

Volume No. 1 – Policies & Procedures	TOPIC NO.	20310 – Cardinal
Section No. 20300 – Cash Disbursements Accounting	TOPIC	EXPENDITURES
	DATE	December 2016

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Overview

Introduction This topic prescribes policies and procedures governing the expenditure of State funds and addresses expenditure documents prepared by agencies for input to Cardinal.

Policy Disbursements of State funds are made to businesses or individuals that furnish goods or services to the Commonwealth. To receive payment, these entities must submit vendor invoices to the agency that received the goods or services. The term, *invoice*, refers to the original vendor prepared bill that must be attached to the payment as supporting documentation.

Payments can be made from an itemized statement if a contractual agreement exists with the vendor allowing this practice. Under these circumstances, the payment terms for the itemized statement should be specified in the vendor contract.

The **vendor payment due date** is defined as **either**

- the date on which payment is due under terms of the contract for provision of goods or services, **or**
- if such a date has not been established by a contract, thirty days after receipt of the vendor’s invoice or thirty days after receipt of the goods or services, as specified by the date-stamped receiving report, whichever is later.

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Approval Authorization

Authorized Signatories Form

Each agency is required to provide DOA with a current **Authorized Signatories Form (DA-04-121)** on a fiscal year basis. This form is kept on file in the Compliance Assurance Unit at DOA and requires designation of a primary and secondary Cardinal Security Officer (CSO) as well as a Payroll Security Officer (PSO). The agency's Authorized Signatories Form **must** be signed by the Agency Head.

Updated Annually

A blank Authorized Signatories Form can be found on DOA's website at www.doa.virginia.gov. All information must be typewritten and each signatory must sign legibly in ink. The Form will be required to be submitted in June each year as required in the Fiscal Year-end Closing Procedures.

When a Change to Authorized Signatory Occurs

Each time an addition/deletion to an authorized signatory occurs, an entirely new form must be submitted. The updated form will replace the one on file at DOA; therefore, each current authorized person must sign the form.

Agency Cardinal Acknowledgement

The Cardinal Security Officers listed on the Authorized Signatories Form have been granted authority to add and delete users in Cardinal that are both preparers and approvers of transactions in Cardinal. Persons granted select approver roles in Cardinal have the authority to approve and release revenue and expenditure documents and transactions for their agency, department or institution. By approving a transaction in Cardinal, the agency, department or institution, and its employees and agents agree to the certifications contained in the Commonwealth's Accounting Policy and Procedure Manual for the applicable transaction.

Cardinal Security Officers Contact Information

The Cardinal Security Officers must list their contact information (phone and e-mail) on the first page of the Authorized Signatories Form. This information will be utilized by the Cardinal Security Team.

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Cardinal Security Form

To gain access to Cardinal, a Cardinal Security Form must be completed, approved by the individual’s supervisor, the agency Cardinal Security Officer, and DOA General Accounting (if applicable), and submitted to the Cardinal Security Team. Access should be granted based on the specific work that an employee needs to perform and the associated Cardinal security role(s) that allow those duties to be completed. It is the agency’s responsibility to maintain proper documentation of the approval of access that has been granted to Cardinal users. The agency is responsible for developing and maintaining sufficient internal controls over Cardinal access. See CAPP – Cardinal Topic No. 70220, *Cardinal Security*.

Voucher

Voucher

The Voucher serves two primary purposes:

1. To serve as the internal input document to Cardinal for expenditures, and
2. To provide auditable records for expenditures.

The Voucher should include documentation of required coding elements (business unit, fund, account, program and department) as well as be labeled with the Cardinal generated Voucher ID in order to easily tie the source documentation to the system. See subtopic “Coding Structure Requirements” for more information on required Cardinal coding elements.

The Voucher should be filed along with approved purchasing, receiving, and payment authorizations. Such documentation can be maintained in an electronic format and “attached” to the Voucher in Cardinal. This functionality places the supporting documentation on the same page as the recorded transaction in Cardinal for ease of access and viewing capability. **However, the Cardinal system should not be relied upon to maintain agency documentation and should not be considered the official retention source for the agency.** Agencies should keep separate records, whether hard copy or electronic. See subtopic entitled “Records Retention” for more information regarding retention requirements.

