



# Department of Veterans Affairs

## Financial Policy

### Volume II

#### Appropriations, Funds, and Related Information

### Chapter 1

#### VA's Accounting Classification Structure

Approved:

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**Jon J. Rychalski**  
Assistant Secretary for Management  
and Chief Financial Officer

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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.

VA is in a multiyear project to modernize its accounting system. Organizations that have not yet adopted the new accounting system will continue using the legacy Financial Management System (FMS) and its corresponding ACS. Organizations that have moved to the new Integrated Financial and Acquisition Management System (iFAMS) will adopt its ACS.

Key points covered in this chapter:

- VA's ACS will comply with guidance issued by;
  - Office of Management and Budget (OMB),
  - Department of Treasury, and
  - 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 is found in Appendix A: History of Revisions.

<b>Section</b>	<b>Revision</b>	<b>Office</b>	<b>Reason for Change</b>	<b>Effective Date</b>
Various	Updated financial policy to align with iFAMS configuration	FMBT	Implementation of iFAMS accounting system	November 2020
010503 ACS (iFAMS)	Added policy section for iFAMS ACS	FMBT	Implementation of iFAMS accounting system	November 2020
Appendix C	Added VA Organization Codes for iFAMS	FMBT	Implementation of iFAMS accounting system	November 2020
Appendix D	Updated contact information on the Agency Location Code listing	OFP (047G)	Annual review	November 2020

Section	Revision	Office	Reason for Change	Effective Date
Appendices E and F	Incorporated charts of VA Revenue Source Codes (RSCs) for FMS and iFAMS	OFP (047G)	Implementation of iFAMS accounting system	November 2020
Appendices G, H, and I	Incorporated procedures for updating elements in VA's ACS and VA SGL	OFP (047G)	Implementation of iFAMS and Removal of Procedures from Volume I, Chapter 4 – Compliance with Federal Financial Management Improvement Act	November 2020
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.

**Budget Object Class (BOC) 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.

**Cost Center** – A four to six-digit code used to accumulate costs incurred by area of responsibility or geographic region (e.g., 301000, [Veterans Benefits Administration (VBA)] Executive Director). The cost center field only relates to Administrations and Staff Offices that utilize FMS. iFAMS contains a non-ACS field for the FMS cost center (does not impact the iFAMS ACS or iFAMS GL).

**Direct Obligation** – An obligation financed by appropriations, in contrast to reimbursable obligations.

**Division Code** – Classifies financial transactions by the entities responsible for managing resources and carrying out the programs and activities of the Federal Government. The Division Code represents the top level of the hierarchical structure in iFAMS, followed by the Organization Code.

**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 accounting system, FMS as the official financial and acquisition system of record. VA is implementing iFAMS in waves beginning in 2020.

**Location Code** – Represents the physical address of each organizational unit in VA's Administrations and Staff Offices.

**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, Section 83.

**Organization Code** – Classifies financial transactions by the entities responsible for managing resources and carrying out the programs and activities of the federal government. The organization code represents the lower levels of the hierarchical structure below the Division Code in iFAMS.

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

**Reimbursable Obligation** – An obligation financed by offsetting collections credited to an expenditure account in payment for goods and services provided by that account.

**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 agency-defined code which classifies revenue and receipt transactions by the type or source of revenue.

**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 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. Station numbers are only applicable to Administrations and Staff Offices utilizing FMS and are replaced by Division and Organization Codes in iFAMS.

**Treasury Account Symbol (TAS)** – an identification code assigned by Treasury, in collaboration with OMB and VA, to an individual appropriation, receipt, or other fund account.

**Treasury Appropriation Fund Symbol (TAFS)** – 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 OMB. A TAS includes all the component pieces of Treasury Appropriation Fund Symbol, plus any sub-accounts established by Treasury.

**U.S. Standard General Ledger (USSGL) Account** – Identifies one of the standard GL account codes established by Treasury to reinforce and aid in consistent recording of financial events, as well as the preparation of standard external reports required by OMB and Treasury.

## 0104 Roles and Responsibilities

**Office of Financial Policy** is responsible for reviewing and concurring on updates to VA General Ledger (GL) accounts upon request, and the annual publication of the updated ALC listing.

**Office of Financial Reporting (OFR)** is responsible preparing VA's comprehensive financial reports, including the agency's financial statements and the Agency Financial Report (AFR). **Financial Management System Services, within OFR**, is responsible for making system updates to approved GL accounts.

**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 in FMS, as detailed in Appendix B, VA Station Numbers.

**Financial Services Center (FSC)** is responsible for maintaining the VA Standard General Ledger accounts, budget object classes, and revenue source codes. FSC is also responsible for the yearly update of the ALC Point of Contact listing.

**Manpower Management Services within the Office of Human Resources and Administration (OHRA)** is responsible for the maintenance of the Division, Organization, Location and Cost Organization Codes elements within iFAMS.

## **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 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, to enable informed decision-making;
  - 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 (FMS)**

The following minimum elements are required by the Accounting Classification Structure. VA will comply with this structure, to the extent possible given limitations within FMS.

