

VHA GENERAL POST FUNDS - GIFTS AND DONATIONS

1. SUMMARY OF MAJOR CHANGES:

a. **Amendment dated, June 3 2024**, updates the title and office in Appendix B, paragraphs 1.e.(6)-(7) from Chief Consultant, Public Health Strategic Health Care Group to National Program Executive Director, HIV, Hepatitis and Related Conditions Programs and National Director, Office of Public Health.

b. **As published March 18, 2024**, major changes included:

(1) **Paragraph 2:** Added or updated responsibilities for the Veterans Health Administration (VHA) Chief Financial Officer, Department of Veterans Affairs (VA) Central Office General Post Funds Review Committee Chair, VA medical facility Fiscal or Finance Officer, VA medical facility Center for Development and Civic Engagement Program Manager, VA medical facility Agent Cashier and VHA employees.

(2) **Paragraph 8:** Updated definitions including delegation of authority, E-donate, expendable property, gift and issuance document.

(3) Moved detailed processes and operational activities to Appendices A and B; removes Appendix E and relocated the information to Appendix B.

(4) Removed Appendices C and D and relocated the information to the Office of Finance SharePoint at <https://dvagov.sharepoint.com/sites/OITFSCFAS/APD/EHRM/SitePages/Po.aspx?Mode=Edit>. **NOTE:** This is an internal VA website that is not available to the public.

2. RELATED ISSUES: VHA Directive 1107, Department of Veterans Affairs Fisher Houses and Other Temporary Lodging, dated October 19, 2023, and VHA Directive 1601B.04, Decedent Affairs, dated December 1, 2017.

3. POLICY OWNER: The VHA Office of Finance (104C) is responsible for the contents of this directive. Questions may be directed to the VHA Office of Finance at VHAFinancial.Policy@va.gov.

4. RESCISSIONS: VHA Directive 4721, General Post Funds - Gifts and Donations, dated August 13, 2018, is rescinded.

5. RECERTIFICATION: This VHA directive is scheduled for recertification on or before the last working day of March 2029. This VHA directive will continue to serve as national VHA policy until it is recertified or rescinded.

6. IMPLEMENTATION SCHEDULE: This directive is effective upon publication.

March 18, 2024

VHA DIRECTIVE 4721(1)

**BY DIRECTION OF THE OFFICE OF THE
UNDER SECRETARY FOR HEALTH:**

/s/ Steven Lieberman, MD
Deputy Under Secretary for Health

NOTE: All references herein to VA and VHA documents incorporate by reference subsequent VA and VHA documents on the same or similar subject matter.

DISTRIBUTION: Emailed to the VHA Publications Distribution List on March 21, 2024.

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VHA GENERAL POST FUNDS – GIFTS AND DONATIONS**1. POLICY**

It is Veterans Health Administration (VHA) policy that the Secretary of Veterans Affairs, the Under Secretary for Health or the Department of Veterans Affairs (VA) Central Office (VACO) General Post Funds (GPF) Review Committee must authorize the use of funds in the GPF 8180G account for VA medical facilities or activities. All gifts including gift cards, donations and GPF-related expenditures incurred must comply with established VA financial policy and procedures including those set forth in this directive. Specific donations similarly must be deposited in 8180S accounts, either VACO GPF 8180S Specific, Veterans Integrated Services Network (VISN) or VA medical facility. 8180S accounts must be used in accordance with the donor's intent and stated restrictions. **AUTHORITY:** 31 U.S.C § 1321(a)(45); 38 U.S.C § 8301.

2. RESPONSIBILITIES

a. **Under Secretary for Health.** *NOTE: The Under Secretary for Health is authorized to accept gifts for the benefit of inpatients and staff members of VA medical facilities (see paragraph 3 for detailed requirements).* The Under Secretary for Health is responsible for:

(1) Ensuring overall VHA compliance with this directive.

(2) Approving requests for using non-directed, general gifts deposited in VACO GPF forwarded by the VACO GPF Review Committee (see paragraph 3.a.).

b. **Deputy Under Secretary for Health.** The Deputy Under Secretary for Health is responsible for supporting the VHA Office of Finance with implementation and oversight of this directive.

c. **Assistant Under Secretary for Health for Operations.** The Assistant Under Secretary for Health for Operations is responsible for:

(1) Communicating the contents of this directive to each of the VISNs.

(2) Assisting VISN Directors to resolve implementation and compliance challenges in all VA medical facilities within the VISN.

(3) Providing oversight of VISNs to ensure compliance with this directive and its effectiveness.

d. **VHA Chief Financial Officer.** The VHA Chief Financial Officer (CFO) of the Office of Finance is responsible for:

(1) Establishing and maintaining this directive, procedures and other requirements governing GPFs.

(2) Overseeing the VACO GPF Review Committee, including reviewing meeting minutes and concerns forwarded from the Chair.

(3) Overseeing the periodic review of the e-donate program to ensure VA medical facility compliance. **NOTE:** *Procedures related to the U.S. Department of Treasury's E-Donate System can be found at the VHA Office of Finance SharePoint located at <https://dvagov.sharepoint.com/sites/OITFSCFAS/APD/EHRM/SitePages/Po.aspx?Mode=Edit>. This is an internal VA website that is not available to the public.*

e. **Chair, VA Central Office General Post Fund Review Committee.** The Committee is comprised of VACO Directors of Chaplain Service, Recreation Therapy and Creative Arts Therapy Service and VA Center for Development and Civic Engagement (CDCE). A representative from the VHA Office of Finance serves as a non-voting, advisory member. The Chairperson of the GPF Review Committee rotates among the members on a 2-year basis. **NOTE:** *All VHA requests for distributions from the 8180G Fund must be routed through the Committee for review. 8180G funds approved for distribution are distributed to station level 8180A accounts. Allocation of GPF monies to the VA Transitional Housing Program is also subject to VACO GPF Review Committee approval. Distributions approved by the Secretary of Veterans Affairs or the Under Secretary for Health do not require the approval of the VACO GPF Review Committee. The Chair, VACO GPF Review Committee is responsible for:*

(1) Reviewing all distributions of the national 8180G funds even if the distribution was approved by an entity besides other than the VACO GPF Review Committee, including the Secretary of Veterans Affairs or Under Secretary for Health.

(2) Approving distributions out of 8180G funds to VA medical facilities or VHA program offices.

(3) Reviewing requests for using non-directed, general gifts deposited in the VACO GPF that have been forwarded through the appropriate organizational channels and submitting them to the Under Secretary for Health for approval (see paragraph 3.a.).

(4) Managing requests from VA medical facilities and VHA program offices for funding from general donations in accordance with paragraph 2 in Appendix A.

f. **Veterans Integrated Services Network Director.** The VISN Director is responsible for ensuring that all VA medical facilities within the VISN comply with this directive and informing leadership when barriers to compliance are identified.

g. **VA Medical Facility Director.** The VA medical facility Director is responsible for ensuring overall VA medical facility compliance with this directive and appropriate corrective action is taken if non-compliance is identified.

h. **VA Medical Facility Fiscal or Finance Officer.** The VA medical facility Fiscal or Finance Officer is responsible for:

(1) Ensuring that the facility GPF accounts are maintained and operated in accordance with this directive.

(2) Working with their respective services lines to maintain a record of supporting documentation for gifts (e.g., donor letters, acknowledgement or thank-you letters, Memoranda of Agreements (MOAs)) either as hard copies or in an electronic format (e.g., PDF files or SharePoint).

i. **VA Medical Facility Center for Development & Civic Engagement Program Manager.** The VA medical facility CDCE Program Manager is responsible for:

(1) Ensuring that all donations and all applicable facility GPF accounts, including both restricted and unrestricted, are used appropriately in accordance with donor intent and this directive. **NOTE:** *For exceptions, see Appendix B. Gifts for medical research must be congruent with an agency need or mission. Donations for the construction or alteration of a VA medical facility are not accepted under 38 U.S.C. § 8301 but would be accepted under 38 U.S.C. §§ 8103, 8104.*

(2) Ensuring the deposit of all monetary donations to facility GPF within 2 business days of acceptance (see paragraph 3.b.).

j. **VA Medical Facility Agent Cashier.** VA medical facility Agent Cashier is responsible for depositing submitted monetary donations to facility GPF within 2 business days of receipt (see paragraph 3.b.).

k. **VHA Employees.** VHA employees are responsible for:

(1) Ensuring they do not accept or solicit gifts and donations without the appropriate, delegated authority as specified in paragraph 3.

