

Volume No. 1 - Policies and Procedures	TOPIC NO	20105
Function No. 20000 – General Accounting	TOPIC	Appropriations, Allotments, and Transfers
Section No. 20100 – Appropriations	DATE	June 1998

Table of Contents

Overview	2
Appropriation and Allotment Processing	3
Appropriation Transfer Processing	5
Cash Transfer Processing	8
Revenue Transfers	11
Appropriation and Cash Transfer of Federal Funds	11
Expenditures Without Normal Appropriation and Allotment	12
Financing Capital Projects Through Bonds	13
Surplus and Recyclable Materials	15
Internal Control	18
Records Retention	18
Contacts	18
Subject Cross References	18

Volume No. 1 - Policies and Procedures	TOPIC NO	20105
Function No. 20000 – General Accounting	TOPIC	Appropriations, Allotments, and Transfers
Section No. 20100 – Appropriations	DATE	June 1998

Overview

General

Appropriations are the legal spending authority for State agencies. These appropriations are regulated through the use of allotments. The Department of Planning and Budget (DPB) has the administrative responsibility for managing the appropriation and allotment process. DPB can increase, decrease, or transfer appropriations and allotments as executive actions in accordance with the Appropriation Act and related legislation. Certain appropriation actions automatically transfer cash. Other actions require the preparation of entries by the agencies involved to transfer cash. In all cases, sufficient cash, appropriations and allotments must be present prior to the expenditure of State funds.

Policy

Appropriations are the legal spending authority for State agencies to incur expenditures for the Commonwealth. Basic appropriation authority is established by the General Assembly through the biennial Appropriation Act and related legislation. The Governor is empowered to adjust appropriation levels under certain conditions set forth in the *Code of Virginia*. Under the Authority of the Governor, allotments are employed to manage the rate of agency spending against its appropriation to avoid overspending.

Agencies may not expend funds against any appropriation until they have received an allotment of funds from the appropriation.

Administrative responsibility for managing the process of appropriating and allotting funds resides with DPB. Agencies submit requests for appropriation and allotment actions to DPB through the Form 27 Automated Transaction System (FATS), in accordance with procedures established by that central agency. Upon approval of the requests, DPB loads the appropriation and allotment actions into the Programmatic Budgeting (PROBUD) system and CARS.

Volume No. 1 - Policies and Procedures	TOPIC NO	20105
Function No. 20000 – General Accounting	TOPIC	Appropriations, Allotments, and Transfers
Section No. 20100 – Appropriations	DATE	June 1998

Appropriation and Allotment Processing

Appropriation Classifications

Appropriations are classified according to the basic structure in the biennial Appropriation Act. This document classifies operating appropriations by the following elements:

- Agency - Program (and Subprogram where applicable) - Fund (and Fund Detail where applicable).

Capital appropriations are classified by the following elements:

- Agency - Program (Program is always 998) - Project - Fund (and Fund Detail where applicable).

The design and management of the appropriation structure is the responsibility of DPB as stipulated in the Code of Virginia. Appropriation and allotment accounts as defined by the appropriation structure are then established in the Commonwealth Accounting and Reporting System (CARS). In subsequent automated processing of agency expenditures, charges are applied against valid appropriation accounts only.

Establishing Appropriations and Allotments

The first step in the Commonwealth financial management process is to establish the appropriations and allotments against which monetary obligations and expenditures will be recorded. Initial appropriations for any fiscal year are based upon amounts appropriated by the General Assembly in the biennial Appropriation Act. After initial appropriations and allotments have been established in CARS, these balances may be adjusted with proper justification submitted by agencies during the fiscal year.

Agencies may request such adjustments using the Appropriations/Allotment/Operating Plan Adjustment Request Form (DPB Form 27) through FATS. DPB reviews and approves all appropriation and allotment adjustment requests. FATS updates PROBUD with approved requests and transmits these approved actions as type 8 batches (under agency 122) to DOA for input to CARS. The Virginia Department of Planning and Budget Program Budget System - FATS Appropriation/Allotment Status Report (Report No. DPBP714) is returned to the agency showing approved actions.

