

VA Financial Policies and Procedures
Supply Fund

CHAPTER 2A

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0201 OVERVIEW

This chapter prescribes the Department of Veterans Affairs (VA) financial policies and procedures for the Supply Fund, which includes a system of fiscal accounting and internal control over the assets, liabilities, income and expenses to meet VA's financial management requirements. The system, which conforms to the accounting principles, standards and general requirements prescribed in Volume II, Chapter I, VA's Accounting Classification Structure, affords an integrated control of assets and liabilities by synchronizing entries to general ledger control accounts and subsidiary perpetual inventory, accounts receivable and accounts payable records.

The Supply Fund supports VA's mission by the operation and maintenance of a supply system, including procurement of supplies, equipment, personal services and the repair and reclamation of used, spent or excess personal property. The primary customer for Supply Fund activities is VA, but the Fund also has significant sales to other Federal agencies, including the Department of Defense (DOD) and the Department of Health and Human Services (HHS).

The statutory authority for the Supply Fund is contained in [38 U.S.C. 8121 – Revolving Supply Fund](#). Although the Supply Fund has its own authority, there is nothing from a financial accounting and reporting perspective that distinguishes it from other financial operations. The Supply Fund is an integral part of VA's overall financial scheme and is part of the annual process for developing the year-end VA consolidated financial statements with notes.

0202 POLICIES

020201 VA will process all Supply Fund transactions involving cash collections and disbursements under Revolving Fund accounting symbol 36X4537, Supply Fund, Veterans Affairs.

020202 Annual funds obligated under a Supply Fund agreement¹ will remain obligated even if the Supply Fund does not complete performance or contract out for services by the end of the fiscal year², as long as the time between contracting and delivery is not excessive and the procurement is not for standard commercial items readily available from other sources. For example, if the Supply Fund's National Acquisition Center (NAC) is unable to procure items by the end of fiscal year (FY) 2013 for a VA medical center (VAMC) that obligated to the NAC using annual FY 2013 funds, the VAMC's obligation is still valid (does not need to be deobligated) and the NAC can make

¹This policy does not apply to agreements entered into using the Economy Act authority (31 U.S.C. 1535), which requires that an annual year appropriation obligated by an Economy Act agreement be deobligated at the end of the fiscal year to the extent that the performing agency has not performed or incurred valid obligations.

²Refer to [VA's General Counsel Decision VAOPGCADV 26-97, issued September 24, 1997](#). The provisions for delivery in the subsequent fiscal year do not violate the "bona fide needs" rule.

purchases in FY 2014 against the FY 2013 VAMC obligation, as long as the time between contracting and delivery is not excessive and the procurement is not for standard commercial items readily available from other sources.

020203 VA will ensure that information systems controls affecting Supply Fund operations are effective and that there are proper internal controls over the financial reporting function of the Supply Fund. These information systems controls must include the proper management authorizations for all major applications being used.

020204 VA will use the Supply Fund to pay for:

A. All expenses incurred by the Office of Acquisition and Logistics (OAL) and the Office of Acquisition Operations (OAO), except for expenses associated with building a new structure or refurbishing an existing structure. Such expenses must be paid by the appropriate construction appropriation account.

B. All expenses incurred by the Office of Small and Disadvantaged Business Utilization and certain elements of VHA's Procurement and Logistics Office, and logistics reviews conducted by Management Quality Assurance Service (MQAS).

C. Purchases of supplies and equipment for VA and other Government agencies.

D. Repair, inspection and testing costs of Supply Fund property.

E. Incidental charges for transporting and storing Supply Fund property.

020205 VA will treat inventory issues from the supply system as sales and will be reimbursed from the operating appropriations for all sales. Appropriation obligations will be established just prior to delivery. VA's Supply Fund will rely on Just-In-Time (JIT) deliveries from most suppliers to keep inventory levels low.

020206 VA will treat the Supply Fund consolidated financial statements independent of VA's consolidated financial statements, for purposes of obtaining an independent auditor's report with an opinion on the Supply Fund's financial statements.

020207 VA will prepare the Supply Fund consolidated financial statements in accordance with Federal Accounting Standards Advisory Board (FASAB) standards and related concepts, which constitute Federal generally accepted accounting principles. Supply Fund accounting transactions will be recorded under accrual accounting with operating expenses recognized currently, while those expenses for capital and other long-term assets are capitalized and not recognized as expenses until actually used.