(2) For VHA employees who do not have authority to accept or solicit gifts, referring all offers of gifts and donations to the VA medical facility CDCE Program Manager to determine acceptability and for proper record documentation and acknowledgement to the donor. See Appendix B for officials and employees authorized to accept gifts/donations on behalf of VHA.

3. GIFTS AND DONATIONS

a. **Acceptance of Gifts and Donations.**

(1) VHA employees must not accept gifts or donations unless they have delegated authority as designated in this directive. See paragraph 2.j. and Appendix B. VHA employees who do not have authority to accept gifts must refer all questions or offers of gifts or donations to the VA medical facility CDCE Program Manager to determine whether a gift can be accepted, by whom and where.

(2) Gifts of space, property or major construction may only be accepted by the Secretary of Veterans Affairs or by those agency officers or employees with properly delegated authority (see below). Requests for using non-directed, general gifts deposited in the VACO GPF must be forwarded through the appropriate organizational channels to the VACO GPF Review Committee for submission to the Under Secretary for Health.

(3) If a donor does not intend to relinquish all control over the future use of the donated property, either personalty or realty, the donor's intent must be set forth in an MOA to which the VHA accepting official agrees (see Appendix B paragraph 1.d. and e. for information about accepting officials). VHA employees may accept temporary use of property for a set period without charge to VA as well as low-cost leases of capital equipment. MOAs may be used to delineate both the donor's and VHA's intentions and understandings regarding a gift.

(4) Devises and bequests are referred to the appropriate Office of Chief Counsel in the Districts in the Office of General Counsel (OGC) to determine legal acceptability. The Chief Counsel in the District processes bequests or devises according to applicable State law. No commitment to accept the devise or bequest may be made until a legal opinion has been obtained from OGC in VACO.

(5) OGC can provide guidance on how to proceed and whether a gift can be accepted. If a gift involves either a bequest or a devise to VA, a potential gift of cash or personalty or realty under a donor's last will & testament or testamentary trust, OGC can help determine whether the bequest or devise can be accepted. After OGC's determination, a district council representative is assigned to work with the decedent's estate or trust because they are more familiar with local jurisdictions' practices, laws and procedures. OGC may be consulted as necessary.

b. **Disposition of Donations.** All monetary donations to facility GPF are deposited within 2 business days of acceptance by the VA medical facility Agent Cashier. The Agent Cashier is responsible for ensuring the deposit is made in accordance with VA Financial Policy Volume VIII, Chapter 3, Agent Cashier Accountability Policy, dated November 16, 2023. Outside accounts (e.g., banks or credit union accounts) must not be used to maintain GPF. See Treasury Financial Manual Volume I, Part 5, Chapter 4100, Requirements for Using Depositories to Hold Public Money, located at <https://tfm.fiscal.treasury.gov/v1/p5/c410>.

4. DISBURSING AUTHORITY

a. VHA utilizes the Automated Allotment Control System (AACS) to provide authority to expend GPF granted to VA medical facilities. Funds are disbursed through the 8180A and 8180S accounts. Supporting document(s) must indicate the amounts made available, any special purpose or restriction on the use of the funds, as well as the ACCS to be used for national program allocations.

b. All funds for national events and programs must be deposited to the Program Code 9600 or 9700 series account according to instructions from the Office of Finance before the disbursement.

5. TRAINING

There are no formal training requirements associated with this directive.

6. RECORDS MANAGEMENT

All records regardless of format (for example, paper, electronic, electronic systems) created by this directive must be managed as required by National Archives and Records Administration (NARA) approved records schedules found in VHA Records Control Schedule 10-1. Questions regarding any aspect of records management can be addressed to the appropriate Record Officer.

7. BACKGROUND

a. Congress has granted VA the explicit statutory authority to accept gifts and donations codified in 5 U.S.C. § 4111; 38 U.S.C. §§ 322(b), 521(b), 7802(h), 8103(a), 8104(e) and 8301.

b. GPF is a trust fund authorized by 31 U.S.C. § 1321(45). Monies in trust funds are held to be disbursed in compliance with the terms of the trust. GPF are appropriated funds per 31 U.S.C. § 1321(b)(1). The Secretary of Veterans Affairs is authorized to deposit funds in GPF under the authority of 38 U.S.C. Chapters 83 and 85.

c. GPF must be deposited and allocated to the appropriate funding accounts established by the VHA Office of Finance to provide accountability in the VA financial management system of records. **NOTE:** *For more details on each of these accounts, see Appendix A.* The three funding accounts are:

- (1) 8180S (Specific),
- (2) 8180G (General), and
- (3) 8180A (Allocation).

8. DEFINITIONS

a. **Bequest.** A bequest is a gift of personal property, such as money, stock, bonds or jewelry, owned by a decedent at the time of death which is directed by the provisions of the decedent's will.

b. **Devise.** A devise refers to a gift given by means of the will of a decedent of an interest in real property.

c. **E-donate.** E-donate is an online platform that allows for electronic donations to be received through <https://pay.gov/paygov/> that is recorded and credited to the appropriate GPF account as prescribed by VHA Financial Policies and Procedures.

d. **Expendable Property.** Expendable property is property with a useful life of less than 2 years.

e. **Gift.** A gift is the gratuitous transfer of ownership without consideration consisting of (a) the donative intent, (b) transfer of title or ownership and (c) donee acceptance. Gifts may be cash, gift cards, services, gifts-in-kind, personality or realty, including bequests and devises. the term “gift” includes donated money, donated personal property, real property, in-kind donations, devises, bequests and other non-monetary donations such as (but not limited to) gift cards. VA, as other Federal agencies, may only accept gifts and donations that augment their appropriations if they have the specific statutory authority to do so. Donation is synonymous with gift.

f. **Issuance Document.** An issuance document is a document that is prepared when gifts are recorded in the VA medical facility’s accountability records stating a gift has been received, its donor and the purpose of the gift.

g. **Members.** Members are individuals in VA’s care other than VA medical facility inpatients. Members include outpatients (including those participating in VA-funded Community Care), homeless Veterans, Veteran residents in domiciliary or community living centers, caregivers of Veterans, families and survivors at Fisher House and other eligible beneficiaries, who are being treated in VA medical facilities.

h. **Solicited Funds.** Solicited funds are funds collected or donated because of efforts by VA officials to make the public aware of VA’s willingness to accept gifts and VA’s gift needs. ***NOTE: The authority of the Secretary of Veterans Affairs to accept gifts includes the implicit authority to solicit for them. A gift need not be accepted. For example, if the agency cannot use a gift, it must be rejected.***

9. REFERENCES

a. 5 U.S.C. § 4111.

b. 31 U.S.C. §§ 1321, 1353, 3302(b).

c. 38 U.S.C. Chapters 83 and 85 and §§ 322, 521, 7361 through 7366, 7802, 8103, 8104, 8520.

d. 5 C.F.R. part 2635.

e. 38 C.F.R. part 12.

f. 41 C.F.R. Chapter 304 and § 301-2.5.

g. Executive Order 12674 of April 12, 1989.

h. VA Financial Policy, Volume I, Chapter 6, Reconciliations, dated October 23, 2018.

i. VA Financial Policy, Volume II, Chapter 2C, Clearing (Suspense) and Deposit Funds, dated February 10, 2023.

j. VA Financial Policy, Volume V, Chapter 9, General Property, Plant, and, Equipment, dated September 6, 2023.

k. VA Financial Policy, Volume VIII, Chapter 3, Agent Cashier Accountability Policy, dated November 16, 2023.

l. VA Financial Policy, Volume VIII, Chapter 4, Personal Funds of Patients, dated February 13, 2024.

m. VA Financial Policy, Volume XIV, Chapter 9, Non-Source Federal Travel (Donated Travel), dated October 13, 2021.

n. VA Directive 7531, Acquisition of Artwork, Decorative Furnishings and Decorative Items, dated March 1, 2017.

o. VHA Directive 1111, Spiritual Care, dated July 21, 2021.

p. VHA Directive 1200.02(1), Research Business Operations, dated March 10, 2017.

q. VHA Directive 1400.03, Educational Relationships, dated February 23, 2022.

r. VHA Directive 1400.09(1), Education and Physicians and Dentists, dated September 9, 2016.

s. VHA Directive 1620(2), VA Center for Development & Civic Engagement Program, dated June 16, 2022.

t. VHA Handbook 1200.17, Department of Veterans Affairs (VA) Nonprofit Research and Education Corporations Authorized by 38 U.S.C. §§7361 through 7366, dated April 27, 2016.

u. VA Form 0893. Advance Review of Offer to Donate Support for Official Travel.

v. VA Form 10-2815, Temporary Receipt for Funds.

w. VAF-2064, Authority to Release and Ship Effects and Funds.

x. VHA Office of Finance SharePoint located at <https://dvagov.sharepoint.com/sites/OITFSCFAS/APD/EHRM/SitePages/Po.aspx?Mode=Edit>. **NOTE:** This is an internal VA website that is not available to the public.

y. TFM Part 5 Chapter 4100, Requirements for Using Depositories to Hold Public Money, located at <https://tfm.fiscal.treasury.gov/v1/p5/c410>.

z. Treasury Financial Manual, Volume I, Chapter 4300 – Responsibilities Relating to Government Investment Accounts and Investment in Government Account Series Securities, located at <https://tfm.fiscal.treasury.gov/v1/p2/c430>.