Continued on next page

Volume No. 1 - Policies and Procedures	TOPIC NO	20105
Function No. 20000 – General Accounting	TOPIC	Appropriations, Allotments, and Transfers
Section No. 20100 – Appropriations	DATE	June 1998

Appropriation and Allotment Processing, Continued

Establishing Appropriations and Allotments (continued)

Agency expenditures will be approved for processing in CARS only if they are coded against a valid appropriation account in which funds are available. Funds availability is computed as follows:

1. For **General Funds**, the total amount of actual expenditures may not exceed the current allotted appropriation amount by agency, fund (and fund/detail where applicable), program, and/or project.
2. For **Nongeneral Funds**, the total amount of actual expenditures of nongeneral funds may not exceed the available cash balance in the applicable fund, as well as the current allotted appropriation amount by agency, fund (and fund/detail where applicable), program, and/or project.

If expenditures exceed available funds as defined above, the expenditure transaction will be rejected by CARS until additional appropriation, allotment and/or cash amounts become available. DOA may, at its option, delete such transactions from the error suspense file if the agency has not corrected the problem after a reasonable time period.

Unexpended capital outlay balances are routinely reestablished for the next fiscal year, subject to authorization of the General Assembly or the Governor. Unexpended operating balances may be reestablished in accordance with the language in the Appropriation Act.

Forms Preparation

Detailed instructions for preparing and submitting appropriation and allotment requests via FATS into PROBUD have been issued to agencies under separate cover by DPB.

Volume No. 1 - Policies and Procedures	TOPIC NO	20105
Function No. 20000 – General Accounting	TOPIC	Appropriations, Allotments, and Transfers
Section No. 20100 – Appropriations	DATE	June 1998

Appropriation Transfer Processing

Appropriation Transfers DOA has established procedures to be used in accounting for appropriation transfers. Accordingly, transaction codes have been designated for recording appropriation transfers. These transaction codes have been set up to automatically transfer cash to and from the General Fund. However, they do not automatically transfer cash to and from nongeneral funds. The agency is responsible for initiating the transfer of cash using procedures outlined in the subtopic entitled, "Agency Cash Transfer Entries."

All appropriation transfers must be authorized by DPB in accordance with that agency's policies and procedures. When approved, DPB transmits the appropriation transfer transactions to DOA for entry into CARS.

Appropriation Transfers Within the General Fund General Fund appropriation transfers are processed by DPB through FATS which transmits the transfers to CARS. When the General Fund appropriation transfers are submitted, cash transfers are automatically generated by CARS. No other agency action is required to effect the transfers. The accounting entries within and/or between agencies are:

<u>Trans Code</u>	<u>Fund</u>	<u>Transaction Description</u>	<u>Debit</u>	<u>GLA</u>	<u>Credit</u>
038	General	Appropriation and Cash Transfer In	801 101		900 996
039	General	Appropriation and Cash Transfer Out	900 997		801 101

See the subtopic entitled "General Fund Cash Transfers" for further discussion on General Fund cash transfers.

Continued on next page

Volume No. 1 - Policies and Procedures	TOPIC NO	20105
Function No. 20000 – General Accounting	TOPIC	Appropriations, Allotments, and Transfers
Section No. 20100 – Appropriations	DATE	June 1998

Appropriation Transfer Processing, Continued

Appropriation Transfers Between the General Fund and the Higher Education Operating Fund - E & G Transfer

Appropriation transfers between the General Fund (0100) and the Higher Education Operating Fund (0300 only) is the Educational and General (E & G) transfer performed for colleges and universities. The E & G Transfer is processed by DPB through FATS, which transmits the transfers to CARS. When the appropriation transfers are submitted, cash transfers are automatically generated by CARS. No other agency action is required to effect the transfers. The accounting entries within and/or between agencies are:

<u>Trans Code</u>	<u>Fund</u>	<u>Transaction Description</u>	<u>Debit</u>	<u>GLA</u>	<u>Credit</u>
078	General to/from HEOF (0300 only)	Appropriation and Cash Transfer In	801 101		900 969
079	General to/from HEOF (0300 only)	Appropriation and Cash Transfer Out	900 970		801 101

See the subtopic entitled "General Fund Cash Transfers" for further discussions on general fund to/from HEOF cash transfers.