- 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 differs from 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 established 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).
  - Period 00 - Beginning balances for the new fiscal year;
  - Periods 01 to 12 - Monthly activity;
  - Period 13 and 14 – Adjusting entries; and
  - Period 15 – Closing entries
- D. The Internal Fund Code is an agency-assigned code 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 (for reporting the TAS) and OMB (for reporting the budget account). VA will maintain appropriation fund codes in accordance with Treasury guidance. VA will establish separate fund accounts for direct and reimbursable obligations; these funds shall not be co-mingled. Refer to Volume II, Chapter 2, VA's Budget Cycle and Fund Symbols.
- E. Organization Code, often referred to as Station Number, is the official identification number for funding and budgetary purposes and for describing the sphere of authority of an organizational entity designated by the Secretary. A uniform station number methodology provides a unique identifier for each station and allows for easier association and integration of data among systems.
  1. The FSC Executive Director and FSC Deputy Executive Director, or other designee (as assigned by the Deputy Chief Financial Officer), are assigned VA's Station Identification Officers. 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 VAFSC Financial Accounting Service Program Office 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. Detailed reference information for Accounting Classification Codes, Budget Object Codes, Cost Centers, End of Month Reports, Funds, and other accounting transaction reports is available on the [FMS Home website](#).
- 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, differs from a "budget activity," which is generally another name for a program.
1. VA will ensure that the ACC data elements and definitions are uniform and efficient for budget and accounting treatment, classification, and reporting.
  2. VA's accounting classification code is a nine-digit character code that is defined in FMS. The ACCs are established for each budget fiscal year. FMS 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 Center is an agency-assigned code that identifies a logical grouping of one or more related activities or organizational units into a common pool to identify the cost incurred. The VA cost center is distinguished by areas 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 Code, referred to as Budget Object Code (BOC), classifies 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 Code is used to track the revenue lifecycle from the initial order, processing, and finally to output, providing a history of financial activity related to the receipts. The code is agency-assigned and classifies revenue and receipt transactions by the type or source of revenue. The Revenue Source Codes is a unique four-digit code used to define revenue sources within different VA programs. The code in FMS also represents 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 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. FMS 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 following 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," or "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 that begins with an “L” for revenue activities. Education and Insurance will use a numbering scheme that begins 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 FMS.
  
- K. A Trading Partner is a federal entity that is party to intragovernmental transactions with another federal entity.
  
- L. Procedures for updating elements of the ACS and VA SGL in FMS are found in Appendices G and I.

### **010503 Accounting Classification Structure (iFAMS)**

- A. The Financial Management Business Transformation (FMBT) Accounting Classification Structure document contains the comprehensive ACS structure within iFAMS. A copy of the document is found on the FMBT ACS VA SharePoint site.
  
- B. The Treasury Account Symbol (TAS) 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.
  
- C. The Budget Fiscal Year is divided into Beginning Budget Fiscal Year (BBFY) and Ending Budget Fiscal Year (EBFY). In an annual fund, the BBFY identifies the year of funds availability under law that the appropriation may incur new obligations. In a multi-year fund, the BBFY identifies the first year of availability, and the EBFY identifies the last year the appropriation account may incur new obligations. In appropriations that are available until expended (no-year), a new BBFY is established each year to track obligations/activity by funding year and has no bearing on overall funds availability for the no-year appropriation.
  
- D. 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 to 14 (closing).
  - Period 00 - Beginning balances for the new fiscal year;

- Periods 01 to 12 - Monthly activity;
  - Period 13 – Adjusting entries; and
  - Period 14 – Closing entries.
- E. The Internal Fund Code is an agency-assigned code value for a fund. The Fund Code and its attributes are used by agencies to classify financial transactions for reporting purposes. An agency's Treasury Account Symbol (TAS) and Budget Accounts are also part of this category but are typically used for external reporting to Treasury and OMB, respectively. VA will maintain appropriation fund codes in accordance with Treasury guidance. VA will establish separate fund accounts for direct and reimbursable obligations; these funds shall not be co-mingled. Refer to Volume II, Chapter 2, VA's Budget Cycle and Fund Symbols.
- F. The Division Code in iFAMS represents the top level of hierarchical structure for organizational elements in the ACS. The next level of organizational element in the ACS is the Organization Code (referred to as station identification numbers in FMS). These 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 organization system provides a unique identifier for each organization and allows for easier association and integration of data among systems which require unique identification in automated information systems.
1. VA administrations and staff offices will designate an individual who will serve as an organization code liaison on all organization code 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 VAFSC Financial Accounting Service Program Office in the timeframe as specified in Appendix B, VA Station Numbers.
  2. The FSC Executive Director and FSC Deputy Executive Director, or other designee, are assigned as VA's Organization Code Officer. The Organization Code Officer is responsible for approving, assigning, and maintaining the VA organization number system. A listing of VA facilities and organization / FMS station numbers is found at the VA Facility Listing website.
  3. In iFAMS, the FSC Director and FSC Deputy Director will initially approve the Organization / Station Identification codes and upload documentation into iFAMS as an attachment to be routed to Manpower Management Service for final approval as they are the data owner for Division, Organization, Location, and Cost Organization Codes.
- G. Program, Project, and Activity (PPA) Codes provide VA the means to categorize financial information to support budget execution and reporting functions. The PPA Codes generally represent 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. Detailed reference information for Accounting

Classification Codes, Budget Object Codes, Cost Centers, End of Month Reports, Funds, and other accounting transaction reports is available on the [FMS Home website](#).

- Budget Program Code (BPC) – Defines distinct lines of work performed by organizations responsible for carrying out that function. The BPC reflects the application of authorized budgetary resources used for that function (unobligated balances, appropriations, borrowing authority, prior year recoveries, transfers, and collections). The BPC is also used to capture the application of budgetary resources to obligations by program activity, subject to reporting requirements in OMB's MAX A-11 database and the Digital Accountability and Transparency Act (DATA Act).
  - VA Program Code – Identifies an organized set of programs directed toward a common purpose or goal that an agency undertakes or proposes to carry out its responsibilities. VA Administrations and Staff Offices determine the VA Program Codes to meet their tracking and reporting requirements.
  - Project – identifies a planned undertaking of something to be accomplished or produced, or an undertaking having a finite beginning and finite ending.
  - Project Task Code – Identifies the actual work task or step performed in producing and delivering products and services within a project. It also captures the aggregation of actions performed within an organization that are useful for the purposes of activity-based costing. A Project Task Code must be used in conjunction with Project Code.
  - Activity Code – represents business functions performed by VA. In many cases, business functions have subordinate sub-functions. The Activity Codes are intended to enable the aggregation of similar business functions across the VA (e.g., budget management, contract administration, talent development, podiatry, manage patient safety, occupational health management, etc.).
1. VA will ensure that the PPA data elements and definitions are uniform and efficient for budget and accounting treatment, classification, and reporting.
  2. PPA are established for each budget fiscal year. IFAMS contains information on standard PPA used by more than one organization / station and non-standard codes that are used by a single organization / station. Users may identify the standard ACS by an asterisk in the Station field.
- H. In iFAMS, the organization class value is representative of the FMS Cost Center, where the FMS cost centers are organizationally based. The FMS cost center is housed in iFAMS as a non-ACS user-defined field. iFAMS will maintain the integrity of the standardized data and provide the user with an understanding of how FMS cost centers relate to the new iFAMS ACS.
- I. Object Class Extension, referred to as Budget Object Class (BOC) Code, classifies 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 Class Codes, for detailed information.