GENERAL POST FUND FINANCIAL OPERATIONS

1. GENERAL POST FUND ACCOUNTS

General Post Funds (GPF) 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 Veterans Affairs (VA) financial management system of record. GPF accounts are authorized at each VA medical facility. The three funding accounts are:

a. **8180S (Specific).** This funding account is for donations designated by donors for a specific purpose or to a specific VA medical facility. It was established for the distinct and separate financial reporting of restricted donations (e.g., gifts, bequests, devises). This account is also used for general donations allocated by the Secretary of Veterans Affairs to a specific VA medical facility.

(1) **Specific or Restricted Donation.** A specific or restricted donation to GPF is any gift, bequest, devise or donation accepted by a VA official that the donor has specified the donation be used for the exclusive benefit of inpatients or members at one VA medical facility or for which the donor designated a specific use for the donation that may be intended for VA at large.

(2) Donors may designate restricted gifts for uses that do not directly benefit inpatients or members and for purposes that cannot be funded by unrestricted funds. Donations designated by donors for uses that VHA employees support or benefit, must be directed to the Office of General Counsel (OGC) Ethics Specialty Team for review. For example, the National Cemetery Administration has specific gift acceptance authorities for the beautification or enhancement of national cemeteries.

(3) Restricted donations must be documented with written instructions from the donor specifying the purpose for which the donation has been made, and originals or copies of this documentation are maintained by the VA medical facility Office of Finance because original or copied documentation is required for fiscal reviews and audits.

NOTE: See paragraph 2.b. of this appendix. If this documentation cannot be obtained, consult with the appropriate Office of Chief Counsel in the Districts or the VHA Office of Finance) to determine if the donation can be accepted. This may be done through a Memorandum of Agreement that sets out the parties' expectations and responsibilities. Veterans Affairs Central Office (VACO) OGC may be consulted if necessary.

(4) Donations that are restricted by the donor only in that they are given to one or more specific VA medical facilities, but otherwise have no restrictions placed by the donor, are treated as general donations for the purpose of determining how they may be used (i.e., they must be used for expenditures that directly benefit inpatients or members while receiving care from VA medical facility).

b. **8180G (General).** This funding account is for general donations. It was established for the discrete financial reporting of unrestricted donations, donations for non-VHA purposes and the interest income from Treasury investments. This national account is maintained in Central Office. VA medical facilities may also have a general purpose GPF for unrestricted donations. VA medical facilities with a Fisher House must establish a Fisher House GPF specifically to support VA Fisher House program operations and the needs of Fisher House guests. **NOTE:** *Once the Fisher House Foundation, Inc. builds a Fisher House and turns it over to VA, the given medical facility assumes responsibility and though a Fisher House is a temporary lodging facility, it would appear as a budget line item in the medical facility's account.*

(1) **General or Unrestricted Donation.** A general or unrestricted donation to the GPF is any remittance tendered to a VA official for the benefit of inpatients or members with no restrictions or designated uses placed on the donation by the donor. Funds received from these donations are available only for expenditures that directly benefit inpatients or members while receiving care or treatment from VA medical facilities (with certain exceptions set forth in this directive). **NOTE:** *Donations made to a specific station but without specific donor intent must be recorded in the station's 8180S "general purpose" account.*

(2) The following collections, though not donations, must be handled and processed in the same manner as general donations.

(a) The proceeds of the sale of personal property left on any VA medical facility or premise (including contract facilities) by a decedent who did not leave any survivors, next of kin or heir, entitled under the law of their domicile, to personal property as to which the person died intestate (i.e., without a will) pursuant to 38 U.S.C. § 8501.

(b) Any monies or proceeds of the sale of personal property left by a Veteran, or a dependent or a survivor of a Veteran, who dies while receiving care or treatment in a VA medical facility (including contract facilities) and whose property is vested in the United States (US) pursuant to 38 U.S.C. § 8520 and 38 C.F.R. §§ 12.19-12.22.

(c) The proceeds of the sale of unclaimed property, exclusive of government property, found on premises under VA control pursuant to 38 U.S.C. § 8504. **NOTE:** *The person who was entitled to the property, or the legal representative or assignee, must be paid the proceeds of sale thereof, less expenses if claim therefor be made within five years from the date of finding. If the owner died intestate without creditors or next of kin surviving, proceeds must not be paid to such person's legal representative. See 38 U.S.C § 8504.*

(d) Any monies left or found upon any VA medical facility (including contract facilities) if the purpose or owner of the funds cannot be identified, provided the funds are held by the VA medical facility for 90 days in suspense account F3875 before expenditure, pursuant to 38 U.S.C. § 8504 and VA Financial Policy Volume II, Chapter 2C, Clearing (Suspense) and Deposit Funds, dated February 10, 2023.

(e) The proceeds from the sale of GPF equipment and other property (i.e., articles of value received as a gift or bequest, or equipment and property previously purchased with GPFs).

(f) Funds of deceased patients deposited to the GPF in accordance with 38 U.S.C. § 8520 and VA Financial Policy Volume VIII, Chapter 4, Personal Funds of Patients, dated February 13, 2024.

(g) Donations that are specific only in that they are donated for use at a specific VA medical facility but otherwise have no restrictions placed by the donor on VA's use of the funds are subject to the same rules as general donations with respect to how they may be used (see Appendix A paragraph 1.b.(1)).

c. **8180A (Allocation)**. This fund account is for allocations. It was established for discrete financial reporting of unrestricted funds taken from general purpose account 8180G and allocated to VA medical facilities, under the authority of the VACO GPF Review Committee in support of national programs or as the VACO GPF review committee may deem appropriate for regional or specific requests. All allocations are designated and approved by the VACO GPF review committee, the Secretary of Veterans Affairs and the Under Secretary for Health. Transfer of disbursing authority through the Automated Allotment Control System (AACS) is the medium used to allocate the funds to VA medical facilities. Donations received at a VA medical facility must not be recorded in the 8180A funding account.

2. REQUESTS FOR FUNDING FROM GENERAL DONATIONS

a. All requests for GPF support from VA medical facilities and VA Central Office program offices must be submitted in writing to the VHA Office of Finance for referral to the VACO GPF Review Committee. Upon approval of a request, the VACO GPF Review Committee chairperson directs the VHA Office of Finance to transmit funding.

b. National programs requesting support from the VACO GPF Review Committee must submit their request for funding in the upcoming fiscal year to the VHA Office of Finance by the required date as specified in the funding request memorandum. Submissions by memorandum with back up spreadsheets detailing expenses, desired quarterly distribution and justification must be signed by the National Program Director or hosting VA medical facility Director. Notification of the disposition of requests is made by the VACO GPF Review Committee chairperson via email.

c. VA medical facilities requesting funding for supplemental support to the initial annual allocation must submit their request with a justification in the memorandum signed by the VA medical facility Director to the VHA Office of Finance. Requests received before the tenth of the month are included in the agenda of the next VACO GPF Review Committee meeting. The VACO GPF Review Committee chairperson notifies the VA medical facility Director of the VACO GPF Review Committee decision.

d. A special request that occurs during the fiscal year follows the same guidelines as supplemental support.

e. **Distribution of Funds.** The VACO GPF Review Committee chairperson directs the VHA Office of Finance to transmit funding approved by the VACO GPF Review Committee. AACS issues a Transfer of Disbursement Authority to the applicable program at undistributed level.

(1) Funding in support of the Initial Annual Allocation, supplemental to the Annual Allocation or special requests is allocated in 8180A.