A. The following statements will be prepared for Supply Fund activities:

1. Consolidated Balance Sheet

2. Consolidated Statement of Net Cost
3. Consolidated Statement of Changes in Net Position
4. Combined Statement of Budgetary Resources

B. VA will reconcile proprietary and budgetary information for the Supply Fund in accordance with Statement of Federal Financial Accounting Standards (SFFAS) No. 7. This reconciliation will be accomplished during the process of preparing a Statement of Financing as a footnote disclosure to the Supply Fund's consolidated financial statements.

020208 VA will use the Supply Fund budget authority to incur obligations and will recognize revenue from its customers on a "fee-for-service" basis. Services provided by the Supply Fund will be on a reimbursable basis. Exchange revenues will be recognized when earned, and expenses will be recognized when incurred. During the preparation of Supply Fund financial statements, all significant intra-entity balances and transactions will be eliminated during the consolidation process.

0203 AUTHORITY AND REFERENCES

020301 [38 Comp. Gen. 628 \(1959\), Contracts With Other Government Agencies](#)

020302 [31 U.S.C. 3512, Executive Agency Accounting and Other Financial Management Reports and Plans](#)[31 U.S.C. 3512, Executive Agency Accounting and Other Financial Management Reports and Plans](#)

020303 [31 U.S.C. 3515, Financial Statements of Agencies](#)[31 U.S.C. 3515, Financial Statements of Agencies](#)

020304 [38 U.S.C. 8121, Revolving Supply Fund](#)[38 U.S.C. 8121, Revolving Supply Fund](#)

020305 [Dental and Surgical Handpiece Repair Program](#)

020306 [Flexible and Rigid Endoscope Repair Program](#)

020307 [Implementation Guide for OMB Circular A-123, Management's Responsibility for Internal Control, Appendix A, Internal Control over Financial Reporting, dated July 22, 2005](#)

020308 [National Acquisition Center \(NAC\)](#)

020309 [Office of Management and Budget \(OMB\) Circular A-11, Preparation, Submission and Execution of the Budget](#)

020310 [OMB Circular A-123, Management's Responsibility for Internal Control](#)
[OMB Circular A-123, Management's Responsibility for Internal Control](#)

020311 [OMB Circular A-127, Financial Management Systems](#)
[OMB Circular A-127, Financial Management Systems](#)

020312 [OMB Circular A-130, Management of Federal Information Resources](#)
[OMB Circular A-130, Management of Federal Information Resources](#)

020313 [Office of Management and Budget \(OMB\) Circular A-136, Financial Reporting Requirements - Revised](#)

020314 Radiology Quality Assurance Services

020315 [Service and Distribution Center \(SDC\), Hines, IL](#)

020316 [Statement of Federal Financial Accounting Standards \(SFFAS\) No. 7: Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting](#)

020317 Strategic Acquisition Center (SAC), Fredericksburg, Virginia

020318 Strategic Acquisition Center (SAC), Frederick, Maryland

020319 Technology Acquisition Center (TAC), Austin, Texas

0203120 Technology Acquisition Center (TAC), Eatontown, New Jersey

020321 [Treasury Federal Account Symbols and Titles \(FAST\) Book](#)

020322 [Treasury Financial Manual \(TFM\) Volume 1, Part 2, Chapter 1500, Description of Accounts Relating to Financial Operations](#)

020323 [VA Directive 4900, Internals Control for Financial and Financial Interfacing Automated Information Systems](#)

020324 [VA's General Counsel Decision VAOPGCADV 26-97, issued September 24, 1997](#)

For additional guidance on Supply Fund policy, reference Volume I, Chapter 11, Intragovernmental Reimbursable Agreements and Volume VII, Chapter 5 Intragovernmental Activity and Reconciliations. For additional information on VA's Financial Reporting, refer to Volume VII, Chapters 1-9.

0204 ROLES AND RESPONSIBILITIES

020401 The Assistant Secretary for Management/Chief Financial Officer (CFO) oversees all financial management activities relating to the Department's programs and operations, as required by the Chief Financial Officers Act of 1990 and 38 U.S.C. 309. Specific responsibilities include the direction, management and provision of policy guidance and oversight of VA's financial management personnel, activities and operations. The CFO establishes financial policy, systems and operating procedures for all VA financial entities and provides guidance and oversight on all aspects of financial management.