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Cardinal Voucher Form

The requirement to authorize, record, and control disbursement transactions is mandatory. While the use of the **Cardinal Voucher Form** on the Cardinal website indicates adherence to Statewide requirements, its use is optional and substitute forms and procedures by individual agencies are allowed.

Use of Stamps or Grid

Many agencies have eliminated the preparation of Vouchers where it is reasonable to do so. Often, these agencies stamp vendor's invoices with customized accounting grids and manually code data elements for data entry. Other agencies attach a copy of the accounting grid to the vendor's invoice to facilitate coding and data entry. Such steps to reduce paperwork and streamline the accounts payable process are encouraged as long as a clear audit trail specifying the individuals authorizing each transaction is maintained.

Agency Voucher Certification Statement

By approving an expenditure in Cardinal, the agency, department or institution and its employees and agents agree to the following:

Final agency approval for expenditure transactions rests with the person granted approval authority in Cardinal. The act of approving a transaction in Cardinal means the agency certifies to the Comptroller that the request for disbursement of State funds specified in the approved transaction has been reviewed by appropriate agency staff and is accurate to the best of their knowledge and belief. The amounts itemized are considered to be legitimate and proper charges to the appropriations indicated therein, and are approved for payment. The payment has not been previously authorized.

Note: Vouchers payable to a Fiscal Officer or Cardinal approver cannot be approved or released to Cardinal by the payee. Another authorized approver must approve the transaction.

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When Not to Use the Form

The Voucher may **not be used** for the following:

- Any **transaction within the same agency**. An expenditure transaction within the same agency must be recorded as a General Ledger Journal Entry (see CAPP – Cardinal Topic No. 20410, *Intra-Agency Transactions*).
- **Employee reimbursements**. All employee reimbursements must be made on an Expense Report in the Travel and Expenses Module in Cardinal. See CAPP – Cardinal Topic 20335, *State Travel Regulations* and CAPP – Cardinal Topic No. 20336, *Agency Travel Processing*. **Note:** Direct billing for lodging can be on a Voucher. Travel-related expenses paid on a Voucher must be in compliance with current travel regulations and must be included in the estimate of travel expenses as required by the current travel regulations.

Additionally, it is not appropriate to designate the Voucher as the "Original Invoice." The Voucher is a record of accounting transactions only.

Coding Structure Requirements

The minimum coding structure for expenditure transactions is summarized as follows:

- Business Unit
- Fund
- Account
- Program
- Department

Other classification elements are included in the standard distribution grid. These elements may or may not be included depending on the chartfields the agency elects to utilize. In Cardinal, if a required chartfield is not entered into the system, the transaction will fail combination edit and the error message will notify the user what additional chartfield is necessary.

Note: There may be additional fields that are required by Vendors for remittance processing. See Subtopic entitled, "Accurate Payment Remittance Information" for more information.

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Cutoff Times The cutoff time for submission of expenditure vouchers for data to be entered in Cardinal for the fiscal month is the last workday of the month.

Data keyed directly to Cardinal must be through all approval levels by 6:30 p.m. in order to get processed during the nightly process. All interfaced vouchers files must be transmitted by 6:00 p.m.

General Expenditure Processing

Revenue Refunds

Revenue refunds may only be used to return funds to the original payor. Revenue refunds are not to be used as a means to pass-through funds. Transactions refunding revenue are processed through the Accounts Payable module of Cardinal similar to a regular Accounts Payable voucher. The only change would be that the account code selected should be the same code as that which was selected when the revenue was initially deposited in the Accounts Receivable module. Interfacing agencies will be able to send ‘One-Time Vendor’ information in their interface voucher file in order to ensure the vendor to whom the refund is due is set up in Cardinal. All other agencies will have to ensure the Vendor is set up prior to creating the voucher (either as a regular vendor or a one-time vendor). See CAPP – Cardinal Topic No. 21105, *Vendor Maintenance*, for further guidance.

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Vouchers Initiated by Purchase Order

When goods and services are obtained through the normal procurement process, depending upon the items involved, the purchase order may be originated by the agency or Department of General Services (DGS).

