

APPROPRIATION/FUND SYMBOLS AND TITLES

1. REASON FOR ISSUE: This Handbook provides accounting symbolization that implements the policies contained in VA Directive 4550.

2. SUMMARY OF CONTENTS/MAJOR CHANGES: This Handbook contains appropriation receipts and other fund account symbols and titles that have been assigned by the Department of the Treasury for the Department of Veterans Affairs (VA). The symbolization is consistent with the principles and standards prescribed by the Comptroller General of the United States. A separate section lists the appropriation limitation symbols assigned to the VA for use in accounting for funds. Information contained in this Handbook was formerly found in MP-4, Part V, Chapter 5.

3. RESPONSIBLE OFFICE: The Accounting Policy Division (047GA1), Office of the Deputy Assistant Secretary for Financial Management, is responsible for the material contained in this Handbook.

4. RELATED DIRECTIVE: VA Directive 4550, Accounting Symbolization.

5. RESCISSION: VA Manual MP-4, Part V, Chapter 5.

CERTIFIED BY:

**BY DIRECTION OF THE
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APPROPRIATION/FUND SYMBOLS AND TITLES

1. PURPOSE AND SCOPE. This handbook contains appropriation receipts and other fund account symbols and titles for the Department of Veterans Affairs (VA). The VA programs are funded through appropriations (including revolving funds that have appropriation funding), and revolving funds that do not have appropriation funding. These appropriations are listed as follows:

- a. General Fund Accounts
- b. Special Fund Accounts
- c. Public Enterprise Revolving Accounts
- d. Intragovernmental Fund Accounts
- e. Trust Funds
- f. Deposit Fund Accounts
- g. Receipt Clearing Accounts

h. Credit Reform Accounts

2. RESPONSIBILITY. The Accounting Policy Division (047GA1)

has the responsibility to provide advice and assistance, and recommend policies, procedures, and other requirements governing this Handbook.

3. ACCOUNTS IN THE PRESIDENT'S BUDGET

a. Federal Funds

(1) General Fund Accounts

(a) General Fund Receipt Accounts. The General Fund Receipt classifications and symbols and titles shown below are those most commonly used by VA. The collection account symbol will be prefixed by the numeral "36," which is the agency symbol for VA. Additional classifications and account symbols are shown in the Supplement to Volume I, Treasury Financial Manual, "Federal Account Symbols and Titles," and may be used when necessary.

1. 0100 Taxes. Receipt from levies (other than duties on imports) under the taxing and regulatory powers of the Constitution, such as income, excise and Social Security.

0101 Withheld Individual Income and FICA Taxes.

0109 Federal Tax Withheld From Payments to Nonresident Aliens.

These accounts will be shown as 36F0101 and 36F0109 by payroll offices located outside the United States only.

2. 0800 Fees for Regulatory and Judicial Services Fees

and other charges which result from the exercise of a governmental function of a regulatory or judicial nature. Includes fees for filing or recording of documents, costs of administering special programs and fees and other charges for administrative, professional and judicial services.

0869 Fees for legal and judicial services, not otherwise classified.

0891 Miscellaneous fees for regulatory and judicial services, not otherwise classified.

3. 1000 Fines, Penalties, Forfeitures, Economic Stabilization

Laws. Moneys received from levies imposed for violation of laws and regulations; confiscated or unclaimed funds; and proceeds from confiscated or unclaimed property.

1030 Fines, penalties, and forfeitures, immigration and labor laws.

1060 Forfeitures of unclaimed money and property. Includes excess proceeds of withheld VA foreign checks and unclaimed funds of patients.

1099 Fines, penalties, and forfeitures, not otherwise classified.

4. 1200 Gifts and Contributions. Funds or proceeds from property voluntarily transferred to the Government without compensation or valuable consideration.

1210 Contributions to "conscience fund." Includes money voluntarily paid to restore amounts which the donor considers to have been wrongfully acquired or withheld from the Government. Also includes moneys from individuals (known and unknown) motivated by personal feeling to ease their conscience from wrongful acts against others.

1299 Gifts to the United States not otherwise classified. Includes proceeds from the sale of donated property.

5. 1410 Interest. Interest received on loans, investments, and other equities.

1411 Interest on loans to VA, direct loans to veterans and reserves.

1422 Interest on loans, Higher Education Facilities Loan Fund.

1435 Proprietary Interest, not otherwise classified.

6. **2400 Fee and Other Charges for Services and Special**

Benefits. Moneys received for services or special benefits, which are proprietary in nature and are optional on the part of the recipient. Includes searches of records and certification of documents; copying or reproducing Government documents and reimbursements for salaries of employees detailed to non-Federal activities.