Appropriation Transfers Between General and Nongeneral Funds (Excluding Transfers Between 0100 and 0300)

Similar to other transfers, appropriation transfers between general and nongeneral funds, including fund details 03XX, but not 0300, are processed by DPB through FATS, which transmits the appropriation transfers to CARS. Furthermore, since the general fund is involved, cash transfers are automatically generated by CARS. No other agency action is necessary to effect the cash transfer. The accounting entries within and/or between agencies are:

<u>Trans Code</u>	<u>Fund</u>	<u>Transaction Description</u>	<u>Debit</u>	<u>GLA</u>	<u>Credit</u>
058	General to/from Nongeneral	Appropriation and Cash Transfer In	801 101		900 984
059	General to/from Nongeneral	Appropriation and Cash Transfer Out	900 985		801 101

See the subtopic entitled "General Fund Cash Transfers" for further discussions on general to/from nongeneral fund cash transfers.

Continued on next page

Volume No. 1 - Policies and Procedures	TOPIC NO	20105
Function No. 20000 – General Accounting	TOPIC	Appropriations, Allotments, and Transfers
Section No. 20100 – Appropriations	DATE	June 1998

Appropriation Transfer Processing, Continued

Appropriation Transfers for Nongeneral Funds (Excluding Transfers Within Fund 03XX)

Appropriation transfers between or within nongeneral funds are processed by DPB through FATS, which transmits the transfers to CARS. However, cash is not transferred automatically by CARS. The movement of cash in support of nongeneral fund appropriation transfers is the responsibility of the agency(ies) requesting the transfer. The appropriation accounting entries are:

<u>Trans Code</u>	<u>Fund</u>	<u>Transaction Description</u>	<u>Debit</u>	<u>GLA</u>	<u>Credit</u>
048	Nongeneral	Appropriation Transfer In	801		900
049	Nongeneral	Appropriation Transfer Out	900		801

See the subtopic entitled "Nongeneral Fund Cash Transfers" for further discussions on nongeneral fund cash transfers.

Appropriation Transfers within the Higher Education Operating Funds (03XX Fund Details)

Appropriation transfers between or within the Higher Education Operating Fund / Fund Details (03XX fund details, including 0300) are processed by DPB through FATS, which transmits the transfers to CARS. However, cash is not transferred automatically by CARS. The movement of cash in support of HEOF (03XX fund details) appropriation transfers is the responsibility of the agency(ies) requesting the transfer. The appropriation accounting entries are:

<u>Trans Code</u>	<u>Fund</u>	<u>Transaction Description</u>	<u>Debit</u>	<u>GLA</u>	<u>Credit</u>
088	HEOF (03XX fund details)	Appropriation Transfer In	801		900
089	HEOF (03XX, fund details)	Appropriation Transfer Out	900		801

See the subtopic entitled "Nongeneral Fund Cash Transfers" for further discussions on HEOF (03XX fund details) cash transfers.

Volume No. 1 - Policies and Procedures	TOPIC NO	20105
Function No. 20000 – General Accounting	TOPIC	Appropriations, Allotments, and Transfers
Section No. 20100 – Appropriations	DATE	June 1998

Cash Transfer Processing

Cash Transfers

Each type of cash transfer is designated by separate and distinct groups of general ledger accounts (GLAs). Such groupings ensure that cash transfers in equal cash transfers out.

Entries for cash transfers in support of General Fund appropriation transfers are generated automatically when the General Fund appropriation transfer transactions are input to CARS. However, cash is not automatically transferred with appropriation transfers involving only nongeneral funds. In these instances, the agency is responsible for initiating the transfer of cash.

General Fund Cash Transfers

When the General Fund appropriation transfers are submitted, cash transfers are automatically generated by CARS. No other agency action is required to effect the transfers. Appropriation transfers involving General Funds occur as follows:

1. Transfers within fund 0100
2. Transfers between fund 0100 and 0300 (the E & G transfer), and
3. Transfers between fund 0100 and nongeneral funds (excluding transfers to fund 0300).

The GLA's for cash transfers in support of appropriation transfers are:

Cash Transfers (Appropriation Related)	GLA	Description
General Fund to/from	996	Cash Transfer In
General Fund	997	Cash Transfer Out
General Fund to/from	969	Cash Transfer In
Higher Education Operating Fund (0300 only, the E & G transfer)	970	Cash Transfer Out
General Fund to/from	984	Cash Transfer In
Nongeneral Fund (excluding transfers to fund 0300)	985	Cash Transfer Out

Continued on next page

Volume No. 1 - Policies and Procedures	TOPIC NO	20105
Function No. 20000 – General Accounting	TOPIC	Appropriations, Allotments, and Transfers
Section No. 20100 – Appropriations	DATE	June 1998