- J. Revenue Source Code (RSC) is 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. The code is agency-assigned and classifies revenue and receipt transactions by the type or source of revenue. The RSC is used to define revenue sources within different VA programs. The code in iFAMS also represents 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 RSCs fall into two categories: (1) asset management RSCs, and (2) non-asset management RSCs.
  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 RSCs, 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 RSCs 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 RSCs prior to implementation. A list of personnel approved to submit a request for RSCs will be furnished to the FSC at the beginning of each fiscal year.
  5. Requests for any new RSCs or changes/deletions to current RSCs will be forwarded through the FSC Customer Relationship Management (CRM) application. iFAMS ACS requests are submitted through the ACS Governance tool, a component of the FSC CRM application.
  6. iFAMS has 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. See Appendices E and F for a listing of RSCs used in VA's accounting system.
    - a. The numbering scheme supports the following 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.
- K. A Trading Partner is a federal entity that is party to intragovernmental transactions with another federal entity.
- L. Procedures for updating elements of the ACS and VA SGL in iFAMS are found in Appendices H and I.

#### **010504 United States Standard General Ledger**

- A. VA's ACS will support Treasury's reporting requirements via compliance with the Treasury Financial Manual and the United States Standard General Ledger (USSGL).
- B. 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.
- C. 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.

#### **010505 VA Standard General Ledger**

- A. VA's Chart of Accounts will be based upon the USSGL, thus providing a consistent basis for recording and reporting financial transactions and resource balances. The



Chart of Accounts will also provide the basic structure for VA's proprietary and budgetary reporting functions. In iFAMS, the General Ledger Account Code dimension consists of the USSGL Account and Extension Code, which is at the lowest level. The four roll-ups associated with the General Ledger Account Code are Category, Class, Group and Type, which are characteristics of the GL Account.

- B. VA SGLs must point to or roll into a valid USSGL.
- C. 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.
- D. VA will use, maintain, and record SGL accounts for all appropriations and fund activities, regardless of the source of funds.
- E. In addition to the USSGL accounts published by Treasury, VA may use SGL accounts in the accounting 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 six-digit SGL accounts are classified as follows:

- 100000 Assets;
- 200000 Liabilities;
- 300000 Net Position;
- 400000 Budgetary;
- 500000 Revenues and Financing Sources;
- 600000 Expense;
- 700000 Gains/Losses/Extraordinary Items, etc.;
- 800000 Memorandum; and
- 900000 Memorandum

USSGL 800000 is currently used by VBA for credit reform transactions and by all organizations to capture purchases of PP&E.

- F. 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.
- G. Refer to Appendix I, General Ledger Request Process, for the procedures for establishing and maintaining VA SGL Accounts.

## **010506 Agency Location Codes**

- A. The ALC is a unique symbol assigned by Treasury's Bureau of Fiscal Service, also referred to as "Treasury Fiscal Service", for reporting purposes. Refer to Appendix D, VA Agency Location Codes, for a listing of current VA ALCs.
- B. 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.
- C. VA will submit ALC requests, to include new or cancel requests, to Treasury Fiscal Service at least 30 days before the requested effective date.
- D. 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 D, VA Agency Location Codes.
- E. FSC will verify/update the assigned VA ALC contacts, as identified in Appendix D, 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](#)

[Financial Management System Services Monthly Reports](#)

[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](#)

[PL 104-262 Veterans' Health Care Eligibility Reform Act of 1996](#)

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

[Treasury Financial Manual](#)

[TFM US Standard General Ledger](#)

[VA Facility Listing website](#)

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

[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 Class Codes](#)

[VA FMBT ACS SharePoint Site](#)

### **0107 Rescissions**

Volume II Chapter 1, VA's Accounting Classification Structure, February 2020.

### **0108 Questions**

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

VHA	VHA Financial 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 RSCs 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
Overall	Updated chapter to align with FSIO CGAC guidance and relationship to VA.	APPS (047GA)	New guidance	September 2012

Section	Revision	Office	Reason for Change	Effective Date
Chapter and Appendix B	Reference and policy for station identification updated and incorporated from Dir/Handbook 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 (FMS)**

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 [VAFSCFASProgramOffice@va.gov](mailto:VAFSCFASProgramOffice@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



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

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 [VAFSCFASProgramOffice@va.gov](mailto:VAFSCFASProgramOffice@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 will 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 the Station Suffix Modifiers table.
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 will forward all change requests to the VAFSC Accounting System's Oversight email distribution at [VAFSCFASProgramOffice@va.gov](mailto:VAFSCFASProgramOffice@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 &amp; 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: VA Organization Codes (iFAMS)**

A. iFAMS Organization Codes are nine-digit alphanumeric codes where the first character identifies the Administration. The table below lists the leading digits currently defined with an Organization Code example.

Element	Field Purpose	Format	iFAMS Field Name	Admin	Example Code	Example Code Name
<b>Organization Code</b>	Represents the organization	9 alphanumeric characters	<b>Organization Code</b>	<b>NCA</b>	C09310000	Sarasota National Cemetery
				<b>VBA</b>	B30700224	ES - State Approving Agency Team
<b>Roll-Up Values</b>						
<b>Organization Category</b>	Represents a higher grouping of similar organizations within an Administration.	6 alphanumeric characters	<b>Organization Category</b>	The coding for Organization Category will be determined.		
<b>Organization Class</b>	Represents a grouping of similar organizations within an Administration. Examples include CEM000 – Cemeteries, providing the ability to report on all Cemeteries.	6 alphanumeric characters	<b>Org Class</b>	<b>NCA</b>	CEM000	Cemeteries
				<b>VBA</b>	307000	Education Service
<b>Organization Group</b>	Represents the VA District and VISN.	2 alphanumeric characters	<b>District/VISN</b>	<b>NCA</b>	O2	Southeast District
				<b>VBA</b>	HQ	Headquarters
<b>Organization Type</b>	Represents a grouping of similar organizations within an Administration.	6 alphanumeric characters	<b>Organization Type</b>	The coding for Organization Type will be determined.		