2431 Charges for Medical Services, VA.

2466 Fees for VA Loan Guaranty Housing program.

2473 Contributions from Military Personnel (Educational Assistance).

a. Army

b. Air Force

c. Navy

d. Marine

e. Coast Guard

f. NOAA

g. Public Health

NOTE: Participants under this law (service persons entering active duty between 7-1-85 and 6-30-88) will have their basic pay reduced by \$100.00 a month for the first twelve months of their service. (Public Law 98-525).

7. 2800-2900 Realization Upon Loans and Investments.

Proceeds from the liquidation of, or realization upon, intangible assets, including the return to the Government of moneys previously invested, loaned, or advanced; and the sale, retirement, or cancellation of Government-owned stocks, bonds, and securities.

2814 Other repayments of investments and recoveries (name of corporation or revolving fund).

8. 3000 Recoveries and Refunds. The return of moneys paid to, but not due, the recipient; compensation for loss of or damage to property; and other recoveries and refunds.

3102 Recoveries from reduction in the Civilian Salaries of Military Retirees.

3220 Proprietary Receipts-not otherwise classified, all other.

(b) **General Fund Expenditure Accounts.** The General Fund Expenditure Account symbols and titles are applicable to the VA.

1. **36X0102 Compensation And Pensions, VA.** Funds

under this appropriation are available for payment of compensation, pensions, gratuities, and allowances, including burial awards, plot allowances, burial flags, headstones and grave markers, emergency and other officer's retirement pay, adjusted service credits and certificates and other benefits as authorized by law and for payment of premiums due on commercial life insurance policies guaranteed under the provisions of article IV of the Soldiers' and Sailors' Civil Relief Act of 1940, as amended.

2. **36_0103 Emergency Veterans' Job Training Act of 1983,**

VA. This appropriation is available for payments to defray the cost of training and provisions of incentives to employers to hire and train certain wartime veterans who have been unemployed for long periods of time, as authorized by Public Law 98-77.

3. **36X0110 Construction, Major Projects, VA.** Funds

under this appropriation are available for constructing, altering, extending and improving any of the facilities under the jurisdiction or for the use of VA, or for any of the purposes set forth in

sections 38 U.S.C. 318, 2404, 2406, 8102, 8103, 8106, 8108, 8109, 8110, and 8122, including planning, architectural and engineering services, and site acquisition, where the estimated cost of a project is \$3,000,000 or more; provided, that none of these funds shall be used for any project which has not been considered and approved by the Congress in the budgetary process.

4. 36X0111 Construction, Minor Projects, VA. Funds

under this appropriation are available for constructing, altering, extending, and improving any of the facilities under the jurisdiction or for the use of VA, including planning, architectural and engineering services, and site acquisition, or for any of the purposes set forth in sections 38 U.S.C. 316, 2402, 2406, 8102, 8103, 8106, 8108, 8109, 8110 and 8122, where the estimated cost of a project is less than \$3,000,000.

5. 36X0120 Veterans Insurance And Indemnities, VA.

This appropriation is available for military and naval insurance, national service life insurance, servicemen's indemnities and service-disabled veterans insurance in accordance with 38 U.S.C. chapter 19, 70 U.S.C. 887 and 72 U.S.C. 487.

6. 36_0129 National Cemetery System, VA. A separate

appropriation for the National Cemetery System was first authorized by Public Law 102-139, "Departments of Veterans Affairs and Housing and Urban Development, and Independent Agencies Appropriations

Act, 1992, "dated October 28, 1991. The appropriation is for necessary expenses of the System not otherwise provided for, including uniforms or allowance therefor, as authorized by law; cemeteries expenses as authorized by law; purchase of passenger motor vehicles, for use in cemeteries operations; and hire of passenger motor vehicles.

7. 36X0137 Readjustments Benefits, VA. This

appropriation is used for the payment of readjustments and rehabilitation

benefits to or on the behalf of veterans as authorized by 38 U.S.C.

Chapter 21, 30, 31, 32, 34-36, 51, 53, 55 and 61.

8. 36/_/0144 Grants To The Republic Of The Philippines,

VA. This appropriation is used for making grants to the Republic of the Philippines in accordance with 38 U.S.C. 1731-1734. Funds are used for assisting in the replacement and upgrading of equipment and in rehabilitating the physical plant and facilities of the Veterans Memorial Medical Center, to remain available until September 30, 1996.

9. 36X0151 General Operating Expenses, VA. Funds

under this appropriation are available for use as provided under the Dire Emergency Supplemental Appropriations Act of 1992.

10. 36_0151. General Operating Expenses, VA. This

appropriation funds necessary expenses of the VA not otherwise provided for, including uniforms or allowances therefor as authorized by law; not to exceed \$25,000 for official reception and representation expenses; reimbursement of the GSA for security guard service and Department of Defense for the cost of overseas employee mail; purchase and hire of passenger motor vehicles; and for expenses of travel of employees as authorize by current year appropriation.