Cash Transfer Processing, Continued

Nongeneral Fund Cash Transfers

Appropriation transfers between or within nongeneral funds and/or HEOF (03XX fund details) are processed by DPB through FATS, which transmits the transfers to CARS. However, cash is not transferred automatically by CARS. The movement of cash in support of nongeneral fund and/or HEOF (03XX fund details) appropriation transfers is the responsibility of the agency(ies) requesting the transfer. Appropriation transfers involving nongeneral funds occur as follows:

1. Transfers within nongeneral funds (excluding fund details 03XX)
2. Transfers between nongeneral funds (excluding fund details 03XX) and fund details 03XX.
3. Transfers within fund details 03XX.

The GLA's for cash transfers in support of appropriation transfers are:

Cash Transfers	GLA	Description
Nongeneral Fund to/from (excluding fund details 03xx)	982	Cash Transfer In
Nongeneral Fund (excluding fund details 03xx)	983	Cash Transfer Out
Nongeneral Funds (excluding fund details 03XX) to/from	982	Cash Transfer In
Higher Education Operating Fund (fund details 03XX)	983	Cash Transfer Out
Higher Education Operating Fund (fund details 03XX)	982	Cash Transfer In
to/from Higher Education Operating Fund (fund details 03XX)	983	Cash Transfer Out

Continued on next page

Volume No. 1 - Policies and Procedures	TOPIC NO	20105
Function No. 20000 – General Accounting	TOPIC	Appropriations, Allotments, and Transfers
Section No. 20100 – Appropriations	DATE	June 1998

Cash Transfer Processing, Continued

Agency Cash Transfer Entries

When it is necessary to transfer cash to support appropriation transfers between or within nongeneral funds, or between or within Higher Education Operating Funds (03XX fund details), between nongeneral funds and Higher Education Operating Funds (fund details 03XX), the agency(ies) involved must submit the following entries to DOA for input to CARS using an Interagency Transfer (IAT) or Agency Transaction Voucher (ATV). (See CAPP Topic No. 20405—*Inter-Agency Transactions*, or Topic No. 20410—*Intra-Agency Transactions*, respectively.)

<u>Trans Code</u>	<u>Fund</u>	<u>Transaction Description</u>	<u>Debit</u>	<u>GLA</u>	<u>Credit</u>
182	Nongeneral or HEOF (fund details 03XX)	Cash Transfer In	101		982
382	Nongeneral or HEOF (fund details 03XX)	Cash Transfer Out	983		101

Cash Transfers Required by the Appropriation Act or the Code of Virginia

Cash transfers, not involving appropriation transfers, required by Part 3 of the Appropriation Act will be initiated by DOA. DPB will supply DOA a list of balances to transfer from each agency to effect the requirements of Part 3 of the Act. (Any questions concerning these balances should be addressed to your budget analyst at DPB.) When an agency has responsibility for effecting any transfer mandated by the Appropriation Act (other than Part 3) or the Code of Virginia, a written request should be submitted to DOA. DOA will make the necessary transfer entries as follows:

<u>Agency</u>	<u>Fund</u>	<u>Transaction Description</u>	<u>Debit</u>	<u>GLA</u>	<u>Credit</u>
997	0100	Cash Transfer In	101		986
Any Agency	Any Fund	Cash Transfer Out	987		101

In those instances where a cash transfer required by the Act or Code goes from the General Fund to a State agency, the entries above are reversed.

Volume No. 1 - Policies and Procedures	TOPIC NO	20105
Function No. 20000 – General Accounting	TOPIC	Appropriations, Allotments, and Transfers
Section No. 20100 – Appropriations	DATE	June 1998

Revenue Transfers

General Overview

Occasionally, it may be necessary to transfer revenues between agencies, funds and/or source codes to correct an error or distribute revenues properly. In each case the appropriate revenue source codes must be used. All revenue transfers must be two-sided entries and total revenues in CARS must remain unchanged. For example, in the transfer of revenue between agencies, the transferring agency will have a reduction in revenue and a credit to cash, while the receiving agency will have an increase in revenue and a debit to cash.

Appropriation and Cash Transfer of Federal Funds

Appropriating and Recording Federal Funds

Federal funds should be appropriated and expended once. Further, the agency which records the revenue should record the revenue estimate.