After issue of the purchase order, the agency purchasing staff sends a copy of the purchase order to the agency accounting unit that handles the accounts payable function. This document is held in a pending file until the vendor's invoice is received. The agency must date stamp the vendor's invoice when it is initially received at the agency (**not** the date the accounting unit receives the invoice).

When the goods and services are received, the original signed copy of the Receiving Report is sent to the agency accounting unit. After the vendor's invoice is received, the accounting (accounts payable) staff may complete the Voucher. Generally, the due date is determined using the date goods/services were received or the date the vendor's invoice was received, whichever is later. See CAPP-Cardinal Topic No. 20315, *Prompt Payment*, for further details.

Separate Payment Vouchers

If partial payment is needed, such as when several shipments will be made over a period of time, an agency can create multiple payment vouchers as long as sufficient documentation is kept to compare to the original purchase order and ensure all goods and services have been received. See CAPP – Cardinal Topic No. 20305, *Receiving Report*, for further details regarding documentation requirements in this situation.

Documentation

The agency accounting unit retains in the file a copy of the

- Vendor Invoice
- Voucher (if separately created)
- Purchase Order
- Receiving Report

See subtopic “Records Retention” for more information.

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General Expenditure Processing, Continued

What are Advance Payments?

Advance payments are those that are made prior to receipt of goods or services. After an agency or institution makes an advance payment, there is no absolute guarantee that the vendor will deliver the goods or perform the requested services, placing the Commonwealth's assets at risk.

When considering an advance payment, an agency or institution must conform to the following policies listed here and described in detail below.

- Advance Payment Policies
- Allowable Advance Payments – Misc.
- Allowable Advance Payments: Written Contracts, Leases, or Agreements
- Advance Payments on Third-Party Contracts
- Third-Party Contracts: Terms & Conditions for Advance Payments

Advance Payment Policies

Agencies and institutions must adhere to all receiving report requirements. Standard policy prohibits the approval of an invoice for payment without first obtaining an approved receiving report in accordance with CAPP - Cardinal Topic No. 20305, *Receiving Reports*.

However, advance payments are allowed for expenditures normally prepaid as a standard industry practice or where such prepayments are considered cost beneficial to the Commonwealth. Documentation should be retained within the agency and made available for review upon request to substantiate the decision to make advance payments.

Interagency advance payments for goods and services are governed by these same criteria.

Allowable Advance Payments – Misc.

The following describes those payments, which under certain terms and conditions, may be prepaid. These lists are not all inclusive. **All allowable miscellaneous advance payments are subject to a maximum prepayment period of 90 days.**

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1	Organization Memberships	Includes employee or agency <u>annual</u> membership dues for professional organizations. As stated above, agencies are not allowed to make annual membership prepayments more than 90 days prior to the expiration of the previous year's membership.
2	Publication Subscriptions	Includes initial and renewal <u>annual</u> subscriptions for technical and professional publications. As stated above, agencies are not allowed to make subscription prepayments more than 90 days prior to the expiration of the previous year's subscription.
3	Convention and Educational Services	Limited to advance registration fees for conventions, conferences, seminars, and employee workshops. Agencies and institutions must be reasonably sure that travel will occur as planned. Excludes other travel expenditures except for public carriers.
4	Travel Public Carriers	Limited to prepayments for individual travel by aircraft, train, and bus. Excludes rental vehicle expenditures.
5	Mail Order Purchases	Limited to mail order purchases where payments must be included with the order.
6	Human Subject Payments	Includes expenses for advance payments to individuals (human subjects) for experimental research, engineering projects, and medical projects.
7	U.S. Postal Service Purchases	Limited to postage purchased from the U.S. Postal Service. Excludes courier service and freight expenditures.
8	Hotel/Motel Deposits	Limited to <u>one</u> night deposit for direct bill payments on hotel/motel rooms for employees who travel on behalf of the Commonwealth. Advance payments for direct billed hotel/motel expenses are discouraged. Use of the State sponsored Travel Charge Card is encouraged to secure room confirmations. Actual advance payments using the travel charge card program will not be reimbursed prior to the trip.
9	Film Acquisitions or Rentals	Limited to payments for the acquisition or rental of educational or training and development films.
10	Advertising Expenses	Limited to prepayments for newspaper, magazine, journal, and periodical advertisements.
11	Telecommunication Services	Limited to advance payments for recurring monthly telephone, pagers, and television cable charges.
12	Internet Purchases	The Electronic Commerce Policy administered by the Department of General Services authorizes online buying of goods and services through the Internet, with limits and conditions specified in the policy.