11. 36_0152 Medical Administration and Miscellaneous

Operating Expenses, VA. This appropriation is used for expenses necessary in the administration of the medical, hospital, nursing home, domiciliary, construction, supply, and research activities, as authorized by law; for carrying out the provisions of 38 U.S.C. 8155 relating to pilot programs; grants for exchange of medical information; and for expenses of travel of employees.

12. 36X0160 Medical Care, VA. Funds under this appropriation are available for use as provided under the Dire Emergency Supplemental Appropriations Act of 1992.

13. 36/_/0160 Medical Care, VA. Funds under this appropriation are available for equipment, land and structures as authorized by current appropriation.

14. 36_0160 Medical Care, VA. This appropriation funds expenses necessary for the maintenance and operation of

hospitals, nursing homes, and domiciliary facilities; for furnishing, as authorized by law, inpatient and outpatient care and treatment to beneficiaries of the VA, including care and treatment in facilities not under the jurisdiction of VA, and furnishing recreational facilities, supplies and equipment; funeral, burial and other expenses incidental thereto for beneficiaries receiving care in VA facilities; repairing, altering, improving or providing facilities in the several hospitals and homes under the jurisdiction of VA, not otherwise provided for, either by contract, or by the hire of temporary employees and purchase of materials; uniforms or allowances therefor, as authorized by law (5 U.S.C. 5901-5902); for expenses of travel of employees; and aid to State homes as authorized by 38 U.S.C. 1741.

15. 36/_0161 Medical And Prosthetic Research, VA.

This appropriation is used for expenses necessary for carrying out programs of medical and prosthetic research and development as authorized by law.

16. 36_0163 Health Professional Scholarship Program,

VA. This appropriation is used for payment of grants authorized by 38 U.S.C. Chapter 76 to students who agree to a service obligation with the VA at one of the medical facilities.

17. 36_0170 Office Of Inspector General, VA. Funds

under this appropriation are available for necessary operating

expenses of the VA Office of the Inspector General.

18. 36X0181 Grants For Construction Of State Extended

Care Facilities, VA. Funds under this appropriation are available for grants to assist the several States to construct State nursing home and domiciliary facilities and to remodel, modify or alter existing hospital, nursing home and domiciliary facilities in State homes, for furnishing care to veterans as authorized by 38 U.S.C. 8131-8137.

19. 36/_/_0183 Grants For Aid To States For Establishment,

Expansion And Improvement Of Veterans' Cemeteries, VA. Funds under this appropriation are available for grants to assist such State in establishing, expanding, or improving veterans' cemeteries owned by such State as authorized by Public Law 95-476 (38 U.S.C. 2408).

20. 36_0200 Reinstated Entitlement Program, VA.

Funds under this appropriation are used to restore certain amounts of benefits to surviving spouses and/or school children of veterans who died in the service or as a result of service-connected conditions incurred or aggravated prior to August 13, 1981. The determination of entitlement will be a joint effort of the Social Security Administration and VA. The payment will be made by VA from funds provided by DOD, as authorized by Public Law 97-377.

21. 20X1807 Refund Of Moneys Erroneously Received And

Covered. This Treasury general fund account is used to disburse funds previously deposited in miscellaneous general fund receipt accounts.

(2) Special Fund Accounts

(a) Special Fund Receipt Accounts

1. 36X5014 Medical Care Cost Recovery Fund. The Omnibus Budget Reconciliation Act of 1990, Public Law 101-508, established this fund to serve as a depository for all third party insurance and outpatient prescription copayment collections. VA uses a portion of these monies to provide for staff and other administrative costs associated with the medical care cost recovery efforts. After providing for the estimated cost of operations for the ensuing year, VA transfers the remaining funds to the Department of the Treasury before January of the next year. The Fund also collects copayments for inpatient deductions, per diem visits, and outpatients, which are deposited directly into the Treasury's Medical Fees and Other Services account 2431.

(b) Special Fund Expenditure Accounts. The VA has no Special Fund Expenditure Accounts.

(3) **Public Enterprise Revolving Fund Accounts**

(a) **36X4009 Servicemen's Group Life Insurance Fund.** Amounts due under the provisions of 38 U.S.C. chapter 19, subchapter III are payable from this fund. This insurance program is supervised by the VA and administered, under a contractual agreement, by the Prudential Insurance Company through its Office of Servicemen's Group Life Insurance (OSGLI). The fund collects premiums from each of the uniformed services and disburses those premiums to OSGLI for the payment of claims and administrative expenses. It also disburses funds to the General Operating Expense appropriation for the reimbursement of VA supervisory expenses.