## Appendix D: Agency Location Codes

- A. An ALC 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.
- B. In most cases, the first two digits of an 8-digit ALC identify the department or agency (though Treasury moved to 3 digits for departments 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.
- C. 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. These procedures are not performed within VA's accounting system (FMS or iFAMS). This is the process for maintaining VA's official list of ALCs with Treasury. It is external to financial systems, which are already assigned their core ALCs.
- D. 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 will 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 1<sup>st</sup> 4 are the agency locator code, 5<sup>th</sup> and 6<sup>th</sup> are the bureau code, 7<sup>th</sup>-10<sup>th</sup> are the ALC for Global Financial Service, 11<sup>th</sup>–14<sup>th</sup> 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](mailto: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.

E. 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 will 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

- 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**

- 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)	512-460-5259 512-460-5484 512-460-5195	Director, FAS 512-460-5207
36000103	VBA Central Office (241B) Office of Budget & Finance 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	512-460-5294 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)	512-460-5294 512-460-5195 512-460-5484	Director, FAS 512-460-5207
36000201	Department of Veterans Affairs Hines 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

ALC	LOCATION	PROGRAM	PHONE	RESPONSIBLE OFFICE
<b>36000310</b>	Department of Veterans Affairs Regional Office & 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
<b>36000785</b>	Department of Veterans Affairs 1 Jefferson Barracks Rd., Bldg. 1 St. Louis, MO 63125-4194	VHA Veterans Canteen Service	314-845-1300 314-845-1305 314-845-1336 314-845-1346 314-845-1481	Director 314-845-1207
<b>36001200</b>	Financial Services Center FAS (0474) P.O. Box 149975 Austin, TX 78714-9575	VA core financial system (All appropriations and funds other than VBA Life Insurance)	512-460-5294 512-460-5254	Director, FAS 512-460-5207
<b>36-02-8768-0390</b>	Department of Veterans Affairs – Manila DPO AP 96515 RO Manila	Manila Regional Office/OPC-GOE, Med Svcs, Med Admin, Med Facilities, Suspense	011-632-8550-3845 011-632-550-3928 011-632-8396-3766 011-632-8550-3902 011-632-8396-3773 011-632-8550-3915	Chief Support Svs Div 011-632-550-3833
<b>36-03-8768-0390</b>	Department of Veterans Affairs – Manila DPO AP 96515 RO Manila	Manila Regional Office - Insurance Collections	011-632-8550-3845 011-632-8550-3928 011-632-8396-3766 011-632-8550-3902 011-632-8396-3773 011-632-8550-3915	Chief Support Svs Div 011-632-550-3833



**Appendix E: VA's Revenue Source Codes (FMS)**

A comparison table of FMS to iFAMS Revenue Source Code fields is contained in the FMBT ACS document.

<i>Used by</i>	<b>Leading Characters</b>	<b>FMS Category Name</b>
<i>ALL</i>	A	Enhanced Sharing Assets
<i>ALL</i>	E	Enhanced-Use Lease Assets
<i>VBA</i>	L	VBA Loan Guarantee Programs
<i>VACO (Denver Distribution Center)</i>	SF	Supply Fund
<i>VACO (Denver Distribution Center)</i>	SM	Supply Fund
<i>VACO (Denver Distribution Center)</i>	SR	Supply Fund
<i>ALL</i>	U	Out-Lease Assets
<i>VBA</i>	V	Education and Insurance
<i>VHA</i>	80	Non-Medical Care Collection Fund (Non-MCCF) - VHA
<i>VHA</i>	81	Medical Care Collection Fund (MCCF) or 8A through 8P - VHA
<i>VHA</i>	82	Medical Care Collection Fund (MCCF) or 8A through 8P - VHA
<i>VHA</i>	83	Medical Care Collection Fund (MCCF) or 8A through 8P - VHA
<i>VHA</i>	84	Medical Care Collection Fund (MCCF) or 8A through 8P - VHA
<i>VHA</i>	85	Medical Care Collection Fund (MCCF) or 8A through 8P - VHA
<i>VHA</i>	86	Medical Care Collection Fund (MCCF) or 8A through 8P - VHA
<i>VHA</i>	87	Medical Care Collection Fund (MCCF) or 8A through 8P - VHA
<i>VHA</i>	88	Medical Care Collection Fund (MCCF) or 8A through 8P - VHA
<i>VHA</i>	89	Medical Care Collection Fund (MCCF) or 8A through 8P - VHA
<i>NCA, VHA (ALL)</i>	9	VHA General Post Fund and NCA National Cemetery Gift Fund
<i>Staff Offices (ALL)</i>	1000	MISCELLANEOUS REVENUE
<i>Staff Offices (ALL)</i>	1001	MISC REVENUE - CO
<i>Staff Offices (ALL)</i>	1010	INTEREST REVENUE
<i>VBA (ALL)</i>	3010	GOE ADMIN SUPPORT
<i>ALL</i>	ANCL	MISC RECEIPT-ANNUAL CLOSE
<i>ALL</i>	AR12	AR-CONVERSION
<i>ALL</i>	ARRV	REVENUE-AR
<i>ALL</i>	BFPR	PROFIT-BURIAL FLAGS
<i>ALL</i>	CANT	CANTEEN INTERFACE
<i>ALL</i>	CNV1	CONVERSION-ACT REIMB
<i>ALL</i>	CONV	CONVERSION
<i>VHA-Policy/VACO-iFAMS</i>	DD01	COMMODITIES COST