(2) Funding in support of national programs is allocated to the field in 8180A, after unique subaccounts are created within the VA medical facility 8180A account. The VHA Office of Finance provides any VA medical facility receiving such funds with the standardized accounting classification codes (ACC) for these subaccounts prior to transmittal of the funding.

3. GENERAL POST FUND SUBSIDIARY LEDGER

a. The maintenance of subsidiary ledgers covering facility GPFs is the responsibility of the VA medical facility Office of Finance.

b. The subsidiary accounts in the operating ledger are maintained in accordance with VA Financial Policy, Volume I, Chapter 6 - Reconciliations, dated October 23, 2018. The Office of Finance for each VA medical facility in receipt of facility GPF is required to maintain separate and perpetual subsidiary ledgers for each fund account. Individual subsidiary ledgers are to be established and maintained for each 8180S fund account and each 8180A fund account. A separate ACC is established for each account.

c. At the end of each month, subsidiary accounts must be reconciled to all respective controlling accounts within the general ledger. Inaccuracies and discrepancies are corrected promptly.

d. A separate ACC is established for each capital improvement project authorized by VACO for which funds are received.

e. Each VA medical facility must establish and maintain a separate account for the 8180A fund called VACO's allocation. This account receives all funding from VACO.

NOTE: *Donations are not credited to this account. VACO uses this account for two purposes: to allocate unrestricted funds to VA medical facilities that may be used as the VA medical facility Director, or designee, deems best (e.g., the annual allocation or Central Office Advance”); and to allocate funds for national program activities, such as sporting and cultural events. VA medical facilities must use the standardized ACCs communicated by VACO along with each distribution of national program funds.*

f. One 8180G account must be established and maintained for those donations defined in paragraph 1 of this appendix.

g. At the end of each accounting month, subsidiary accounts must be totaled and the total reconciled with the balances in appropriate general ledger accounts. Any inaccuracies or discrepancies must be corrected promptly. Subsidiary accounts balances must be maintained and retained for audit purposes. The F827 detailed transactions report for Treasury symbol 36X8180 SGL 4610 must be reconciled to the subsidiary accounts. This monthly reconciliation is required per VA Financial Policy, Volume I, Chapter 6 Reconciliations, dated October 23, 2018.

h. An account for the funds or the proceeds from the disposition of other personal property for deceased Veterans is established in the Veterans Personal Finance System (VPFS). If the next of kin cannot be determined, the proceeds are transferred to general purpose account 8180G.

(1) The Administrative Officer of the Day (AOD) provides the Personal Funds of Patients (PFOP) Patient Funds Clerk a death notice. The PFOP Patient Funds Clerk prepares VA Form 2064, Authority to Release and Ship Effects and Funds, complete with signature of the VA medical facility Director, or designee, and returns the form to the AOD who determines next of kin.

(2) When it is determined that there is no next of kin, the PFOP Patient Funds Clerk is notified. The PFOP Patient Funds Clerk requests a journal voucher number from the accounting department and funds are withdrawn from VPFS and completed VA form 90-2064 is forwarded to accounting.

(3) Accounting prepares a OF 1017-G journal voucher and processes a transfer of funds from PFOP 6020 to 8180G.

(4) The journal voucher and VA form 90-2064 are kept on file in accounting.

4. COLLECTIONS

a. Collected donations may not be deposited into a non-government account. Department of the Treasury Section 4120-Guidance: U.S. Department of the Treasury guidance, as outlined in Treasury Financial Manual (TFM) Part 5 Chapter 4100 states that Federal agencies receiving public money from any source are statutorily required to deposit these funds into the US Department of the Treasury, unless otherwise specifically authorized by law. Commercial accounts (e.g., banks or credit union accounts) may not be used to maintain GPF funds. See TFM Part 5 Chapter 4100, Requirements for Using Depositaries to Hold Public Money.

b. All monetary donations must be deposited into the GPF within 2 business days of acceptance by authorized official. The Agent Cashier is responsible for ensuring the deposit is made in accordance with VA Financial Policy, Volume VIII, Chapter 3 - Agent Cashier Accountability Policy, dated November 16, 2023. **NOTE:** While a donation may be in the physical possession of a VHA employee, it is only considered "accepted" once it is reviewed and processed by those with the delegated authority to do so.

c. Field service receipts for deposits to the GPF account must clearly indicate the name of the donor, nature of the gift, purpose of the donation and any specific limitation, restriction or identification required on items authorized for purchase from such funds, including identification as a specific or general donation. All collections credited to the GPF account must be scheduled on the SF-215, Deposit Ticket (available through the U.S. Government Publishing Office only) under the identifying symbol 36X8180.

d. The Budget Clearing Account (Suspense) does not contain GPF donations. Any GPF funds currently accounted for in a suspense account must be transferred to the GPF and credited to account 36X8180. GPF is not an auxiliary or “slush” fund to augment appropriated funding or accounts. The GPF is a Federal trust account under 31 U.S.C. § 1321(45) and must be used primarily for the benefit of patients and members (Veterans receiving care or treatment in or through VA medical facilities). 38 U.S.C. § 8303 directs that GPF disbursements to be made within the Secretary’s discretion and must be aimed at the benefit of persons in hospitals or other facilities. While VA has great latitude in how it administers and disburses GPF funds, Congress directed that GPF disbursements primarily help patients and members under 38 U.S.C. § 8523.

e. The availability of GPF collections for disbursement purposes is determined in accordance with the type of donation:

(1) **Specific Donations.** A specific donation becomes immediately available for expenditure at the VA medical facility for an enumerated purpose. If the donation is made by personal check, there is a 10-business-day deferral period. The deferral period is 2 days for Paper Check Conversion Over the Counter. The deferral date is annotated on the field service receipt.

(2) **General Donations.** General donations are deposited or transferred to the 8180G account. All deposits and transfers to this account must be identified on collection documents, journal vouchers and SF-224, Statement of Transactions. VA medical facilities are not to disburse from 8180G fund under any circumstances.

5. EXPENDITURES

a. **General.** All GPF related expenditures incurred must comply with established VA financial policies and procedures. Gifts may only be used for a purpose that is authorized by law or directly beneficial to VA inpatients or members receiving care from VA except as otherwise authorized by statute. GPF must not be used as a “slush fund” or alternative to other appropriated fund accounts (e.g., IT, Medical Services, GenAd or GOE accounts).

(1) GPF may be used to purchase items to be blessed or consecrated for use in serving the religious needs of Veterans of a particular faith group or denomination. These items remain under the custody of the chaplain of the faith group or denomination for the purposes of appropriate use and, at the end of their useful life, for appropriate disposal. GPF may be used to provide honoraria for clergy or musicians

who provide services on a non-recurring basis. Payment for such services must be made in accordance with VA contracting policies and procedures (See VHA Directive 1111, Spiritual Care, dated July 21, 2021).

(2) GPF and in-kind donations that have been earmarked for Homeless Veterans are permitted to be used as needed for this Veteran population for the purposes set forth below:

(a) Transportation needed by Veterans under VA care or treatment to and from stand downs and as necessary to facilitate in their finding and moving into permanent housing. This includes travel by common carrier/public transportation (e.g., bus, train, subway/light rail/Metro, taxi).

(b) Personal comfort items needed by Veterans under VA care or treatment, which include clothing (e.g., socks, underwear, pants, shirts, footwear, coats, gloves, hats); blankets, quilts/lap robes, sleeping bags, pre-paid cell phones, phone cards or personal care items to facilitate and assist with meeting a Veteran's basic immediate needs.

(c) Household goods, cleaning supplies, apartment start-up kits, small household appliances, furniture and cookware needed by Veterans under VA care or treatment (for example, items to fulfill their start-up needs when transitioning into permanent housing).

(d) Rental deposits, utility bills and laundry vouchers needed by Veterans under VA care or treatment. Funds must be disbursed directly to the vendor of laundry vouchers, utility or landlord for the specific purpose identified. GPF is not to be used for any other debits such as rental payments, credit card bills, car loans or personal loans.

(3) GPF accounts are not to be used for the acquisition, construction, renovation, expansion, alteration or repair of VA medical facilities and space used to provide care and treatment except with the Secretary of Veterans Affairs' approval as noted in Appendix B, paragraph 7.

(4) GPF expenditures incurred for the sole benefit of individual patients, such as training of caregivers, travel and lodging expense of visiting families or telephone calls are authorized.

(5) GPF expenditures of specific donations for food, refreshments and entertainment incurred for dedication ceremonies, rededication ceremonies, groundbreaking and building anniversaries are authorized. Unrestricted donated funds may be used only if approved by the Secretary of Veterans Affairs or appropriate delegates; OGC may be consulted to assist in the approval analysis process as desirable.