(b) **36X4010 Veterans Reopened Insurance Fund.** Funds under this account are to finance payments of claims and administrative costs on non participating insurance policies issued from May 1, 1965 through May 2, 1966, under three separate subprograms--(1) Veterans service-disabled standard insurance, (2) Veterans service-disabled rated insurance, and (3) Non service-disabled rated insurance--established by provisions of the National Service Life Insurance Act of 1940, as amended (38 U.S.C. 1925 (b) and (c)). By law, the Veterans Reopened Insurance Fund is entirely self-supporting and funds are transferred annually from the fund to the General Operating Expenses appropriation to cover the cost of administration.

(c) **36X4012 Service-Disabled Veterans Insurance Fund.** Amounts due under the provisions of 38 U.S.C. 1722 are payable from this fund. This insurance program is unique in that it insures veterans with service connected disabilities at standard premium rates and therefore requires an annual subsidy from the Veterans Insurance and Indemnities appropriation (36X0120).

(d) **36X4013 Nursing Home Revolving Fund, VA.** Funds under this account are held for construction, alteration and acquisition of nursing home facilities in accordance with Public Law 102-40, Section 402 (b)(1) and (d)(1), as amended. Receipts to the fund are realized from the transfer of any interest in real property that is owned by the United States and administered by the VA and that has an estimated value in excess of \$50,000.

(e) **36X4014 Canteen Service Revolving Fund, VA.** Funds in this account are held to finance the establishment, maintenance, and operation of the Veterans Canteen Service in accordance with 38 U.S.C. Chapter 78. The Canteen Service furnishes, at reasonable prices, merchandise and services necessary for the comfort and well being of veterans in hospitals and hospitals operated by VA.

(f) **36X4018 Pershing Hall Revolving Fund.** This revolving fund provides for the operation and collections of receipts associated

with Pershing Hall, an asset of the United States located in Paris, France. In 1991, Public Law 102-86 transferred control of the building from a private organization to the VA.

(g) **36X4026 Medical Center Research Organization, VA.** Public Law 103-322 authorized VA to establish "Medical Center Research Organization" at VA medical centers. These non-profit organizations provide a flexible funding mechanism for the conduct of research. These corporations are self-sustaining and funds are not received into a government account.

(h) **36X4048 Special Therapeutic And Rehabilitation Activities Fund, VA.** This revolving fund was established by Section 105 (c) of Public Law 94-581, "Veterans Omnibus Health Care Act of 1976." Funds under this account are for the operation of the Compensated Work Therapy Program in VA Health Care Facilities, in accordance with 38 U.S.C. 1718. This self-sustaining fund requires no appropriation, as remuneration of patients' therapeutic work in VA medical centers is derived from contractual arrangements with private industry, nonprofit entities, state and federal entities.

(i) **36X4138 Medical Facilities Revolving Fund, VA.** This revolving fund was established by the "Veterans Benefits Act of 1992," Public Law 102-568. Funds under this account will accrue as a result of a limitation placed on pensions of veterans who are receiving nursing home care by a medical facility.

Any funds due the veteran in excess of \$90 will be deposited in this revolving fund and shall be available for obligation without fiscal year limitation to help defray operating expenses of the facility providing the nursing home care. These provisions are effective through September 30, 1997.

(j) **36X4538 Construction And Operation Of Garage And Parking**

Facilities, VA. This account authorizes the expenditure of funds for the acquisition, construction, alteration, maintenance and operation of garage and parking facilities in accordance with the provisions of 38 U.S.C. 8109 (d) and (e). This legislation provides for the collection of parking fees. Monies appropriated and parking fees collected are to be administered as a revolving fund deposited in a checking account with the Treasurer of the United States.

(4) **Intragovernmental Fund Accounts**

(a) **36X4537 Supply Fund, VA.** Funds under this account are to be used for all expenses necessary for the operation and maintenance of a supply system for the VA, including the procurement of supplies, equipment, and personal services and the repair and reclamation of used, spent, or excess personal property in accordance with 38 U.S.C. 8121 (formerly 5021).