<i>Used by</i>	<b>Leading Characters</b>	<b>FMS Category Name</b>
<i>VHA-Policy/VACO-iFAMS</i>	DD02	COMMODITIES MARKUP
<i>VHA-Policy/VACO-iFAMS</i>	DD03	CUSTOM HEARING COSTS
<i>VHA-Policy/VACO-iFAMS</i>	DD04	CUSTOM HEAR MARKUP
<i>VHA-Policy/VACO-iFAMS</i>	DD05	HEARING AID REPAIRS
<i>VHA-Policy/VACO-iFAMS</i>	DD06	TELEHEALTH SVC FEES
<i>ALL</i>	DD99	MISC REVENUE
<i>VHA</i>	DDPR	PROFIT DIR DEL
<i>VBA</i>	DMAC	LGY GIF DEBT-ADMIN COST
<i>VBA</i>	DMIT	LGY GIF DEBT-INTEREST
<i>VBA</i>	DMPO	LGY GIF DEBT COLL-SUSP TRNSFR
<i>VBA</i>	DMPR	LGY GIF DEBT COLLECTION
<i>VBA</i>	DMTR	LGY GIF DEBT
<i>ALL</i>	IT01	RECYCLING INCOM - OI&T
<i>ALL</i>	JURY	JURY FEES COLLECTED
<i>VBA</i>	OFHE	REIMB-OFHEO
<i>ALL</i>	PAID	PAID-INTERFACE SV
<i>VACO (Denver Distribution Center)</i>	SDDC	SUPPLY FUND - DDC
	SE16	NATIONAL SECURITY AGENCY
	SE17	SELECTIVE SERVICE SYSTEM
	TH01	TRANSITIONAL HOUSING INTEREST

**Appendix F: VA's Revenue Source Codes (iFAMS)**

A comparison table of FMS to iFAMS Revenue Source Code fields is contained in the FMBT ACS document.

<i>Used by</i>	<b>iFAMS Category</b>	<b>iFAMS Category Name</b>
<b>ALL</b>	A00000	Enhanced Sharing Asset Revenue
<b>ALL</b>	E00000	Enhanced -Use Lease Assets Revenue
<b>VBA</b>	L00000	Loan Guarantee Programs
<b>VACO (Denver Distribution Center)</b>	SF0000	Supply Fund Commodities Revenue
<b>VACO (Denver Distribution Center)</b>	SM0000	Supply Fund Mark Up Revenue
<b>VACO (Denver Distribution Center)</b>	SR0000	Supply Fund Fee Revenue
<b>ALL</b>	U00000	Out- Leased Assets Revenue
<b>VBA</b>	V00000	Education and Insurance Revenue
<b>VHA</b>	800000	Non-MCCF Revenues and Reimbursable Activities
<b>VHA</b>	810000	Medical Care Revenue
	811000	Unbilled Revenue
<b>VHA</b>	820000	Pharmacy-Related Revenue
<b>VHA</b>	830000	Ineligible Revenues and Reimbursable Activities
<b>VHA</b>	840000	Third Party Billings
	841000	Accident-Related Medical Care Revenue
<b>VHA</b>	850000	Reimbursable Insurance Billing and Revenue
	851000	Tricare Reimbursable Insurance Billing and Revenue
<b>VHA</b>	860000	Long Term Care Revenue
<b>VHA</b>	880000	Humanitarian Billings
<b>VHA</b>	890000	First Party Billings
<b>ALL</b>	900000	General Post Fund
	910000	Sale of Property and Investments
	920000	Other revenue
	930000	Donations
	940000	Interface and Conversion
<b>Staff Offices (ALL)</b>	920N01	Non-Reimbursable-Interest
	920R01	Reimbursable-Interest
<b>VBA (ALL)</b>	920R12	Reimbursable-GOE Admin Support
<b>ALL</b>	920N10	Non-Reimbursable-Misc. Receipt-Annual Close
	920R10	Reimbursable-Misc. Receipt-Annual Close
<b>ALL</b>	940N01	AR-12 Conversion
<b>ALL</b>	920N05	Non-Reimbursable-Revenue-AR

<i>Used by</i>	<b>iFAMS Category</b>	<b>iFAMS Category Name</b>
<b>ALL</b>	940R02	Reimbursable-Canteen Interface
<b>ALL</b>	940R03	Conversion-Act Reimbursable
<b>ALL</b>	940N04	Conversion
<b>ALL</b>	920N06	Non-Reimbursable-Recycling Income - OI&T
	920R06	Reimbursable-Recycling Income - OI&T
<b>ALL</b>	900N05	Non-Reimbursable-Jury Fees Collected
<b>ALL</b>	940R05	Reimbursable-Paid-Interface

## Appendix G: Updating Elements in VA's Accounting System (FMS)

**Accounting Entries Definition Table (ACED) and Accounting Entries Table (ACEN) FMS System Accounting Transaction Request Form** (see file below and *Figure 1*) is a PDF request form used by VA Administrations and staff offices to request action to the ACED and ACEN tables in FMS.

The requester will be responsible for correctly completing the request form, ensuring that all applicable fields are populated (including the requester's digital signature), and forwarding the form to their supervisor for review and digital signature (the row directly beneath the transactions fields). The supervisor will forward the request form via e-mail to [FSC Transaction Review \(Outlook\)](#) mail group.

The FSC Transaction Review group reviews, researches, and verifies the transaction. If additional information is needed prior to concurrence, the FSC reviewer will contact the requester via e-mail. The FSC reviewer will work with the requester to resolve any questionable issues to ensure the transaction is established/updated correctly in FMS. When FSC concurs with the request they will electronically sign and send the request to the [VACO OFP Alert \(Outlook\)](#) mail group

The OFP group reviews, researches, and verifies the transaction. If additional information is needed prior to approval, the OFP reviewer will contact the FSC via e-mail. The FSC reviewer will work with OFP and the requester to resolve any questionable issues. When OFP approves of the request they will electronically sign and send the request to FMS Services via the [VACO 047E7 \(Outlook\)](#) mail group.

After FMS Services receives the approved form the request will be processed in FMS. Once committed to the system, FMS Services will notify the requester, supervisor, FSC Transaction Review group, and OFP group via e-mail. If there is an issue with processing the request in FMS, FMS Services will work with OFP to resolve the issue.

