

VHA GENERAL POST FUND

- 1. REASON FOR ISSUE.** This Veterans Health Administration (VHA) Directive defines VHA policy regarding the use of General Post Funds.
- 2. SUMMARY OF MAJOR CHANGES.** The major change in this revised Directive is deletion of procedures that have been placed in VHA Handbook 4721.
- 3. RELATED ISSUE.** VHA Handbook 4721.
- 4. RESPONSIBLE OFFICE:** The VHA Chief Financial Officer (17), VHA Central Office, is responsible for the contents of this Directive. Questions may be addressed to 202-273-5602.
- 5. RECISSIONS.** VHA Directive 4721, General Post Fund, dated March 20, 1997, is rescinded.
- 6. RECERTIFICATION.** This VHA Directive is scheduled for re-certification on or before the last working day of May 2012.

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1. PURPOSE: This Veterans Health Administration (VHA) Directive defines VHA policy regarding the use of General Post Funds.

2. BACKGROUND

a. The General Post Fund (GPF) is a trust fund authorized by Title 31 United States Code (U.S.C.), Section 1321. The Secretary of Veterans Affairs is authorized to deposit funds in the GPF under the authority of Title 38 U.S.C. Chapters 83 and 85.

b. GPF funds must be deposited and allocated to the appropriate funding accounts established by the Veterans Health Administration (VHA) Office of Finance to provide accountability in the Department of Veterans Affairs (VA) financial management system of records. The four funding accounts are:

- a. 8180(S)pecific,
- b. 8180(G)eneral,
- c. 8180(A)llocation, and
- d. 8180(M)useum.

NOTE: See VHA Handbook 4721 for detailed definitions and explanations of these four accounts.

3. POLICY: It is VHA policy that the Secretary of Veterans Affairs, the Under Secretary for Health, or the GPF Review Committee must authorize transfers or allocations to VHA field facilities, and that all GPF-related expenditures incurred comply with established VA financial policy and procedures regarding expenditures (see VHA Handbook 4721).

4. RESPONSIBILITIES

a. **VA Central Office General Post Fund (GPF) Review Committee**

(1) The VA Central Office GPF Review Committee is responsible for the review of all distributions of the 8180G funds even if the Committee did not approve the distributions. The Committee may also approve distributions out of 8180G funds to VHA facilities or program offices. *NOTE: Distributions approved by the Secretary of Veterans Affairs or the Under Secretary for Health do not require the approval of the GPF Review Committee.*

(2) The VA Central Office GPF Review Committee is comprised of VA Central Office Directors of Chaplain Service, Recreation Therapy Service, and Voluntary Service, or their designees. A VHA representative from the VHA Office of Resource Management (172) serves as a non-voting, advisory member.

(a) The Chairperson of the GPF Review Committee rotates among the members on a biannual basis.

(b) To ensure the VA Central Office GPF Review Committee provides effective GPF stewardship, all VHA requests for distributions from the 8180G Fund must be routed through the Committee for review.

(3) **Transitional Housing Programs.** Allocation of GPF monies to the VA Transitional Housing Program is not mandatory and is, therefore, subject to the approval of the GPF Review Committee.

b. **Under Secretary for Health**

(1) The Under Secretary for Health, or designee, is authorized to accept gifts for the benefit of patients and members of VA medical facilities, and for the benefit of one or more medical centers, domiciliaries, nursing homes or clinics. *NOTE: For purposes of this Directive, the term "gift" includes donated money, donated personal property, devises, and bequests.*

(2) The Under Secretary for Health, or designee, is responsible for ensuring the:

(a) Acceptance of Gifts and Donations. Gifts and donations must be accepted in an appropriate and documented manner.

1. VHA officials may not accept gifts or donations unless they have delegated authority to do so (see VHA Handbook 4721) and unless VHA Handbook 4721 authorizes both the acceptance of the gift or donation and the use of the gift or donation for the purpose designated by the donor.