(b) **36X4539 Franchise Fund, VA.** This revolving fund will

be used to supply common administrative services. Beginning in FY-1997 six activities will have annual billings. In order to initiate the fund in FY-1997, VA proposes that General Operating Expenses funds that directly funded the Service Activities be moved to the customers to become part of their operating base. In addition, funds from current reimbursement agreements will continue to pay for Service Activities through the Fund. The six Service Activities are:

1. IRM Austin Automation Center (AAC) -- ADP Services

2. OFM Austin Finance Center (AFC) -- Payroll

3. HRA -- Security and Investigation

4. HRA -- Law Enforcement Training Center

5. IRM -- Neosho Records Storage

6. IRM -- ADP and Adaptive Training

b. Trust Funds

(1) **Trust Fund Receipt Accounts.** Collections of Trust Fund Receipts will be deposited to the related Trust Fund Expenditure account symbol followed by the applicable suffix below. Refunds

of overpayments from trust funds will be deposited to the related Trust Fund Expenditure account without the suffix. The Trust Fund Receipt symbols, suffixes and titles assigned to the VA are as follows:

(a) **368132.1 Premium and Other Receipts, National Service Life Insurance Fund** - 38 U.S.C. 1920 (formerly 720).

(b) **368132.2 Interest and Profits on Investments in Public Debt Securities, National Service Life Insurance Fund** - 38 U.S.C. 1920.

(c) **368132.3 Payments from General and Special Funds, National Service Life Insurance Fund** - 38 U.S.C. 1920.

(d) **368133.1 Deduction from Military** - 38 U.S.C. 3222(a) (formerly 1622(a)).

(e) **368133.2 Contributions** - 38 U.S.C. 3222(b) (formerly 1622(b)).

(f) **368150.1 Premium and Other Receipts, United States Government Life Insurance Fund** - 38 U.S.C. 1955(a) (formerly 755(a)).

(g) **368150.2 Interest and Profits on Investments in Public Debt Securities, United States Government Life Insurance Fund**

- 38 U.S.C. 1955(b) (formerly 755(b)).

(h) **368150.3 Payments from General and Special Funds, United States Government Life Insurance Fund** - 38 U.S.C. 1955(b).

(i) **368150.21 Interest and Profits on Investments in Agency Securities, United States Government Life Insurance Fund** - 38 U.S.C. 1955(b).

(j) **368150.29 Miscellaneous Interest, United States Government Life Insurance Fund** - 38 U.S.C. 1955(b).

(k) **368180.1 Deposits, General Post Fund, National Homes, VA.**

Proceeds from sale of personal property left by a decedent

upon premises under the jurisdiction of VA; unidentified money

found on stations; proceeds of sale of unclaimed effects and unidentified

property, exclusive of Government property; gifts, devises, bequests,

etc., are to be deposited to this account in accordance with 38

U.S.C. 8301-8527 (formerly 5101-5227).

(l) **368180.2 Interest on Investments, General Post Fund, National Homes, VA.** 38 U.S.C. 8528 (formerly 5228).

(2) **Trust Fund Expenditure Accounts**

(a) **36X8132 National Service Life Insurance Fund, VA.** Amounts due under the provisions of National Service Life Insurance policy contracts are payable from this fund in accordance with 38 U.S.C. 720.

(b) **36X8150 U.S. Government Life Insurance Fund, VA.** Amounts due under the provisions of U.S. Government Life Insurance policy contracts are payable from this fund in accordance with 38 U.S.C. 1955 (formerly 755).

(c) **36X8180 General Post Fund, National Homes, VA.** Payments are made from this fund for approved miscellaneous morale-building activities and items for veterans for which other funds normally are not available. 38 U.S.C. 8520 establishes the General Post Fund as a trust fund as prescribed by 31 U.S.C. 1321(a)(45).

(3) **Trust Revolving Fund Accounts**

(a) **36X8129 National Cemetery Gift Fund, VA.** Payments are made from this fund for beautifying national cemeteries or for other purposes beneficial to the national cemeteries in accordance with 38 U.S.C. 2407 (formerly 1007) and Public Law 100-322, Section 346(g), dated May 20, 1988.

(b) **36X8455 Veterans Special Life Insurance, Trust Revolving Fund, VA.** Amounts due because of the maturity of policies

covered under section 622 of the National Service Life Insurance Act of 1940, and in effect on January 1, 1959, are paid from this fund in accordance with the provisions of 38 U.S.C. 1924(b) (formerly 723).

4. ACCOUNTS FOR PURPOSES OTHER THAN BUDGET PRESENTATIONS

a. Deposit Fund Accounts

(1) 36X6019 Escrow Funds For Shared Medical Equipment Purchases,

VA. Funds held in this account are used to purchase medical equipment jointly with approved institutions. Accrued interest or other earnings are disbursed to the institution in accordance with Public Law 102-405, Section 103.

(2) 36X6020 Personal Funds Of Patients, VA. Personal funds

are held under this account for patients and for authorized expenditures

on behalf of patients in accordance with 38 U.S.C. 5504 (formerly 3204).

(3) 36X6021 Funds Due Incompetent Beneficiaries, VA. Funds

are held under this account for incompetent beneficiaries, and

used for authorized payments on behalf of such veterans or to

such veterans when they are discharged in accordance with 38 U.S.C.