**Please Note:** The latest version of the request form that must be used is ACED ACEN (FMS) System Accounting Transaction Request Form Version 9 – JAN 2015. To fill out this form correctly, we highly encourage the use of the "Proforma Transaction Advanced Query List" located at <https://vaww.fmsaccountresource.fsc.va.gov/>. Click on Resource Lists to select the list you wish to use.

### ACED ACEN (FMS) System Accounting Transaction Request Form (PDF)



ACED ACEN (FMS)  
Version 9

All applicable fields must be completed. Below is a description of the required fields for the ACED ACEN request form.

1. Name of Person Making Request – Last Name, First Name, Initial
2. Requester E-Mail Address
3. Requester Work Phone Number
4. Date of Request
5. Type of Request – Place an “X” in the appropriate box – New, Update, Delete
6. Area – Place an “X” in the appropriate box – Production or Test, and if Test, then list the Test Region
7. Reason for Entry or Change – Enter information to help explain why the transaction is needed.
8. TC – List Transaction Code that will be assigned to the transaction.
9. TT – List the Transaction Type that will be assigned to the transaction.
10. VC – List the Vendor Category that will be assigned to the transaction if applicable.
11. BOCT – List the BOC that will be assigned to the transaction if applicable – Check the BOCT table to see if the BOC needs to be posted as indicated by the BOC POST FLAG. If no BOC is needed, then that field should be left blank. Note: Revenue Source Codes (RSC) are not posted on the ACED/ACEN table. If the transaction will require an RSC, the requester needs to ensure the RSC exists on the RSRC table in FMS. If it does not exist, a ticket should be submitted via UniCenter requesting the action.
12. FCAT – List the Fund Cat that will be assigned to the transaction.
13. Entry – Accounting Entry ID – If an entry for the GLs and ACEV already exist, list that entry and add an \* behind the Entry ID. If one does not exist, leave it blank – FMS Services will assign an Entry ID to the transaction.
14. ACEV – List the ACEV entry that will be assigned to the transaction.
15. Description – List a description that identifies the action the transaction performs.
16. DR/CR – List the debits and credits that the transaction will hit. Notes – VA lists their debits and credit in the following order – Proprietary, Budgetary, and Subsidiary.
17. PP – Prompt Pay indicator. Place an “X” in the box if prompt pay is applicable.

18. Name of Supervisor/Title – Type in the supervisor's name and their title. Supervisor should fill in this information when request has been received from the requester.
19. Signature of Supervisor – Type in the supervisor's name. Supervisor should fill in this information when request has been received from the requester.
20. Date Signed – Type in the date. Supervisor should fill in this information when request has been received from the requester.
21. Requester Digital Signature – Include the requester digital signature – then forward the document to the supervisor for their digital signature. **NOTE:** If digital signature is missing, the request form will be returned.
22. Supervisor Digital Signature – Once the supervisor reviews and verifies the request, they should include their digital signature and send the form to the mail groups listed above.
23. Comments/Notes - Any additional information may be added to the NOTE section.

Figure 1, ACED ACEN (FMS) System Accounting Transaction Request Form

Version 9 - JAN 2015										Print Form							
<b>ACED ACEN (FMS) System ACCOUNTING TRANSACTION REQUEST FORM</b>																	
NAME OF PERSON MAKING REQUEST ( <i>Last, first, middle initial</i> )				E-MAIL ADDRESS:				DATE OF REQUEST									
				WORK PHONE NUMBER													
For document tracking purposes please use the TC/TT/VCAT/FCAT/BOC/Date as the document name or any combination of those identifiers. Include the file name in the adjacent box.																	
TYPE OF REQUEST <input type="checkbox"/> NEW <input type="checkbox"/> UPDATE <input type="checkbox"/> DELETE    AREA <input type="checkbox"/> PRODUCTION <input type="checkbox"/> TEST    REGION																	
REASON FOR ENTRY OR CHANGE:																	
<b>TC</b>	<b>TT</b>	<b>VC</b>	<b>BOCT</b>	<b>F</b>	<b>CAT</b>	<b>ENTRY</b>	<b>ACEV</b>	<b>DESCRIPTION</b>	<b>DR</b>	<b>CR</b>	<b>DR2</b>	<b>CR2</b>	<b>DR3</b>	<b>CR3</b>	<b>DR4</b>	<b>CR4</b>	<b>PP</b>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
NAME OF SUPERVISOR / TITLE (PRINT)				SIGNATURE OF SUPERVISOR				DATE SIGNED									
NAME OF FSC APPROVER / TITLE (PRINT)				SIGNATURE OF FSC APPROVER				DATE SIGNED									
NAME OF OFP APPROVER / TITLE (PRINT)				SIGNATURE OF OFP APPROVER				DATE SIGNED									
REQUESTOR DIGITAL SIGNATURE																	
SUPERVISOR DIGITAL SIGNATURE																	
FSC DIGITAL SIGNATURE																	
OFP DIGITAL SIGNATURE																	
<p><b>Note: If a * is behind the Entry ID it exists on the ACEN table.</b></p> <p>COMMENTS / NOTES: This section can be used to paste multiple transactions. Please paste the information in the same format i.e TC, TT, VC . . . .</p>																	
<a href="http://vaww.vaco.portal.va.gov/sites/MgmtFin/FMS/Reference_Mainframe_Material/Forms/AllItems.aspx">http://vaww.vaco.portal.va.gov/sites/MgmtFin/FMS/Reference_Mainframe_Material/Forms/AllItems.aspx</a>										Adobe Forms Designer 6.0 JAN 2015 - Version 9							