DPB uses two methods for appropriating and recording revenue estimates for federal funds. If the subgrantee agency receives money from the same federal grant each year, the appropriation and revenue estimate should be recorded by the subgrantee. If the subgrantee agency receives federal funds not in a uniform pattern, the appropriations and revenue estimates are recorded in the grantee agency. In the former case, only cash is transferred. In the latter case, both appropriations and cash are transferred.

In this manner, pass through monies between State agencies are not recorded as expenditure by the grantee agency and revenue by the subgrantee or expenditure refund by the subgrantee. Therefore, revenue estimates and revenue is recorded once and only one State expenditure is recorded--the expenditure for actually performing the grant activity (grant to locality or purchase of good or service).

Volume No. 1 - Policies and Procedures	TOPIC NO	20105
Function No. 20000 – General Accounting	TOPIC	Appropriations, Allotments, and Transfers
Section No. 20100 – Appropriations	DATE	June 1998

Expenditures Without Normal Appropriation and Allotment

Policy

No payments for an agency will be processed unless the accounts maintained by the Department of Accounts for the agency reflect legal appropriations, sufficient allotments and available cash. Obligations of appropriations may not be incurred prior to approval of funding by the Department of Planning and Budget (DPB). The General Provisions of the Appropriation Act has further information on this requirement.

In some cases, an appropriation to an agency occurs outside the normal appropriation process through DPB. This occurs when an agency is authorized in the Appropriation Act to incur expenditures without appropriation because operational costs of the program are paid solely from charges to other agency programs. DOA will make special provisions to allow that agency to process expenditures without an appropriation.

Action

Notify the DOA Contact if your agency has been authorized in the Appropriation Act to incur expenditures without an appropriation. Include in your correspondence the Agency, Fund Detail and Program which need these special provisions to allow expenditures to process.

Volume No. 1 - Policies and Procedures	TOPIC NO	20105
Function No. 20000 – General Accounting	TOPIC	Appropriations, Allotments, and Transfers
Section No. 20100 – Appropriations	DATE	June 1998

Financing Capital Projects Through Bonds

Debt Fund Details

Capital projects funded with debt are established in new fund details within the 08XX fund classifications. DOA created these new fund details so that the CARS classifications are the same as those in the Comptroller's annual report. These fund details will allow DOA to segregate debt service payments and construction expenditures of the capital project from operating expenditures. The new fund detail codes are as follows:

Debt	Principal/Interest Payments	Construction Costs
9(b)	0100	0811
9(c)	0812	0813
9(d)	0814	0815
VCBA-21 st Century	0100	0817
VPBA	0100	0820

The 9(c) and 9(d) debt is authorized in the Appropriation Act while 9(b) debt is authorized under a separate bond act whose passage is contingent upon voter approval.

How to Record Construction Codes

The appropriations per Part 2, Capital Projects, of the Appropriation Act, including the 9(b) bond projects, will be recorded in the appropriate "Construction Costs" fund detail. Only construction costs shall be recorded in the construction cost fund details.

How to Record Principal and Interest Payments

Agencies who have received an appropriation in an operating program and fund detail for principal and interest payments shall submit a Form 27 to transfer that operating appropriation, by program and fund detail, to the appropriate "Principal/Interest Payments" fund detail. In subsequent fiscal years, agencies should establish this appropriation initially in their "Principal and Interest Payments" fund detail(s). Principal and interest payments should be recorded against that operating program in fund details 0812 or 0814 for 9(c) and 9(d) debt. Cash can be transferred from another fund detail, such as 0306, Auxiliaries.

Since the principal and interest payments of 9(b) and VCBA and VPBA debt are funded centrally with general fund appropriations, those expenditures will be recorded in fund 0100.

Continued on next page

Volume No. 1 - Policies and Procedures	TOPIC NO	20105
Function No. 20000 – General Accounting	TOPIC	Appropriations, Allotments, and Transfers
Section No. 20100 – Appropriations	DATE	June 1998

Financing Capital Projects Through Bonds, Continued

**How to
Establish the
Fund Details in
CARS**

DOA will establish the fund details (both Principal/Interest Payments" and "Construction Costs") for all capital projects in Part 2, Capital Projects. DOA will also establish the fund details for those capital projects initiated through bond acts (acts other than the Appropriation Act).