(6) GPF may not be accepted or used to purchase items for resale.

(7) GPF may not be accepted or given to a Veterans Service Organization or other non-VA entity unless these funds are used to pay for services provided under a contract with the entity. **NOTE:** *Expenditures under the contract must be for a purpose authorized under this directive.*

(8) GPF and in-kind donations that have been earmarked to support Fisher Houses may not be used for any other purposes. Authorized purposes may include items and services to support ongoing Fisher House operations such as (but not limited to):

- (a) Cleaning supplies,
- (b) Appliances,
- (c) Furniture,
- (d) Refurbishment projects,
- (e) Contractual services including,
- (f) HVAC maintenance,
- (g) Housekeeping,
- (h) Cable and internet,
- (i) Hotel contracts for Fisher House overflow accommodations, and
- (j) Landscaping services.

b. **Expenditures Using Restricted Donations.** VHA officials who are authorized to receive gifts may delegate the authority to incur expenditures using restricted donations. This authority must be documented by a delegation of authority and must assign the appropriate Control Point (CP) officials and clerks. The delegation of authority must be signed by one of the VHA officials authorizing the delegation listed in Appendix B, paragraph 1.

(1) Money designated for the Center for Development and Civic Engagement (CDCE) Review Committee purposes may be used to pay for recognition ceremonies attended by VA volunteers.

(2) Separate accounts for major faith groups may be established to receive and expend funds from chapel offerings.

c. **Expenditures Using Unrestricted Donations.** This includes donations specific to one or more VA medical facilities that otherwise have no restrictions placed on them by the donor. VHA officials who are authorized to receive gifts as described in Appendix B, paragraph 1 may delegate the authority to incur expenditures using unrestricted donations. This authority must be documented by a delegation of authority and must assign the appropriate CP officials and clerks. The delegation of authority must be signed by the VHA official authorizing the delegation. The appointed CP officials ensure that the expenditure is for the benefit of patients or members who are being supplied care or treatment by VA in any VA medical facility.

(1) Unrestricted money may not be used for expenditures incurred in the care and treatment of a patient in a VA medical facility, or to purchase, maintain or repair equipment used to provide care and treatment, nor are they to be used for recurring operations.

(2) Unrestricted money may not be used to reimburse the salary or contract costs of permanent VA employees including medical providers.

(3) Only the Secretary of Veterans Affairs or the Under Secretary for Health may approve the use of unrestricted funds to purchase food or refreshments at activities that do not involve the direct participation of inpatients or members. the United Secretary for Health may delegate their authority as desired. The following do not need such approval:

(a) Receptions at VA national sports programs and special events. **NOTE: GPF is not the sole funding source for these programs.**

(b) Multi-patient memorial services honoring deceased Veterans, attended by caregivers and families.

(c) Stand downs and welcome home events for Veterans.

(4) The following are some examples of prohibited GPF expenditures using unrestricted funds:

(a) Unrestricted GPF funds may not be used to fund an individual's membership in a professional association, but such GPF funds can be used to pay for VA's membership in an association.

(b) Employee activities except for recognition ceremonies for CDCE volunteers.

d. **Approval of Expenditures.** All withdrawals from GPF must be approved by the designated CP official and be in accordance with the purpose of the donation. All obligations must be recorded in the subsidiary ledger. CP officials must review CP balances on a routine basis to ensure funding is available. All purchases made from GPF are subject to audit and can be reviewed to ensure the intent of the donation is met.

e. **Obligation and Posting Procedures.**

(1) All purchase card orders are processed in accordance with VA Financial Policy (Volume XVI, Chapter 1 - Government Purchase Card Program). All purchase orders made with a Government Purchase Card must be input into IFCAP within 1 business day. The IFCAP fund CP for GPFs must always be set to "overcommit not allowed" to ensure funding is available. CP officials are responsible for ensuring adequate funding is available prior to authorizing any expenditure. All obligations or modification to obligation will be requested by the CP clerk and approved by the CP official prior to purchase. Purchase Card orders greater than the individual Micro-Purchase threshold

may not be split smaller amounts to avoid Purchase Card authority limits.

(2) Cash payments can be authorized by the CP official. The request for cash must contain a valid obligation number (1358). The request for cash must be signed by the CP official and will be attached to the Agent Cashier Replenishment.

(3) Advances to Social Workers from the General Post Fund.

(a) When specific donations are received for making payments to or for Veterans for travel of visiting families, telephone calls and cash advance may be made to a designated social worker on behalf of the Veteran. The VA medical facility Director must designate the social worker in writing, by name and title, to receive and disburse such funds.

1. Use of purchase cards is preferred, but not required. If this is not a practicable option, cash advances may be made based on the availability of cash funds, up to a maximum of \$200, to the social worker.

2. These funds may not be deposited into personal bank accounts or commingled with personal funds and must be properly safeguarded against theft.

3. Only the employee receiving the advance can disburse the funds.

(b) A memorandum requesting the cash advance is prepared and must cite the authority for the advance, the purpose and the specific account from which the advance is to be made. The memorandum must be approved by the VA medical facility Director, or designee, and forwarded to the VHA Office of Finance for obligation. A copy must be retained for obligation control purposes and the original forwarded to the Agent Cashier authorizing the cash advance.

1. The social worker must follow VA medical facility Agent Cashier procedures and acknowledge receipt of the advance with the social worker's signature.

2. An accounting of each cash advance is made as additional funds are acquired and at least once per quarter.

3. Receipts and remaining cash must be returned to the Agent Cashier in exchange for the receipted memorandum. The Agent Cashier notes the obligation copy of the memorandum to show that the remaining cash was returned, and that the replenishment voucher is posted as a withdrawal and the obligation liquidated.

f. **Gift Cards/Canteen Coupon Book Purchases.** Gift cards and canteen coupon books may be purchased from GPF for distribution to inpatients, members or caregivers of the Veteran (for Veteran use) only, if the distribution of the cards or books supports the mission and goals of VHA and directly benefits the Veteran.

(1) The purchase card holder making the purchase of a gift card or canteen coupon book must maintain an electronic tracking mechanism (e.g., spreadsheet) including date of purchase, purchase order number, date of distribution, card serial number, value of card or coupon and purpose/activity. This electronic tracking mechanism is maintained for accountability and auditing purposes in accordance with Records Control Schedule-10 guidance for purchases.

(2) Gift cards and canteen coupon books must be maintained in a secure manner, either in a safe or a locked area. The CP official who authorized the purchase is personally responsible for ensuring the material is stored in a secure environment.

6. ACCOUNTING FOR DONATED ARTICLES AND ITEMS PURCHASED WITH GENERAL POST FUNDS

a. **Trust Fund Property.** A trust is a relationship whereby property is held by one party for the benefit of another, created by a grantor or settlor, who transfers property to a trustee to hold or to use the money for the benefit of a third party.

(1) GPF is a Federal trust account established to hold donated funds/proceeds to carry out donors' intent to benefit the agency/patients/members.

(2) Before the beneficiary receives the property/proceeds, the property is first transferred to a third party, called the trustee. The trustee is responsible for collecting and protecting the trust fund property. Trust fund property is property received as a gift or bequest from individuals or non-government organizations and personal property purchased from GPF but may also include the following.

(a) Equipment donated by manufacturers for promotional, experimental purposes.

(b) Personal property left on VA property by a deceased patient or member of a VA medical facility who dies intestate and who does not leave any survivors, next of kin or heir entitled under the law of the decedent's domicile to that personal property. See 38 U.S.C. § 8501.

(c) Unclaimed property, exclusive of government-owned property, found on premises under the control of the VA.

(d) Trust fund property transferred between stations.

(e) Building service equipment and nonexpendable property held pending disposal which was previously acquired (purchased or donated) as trust fund property.

b. **Types of Donated Articles.** All items described below must be recorded in the CDCE Portal as a donation.

(1) **GPF Trust Expendable Supplies.** Expendable items placed in stock that were donated or purchased from GPFs must be recorded in the trust supplies inventory control account. VHA Procurement and Logistics perpetual inventory records are the subsidiary to this account.

(2) **GPF Trust Equipment, Non-Expendable or Durable Equipment.** Non-expendable equipment is an item which retains its identity throughout its useful life and whose dollar value is high enough to warrant accountability. VA capitalizes all equipment when the acquisition cost or fair market value (donated value) is \$1,000,000 (per unit) or more and the useful life is greater than 2 years. All non-expendable equipment items are recorded in the Equipment Inventory Listing and recorded in the Fixed Asset Subsystem. This recording includes both capitalized and non-capitalized non-expendable items.