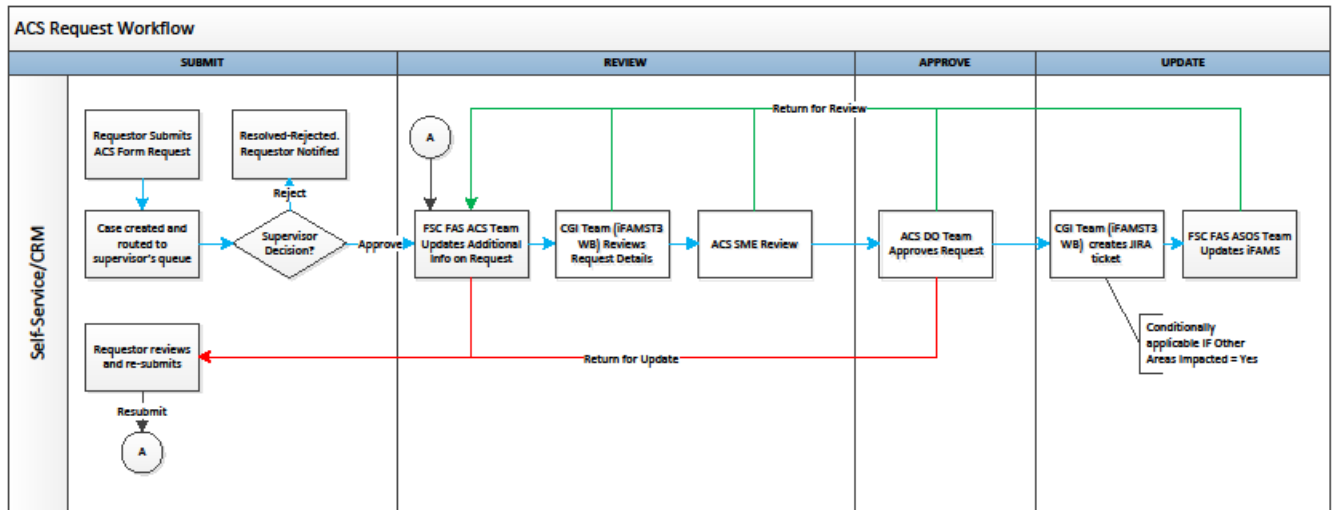


Appendix H: Updating Elements in VA's Accounting System (iFAMS)

A. iFAMS ACS requests are submitted through the ACS Governance tool, a component of the FSC CRM application. The CRM will be utilized for all of the iFAMS ACS data elements, (i.e. new, updates, or end dates to any ACS data element). Requests for changes to the iFAMS include, but are not limited to the following:

- Adding USSGL accounts and sub-accounts;
- Adding or changing accounting entries;
- Setup of Accounting Entry Definitions tables;
- Adding or adjusting flexible transaction definitions;
- Updating or changing Account Titles; External Reporting Tables;
- Dimensional Values (ACS Elements).

1. The ACS Governance component of the CRM Portal is currently being configured. Awaiting completion to update the required fields and descriptions.



B. Additional Considerations for Organization Code Requests.

1. For iFAMS:

- a. The Requestor completes a short version change request form in the ACS Governance component of the CRM Portal, ensuring that all applicable fields are populated, and routes the form to Financial Service Center (FSC) Financial Accounting Standards (FAS). Any Administration or Office representative can submit a change request form through the CRM Portal.
- b. FSC FAS reviews and completes the full version change request form and rationale documented for requesting the change, against authoritative guidance. FSC FAS then routes the change request form with its recommendation for approval to the Data Owner in the appropriate office for

- review. If the request is denied, FSC FAS rejects the change request form and the CRM Portal routes the rejected change request form back to the Requestor. FSC FAS will work with the requester to resolve any questionable issues to ensure the transaction is established/updated correctly in the VA's Accounting System. The Data Owner is a staff member at the FSC, VACO Budget Office, Programming, Analysis and Evaluation (PA&E) Office or another Administration or Staff Office.
- c. The Data Owner performs a second level review beyond what is contained in the document to ensure the transaction definitions are accurate. The Data Owner reviews the change request form, checking for possible impacts, such as hierarchy changes, flex posting updates, relationship edit modifications, and reporting configuration.
  - d. When approved, the change request form is sent to the System Accountant at the FSC Accounting Systems Oversight Section for any needed testing and production implementation. If the change request form is rejected, the rejected change request form is routed back to the Requestor.

## Appendix I: General Ledger Request Process (FMS and MinX)

**NOTE:** At the time of publication a customer relationship management (CRM) portal was in development by VA Financial Services Center (FSC) Financial Technology Service (FTS) to handle requests to modify VA's accounting classification elements for both FMS and iFAMS. This appendix will be updated as appropriate when the CRM portal is available for Department-wide use.

**General Ledger Account Request Form Systems (FMS & MinX)** (see file below and Figure 2) is a PDF Request form used by VA Administrations and staff offices to request action to the GLAC table in FMS and MinX. The requester will be responsible for correctly completing the request form, ensuring that all applicable fields are populated (including the requester's digital signature), and forwarding the form to their supervisor for review and digital signature. The supervisor will forward the request form via e-mail to [FSC Transaction Review \(Outlook\)](#) mail group.

The FSC Transaction Review group reviews, researches, and verifies the form. If additional information is needed prior to concurrence, the FSC reviewer will contact the requester via e-mail. The FSC reviewer will work with the requester to resolve any questionable issues to ensure the transaction is established/updated correctly in FMS. When FSC concurs with the request they will electronically sign and send the request to the [VACO OFP Alert \(Outlook\)](#) mail group.

The OFP group reviews, researches, and verifies the form. If additional information is needed prior to approval, the OFP reviewer will contact the FSC via e-mail. The FSC reviewer will work with OFP and the requester to resolve any questionable issues. When OFP approves of the request they will electronically sign and send the request to FMS Services via the [VACO 047E7 \(Outlook\)](#) mail group.

After FMS Services receives the approved form, the request will be processed in FMS and MinX. Once committed to the systems, FMS Services will notify the requester, supervisor, FSC Transaction Review group, and OFP group via e-mail. If there is an issue with processing the request in FMS and MinX, FMS Services will work with OFP to resolve the issue.

**Please Note:** The latest version of the request form that must be used is General Ledger Account Request Form Systems (FMS & MinX) Version 8 – JAN 2015. To fill out this form correctly, we highly encourage use of the [Treasury USSGL website](#) and the GLAC table in FMS.

