

**Department of  
Veterans Affairs**

# Memorandum

Date: October XX, 2024  
From: Facility Director (00), (Facility's Name, City, State)  
Subj: Annual Certification of Accounting Records for Station XXX  
To: VHA Office of Finance (104A)

**1. The management of (Facility's Name, City, State) certifies that, in compliance with 31 U.S.C. § 1108, subsection c, and 31 U.S.C. § 3512, the financial accounting system of records for the accounting period ending September 30, 2024, accurately reflects the following conditions for which the agency is responsible in that:**

- a. All obligations recorded as of September 30, 2024, are supported under the "documentary evidence requirement for government obligations" criteria established by 31 U.S.C. § 1501.

- ☐ Yes, all obligations are properly supported.  
☐ No, we have obligations that are not properly supported. Details are provided on the "FY24 Annual Certification – Exceptions" spreadsheet linked in Section 2, Page 4 of this document.

- b. No known unrecorded obligations, including delinquent obligations and adjustments to increase obligations, exist as of September 30, 2024. Unrecorded obligations include (but not limited to): Delinquent Obligations, Ratified Commitments that are not obligated, and Obligation rejects that were not corrected as of September 30, 2024, or during Accounting Period 13.

Note: MCC payment rejects that are in FMS as of 9/30/2024 will be recorded in a national JV during Period 13 and do not need to be recorded on the exception spreadsheet. Any questions pertaining to MCC rejects should be directed to their email group: [VHA104AFMASMCCOversight@va.gov](mailto:VHA104AFMASMCCOversight@va.gov)

- ☐ Yes, all obligations are recorded.  
☐ No, we have unrecorded obligations as of September 30, 2024. Details are provided on the "FY24 Annual Certification – Exceptions" spreadsheet linked in Section 2, Page 4 of this document.

- c. No known unauthorized commitments were pending ratification as of September 30, 2024. An unauthorized commitment is a transaction that exceeds a contracting officer's warranted authority or is a commitment made by an individual who lacks contracting authority.

- ☐ Yes, all unauthorized commitments have been ratified or denied.  
☐ No, we have unauthorized commitments pending ratification as of September 30, 2024. Details are provided on the "FY24 Annual

Certification – Exceptions” spreadsheet linked in Section 2, Page 4 of this document.

☐ Not Applicable. The station does not have unauthorized commitments.

- d. All outstanding undelivered orders and accrued services payable with at least 90 days of inactivity as of September 30, 2024, were reviewed and determined to be valid.

☐ Yes.

☐ No. Details are provided on the “FY24 Annual Certification – Exceptions” spreadsheet linked in Section 2, Page 4 of this document.

- e. All non-Medical Care Collection Fund receivables with at least 90 days of inactivity as of September 30, 2024, were reviewed and determined to be valid. All bills determined to be invalid or uncollectible were written off, decreased, or canceled in accordance with [VA Financial Policies and Procedures, Volume XII](#).

☐ Yes.

☐ No. Details are provided on the “FY24 Annual Certification – Exceptions” spreadsheet (**All Other tabs**) linked in Section 2, Page 4 of this document.

☐ Not Applicable. The station does not have any non-MCCF receivables.

- f. General ledger account balances as of August 31, 2024, were reviewed to ensure the existence of a normal balance. Subsidiary reports were also reviewed to ensure there were no out-of-balance conditions. Any exceptions to a normal balance or any out-of-balance conditions in the subsidiary reports are explained in detail in the “Comments” column of the Reconciliation Summary.

☐ Yes. General ledgers were reviewed and there are no differences, or all differences and abnormal balances were corrected and/or appropriately annotated.

☐ No, we did not complete a review of the Reconciliation Summary.

- g. All heritage assets have been properly classified and deferred maintenance costs for heritage assets have been properly recorded in accordance with [VA Financial Policies and Procedures, Volume V, Chapter 14, Heritage Assets and Stewardship Land](#).

☐ Yes.

☐ No. Details are provided on the “FY24 Annual Certification – Exceptions” spreadsheet (**All Other tabs**) linked in Section 2, Page 4 of this document.