5504.

(4) **36X6050 Employees Payroll Allotment Account, United States Savings Bonds, VA.** Deductions made to cover the purchase of U.S. savings bonds are deposited to this account.

(5) **36X6275 Withheld State And Local Taxes, VA.** Funds under this account are held for payment to States and local governments of income taxes withheld from compensation of employees.

(6) **36X6875 Suspense, VA.** When it is known or it can reasonably be presumed that the remittance will ultimately be refunded, or paid to a private firm or individual, the remittance is immediately deposited in this account until proper disposition can be made.

(7) **20X6133 Payment Of Unclaimed Moneys (T).** Unclaimed money of persons whose whereabouts are unknown is deposited to this account in accordance with 31 U.S.C. 1322(a).

b. **Foreign Currency Fund Account.** The VA has no foreign currency fund accounts.

c. **Receipt Clearing Accounts**

(1) **36F3845 Proceeds Of Sales, Personal Property.** The Federal Property and Administrative Services Act of 1949 provides for

the exchange or sale of similar items with the exchange allowance or sales proceeds to be applied as whole or part payment for similar item replacement property. All proceeds from the sale of personal property will be available during the fiscal year in which the property was sold and for one fiscal year thereafter for obligation for the purchase of replacement property.

(2) **36F3875 Budget Clearing Account (Suspense) VA.** When the purpose of a remittance or the appropriation, fund or receipt account to be credited cannot be determined at time of receipt, and it can reasonably be presumed that the remittance will ultimately be credited to a VA or any agency's appropriation, fund or receipt account, or that experience has shown that the preponderance of unidentified remittances are eventually credited to a VA or any agency's appropriation, fund or receipt account, the remittance is immediately deposited in this account until disposition thereof is determined.

(3) **36F3878 Deposit In Transit Differences (Suspense) VA.**
A budget clearing account to which the Department of the Treasury charges/credits deposits in transit differences which have not been cleared within 6 months after the difference is reported on a TFS Form 6652, Statement of Differences-Deposit Transactions.

(4) **36F3879 Letters Of Credit.** Differences on the 224 with the Treasury that have existed for the past six months will be

charged to this account by the Treasury.

(5) **36F3880 Budget Clearing Account-Recertification VA.**

When payees have not received their checks or the checks have been lost, stolen or mutilated, the Department of the Treasury has redelegated to administrative agencies the authority to certify second payments. This account has been assigned by Treasury to record and adjust cancellation and stop payments credits and charges for clearance by the Agency Locator Code (ALC).

d. **Transfer Appropriation Account.** The VA has no transfer appropriation accounts.

e. **Credit Reform Accounts**

(1) **Credit Program Accounts**

(a) **36_1024 Direct Loan Program Account, VA.** Funds in this budgetary account include current definite appropriations for administrative expenses reimbursed to the General Operating Expense appropriation and permanent indefinite subsidies for direct loans made (Direct Loan Financing Account) to veterans after September 30, 1991.

(b) **36_0125 Loan Guaranty Program Account, VA.** Funds in this budgetary account include current definite appropriations

for administrative expenses reimbursed to the General Operating Expense appropriation and permanent indefinite subsidies for loans for manufactured homes (Guaranteed Loan Financing Account) and direct loan establishments (Loan Guaranty Guaranteed Loan Financing Account) made after September 30, 1991.

(c) **36_1114 Vocational Rehabilitation Loans Program Account,**

VA. The Vocational Rehabilitation Program is authorized by 38 U.S.C. Chapter 31. This account records the appropriation needed for the financing account (36X4112). Subsidies for direct loans will be passed from the program account to the financing account. Administrative expenses for the financing account will also be paid out of the program account.

(d) **36_1118 Education Loan Fund Program Account, VA.** This

account records the estimated appropriation needed for the financing account (36X4113). Subsidies for direct loans will be passed from the program account to the financing account. Administrative expenses for the financing account will be paid out of the program account. Costs will be recognized in the year the expense is actually incurred or the year the loan is closed.

(e) **36_1119 Guaranty and Indemnity Program Account, VA.** Funds

in this budgetary account include current definite appropriations for administrative expenses and permanent indefinite subsidies for guaranteed loan commitments (excluding manufactured homes)

and direct loan establishments made after September 30, 1991,
in accordance with 38 U.S.C. 3725.

(f) 36_1120 Native American Housing Loan Program Account, VA.

The Native American Housing Program is authorized by 38 U.S.C. 3761 to provide direct loans to veterans living on trust lands. Under current legislation, this is a pilot program terminating on September 30, 1997. The program account records the subsidy cost associated with direct loans obligated in 1993 and thereafter, as well as the administrative expenses of the program.