(3) **Property Pending Disposal (Trust).** The value of materials supplies and equipment purchased with GPFs or donated, which are on hand pending sale, transfer, salvage or destruction must be recorded in the property pending disposal (trust) inventory control account. Balances in this account control the subsidiary records maintained by the Office of Procurement and Logistics. Proceeds from the sale of such property must be deposited as general donations to GPF unless the donor originally specifies otherwise.

(4) **GPF Supplies (Expendable).** Expendable items purchased from GPFs and upon receipt issued immediately to patients, members or others must be recorded as a credit to the accounts payable account and a debit to an expense account. Expendable items that are donated and issued immediately to patients, members or others must be recorded as an operating expense.

(5) **GPF Building Service Equipment and Real Property.**

(a) For Donated Real Property. The asset is recorded in GPF and immediately transferred to the Assets and Miscellaneous Accounts Fund (AMAF) series of accounts. All costs associated with bringing the donated asset to a form suitable for its intended use will be capitalized. Similarly, building service equipment is not recorded in GPF, but must be recorded in the AMAF series of accounts.

(b) Buildings And Building Service Equipment. Purchased with GPFs must be recorded in the work-in-process holding account used to track costs/value. When the project is complete, VHA Office of Finance makes the appropriate accounting entries to move the cost into the appropriate AMAF general ledger accounts. Only buildings/service equipment will be capitalized if all capitalization requirements are met. All equipment and real property will be accounted for in accordance with VA Financial Policy, Volume V, Chapter 9, General Property, Plant, and Equipment, dated September 6, 2023.

(c) Land. VA will capitalize (and not depreciate) land, regardless of cost, in the Department's Financial Management System (FMS). Donations of land must not be accepted unless the agency can use the land, e.g., land too encumbered, unsuited for a given purpose.

(6) **GPF Non-Government Securities**. Non-government securities donated to GPF must be recorded at the market or appraised value at the time of acquisition.

(7) Donated Gift Cards.

(a) Gift cards donated to VA must be used as specifically intended by the donor.

1. Donated gift cards may be provided directly to members.

2. Donated gift cards may also be used by VA staff to purchase items to support and benefit member(s).

(b) All purchases made by a program using donated gift cards must comply with expenditures guidance in this directive as well as established VA Financial policy and procedures.

(c) Upon receipt of a gift card, the VA staff member may securely retain the card and must notify the CDCE representative at their VA medical facility.

(d) When notified of the gift card donation, CDCE accepts and logs the donation as appropriate, utilizing the total value of donated gift card(s) from each donor as the item value.

(e) The program in receipt of the gift cards, must track the use, purchases and dissemination of gift card(s). This tracking includes all documentation of purchases made on behalf of the member or the name of the member to whom the gift card is given by VA staff.

7. RESIDUAL FUNDS

a. Residual balances are the result of funds remaining in an account that were donated for a specific purpose that have been expended to the extent that further execution of the purpose specified is impractical. When the residual balance is less than \$100, the funds must be transferred to the general-purpose account (8180G) using an Optional Form (OF) 1017-G, Journal Voucher to record the entries. Where the residual balance is \$100 or more, reasonable effort must be made to contact the donor and obtain approval to transfer the residual balance. If a donor cannot be contacted, the funds must be transferred to the general-purpose account (8180G) as instructed above.

b. Residual funds allocated by VACO in 8180A for a national program event, or other specific purpose, normally are returned to the VHA Office of Finance. To accomplish this, the VA medical facility Office of Finance must transfer the residual funds from the designated ACC to the budgetary level that allows VHA Central Office to withdraw the

funds (the “undistributed” line in FMS).

(1) VA medical facilities must notify VHA Office of Resource Management (ORM) by email of amounts available for withdrawal. Contact the ORM for current email address in use.

(2) VA medical facilities may request by email, or written memorandum, that ORM grant permission to transfer the funds directly to another VA medical facility for use in funding the same event in the future.

8. INACTIVE BALANCES

An account with an inactive balance is an account that holds funds void of any expenditures for a period of 2 years. Accounts with an inactive balance more than 2 years must be administratively evaluated at a VA medical facility-level to determine the need for and the feasibility of expending funds for the purpose specified by the donor. VA medical facility finance offices determine how this evaluation is completed through coordination with CDCE staff and other relevant VA medical facility staff. If a determination is made that the funds will be used in the next 24 months, the fund may be considered active. If a determination is made that the funds are no longer needed for execution of the specified purpose, a reasonable effort must be made to contact the donor(s) and obtain approval to transfer the residual balance. If the donor is not agreeable to the transfer, the funds must be returned to the donor with an appropriate letter of explanation. If a donor cannot be contacted, the funds must be transferred to the general purpose GPF account (8180G) using an OF 1017-G, Journal Voucher, to record the entries. VHA ORM must be notified by email of any such amounts transferred to 8180G fund. GPF accounts with an inactive balance of less than \$25 may be closed and the balance transferred to the general purpose GPF.

9. INVESTING THE GENERAL POST FUND TRUST FUND BALANCE

a. The GPF is a Federal trust fund authorized by 31 U.S.C. § 1321(45). Department of the Treasury policy requires Federal trust funds to invest in non-marketable, “special” securities that are created and made available exclusively to the Federal Trust and other funds. All these investment options pay interest semi-annually and have maturity dates ranging from 1 month to 30 years.

b. The VA Office of Financial Reporting, Financial Reports Service provides the VHA CFO the cash balance in the 8180 accounts upon request. The cash balance is analyzed for potential investment considering future funding requirements, approaching maturities of current investments and other factors impacting the cash balance. **NOTE:** *The VHA CFO may delegate this authority to a VHA Associate CFO as the CFO may authorize appropriate staff to allocate the GPF investments. The VHA Office of Finance directs the US Department of the Treasury to allocate the GPF investments according to the instructions from the VHA CFO.*

c. The entire cash balance must not be invested. At least half of the cash reserve must remain available to meet the current operating needs of GPF.

d. The investment strategy seeks to optimize interest income to fund operations and events supported by the GPF while guarding against the dual risks of future interest rate changes and future cash requirements. Income is maximized by investing in longer-term maturities that pay higher-interest rates. A balance must be maintained between longer-term and shorter-term investments, such that at least one-half or more of all the investments must mature within every 6-month period.

e. In general, and especially when the availability of GPF monies may be insufficient to fund typical outlays within the ensuing 2 years, investments that require a significant premium must be avoided because the premium cannot be recouped until the investment matures. Care needs to be taken to avoid large interest pre-payments, if there is deemed to be any possibility of a cash shortage before the next semi-annual interest payment is made on that investment by the US Department of the Treasury (interest pre-payments are recouped with the first semi-annual interest payment).

f. The preceding thresholds for cash reserves, interest payments due within every 6-month period and securities maturing within every 6-month period have been set based on historical operations of the GPF. These threshold amounts may need to be reviewed and adjusted if future fund operations vary significantly from historical operations.

NOTE: *More information about investing trust fund monies can be found in the Treasury Financial Manual, Volume I, Chapter 4300, Responsibilities Relating to Government Investment Accounts and Investment in Government Account Series Securities located at <https://tfm.fiscal.treasury.gov/v1/p2/c430>.*

GIFTS AND DONATIONS

1. ACCEPTING GIFTS AND DONATIONS

a. In accordance with 38 U.S.C. § 8301, the Secretary of Veterans Affairs may accept gifts, bequests and devises that support Veterans who are patients or members of any Department of Veterans Affairs (VA) medical facility or are for the benefit of VA medical facilities. The Secretary of Veterans Affairs also may accept gifts for use in carrying out the laws under VA administration that would enhance the Secretary of Veterans Affairs' ability to provide services and benefits.

b. If it is determined that a gift, donation or general post funds can be accepted but there is an ethical concern about whether it should be accepted, VA medical facility leaders and staff must request an ethics consultation from the Office of General Council (OGC) Ethics Specialty Team at OGC023Ethics@va.gov.

c. Donations offered to Veterans Health Administration (VHA) for the benefit of VHA employees require an ethics consultation from the OGC Ethics Specialty Team at OGC023Ethics@va.gov prior to acceptance.

d. The Under Secretary for Health may only accept donations for the acquisition, construction, improvement or expansion of VA medical facilities and acquiring sites for such VA medical facilities but only for gifts valued at \$100,000 or less. The Directors of the Office of Procurement and Logistics and the Director of Construction and Facilities Management may accept donations under 38 U.S.C. §§ 8103, 8104 for these purposes without a dollar amount limitation (but for major construction).

e. Other VHA officials authorized to accept gifts include the following:

(1) The Director, Center for Development and Civic Engagement (CDCE) is authorized to accept gifts for the benefit of inpatients and members of VA medical facilities, and for the benefit of one or more VA medical facilities.