Volume No. 1 - Policies and Procedures	TOPIC NO	20105
Function No. 20000 – General Accounting	TOPIC	Appropriations, Allotments, and Transfers
Section No. 20100 – Appropriations	DATE	June 1998

Surplus and Recyclable Materials

Surplus The following fund details have been established to record deposits for surplus supplies and equipment:

Fund Detail	Description
0287	Surplus supplies and equipment purchased with general fund appropriations by agencies other than institutions of higher education.
0 X 88	Surplus supplies and equipment purchased with nongeneral funds by agencies other than institutions of higher education.
0387	Surplus supplies and equipment purchased by institutions of higher education from monies in fund detail 0300.
0388	Surplus supplies and equipment purchased by institutions of higher education from monies in fund detail codes in the Higher Education Operating fund (fund group 03), excluding fund details 0300 and 0301.
1088	Surplus supplies and equipment purchased with federal funds (including 0301, 0401, 701) by all agencies, including institutions of higher education.

The deposits are made into these funds in accordance with the policies of the Code of Virginia, the Appropriation Act, and the guidelines of Department of Accounts and Department of General Services dated October 31, 1997, titled "Revised Surplus Property Procedures." Such deposits may be appropriated in accordance with guidance in the Act and in the above referenced document.

Continued on next page

Volume No. 1 - Policies and Procedures	TOPIC NO	20105
Function No. 20000 – General Accounting	TOPIC	Appropriations, Allotments, and Transfers
Section No. 20100 – Appropriations	DATE	June 1998

Surplus and Recyclable Materials, Continued

Surplus Real Property

The following fund details have been established to record deposits for surplus real property:

Fund Detail	Description
0285	Surplus real property purchased with general fund appropriations by agencies other than institutions of higher education.
0 X 89	Surplus real property purchased with nongeneral funds by agencies other than institutions of higher education.
0385	Surplus real property purchased by institutions of higher education from monies in fund detail codes in the Higher Education Operating Fund (fund group 03), excluding fund details 0300 and 0301.
1089	Surplus real property purchased with federal funds by all agencies, including institutions of higher education (fund detail 0301).

The deposits are made into these funds in accordance with the policies of the Code of Virginia, the Appropriation Act, and the guidelines of the Department of Planning and Budget dated September 3, 1990, titled "Disposition of Proceeds of Sale of Surplus Real Property." Such deposits may be appropriated in accordance with guidance in the Act and in the above referenced document.

Continued on next page

Volume No. 1 - Policies and Procedures	TOPIC NO	20105
Function No. 20000 – General Accounting	TOPIC	Appropriations, Allotments, and Transfers
Section No. 20100 – Appropriations	DATE	June 1998

Surplus and Recyclable Materials, Continued

Recyclable Materials

Fund detail XX86, Proceeds from Sales of Recyclable Materials, shall be used by all agencies to code expenditure made from the proceeds of the sale of recyclable materials. The fund code will match the code used for the deposit of revenues from recyclable materials. (All deposits shall be made to revenue source code 09991, Recyclable Materials Revenue.) For clarification, the following guidance is provided:

Funding Source	Deposit of Proceeds
0100	0284
02XX	0286
0300	0384
0301 (federal)	1086
03XX (excluding 0300,0301)	0386
04XX (excluding 0401)	0486
0401 (federal)	1086
05XX	0586
06XX	0686
07XX (excluding 0701)	0786
0701 (federal)	1086
08XX	0886
09XX	0986
1000	1086

The deposits are made into these funds in accordance with the policies of the Code of Virginia, the Appropriation Act, and the guidelines of the Department of Accounts and the Department of General Services dated October 31, 1997, titled "Revised Surplus Property Procedures." Such deposits may be appropriated in accordance with guidance in the Act and in the above referenced document.

Volume No. 1 - Policies and Procedures	TOPIC NO	20105
Function No. 20000 – General Accounting	TOPIC	Appropriations, Allotments, and Transfers
Section No. 20100 – Appropriations	DATE	June 1998

Internal Control

Internal Control

These procedures provide the agency with control over their expenditures.

Records Retention

Records Retention

Agencies should maintain internal records for a minimum of three years or when audited for the expenditure of State funds. The expenditure of federal funds may require the maintenance of records for a longer period of time. Please consult with the applicable federal cognizant agency for this information.

Contacts

Contacts

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Agency's designated Budget Analyst within the Department of Planning and Budget.

Subject Cross References

References

CAPP Topic No. 20405—*Inter-Agency Transactions*

CAPP Topic No. 20410—*Intra-Agency Transactions*
