl Not: 06-02; 07-03; 07-13; 07-14

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XIV	2	Travel Per Diem							Tvl Nots: 09-07; 08-10; 07-15; 07-09; 04-01; 04-02; 04-04; 03-01; 03-02; 03-05; 03-09; 03-11; 03-12; 03-15; 03-19; 02-03; 02-11; 02-13; 02-14; 02-16; 02-17; 02-20; 01-02
XIV	3	Transportation Expense			0631.3	Premium-Class Accommodations	0631.3	MP-1, Pt 2, Ch 2, App A	Bultr: 09047E3.08; Tvl Not: 10-04; 09-07; 09-05; 09-01; 08-09; 04-03; 03-14; 03-20; 03-22; 03-23; 02-01; 02-21; 02-22; 02-24; 02-25; 01-01; 01-08; 01-09; 01-11;
XIV	4	Miscellaneous Travel Expenses							
XIV	5	Travel Under Special Circumstances							
XIV	6	International Travel			0631.2	Employee Travel Management, Official U.S. Government Passports	0631.2		
XIV	7	Local Travel						MP-1, Pt 2, Ch 2	
XIV	8	Relocation Packages						MP-1, Pt 2, Ch 2	Bultr: 09E1.06; 09047E.06; 09047E3.07; 04GC3.02; 04GC3.03; 03GC3.01; 03GC3.03; 02GC3.01; 01GC3.01; Tvl Not: 10-02; 08-11; 08-08; 08-05; 03-04; 03-06; 03-10; 03-18; 02-02; 02-04; 02-05; 02-06; 02-07; 02-12; 02-18; 02-19; 01-03; 01-05; 01-06

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XIV	9	Non-Federal Source Funding (Donated Travel)							
XIV	10	Conference Planning							Tvl Not: 03-05
XVI	1	Government Purchase Card			4080	Government Purchase Card Policy	4080		10047E3.01, 09047E3.01; 09047E3.02; 08GC1.02; 07GA1.04; 07GC1.01; 06GC1.01
XVI	2	Government Travel Charge Card Program			0631.1	Employee Travel Management, Travel Charge Card Policy	0631.1		Bultn: 10047E3.05; 10047E3.04; 08E1.07; Tvl Not: 07-04
XVI	3	Government Fleet Charge Card			4090	Government Fleet Card Policy	4090		
XV	1	Payroll: Overview							
XV	2	Payroll: Allowances							
XV	3	Payroll: Awards and Incentives							
XV	4	Payroll: Deductions							
XV	5	Payroll: Hours of Duty and Leave							
XV	6	Payroll: Payments							
XV	7	Payroll: Retirement Contributions							
XV	8	Thrift Savings Plan							
Various Volumes and Chapters reference NARA, as appropriate for retention								MP-4, Pt 10	