(g) 36X8128 Transitional Housing Loan Program Account, VA.

Funds from this account are disbursed to the financing account to make loans to nonprofit organizations providing housing units for use as group residences for the treatment of substance abusers. The amount of a loan per single residential unit may not exceed \$4,500, and the total of loans outstanding at any given time may not exceed \$100,000. Funds are also available for administrative expenses to carry out the direct loan program. Under this appropriation, funds may be transferred to and merged with the General Post Fund as authorized by Public Law 102-54, Section 8, dated June 13, 1991.

(2) Financing Accounts

(a) **36X4112 Vocational Rehabilitation Direct Loan Financing**

Account, VA. Records non-interest bearing advances provided to veterans for purchasing educational equipment and supplies while attending an approved training program. The advances are recovered through benefit deductions over a period of less than twelve months. Collections are from the program account (36_1114) and from loan repayments.

(b) **36X4113 Education Direct Loan Financing Account, VA.**

Records loans disbursed to veterans attending an approved educational program and the subsequent collection or write-off of the loan. Collections are from the program account (36_1118), loan fees and loan repayments.

(c) **36X4125 Loan Guaranty Direct Loan Financing Account, VA.**

Funds under this account are available for establishment of direct loans as a result of default on guaranteed loans with the exception of manufactured housing, closed prior to January 1, 1990. Expenses include reimbursement to liquidating account 36X4025 for direct loans closed after September 30, 1991, taxes and insurance advances, property expenses and other loan guaranty operations in accordance with Public Law 101-508, "The Federal Credit Reform Act of 1990." Collections are from loan sale proceeds, subsidies from the program account 36X0125, interest income, funding fees, and other revenue.

(d) **36X4126 Loan Guaranty Guaranteed Loan Financing Account,**

VA. Funds under this account are available for expenses related to all loan guarantees for manufactured housing guaranteed after September 30, 1991. These expenses include payments for lender claims and other loan guaranty operations in accordance with Public Law 101-508. Collections consist of payments from the program account (36_0125), funding fees, and interest on uninvested funds earned from Treasury.

(e) **36X4127 Guaranty and Indemnity Direct Loan Financing Account,**

VA. Funds under this account are available for establishment of direct loans as a result of default on guaranteed loans closed after January 1, 1990. Expenses include reimbursement to liquidating account 36X4023 for direct loans closed after September 30, 1991, but were guaranteed between January 1, 1990 and September 30, 1991 or to guaranteed financing account 36X4129 for direct loans that originally were guaranteed after September 30, 1991, taxes and insurance advances, property expenses and other loan guaranty operations in accordance with Public Law 101-508, "The Federal Credit Reform Act of 1990." Collections are from loan sale proceeds, subsidies from the program account 36X1119, interest income, funding fees and other revenue.

(f) **36X4128 Direct Loan Financing Account, VA.** Funds under

this account are held for direct loans made to veterans after September 30, 1991 and other loan guaranty operations, as well

as for interest on Treasury borrowings. Collections include loan sale proceeds, payments from the program account (36_0124), interest on loans, and other sources.

(g) **36X4129 Guaranty and Indemnity Guaranteed Loan Financing**

Account, VA. This account is used to pay expenses for all home loan guarantees (except manufactured housing) guaranteed after September 30, 1991. These expenses include payments for lender claims, acquisitions and other loan guaranty operations in accordance with Public Law 101-508. Collections represent recoveries from the Guaranty and Indemnity Direct Loan Financing Account (36_36X4127), funding fees, subsidy payments from the program account (36_1119), proceeds from the cash sales of properties, interest on uninvested funds, and other income.

(h) **36X4130 Native American Veteran Housing Direct Loan Financing**

Account, VA. Public Law 102-389, "Department of Veterans Affairs and Housing and Urban Development, and Independent Agencies Appropriation Act, 1993," makes funds available from this appropriation to subsidize gross obligations for the principal account authorized for direct loans. Collections to the account come from the program account (36_1120), interest income, fees, cash sales of homes, and loan repayments.

(i) **36X8126 Transitional Housing Loan Financing Account, VA.**

This account disburses direct loans under the Transitional

Housing Loan Program. Collections of subsidy payments are received from the program account (36X8128). Repayments of principal and interest are also credited to this account.

(3) **Liquidating Accounts**

(a) **36X4023 Guaranty And Indemnity Fund, Liquidating Account,**

VA. Funds under this account are available for expenses for property acquisitions and other loan guaranty operations for loans guaranteed between January 1, 1990 through September 30, 1991, per Title 38 U.S.C. 3725 and 3729. (Except administrative expenses and mobile homes guarantees per Title 38 U.S.C. 3712).