020402 Under Secretaries, Assistant Secretaries, Chief Financial Officers, Fiscal Officers, Chief Accountants, and other key officials are responsible for ensuring compliance with the policies and procedures set forth in this chapter.

020403 VA's Office of Acquisition and Logistics and Office of Acquisition Operations are responsible for supporting VA's vast array of diverse programs and functions, involving expenditures for supplies and services. OAL and OAO have a Governmentwide role in the supply management of medical supplies and non-perishable subsistence. Because of their Departmentwide and Governmentwide mission, as well as their role in protecting the integrity of the procurement and supply system, OAL and OAO are organizationally independent of the activities they serve. As a principal VA staff office, OALC reports to the Secretary and provides goods and services needed by client activities. Budget and program responsibility for the Supply Fund rests with the Deputy Assistant Secretary for OAL and OAO.

0205 PROCEDURES

020501 VA's Supply Fund will utilize a set of standard general ledger accounts, including appropriate subsidiary records, that will identify Supply Fund specific activities to be reported both separately by the Fund and as part of VA's consolidated quarterly and annual financial reporting cycles. These accounts will be maintained on the accrual basis of accounting, and all Supply Fund financial reports will also be prepared on the same basis.

A. The Supply Fund will prepare an annual business-type budget for operations under the Fund.

B. The Supply Fund's system of accounts must conform to the accounting principles, standards and general requirements prescribed for VA as a whole, and must afford an integrated control of assets and liabilities by synchronizing entries to general ledger control accounts and subsidiary perpetual inventory, accounts receivable and accounts payable records.

C. Each station fiscal office may establish additional general ledger accounts and subsidiary records, as necessary, to meet the needs of each station's reporting requirements. It is important that these new accounts, together with the regularly used standard general ledger accounts to record station transactions, properly roll up into the USSGL accounts at the VA Central Office level for consolidation purposes.

D. The Supply Fund's control and subsidiary accounts will be reconciled monthly to assure the validity of account balances. In instances where subsidiary records are located in other than the accounting activity, the reconciliation will be accomplished on the basis of signed memoranda or tabulated listings received at the close of each month. To the extent possible, inaccuracies or discrepancies disclosed should be located and adjusted prior to preparation and submission of financial reports.

E. At the end of each fiscal year, detailed listings will be prepared to support balances reflected in control accounts maintained for receivables, advance payments, accounts payable and other accounts as required.

020502 The VA Supply Fund, a revolving fund³ established for the operation and maintenance of VA's supply system, will be:

A. Available without fiscal year limitations for all expenses necessary for the operation and maintenance of the supply system.

B. Reimbursed from appropriations for the cost of all services, equipment and supplies furnished at rates determined by the Secretary on the basis of estimated or actual direct cost (which may be based on the cost of recent significant purchases of the equipment or supply item involved) and indirect cost.

C. Credited with advances from appropriations for activities to which services or supplies are to be furnished and all other receipts resulting from the operation of the fund, including property returned to the supply system when no longer required by activities to which it had been furnished, the proceeds from disposal of scrap, excess or surplus personal property of the fund and receipts from carriers and others for loss of or damage to personal property.

020503 At the end of each fiscal year, VA's Secretary will determine the amount of excess monies in the Supply Fund, deemed not needed to maintain an adequate inventory level and effective financial management of the revolving supply fund. Excess monies will be provided to the Department of the Treasury as miscellaneous receipts.

020504 VA's Supply Fund will adhere all VA reporting requirements for providing information for inclusion in VA's quarterly and year-end consolidated financial statements and other submissions to the Department of the Treasury for the same

³For additional guidance on Supply Fund policy, reference Volume I, Chapter 11, Intragovernmental Reimbursable Agreements and Volume VII, Chapter 5 Intragovernmental Activity and Reconciliations.

timeframes. Included in these other submissions is receivable information relating to the Supply Fund's portion of VA's receivables reported in the Treasury Report on Receivables (TROR) Due From the Public.

020505 VA's Supply Fund principal business lines are Publications Service, Denver Acquisition and Logistics Center, Hines Service and Distribution Center, Service and Reclamation Division, National Acquisition Center (NAC), Strategic Acquisition Center (SAC), Technology Acquisition Center (TAC), VA Acquisition Academy (VAAA) and VA Medical Centers.