☐ Not Applicable. The station does not have any heritage assets.

- h. Deferred Maintenance and Environmental and Disposal Liabilities have been properly estimated and recorded in accordance with [VA Financial Policies and Procedures, Volume V Chapter 9](#), [Volume V Chapter 14](#), and [Volume VI Chapter 8](#).

- ☐ Yes.
- ☐ No. Details are provided on the "FY24 Annual Certification – Exceptions" spreadsheet (**All Other tabs**) linked in Section 2, Page 4 of this document.
- ☐ Not Applicable. The station does not have any Deferred Maintenance or Environmental Liabilities to report.

- i. All General Ledger accounts for fixed assets, depreciation expense, and accumulated depreciation are accurate as of September 30, 2024.

- ☐ Yes.
- ☐ No. Details are provided on the "FY24 Annual Certification – Exceptions" spreadsheet (**All Other tabs**) linked in Section 2, Page 4 of this document.
- ☐ Not Applicable. The station does not have any Fixed Assets.

- j. Enhanced Use Leases (EUL), Sharing Agreements, and Land Use Agreements are documented, billed, and collected in accordance with policy.

- ☐ Yes.
- ☐ No. Details are provided on the "FY24 Annual Certification – Exceptions" spreadsheet (**All Other tabs**) linked in Section 2, Page 4 of this document.
- ☐ Not Applicable. The station does not have any EUL, Sharing Agreements, or Land Use Agreements.

- k. In accordance with OMB Circular A-11, accounting records for real property leases have been reviewed and determined to be accurate and complete.

- ☐ Yes.
- ☐ No. Details are provided on the "FY24 Annual Certification – Exceptions" spreadsheet (**All Other tabs**) linked in Section 2, Page 4 of this document.
- ☐ Not Applicable. The station does not have lease agreements.

- l. All inter-agency agreements processed outside G-invoicing have been forwarded to FSC mailbox at [vafscagreementrepository@va.gov](mailto:vafscagreementrepository@va.gov). Please note that FSC will review and upload the agreement to the IAA repository.

- ☐ Yes.
- ☐ No. Details are provided on the "FY24 Annual Certification – Exceptions" spreadsheet (**All Other tabs**) linked in Section 2, Page 4 of this document.
- ☐ Not Applicable. The station does not have any inter-agency agreements processed outside of G-invoicing.

## 2. Certification

- ☐ We have no exceptions to report as part of this certification.
- ☐ We have properly reported **ALL** exceptions on the [FY24 Annual Certification – Exceptions spreadsheet](#).

## 3. Check List of additional documents to be uploaded to the SharePoint:

- |    | <u>Yes</u>               | <u>No</u>                | <u>N/A</u>               |  |
|----|--------------------------|--------------------------|--------------------------|--|
| 1. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The exception spreadsheet (in Excel format). Please refer to the following hyperlink: <a href="#">FY24 Annual Certification - Exceptions</a>   |
| 2. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | A copy of the Accountable Officer's Year-End Certification letter for inventory values is complete and attached. Please refer to the following hyperlink: <a href="#">FY24 Annual Certification of Year-End Inventories</a>  |
| 3. | <input type="checkbox"/> | <input type="checkbox"/> |                          | A copy of the Certification for Management's Responsibility for Internal Control, per OMB Circular A-123, is complete and attached. Please refer to the following hyperlink: <a href="#">FY24 A-123 Certification</a>  |
| 4. | <input type="checkbox"/> | <input type="checkbox"/> |                          | The entire signed Monthly Reconciliation Summary spreadsheet for August 31, 2024, is attached. Explanations for any differences and/or abnormal general ledger account balances are provided. (Please refer to Item 1.f.)  |
| 5. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | The Certification Memo and Data Collection Instrument (DCI) for annual review of 1358's for September 30, 2024, is attached. Please refer to the following hyperlinks: <a href="#">FY24 1358 Data Collection Instrument</a><br>NOTE: If applicable, the Data Collection Instrument <b>must</b> include a detailed corrective action plan.) |

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Signature Date  
Chief Financial Officer

\_\_\_\_\_  
Signature Date  
Director