(b) **36X4024 Direct Loan Revolving Fund, Liquidating Account,**

VA. This account is used to record all activity associated with direct loans to veterans made prior to October 1, 1991, in accordance with 38 U.S.C. Chapter 37.

(c) **36X4025 Loan Guaranty Revolving Fund, Liquidating Account,**

VA. Funds under this account are available for expenses for property acquisitions and other loan guaranty and insurance operations (except administrative expenses) associated with direct loan obligations and loan guarantee commitments made prior to October 1, 1991, as authorized by 38 U.S.C. 3724, and for payment of participation sales insufficiencies.

(d) **36X4118 Education Loan Fund, Liquidating Account, VA.**

Funds under this account were used to make loans up to \$2,500 to eligible persons training under chapters 32, 34 and 35 of title 38 United States Code, who were without sufficient funds to meet their expenses (38 U.S.C. 3537 and 3698). All activity in the account pertains to loans made prior to October 1, 1991.

5. APPROPRIATION LIMITATIONS SYMBOLS

The following limitations are assigned for use in accounting for funds appropriated for the VA:

36_0151-General Operating Expenses, VA

Limitation .001 "All Other."

Limitation .007 "Employee Administrative Travel."

Limitation .022 "Official Reception and Representation Expense."

Limitation ADP "Automated Data Processing."

36_0152-Medical Administration and Miscellaneous Operating Expenses, VA

Limitation .001 "All Other."

Limitation .007 "Employee Administrative Travel."

36_/_0161-Medical and Prosthetic Research, VA

Limitation .001 "Prosthetic Research"-Program

822.

Limitation .007 "Prosthetic Research Employee Travel"-Program

822.

Limitation .001 (016) "Medical Research"-Program

821; and

"Agent Orange"-Program 823.

Limitation .007 (016) "Medical Research Employee Travel,"-

Program 821; and Agent Orange Employee Travel-Program 823.

Limitation .001 (017) "Research and Development in

Health Services."

Program 824.

Limitation .007 (017) "Research and Development in
Health Services

Employee Travel."-Program 824.

36_0160-Medical Care, VA

Limitation .001 "All Other."

Limitation .007 "Employee Administrative Travel."

**36/_/0183-Grants for the Construction of State Veterans Cemeteries,
VA**

Limitation .040 "Establishment of State Veterans Cemeteries."

Limitation .041 "Expansion and/or improvement of existing

Veterans Cemeteries."

36_0129-National Cemetery System, VA

Limitation .001 "All Other."

Limitation .007 "Employee Administrative Travel."

6. REFERENCES

- a. "Federal Account Symbols and Titles," Supplement to Volume 1, Treasury Financial Manual.
- b. Volume 1, Treasury Financial Manual, Chapter 1500 -- "Description of Accounts Relating to Financial Operations."
- c. GAO Policy and Procedures Manual for Guidance of Federal Agencies, Title 7 -- Fiscal Procedures, dated May 1993.
- d. "Glossary of Terms Used in the Federal Budget Process (Exposure Draft)," Revised January 1993 Accounting and Financial Management Division, General Accounting Office.

7. DEFINITIONS

- a. **Receipt Account Classification.** Normally receipt account symbols consist of six digits, except for receipt clearing accounts and available receipt accounts. The first two digits identify the agency administratively responsible for accounting for the receipts, e.g., **36** for VA. The last four digits identify the account within that fund group and major class, in accordance with the table in Volume 1, Treasury Financial Manual, Part 2, Chapter 1500.

b. **Expenditure Account Classification.** Expenditure account symbols consist of seven or more digits. The first two digits identify the agency responsible for the account; the next one or two digits/characters identify the period of availability for obligation; and the remaining four digits represent the account number assigned by Treasury. The period of availability is distinguished as follows:

(1) **Annual Appropriations.** A single digit (0 through 9) used to indicate the fiscal year of availability for incurring obligations for a 1-year appropriation, e.g., 3670151, represent Fiscal Year 1997 funds for the VA's General Operating Expense appropriation.

(2) **Multiple -Year Appropriations.** Two digits separated by a slash (/) indicate an appropriation available for incurring obligations for a definite period in excess of one year. The digit preceding the slash indicates the first fiscal year of availability, and the digit immediately following the slash indicates the final year of availability, e.g., 367/80161 represents Fiscal Years 1997 and 1998 funds for the VA's research appropriation.

(3) **No-Year Appropriations.** An X indicates a no-year

appropriation, which is available for incurring obligations for an indefinite period of time.

c. **Agency Location Code (ALC).** The Department of the Treasury requires an eight digit code (36-00-XXXX) be entered on all documents processed through their disbursing offices. Depositories e.g., **36-00-1200** represents documents processed through the administrative accounting system (FMS) of the VA.