A. The [National Acquisition Center \(NAC\)](#), with offices located in Hines, IL and Golden, CO, performs the following operations. NAC's Hines IL location is responsible for:

1. Maintaining an electronic catalog of over 2,000 active contracts and provides ordering information and current contract pricing for over one million line items.
2. Establishing and administering national contract programs related to various healthcare-related products and services including but not limited to pharmaceuticals, medical/surgical supplies, medical equipment, medical systems, laboratory, repackaging services, professional and allied healthcare services for VA and other government agencies.
3. Contracting for JIT distribution services for pharmaceuticals, medical/surgical and subsistence (food) supplies and products, to user locations via through a network of prime vendors.
4. Contracting for medical equipment, as well as pharmaceutical and medical items to support emergency preparedness.
5. Establishing, soliciting, awarding and administering VA's Federal Supply Schedule Program, which currently consists of the following active schedules:
 - 621 I Professional Medical Healthcare Services
 - 62 1 II Reference Laboratories
 - 65 I B Pharmaceuticals and Drugs
 - 65 II A Medical Equipment and Supplies
 - 65 II C Dental Equipment and Supplies
 - 65 II F Patient Mobility Devices (including Wheelchairs, Scooters, Walkers, etc.)
 - 65 V A X-Ray Equipment and Supplies (including Medical and Dental X-Ray Film)
 - 65 VII In Vitro Diagnostics, Reagents, Test Kits and Test Sets
 - 65 NIIS New Item Introductory Schedule
 - 66 III Clinical Analyzers, Laboratory, Cost-Per-Test

B. The NAC's Denver Acquisition and Logistics Center (DALC), located in Golden, CO, performs the following operations:

1. Offers a full range of contracting services, including initiating, awarding, and administering national contracts for a variety of healthcare-related products and services.
2. Provides acquisition support to the OAL's VA Acquisition Academy.
3. Provides logistical supply chain management and oversees the receipt, storage, quality control and world-wide distribution of a variety of prosthetic, sensory aid items and telehome devices to eligible Veterans, VA medical centers and other customers.
4. Provides contracting economies of scale, order fulfillment and financial management services.

C. The [Service and Distribution Center \(SDC\), located in Hines, IL](#), performs the following operations:

Logistics Services

1. Distributes interment flags to families of deceased Veterans through VA and U.S. postal facilities nationwide.
2. Facility Management/Office and Warehouse Rental Excellent office and storage facilities at affordable pricing.
3. Product Distribution Services Storage and customized distribution.

Biomedical Equipment Repair Services

1. The [Flexible and Rigid Endoscope Repair Program](#) offers VA medical centers and other Government agencies high-quality, timely service at excellent prices.
2. [The Dental and Surgical Handpiece Repair Program](#) offers comprehensive dental and surgical handpiece repair programs comparable to similar programs throughout the United States.

D. The TAC, located in [Eatontown, New Jersey](#) and [Austin, Texas](#), provides dedicated acquisition and program management expertise and support for life cycle management of enterprise-wide solutions in information and technology, primarily for the Office of Information and Technology (IT). Its customers strive to be the leaders among Federal

IT organizations in providing secure, high-quality and responsive service by leveraging state-of-the-art technologies.

The TAC is comprised of four Contracting Services that offer cradle to grave acquisition support; an Operations Service focused on policy adherence, budget and e-tools; a Program Advisory Service that offers cost, schedule and performance expertise on critical Department programs; and an Acquisition Rapid Response Service designed primarily to support acquisition requirement package development.

E. Quality Assurance Services

[Radiology Quality Assurance Service](#) ensures that manufacturers and vendors provide VA medical centers, outpatient clinics, and other government entities with quality radiology equipment.

F. The SAC located in [Fredericksburg, Virginia](#) and [Frederick, Maryland](#), provides dedicated acquisition and program management expertise and support for life cycle management of non-IT enterprise-wide solutions for VA's highly complex requirements and strategically sound contracts.

G. OAL and OAO Central Office, Washington, DC, perform the following operations:

1. Formulate Departmental policy and regulations for VA's acquisition and logistics programs.
2. Coordinate information technology for OAL and OAO.
3. Formulate VA Supply Fund budget.
4. Monitor VA Supply Fund budget execution.
5. Oversee the annual audit of VA Supply Fund.

H. The VAAA provides the VA acquisition workforce with the core courses necessary to obtain the Office of Federal Procurement Policy's Federal Acquisition Certification in Contracting (FAC-C).

