

<b>Volume No. 1 – Policies &amp; Procedures</b>	<b>TOPIC NO.</b>	<b>10105 – Cardinal</b>
<b>Section No. 10100 – Forward</b>	<b>TOPIC</b>	<b>STRUCTURE OF MANUAL</b>
	<b>DATE</b>	<b>May 2015</b>

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## Overview

### Introduction

The *Commonwealth Accounting Policies and Procedures (CAPP) Manual* is written and published by the Department of Accounts (DOA) to provide authoritative guidance on the application of accounting policies, procedures and systems pursuant to Section 2.2-803 of the *Code of Virginia*.

The CAPP Manual provides a standardized approach to fiscal and accounting matters within the authority of the State Comptroller. The manual is organized by Volume, Function, Section, and Topic. Each page of the manual reflects the format presented at the top of this page.

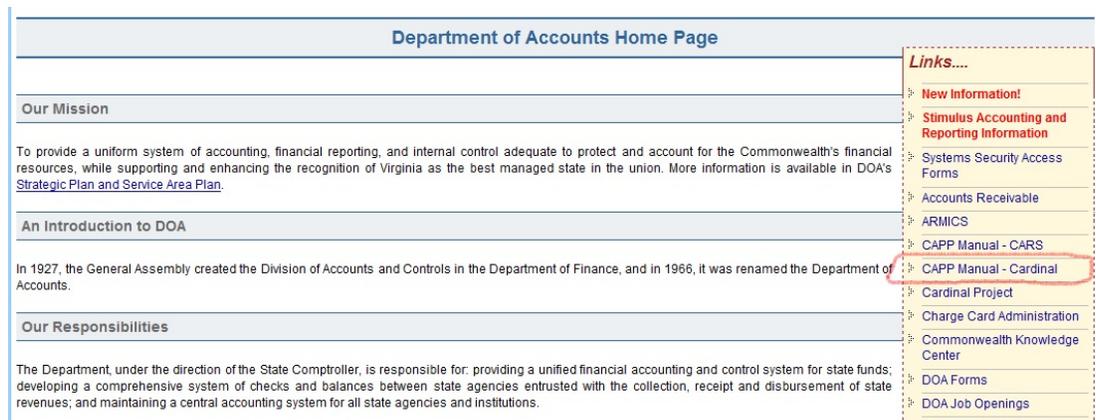
Currently, there are two CAPP Manuals – one for the new accounting system, Cardinal, and the original CAPP for CARS. CARS will be decommissioned July 1, 2016. **This is the CAPP Manual for Cardinal.**

Please note: The Cardinal job aids, training materials and forms on the Cardinal website are not policy of the Department of Accounts and are not part of the *Commonwealth Accounting Policies and Procedures (CAPP)* manual.

### Web Access

The CAPP Manual – Cardinal is shown in pdf format at the Department of Accounts website as follows:

<http://www.doa.virginia.gov/Index.cfm>



The screenshot shows the Department of Accounts Home Page. On the right side, there is a 'Links...' sidebar with several items. The item 'CAPP Manual - Cardinal' is circled in red. Other items in the sidebar include 'New Information!', 'Stimulus Accounting and Reporting Information', 'Systems Security Access Forms', 'Accounts Receivable', 'ARMICS', 'CAPP Manual - CARS', 'Cardinal Project', 'Charge Card Administration', 'Commonwealth Knowledge Center', 'DOA Forms', and 'DOA Job Openings'.

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## Organization of the Manual

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**Volume** Volumes are assigned to three core groups as follows:

- Volume 1: Policies and Procedures**
  - Volume 2: Classification and Coding Structure**
  - Volume 3: Automated System Applications**
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**Function** Within each Volume, specific Functional areas are numbered in increments of ten thousand as follows:

<b>Volume</b>	<b>Function No.</b>	<b>Function Title</b>
1	10000	Overview
1	20000	General Accounting
1	30000	Fixed Asset and Lease Accounting
1	40000	Leave Accounting
1	50000	Payroll Accounting
2	60000	Classification and Coding Structure
3	70000	Automated System Applications

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**Section** Each Section carries a number incremented by one hundred and its title represents a facet of an accounting cycle. For example, within Function 20000, *General Accounting*, section numbers and titles appear as follows:

<b>Section No.</b>	<b>Section Title</b>
20100	Appropriations
20200	Cash Receipts Accounting
20300	Cash Disbursements Accounting
20400	Inter-Agency and Intra-Agency Transactions
20500	Accounts Receivable
20600	Federal Grant Management
20700	Indirect Cost Recovery
20800	Loans
20900	Reconciliation Procedures
21000	Records Retention / Disposition

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## Organization of the Manual, continued

**Topic Number and Topic Title** Topic Numbers and Topic Titles represent the numbers and names associated with a specific section.

**Date** The Date is when the referenced policies and/or procedures were currently reviewed, revised, and approved.

This date reflects a combination of what remained unchanged and what was revised. The changes may include:

- a deletion of material no longer valid,
- a clarification to the text,
- a correction to text and/or
- an addition to the topic.

**Organization of a Topic** Within each topic, the use of standard headings appears as follows:

<b>OVERVIEW</b>	A brief introduction to the section's topic, explaining the need and purpose of the section's policies and procedures within the context of the State's financial management structure.
<b>POLICY</b>	Concise statement of State policy governing the section's topic.
<b>PROCEDURES</b>	An explanation of the steps and processes involved with the topic. Systems-related procedures are limited because they are contained in training materials on the Cardinal website.
<b>INTERNAL CONTROL</b>	Concise statements specifying internal control requirements relating to the functional area.
<b>RECORDS RETENTION</b>	Requirements and schedule for the disposition of the electronic and paper record (if applicable) associated with the functional area
<b>DOA CONTACT</b>	The DOA organizational section and phone number to contact for additional information.
<b>SUBJECT CROSS REFERENCE</b>	Key CAPP topics to review for related procedural guidance.