(2) Veterans Integrated Service Network (VISN) and VA medical facility Directors are authorized to accept gifts for the benefit of inpatients and members at their VISN or VA medical facility respectively and for the general benefit of the VISN or VA medical facility.

(3) The Chief Learning Officer (CLO) is authorized to accept gifts, for use in carrying out all laws, regulations and VHA policies administered by the Employee Education System and gifts which enhance its ability to provide services for VHA. This authority may not be delegated.

(4) The Chief Chaplain Service at each VA medical facility is authorized to accept gifts for the benefit of the religious needs of patients and to support all Chaplain Service activities at the VA medical facility (see VHA Directive 1111, Spiritual Care, dated July 21, 2021). At VA medical facilities that do not have a Chief Chaplain Service, the VA medical facility Director may delegate this authority to the lead or coordinating chaplain.

(5) The CDCE Program Manager at each VA medical facility is authorized to accept gifts that benefit the facility or its inpatients or members. This authority may not be delegated. The CDCE Program Manager is not authorized to accept gifts for research and education purposes.

(6) The National Program Executive Director for HIV, Hepatitis and Related Conditions Programs is authorized to accept gifts designated by the donor for carrying out VHA policies administered by HIV, Hepatitis, and Related Conditions Programs.

(7) The National Director, Office of Public Health is authorized to accept gifts designated by the donor for carrying out VHA policies administered by the Office of Patient Care Services.

(8) For guidance on the proper handling of donations for research purposes, see VHA Directive 1200.02(1), Research Business Operations, dated March 10, 2017. For guidance on the proper handling of donations for research education purposes, see VHA Handbook 1200.17, Department of Veterans Affairs (VA) Nonprofit Research and Education Corporations Authorized by 38 U.S.C. §§7361 through 7366, dated April 27, 2016.

2. ACCEPTANCE AND NON-ACCEPTANCE

a. VHA officials, VA medical facility Directors, or their designees, must express their appreciation in writing for any accepted gift within 30 business days of acceptance by authorized official. A polite letter specifically referring to the gift or donation is acceptable.

b. Any gift not accepted must be gratefully acknowledged and the acknowledgement must indicate the reason(s) for non-acceptance if deemed appropriate.

c. In the case of gifts made for a specific purpose, that purpose must be documented and maintained for accounting and auditing purposes. This may be done by a notation on the deposit memo to the Agent Cashier or through a Memorandum of Agreement prepared by VHA accepting officials or VA medical facility Directors. The specific purpose must also be specified in the acknowledgement letter to the donor. If possible, an approval should be requested from the donor to transfer any residual balance if funds donated for a specific purpose are expended to the extent that further execution of the purpose specified is impractical.

d. A donor's instructions concerning the use of a special purpose gift must be carried out to the extent they are proper, practicable and not in violation of law or VA policies. If a gift cannot be accepted because the VA medical facility cannot fulfill the purpose

specified by the donor, the VA medical facility may ask the donor to permit the funds to be used for another purpose. Otherwise, the gift must be returned to the donor. **NOTE:** *A gift need not be accepted simply because it is offered. If VA cannot use or accept it, it can be politely rejected with appreciation for a donor's generosity.*

e. Monetary and in-kind donations must be acknowledged with a letter of acceptance containing the following:

(1) The amount of any monetary donation (including cash, checks, e-donates, credit cards) must be included in the acknowledgement letter.

(2) The description (but not value) of non-monetary or other property must be included (the item value and activity value are recorded in CDCE Portal for reference purposes only).

(3) A statement that no goods or services were provided by VA in return for the contribution. This statement is necessary because VA does not have the authority to provide donors with goods or services in exchange for contributions. **NOTE:** *If it is believed that VA provided the donor with goods or services in exchange for the contribution, OGC, must be contacted for further instructions prior to signing a letter of acceptance. A quid pro quo, consideration, or a condition precedent to a "gift" may indicate some other transaction other than a gift is at issue.*

f. VHA accepting officials can decide to reject gift offers for reasons such as there is no anticipated need, the cost of maintaining the item is out of proportion to its value, the gift is from a prohibited source or that VA cannot legally use the gift according to a donor's wishes.

g. Gifts of money cannot to be accepted if the donor stipulates that the purpose would be for making loans to, or on behalf of, patients or incurring any conditional expenditure. Cash gifts cannot be accepted for functions, efforts or missions VA cannot perform legally.

3. DISPOSITION OF DONATIONS

a. Monetary donations must be provided to the Agent Cashier and deposited to the GPF account no later than 2 business days after acceptance by authorized official. The Agent Cashier is responsible for ensuring the deposit is made in accordance with VA Financial Policy, Volume VIII, Chapter 3, Agent Cashier Accountability Policy, dated November 16, 2023. Outside accounts (e.g., banks, credit union accounts) cannot be used to maintain GPF funds. See Treasury Financial Manual Part 5 Chapter 4100, section 4120, Requirements for Using Depositories to Hold Public Money, located at <https://tfm.fiscal.treasury.gov/v1/p5/c410>. See also, 31 U.S.C. § 3302(b), that requires agencies receiving funds to which they have no authority to hold to forward the funds to the US Department of the Treasury.

b. A VHA employee accepting a cash donation must prepare, in duplicate, a VA Form 10-2815, Temporary Receipt for Funds. The original must be given to the donor

and a copy delivered with the cash donation to the Agent Cashier. If the Agent Cashier is unavailable, a copy of the original form and the donation must be locked in a safe until the funds can be turned over to the Agent Cashier. **NOTE:** *For the proper disposition of mailed donations, reference Financial Policy, Volume VIII, Chapter 3 Agent Cashier Accountability Policy. VA Form 10-2815 is automatically generated in the Voluntary Service System (VSS) Donations package.*

c. Donation checks for Veterans Canteen Service (VCS) coupon books erroneously made payable to the VCS must be endorsed: "Payable to VA by the VCS for deposit to the GPF."

d. Property donated by the American Red Cross which becomes surplus to the needs of VA may be subsequently disposed as prescribed in the Federal Property Management Regulations, 41 C.F.R § 102-36.445. Donated property from other organizations or individuals which becomes surplus to the needs of VA may be disposed of as otherwise prescribed in the Federal Property Management Regulations.

4. INSCRIPTION ON GIFTS

Donors may be recognized with a suitable inscription on the gift. However, in no case can the inscription, whether by specific language or by implication, give the impression that the gift is owned by the donor or that the donor controls further use of the gift. VA cannot appear to endorse a donor but may acknowledge a donor and the donor's generosity.

a. The size and design of any tablet or plaque containing an inscription or acknowledgment must coincide with the general nature and design of the gift.

b. The donee VA medical facility is authorized to pay for and furnish the identifying plaque under the "necessary expense" rule.

5. MEDICAL EQUIPMENT

Acceptance of medical equipment donations is limited to comparable equipment normally supplied for standard use in VA medical facilities. The Under Secretary for Health and VISN Directors are the only VHA officials authorized to accept the donation of medical equipment. All donated equipment is subject to an incoming inspection pursuant to the established equipment safety inspection standards prior to the equipment is made available for patient care deployment. Accepted donated medical equipment must still be recorded in the CDCE Portal.

6. SUPPLIES AND EQUIPMENT

Gifts of supplies and equipment (other than medical equipment) normally obtained through routine VA acquisition processes may be accepted to the extent that the donations fall within the established stock levels for the VA medical facility. Larger quantities may be accepted only if another VA medical facility or facilities agree to use the donated items, the items are within their established stock level and the other VA

medical facility or facilities agree to pay any associated shipping charges. Large donations of supplies or equipment must be coordinated with the VISN and VA medical facility CLOs to ensure proper storage and distribution requirements are followed. Donated supplies and equipment, if accepted, must still be recorded in the CDCE Portal.