### General Ledger Account Request Form Systems (FMS & MinX)



GLAC (FMS & MinX)  
Version 8

All applicable fields must be completed. Following is a description of the required fields for the GLAC request form.

1. Name of Person Making Request – Last Name, First Name, Initial
2. Requester E-Mail Address – Requester's VA e-mail address
3. Requester Work Phone Number
4. Date of Request
5. Type of Request – Place an "X" in the appropriate box – New, Update, Deactivate, Delete
6. Reason for Account or Change – Enter applicable information to help explain why the new account or change is needed
7. FMS Account – Enter the account number
8. Account Name – Enter the account name – Note this field allows 30 characters
9. Short Name – Enter an abbreviated version of the account name – Note this field allows 12 characters
10. Normal Balance – Enter either Credit or Debit – depending on what the normal balance should be
11. SGL Acct – This is an "FMS" field and is the same as the "Roll Up" account. This field allows 6 characters.
12. Mirror Acct – If the GL being requested should mirror an existing account, list the account it should mirror. Please take note of the message under this field on the form. This field allows 6 characters.
13. Fiscal Year – Enter the fiscal year of the account
14. MinX Account - Enter the account number
15. ICP – Inter Company Partner – Place an "X" if the GL is tied to an ICP
16. Acct Name – Enter the account name – Note this field allows 30 characters
17. Short Name – Enter an abbreviated version of the account name – Note this field allows 12 characters

18. Normal Balance - Enter either Credit or Debit – depending on what the normal balance should be
19. USSGL Acct – Enter the USSGL Acct number found on Treasury's website. This field allows 6 characters.
20. Mirror Acct – If the GL being requested should mirror an existing account, list the account it should mirror. – Please take note of the message under this field on the form. This field allows 6 characters.
21. Fiscal Year - Enter the fiscal year of the account
22. Trading Partner – Enter the number assigned to the Trading Partner – Treasury USSGL website has a list that can be researched.
23. Will impact MinX Treasury Report on Receivables (TROR) – Place an "X" if the request will make changes in TROR.
24. Financial Statements – Indicate what financial statement/s the GL should be included in. The Treasury USSGL website contains this information – check under Crosswalk when querying the GL.
25. Name of Supervisor/Title - Type in the supervisor's name and title. The supervisor should fill in this information when the request has been received from the requester.
26. Signature of Supervisor - Type in the supervisor's name. The supervisor should fill in this information when the request has been received from the requester.
27. Dated Signed – Type in the date. The supervisor should fill in this information when the request has been received from the requester.
28. Requester Digital Signature – Include the requester digital signature – then forward the document to the supervisor for their digital signature. **NOTE:** If digital signature is missing, the request form will be returned.
29. Supervisor Digital Signature - Once the supervisor reviews and verifies the request, they should include their digital signature and send the form to the mail groups listed above.
30. Note - Any additional information may be added to the Note section.

Figure 2, General Ledger Account Request Form Systems (FMS & MinX)

Print Form		
<b>GENERAL LEDGER ACCOUNT REQUEST FORM SYSTEMS (FMS &amp; MinX)</b>		
NAME OF PERSON MAKING REQUEST <i>(Last, first, middle initial)</i>		E-MAIL ADDRESS:
		DATE OF REQUEST
WORK PHONE NUMBER		
TYPE OF REQUEST <input type="checkbox"/> NEW <input type="checkbox"/> UPDATE <input type="checkbox"/> DEACTIVATE <input type="checkbox"/> DELETE		
REASON FOR ACCOUNT OR CHANGE:		
For document tracking purposes please save the file with General Ledger Number and Date (GLNUM_DATE.pdf) and include the file name in the adjacent box.		
<b>F</b>	Account: <input type="text"/>	Acct Name: <input type="text"/>
<b>M</b>		Short Name: <input type="text"/>
<b>S</b>	Normal Balance: <input type="text"/>	SGL Acct: <input type="text"/> Mirror Acct: <input type="text"/>
		Fiscal Year: <input type="text"/>
<small>* There are a number of additional flag settings that are not on this form. If you decided to mirror an account we will use the flag settings from the existing account. Additional information may be needed.</small>		
<b>M</b>	Account: <input type="text"/> <input type="checkbox"/> ICP	Acct Name: <input type="text"/>
		Short Name: <input type="text"/>
<b>i</b>	Normal Balance: <input type="text"/>	USSGL Acct: <input type="text"/> Mirror Acct: <input type="text"/>
		Fiscal Year: <input type="text"/>
<b>n</b>	Trading Partner: <input type="text"/>	<input type="checkbox"/> Will impact MinX Treasury Report on Receivables (TROR)
Please select the financial statements where this account will be included:		
<b>X</b>	<input type="checkbox"/> Balance Sheet	<input type="checkbox"/> Change In Net Position
	<input type="checkbox"/> Net Cost	<input type="checkbox"/> Statement of Budgetary Resources
		<input type="checkbox"/> Statement of Financing
<small>* Please indicate in the comments / notes section the desired location of this account for all statements and footnotes. If possible, chose an existing account to mirror all settings.</small>		
NAME OF SUPERVISOR / TITLE (PRINT)		SIGNATURE OF SUPERVISOR
		DATE SIGNED
NAME OF FSC APPROVER / TITLE (PRINT)		SIGNATURE OF FSC APPROVER
		DATE SIGNED
NAME OF OFP APPROVER / TITLE (PRINT)		SIGNATURE OF OFP APPROVER
		DATE SIGNED
REQUESTOR DIGITAL SIGNATURE <span style="color: red;">▶</span>		
SUPERVISOR DIGITAL SIGNATURE <span style="color: red;">▶</span>		
FSC DIGITAL SIGNATURE <span style="color: red;">▶</span>		
OFP DIGITAL SIGNATURE <span style="color: red;">▶</span>		
COMMENTS / NOTES: This section can be used to add additional informations about the account.		
<small>V:\Financial Management\047e7\FMS Director\2_REFERENCE\Forms Version 8 JAN 2015</small> <span style="float: right;"><small>Adobe Forms Designer 6.0</small></span>		