2. As GPF accounts are authorized at each VA medical center, domiciliary, nursing home, and clinic, various officials at each facility may accept gifts as detailed in VHA Handbook 4721. If an offer of a gift is received that only the Under Secretary for Health may accept, the offer must be forwarded through the appropriate organizational channels to the VA Central Office GPF Review Committee for submission to the Under Secretary for Health.

3. VHA officials may not accept non-VHA gifts. Gifts received by VHA officials for non-VHA purposes must be directed to the appropriate VA office.

4. VA officials will not accept gifts in return for VA endorsements of or testimonials for any product or commercial line of endeavor.

5. If a donor does not intend to relinquish all control over the future use of the donated property, the donor's intent must be set forth in a gift agreement to which the VA accepting official(s) agrees. VA accepting officials may accept temporary use of property for a set period without charge to VA.

6. Devises and bequests, if administratively acceptable, are referred to the appropriate Regional Counsel to determine legal acceptability. Certain legal principles may be involved in making replies to individuals who indicate a desire to include a devise or bequest to VA in their wills. No commitments are to be made until a legal opinion has been obtained from the Regional Counsel.

(b) Disposition of Donations. Monetary donations are turned over to the agent cashier immediately, or as soon as practicable if received during non-duty hours, and deposited to the GPF account. Outside accounts (e.g., banks or credit union accounts) may not be used to maintain GPF funds.

(c) Soliciting Contributions. VHA officials who have delegated authority to accept gifts may: *NOTE: These VHA officials may delegate their authority to solicit gifts to other VHA management employees.*

1. Take action to raise the public's awareness of VHA's willingness to accept gifts and the productive use of GPF gifts; and,

2. Communicate VHA gift needs to potential donors.

(d) Appropriate VA Employee Official Travel

1. **Official Travel to attend a meeting or similar function.** See the VA Employee Travel Management Manual (currently in MP-1, Part II, Chapter 2, subparagraph 3j) for Department policy on VA or VA employees accepting gifts for official travel to attend a meeting or similar function. "Meeting or similar function" is defined at Title 41 Code of Federal regulations (CFR) § 304-1.2(c)(3).

2. **Official Travel to other than a meeting or similar function.** For support of official travel other than to a meeting or similar function, authorized VHA officials may accept gifts to VA for official travel to conduct Government business, but only for attendance at, or participation in, an event relating to the employee's official duties and only if the gifts are:

a. In compliance with the designated purpose of the donor (if the donation is designated for a research or education project, only that portion identified by the donor as appropriate for travel by VA staff members may be used for travel) or,

b. For conducting VA National Rehabilitation Special Events or otherwise for the direct benefit of VA patients or members (e.g., travel accompanying a patient).

(e) Liquidation of Donated Property Not Needed for VA Purposes. In accordance with 38 CFR 12.22, any assets accruing to the GPF, including stocks, bonds, and similar instruments, must be sold or otherwise converted to cash. Any such property received as general or specific donations must be redeemed in accordance with current VHA policy (M-1, Pt. I, Ch. 14, subpar. 14.73c). *NOTE: Although this manual provision addresses assets accruing to the GPF in cases when veterans die in VA facilities without heirs or next of kin, these procedures also apply when property is donated to VA.*

5. REFERENCES

- a. Title 31 U.S.C., Section 1321.
- b. Title 38 U.S.C., Sections 8103 and 8104, Chapters 83 and 85.
- c. Title 38 CFR, Part 12.
- d. Title 41 CFR, Part 304.
- e. Title 41, Chapter 101.
- f. VA Directive and Handbook 0631.
- g. M-1, Part I, Chapter 14.
- h. M-2, Part II, Chapter 5.
- i. VHA Directive 1200.2.
- j. M-8, Part V, Chapter 5.
- k. VA Directive and Handbook 0631.
- l. VA Directive and Handbook 4520.