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## Organization of the Manual, continued

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### Revision and Maintenance of the Manual

The CAPP Manual – Cardinal is designed to facilitate inclusion of both new procedures and revised procedures. A master control copy of the manual is maintained by the DOA Electronic Publishing Unit which is responsible for coordinating updates to the manual and for distributing new or revised policies and procedures to State agencies.

Agencies are encouraged to recommend revisions to any part of the manual. A *Documentation Change Request* form is located at the end of this topic for recording and submitting suggested changes to the DOA Electronic Publishing Manager.

Photocopy this form, complete the entries, and submit recommendations to:  
 Compliance Assurance – Finance and Administration  
 James Monroe Building  
 101 North 14th Street, 2<sup>nd</sup> Floor  
 Richmond, Virginia 23219-3684  
 Voice: (804) 225-3051  
 FAX: (804) 371-8587  
 E-mail: [Finance\\_and\\_Administration@doa.virginia.gov](mailto:Finance_and_Administration@doa.virginia.gov)

### Revision Control

The CAPP Manual – Cardinal is located in its entirety online in .pdf at [http://www.doa.virginia.gov/Admin\\_Services/CAPP/CAPP\\_Main\\_Cardinal.cfm](http://www.doa.virginia.gov/Admin_Services/CAPP/CAPP_Main_Cardinal.cfm)

Revised CAPP Manual – Cardinal material is converted from text to PDF and uploaded to the CAPP Manual – Cardinal website in consecutively-numbered, Update Bulletins which are posted at the website. The respective, revised topic is overwritten at the CAPP Manual – Cardinal’s website location so the current version is available online.

Upon receipt of each Update Bulletin, a revised CAPP Manual – Cardinal *Status Summary* provides a current recap of all topics and their respective release dates.

### Revision Indication

When text revisions (updates) are published, text has a vertical line in the left margin and/or italics to identify specific items of change. *However, if a topic has had a major rewrite, no revision indicators appear.*

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## Organization of the Manual, continued

**Notification of Revised Topics** When a CAPP Manual – Cardinal update consisting of one or more revised topics is moved to the CAPP Manual’s production, online website, Statewide Fiscal Officers are notified by e-mail.

DOA’s Electronic Publishing Manager releases the e-mail. **In turn, Fiscal Officers need to forward this communiqué to the agency’s CAPP Manual – Cardinal users.**

**CAPP Manual Website** Visit our website at [www.doa.virginia.gov](http://www.doa.virginia.gov) for online CAPP Manual – Cardinal. At DOA’s main page’s alphabetical index, click on CAPP Manual – Cardinal to access it.

**CAPP Manual Online Search** You can search for CAPP Manual information easily and readily from each of the DOA website’s page banners.

You have a choice of searching the entire DOA site or **restrict your search to:**

- *CAPP Manual – CARS* by choosing the “CAPP Only” radio button, or
- *CAPP Manual – Cardinal* by choosing the “CAPP --Cardinal Only” radio button.



By keying in the **Search DOA** field, you can put in your specific CAPP Manual data needs, such as:

- a CAPP Manual topic number, or
- references to specific words such as “expenditures,” or “deposits,” and so forth.

When you press <GO>, the site searches the CAPP Manual chosen and the screen returns with referenced hits.

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## Contacts

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**DOA Contact**      Compliance Assurance – Finance and Administration  
Voice (804) 225-3051  
E-mail: [Finance\\_and\\_Administration@doa.virginia.gov](mailto:Finance_and_Administration@doa.virginia.gov)

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**CAPP Manual – Cardinal Documentation Change Request**

**OFFICE OF THE COMPTROLLER**  
**ATTN: ELECTRONIC PUBLISHING MANAGER**  
**JAMES MONROE BUILDING, 2ND FLOOR**  
**101 NORTH 14TH STREET**  
**RICHMOND, VA 23219**  
**FAX (804) 371-8587**  
[Finance and Administration@doa.virginia.gov](mailto:Finance_and_Administration@doa.virginia.gov)

**IDENTIFICATION:**

FUNCTION: \_\_\_\_\_ SUBMITTED BY: \_\_\_\_\_  
 SECTION: \_\_\_\_\_ AGENCY # & NAME \_\_\_\_\_  
 TOPIC: \_\_\_\_\_ TELEPHONE: \_\_\_\_\_  
 EFF. DATE: \_\_\_\_\_ PAGE: \_\_\_\_\_ DATE: \_\_\_\_\_

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**ATTACH A COPY OF THE PAGE(S) CONTAINING THE REVISED DOCUMENTATION. NOTE IN RED INK THE CHANGES, ADDITIONS, AND/OR DELETIONS DESIRED. ROUTE OR FAX TO THE CAPP MANUAL COORDINATOR AT THE ABOVE ADDRESS.**

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REASON FOR DOCUMENTATION CHANGE:

**FOR DOA USE ONLY**

REQUESTOR CONTACTED

BY: \_\_\_\_\_

DATE \_\_\_\_\_

CHANGES APPROVED

BY: \_\_\_\_\_

DATE: \_\_\_\_\_

NO ACTION TAKEN

REASON:

**FOR DOA USE ONLY**

UPDATE BULLETIN

NO.: \_\_\_\_\_ DATE: \_\_\_\_\_

HANDLED BY: \_\_\_\_\_