0206 DEFINITIONS

020601 "Bona Fide Needs" Rule. Without express statutory authority, no agency may obligate an appropriation made for the needs of a limited period of time, usually 1 year, for the needs of prior or subsequent years. This rule applies to all Federal Government funding activities carried out with appropriated funds, regardless of whether the funding mechanism used is a contract, grant or cooperative agreement.

020602 Economies of Scale. This is a long held concept referring to reductions in unit cost as the size, or scale, of a facility increases. Economies of scale may be utilized by any size entity expanding its scale of operation. The common ones are purchasing (i.e., bulk buying of materials through long-term contracts).

020603 Exchange Revenues. Inflows of resources to VA that have been earned. They arise from exchange transactions, which occur when each party to the transaction sacrifices value and receives value in return.

020604 Federal Supply Schedules. Under the General Service Administration (GSA) Schedules (also known as Multiple Award Schedules) Program, GSA establishes long-term Governmentwide contracts with commercial firms to provide access to millions of commercial supplies, products and services that can be ordered directly from GSA Schedule contractors or through the GSA online shopping and ordering system. GSA Schedules offer customers direct delivery of millions of state-of-the-art, high-quality commercial supplies and services at volume discount pricing.

020605 Fee-for-Service. This financing approach involves charging customers a fee (surcharge) for services rendered. This fee represents revenue to be received by the Supply Fund for arranging the procurement of goods and/or services for VA or external customers. The Supply Fund does not receive direct appropriated resources, so the fee structure is a financing mechanism to remain self-sufficient.

020606 Information Systems Controls. The methods, techniques and procedures designed to create a broad-based, balanced information security program that addresses the management, operational and technical aspects of protecting Federal information and information systems.

020607 Just-In-Time Delivery. An inventory control method of ordering materials on an as-needed basis, thus eliminating much of the expense and many of the environmental concerns of maintaining an onsite inventory.

020608 Lines of Business. Operational activities that relate to specific and distinct categories of work performed.

020609 Obligations. A legally binding agreement that will result in outlays, immediately or in the future. When an order is placed, a contract is signed, an award is granted, a service is purchased, or other actions are taken that require the Government to make payments to the public, or from one Government account to another, an obligation is incurred.

020610 Revolving Fund. A fund established by Congress to finance a cycle of business-like operations through amounts received by the fund. A revolving fund charges for the sale of products or services and uses the proceeds to finance spending,

usually on a self-sustaining basis. A revolving fund is a form of permanent appropriation.

0207 RESCISSIONS

020701 This chapter rescinds VA financial policies and procedures, Volume II, Chapter 2A, Supply Fund, dated August 2009.

0208 QUESTIONS

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

VHA	VHA CFO Accounting Policy (10A3A) (Outlook)
VBA	VAVBAWAS/CO/FINREP (Outlook)
All Others	OFP Accounting Policy (Outlook)

0209 REVISIONS

Section	Revision	Office	Effective Date
Header	Deleted: August 2009 Added: April 2014	APS (047GA)	August 2014
0201 Overview	Added: "s" to opening sentence so "include" now says "includes" Deleted link for: "38 U.S.C. 8121" Updated link to: "38 U.S.C. 8121 – Revolving Supply Fund"	APS (047GA)	August 2014
020202	Editorial, updates and deletions provided by OAL.	OAL	August 2014
020204B	Added: ", and logistics reviews conducted by Management Quality Assurance Service (MQAS)" so 020204B says: "All expenses incurred by the Office of Small and Disadvantaged Business Utilization and certain elements of VHA's Procurement and Logistics Office, and logistics reviews conducted by Management Quality Assurance Service (MQAS)."	OBO	August 2014

Section	Revision	Office	Effective Date
0203 Authority and References	Corrected alphabetization and renumbered authority and reference links. Removed reference to Volume V, Chapter 4B.	APS (047GA)	August 2014
020301	Renumbered link (formerly 020312): "38 Comp. Gen. 628 (1959), Contracts With Other Government Agencies".	APS (047GA)	August 2014
020302	Deleted link for: "31 U.S.C. 3512, Executive Agency Accounting and Other Financial Management Reports and Plans" Updated link for: "31 U.S.C. 3512, Executive Agency Accounting and Other Financial Management Reports and Plans" Renumbered link: Was 020301.	APS (047GA)	August 2014
020303	Deleted link for: "31 U.S.C. 3515, Financial Statements of Agencies" Updated link for: "31 U.S.C. 3515, Financial Statements of Agencies" Renumbered link: Was 020302.	APS (047GA)	August 2014
020304	Deleted link for: "38 U.S.C. 8121, Revolving Supply Fund" Updated link for: "38 U.S.C. 8121, Revolving Supply Fund" Renumbered link: Was 020303.	APS (047GA)	August 2014
020307	Added link for: "Implementation Guide for OMB Circular A-123, Management's Responsibility for Internal Control, Appendix A, Internal Control over Financial Reporting, dated July 22, 2005"	APS (047GA)	August 2014
020308	Renumbered Link (formerly 020304): "Office of Management and Budget (OMB) Circular A-11, Preparation, Submission and Execution of the Budget"	APS (047GA)	August 2014