7. REAL ESTATE OR CONSTRUCTION

a. Gifts or donations for the purpose of acquiring, constructing or altering VA medical facilities, including leased facilities, cannot be accepted under the GPF authority. They can be accepted under 38 U.S.C. § 8103(a)(2) or 8104(e). The Secretary of Veterans Affairs has delegated this authority to the Under Secretary for Health to accept gifts or donations for this purpose, for donations of no more than \$100,000. The Secretary of Veterans Affairs has delegated this authority without dollar limit to the Director, Office of Acquisition, Logistics, and Construction and to the Director, Construction and Facilities Management. Donations at or greater than \$10,000,000 for the alteration of, addition to or construction of any VA medical facility falls under the major construction maximum of \$10,000,000 under 38 U.S.C. § 8104(e) and require Congressional approval. ***NOTE: A combination of projects to fulfill a single overall requirement cannot be sub-divided or “unbundled” to avoid 38 U.S.C. § 8104(e)’s major construction limits. All major VA medical facility construction projects or donations for major construction for a VA medical facility must receive Congressional approval. A gift or donation cannot be used to circumvent the stated major construction threshold for Congressional approval.***

b. If there is any doubt as to whether a donation or potential project is subject to this \$10,000,000 major construction restriction, OGC guidance must be requested. Offers of gifts that would constitute major construction, alteration or addition to VA medical facilities must be forwarded to the VA Central Office (VACO) GPF Review Committee. The VACO GPF Review Committee submits the request with recommendations to the Under Secretary for Health for possible submission to the Secretary of Veterans Affairs, after receiving OGC concurrence. VA medical facility requests for approval of construction work exceeding \$25,000 must be accompanied by the application from the VISN Service Support Center database for minor and Non-recurring Maintenance projects. The request must include the amount of the offered donation, as well as the VA medical facility’s estimate of the actual cost of construction.

c. Prospective donors expressing an interest in donating gifts to a new VA medical facility under construction need to be encouraged to wait until the VA medical facility is operational. The Secretary of Veterans Affairs must approve all proposals over \$100,000 to use money already deposited in the GPF for acquiring, constructing or altering VA medical facilities, including beautification or enhancement projects, gardens, etc. The Under Secretary of Health has the delegated authority to use money already deposited in GPF for this purpose for proposals addressed by VA Directive 7531, Acquisition of Artwork, Decorative Furnishings and Decorative Items, dated March 1, 2017, and other proposals under \$100,000.

8. RECORDING DONATED ITEMS

a. Within 5 business days of accepting a non-monetary gift, the VHA accepting official (see Appendix B paragraph 1, d. and e.) must use market research (information on conducting market research for the purpose of valuation can be found by contacting VHA Procurement) to determine the gift's proper valuation. VA's standards for valuation of assets, goods or services can be found in VA Financial Policy Volume II, Chapter 8 – Bartering. The valuation must be included in the GPF records. The VHA accepting official (see Appendix B paragraph 1, d. and e.) must maintain a record of:

- (1) A copy of the letter of acceptance,
- (2) A list of gifts,
- (3) An explanation of any restrictions placed on the gift by the donor, and
- (4) Any new documentation related to the valuation process.

b. This information must be used to record the gifts in the VA medical facility's accountability records (if classified as non-expendable property) and to prepare the necessary issuance document.

c. VHA local Finance Office staff must enter manual Journal Vouchers (JV) into the system of record for donated items that fit certain requirements. All donations must be reported to CDCE for acceptance and entry into CDCE Portal regardless of value or type of donation. Procedures related to the JV requirements for non-monetary donations can be found at the VHA Office of Finance SharePoint located at <https://dvagov.sharepoint.com/sites/OITFSCFAS/APD/EHRM/SitePages/Po.aspx?Mode=Edit>. **NOTE:** This is an internal VA website that is not available to the public.

d. Expendable items donated directly to the using service (if authorized to accept the donation) are not required to be recorded in the accountability records.

(1) VHA officials authorized to accept gifts should consult the VA medical facility Procurement and Logistics Office with questions about expendable versus non-expendable items.

(2) VHA officials authorized to accept gifts must ensure the non-expendable donated items are included in the proper equipment inventory list. Gifts accepted by CDCE must be recorded in the CDCE Portal for tracking purposes (except in cases of donations that are accepted outside of the authority of CDCE, such as donations related to research or education). In some cases, these donation reports may come from their National Program Offices. These reports are accumulated by National CDCE Program Manager for the Under Secretary for Health and the Secretary of Veterans Affairs to give senior management the trends in VA donations by VA medical facility, VISN and national totals (see VHA Directive 1620(2), VA Center for Development & Civic Engagement Program, dated June 16, 2022).

9. SOLICITING CONTRIBUTIONS

a. **Solicitation of Contributions.** VA's express statutory authority to accept gifts under 38 U.S.C. § 8301 includes the implied authority to solicit gifts. See Authority to Solicit Gifts; Memorandum Opinion for the Director, Office of Government Ethics, Attorney General, Office of Legal Counsel, dated January 19, 2001, located at https://www.justice.gov/d9/olc/opinions/2001/01/31/op-olc-v025-p0055_0.pdf and VAOPGCPREC 2-2015, Authority to Solicit Gifts under 38 U.S.C. § 8301, dated March 20, 2015 located at <https://www.va.gov/OGC/docs/2015/P0215001.pdf>.

b. VHA officials who have delegated authority to accept gifts may:

(1) Take action to raise the public's awareness of VHA's willingness to accept gifts and the productive use of GPF gifts; and may delegate their authority to raise the public's awareness to other VHA management employees.

(2) Communicate VHA gift needs to potential donors.

c. **Caveat.** To avoid ethical conflicts, solicitations must not include participation in or support of a third party's fund-raising initiatives or include lobbying, grassroots or otherwise. The OGC Ethics Specialty Team (EST) must be consulted regarding these issues. For further information, please visit OGC EST homepage located at <https://dvagov.sharepoint.com/sites/OGC-Client/law/ethics/SitePages/Home.aspx>.

NOTE: *This is an internal VA website that is not available to the public.*

10. APPROPRIATE VA EMPLOYEE TRAVEL

a. Travel for VA employees may be paid for in whole or in part in certain circumstances by GPF as noted below. Government ethics rules apply to acceptance of gifts for travel including payments in kind and travel expenses as defined in 41 C.F.R. § 304-2.1. See Executive Order 12674 of April 12, 1989, and 5 C.F.R. part 2635.

b. VA may accept travel funding from non-Federal sources in accordance with 31 U.S.C. § 1353, as implemented by the Federal Travel Regulations in 41 C.F.R. Subtitle F Chapter 304. VA employees may accept training and related expenses under 5 U.S.C. § 4111 if the donor is a 501(c)(3) entity. Gifts of travel from non-Federal sources must be approved by the OGC EST via email at GovernmentEthics@va.gov through VA Form 0893, Advance Review of Offer to Donate Support for Official Travel, prior to accepting funds and performing the travel (41 C.F.R. § 301-2.5(n)). The EST may advise regarding gifts of travel to individual employees.

11. OFFICIAL TRAVEL TO ATTEND A MEETING OR SIMILAR FUNCTION

See VA Financial Policy Volume XIV, Chapter 9, Non-Federal Source Funding (Donated Travel), dated October 13, 2021, for VA policy on VA or VA employees accepting gifts for official travel to attend a meeting or similar function. **NOTE:** *"Meeting or similar function" is defined in 41 C.F.R. § 304-2.1.*

12. OFFICIAL TRAVEL OTHER THAN TO A MEETING OR SIMILAR FUNCTION

For support of official travel other than to a meeting or similar function, authorized VHA employees 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.
- b. For conducting VA National Rehabilitation Special Events or for the direct benefit of VA patients or members (e.g., travel accompanying a patient).

13. LIQUIDATION OF DONATED PROPERTY NOT NEEDED FOR VA PURPOSES

In accordance with 38 C.F.R. § 12.22, any assets consisting of personal property accruing to 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 similarly be converted to cash in accordance with 38 C.F.R. §§ 12.19-12.23. **NOTE:** *Although this provision addresses assets accruing to GPF in cases when Veterans die in VA medical facilities without heirs or next of kin, these procedures also apply when property is donated to VA. Any donated real property accepted by a VHA official, but not needed for VA purposes, must be sold, but only the Secretary of Veterans Affairs may sign the deed, unless the Secretary of Veterans Affairs has delegated that authority.*

14. EDUCATION

Gifts or donations for support of education activities in a VA medical facility may be accepted under conditions outlined in VHA Directive 1400.09(1), Education and Physicians and Dentists, dated September 9, 2016, and VHA Directive 1400.03, Educational Relationships, dated February 23, 2022.