Section	Revision	Office	Effective Date
020309	Deleted link for: "OMB Circular A-123, Management's Responsibility for Internal Control" Updated link for: "OMB Circular A-123, Management's Responsibility for Internal Control" Renumbered link: Was 020305.	APS (047GA)	August 2014
0203010	Deleted link for: "OMB Circular A-127, Financial Management Systems" Updated link for: "OMB Circular A-127, Financial Management Systems"	APS (047GA)	August 2014
020311	Deleted link for: "OMB Circular A-130, Management of Federal Information Resources" Updated link for: "OMB Circular A-130, Management of Federal Information Resources" Renumbered link: Was 020307.	APS (047GA)	August 2014
020312	Deleted link for: "OMB Circular A-136, Financial Reporting Requirements - Revised" Updated link for: "Office of Management and Budget (OMB) Circular A-136, Financial Reporting Requirements - Revised" Renumbered link: Was 020308.	APS (047GA)	August 2014
020314	Added link: "Radiology Quality Assurance Services"	OAL	August 2014
020315	Added link: "Service and Distribution Center (SDC), Hines, IL"	OAL	August 2014

Section	Revision	Office	Effective Date
020317	Added link: "Strategic Acquisition Center (SAC), Frederick, Maryland"	OAL	August 2014
020318	Added link: "Strategic Acquisition Center (SAC), Fredericksburg, Virginia"	OAL	August 2014
020319	Added link: "Technology Acquisition Center (TAC), Austin, Texas"	OAL	August 2014
020320	Added link: "Technology Acquisition Center (TAC), Eatontown, New Jersey"	OAL	August 2014
020321	Renumbered link: "Treasury Federal Account Symbols and Titles (FAST) Book" Formerly 020310.	OAL	August 2014
020322	Deleted link for: "Treasury Financial Manual (TFM) Part 2--Chapter 1500, Description of Accounts relating to Financial Operations" Updated link for: "Treasury Financial Manual (TFM) Volume 1, Part 2, Chapter 1500, Description of Accounts Relating to Financial Operations" Renumbered link: Was 020309.	APS (047GA)	August 2014
020324	VA's General Counsel Decision VAOPGCADV 26-97, issued September 24, 1997	APS (047GA)	August 2014

Section	Revision	Office	Effective Date
020401	<p>Deleted: “The Assistant Secretary for Management/Chief Financial Officer (CFO), as required by the Chief Financial Officers Act of 1990 and 38 U.S.C. 309, oversees all financial management activities relating to the Department’s programs and operations.”</p> <p>Added: “The Assistant Secretary for Management/Chief Financial Officer (CFO) oversees all financial management activities relating to the Department’s programs and operations, as required by the Chief Financial Officers Act of 1990 and 38 U.S.C. 309.”</p>	APS (047GA)	August 2014
020401	<p>Added: "and oversight", so 020401 says: "The CFO establishes financial policy, systems and operating procedures for all VA financial entities and provides guidance and oversight on all aspects of financial management."</p>	OBO	August 2014
020505	<p>Editorial, updates and deletions provided by OAL.</p>	OAL	August 2014
020701	<p>Deleted: “This chapter rescinds MP-4, Part 5, Chapter 7, Supply Fund Accounting; VA Directive 4800.20, Section 4(d), Records, Reports and Accounting; and OF Bulletin 05GA1.01, Obligating Annual Funds to the Franchise Fund or Supply Fund.”</p> <p>Added: “020701” and “This chapter rescinds VA financial policies and procedures, Volume II, Chapter 2A, Supply Fund, dated August 2009.”</p>	APS (047GA)	August 2014
020708	<p>Updated Veterans Health Administration e-mail address</p>	APS (047GA)	August 2014