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General Expenditure Processing, Continued

Allowable Advance Payments: Written Contracts, Leases, or Agreements Allowable advance payments pursuant to written contracts, leases, or agreements are subject to a maximum prepayment period of one year, where delivery, performance, or refund is assured based on written obligations. Vendors should be encouraged to invoice the agency on a monthly or quarterly basis in the absence of a sufficiently reduced annual pricing arrangement.

1	Legal Services	Includes fees to retain outside legal counsel for the Commonwealth. (See restrictions stated in Section 4-5.04 of the Appropriation Act).
2	Media Services	Limited to payments for radio and television advertising. May also include expenses paid to advertising firms for these services.
3	Specialized Pharmaceutical Supplies and Rare Medical Drugs	Limited to payments for specialized manufactured pharmaceutical supplies and rare medical drugs. Excludes the purchase of ordinary supplies and drugs.
4	Mechanical, Electrical, and Equipment Repair & Maintenance Contracts	Limited to payments for services provided to repair and maintain mechanical and electrical systems and equipment. Excludes material and equipment purchases.
5	Computer Hardware and Software Maintenance Contracts	Limited to payments for services provided to repair and maintain computer hardware and software. Excludes computer hardware and software purchases.
6	Licensing Agreements	Limited to payments for the licensing fees associated with the use of computer software. Approval for certain licensing arrangements must be obtained through the Virginia Information Technologies Agency (VITA). VITA may approve on the "Agency Procurement Request," for a prepayment period of more than one year where the pricing arrangements make it cost beneficial, and the vendor is well established.
7	Specialized Equipment Purchases	Limited to payments for the purchase of specialized custom manufactured equipment. Excludes ordinary equipment purchases.
8	Real Property & Equipment Rentals	Limited to payments for the use of buildings, land, and equipment.
9	Insurance Premiums	Limited to premiums for insurance contracts.

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General Expenditure Processing, Continued

Advance Payments on Third-Party Contracts

Advance payments for third party contracts are defined as those in which a State agency (1st party) contracts with a vendor/contractor (2nd party) to provide certain services, where the vendor/contractor must hire a subcontractor (3rd party) to fulfill all or a portion of the contract.

The subcontractor requests an advance payment from the vendor/contractor to begin work. The vendor/contractor typically requests payment from the State agency so that the payment to the subcontractor may be made.

Third-Party Contracts: Terms & Conditions for Advance Payments

The Agency Head may authorize advance payments on third-party contracts subject to the following terms and conditions. Prepayments are subject to a maximum of \$50,000, or 1/12th of the total contract amount, whichever is less; and, a maximum prepayment amount of 30 days of estimated charges.

Terms & Conditions	
1	Advance payments for third party contracts are limited to those programs where the agency head or designee can attest that such method of payment is a standard industry practice. This practice must be documented and available for review upon request.
2	Where federal funds are involved and federal regulations stipulate the terms and conditions of advance funding, the agency head or designee must certify the expenditure is in compliance with federal cash management policies.
3	The State Comptroller can deny such payments on behalf of the Commonwealth of Virginia, if there is sufficient reason. He also has the right to require performance bonds, or other guarantees or assurances as may be appropriate.
4	The State Comptroller may request the Office of the Attorney General to review the third party contract to ensure adequate protection of the rights, assets, and resources of the Commonwealth.

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General Expenditure Processing, Continued

Improper Expenditures

DOA may question any State-funded expenditure (Section 2.2-1822, *Code of Virginia*).

Agency purchases must be considered essential to the operation of the agency and in support of the agency’s mission to justify the use of State funds. Since all State-funded expenditures are subject to public scrutiny, agencies should consider the appearance of unusual purchases on the agency and on State government in general prior to authorization. Since individual circumstances vary widely, adequate documentation for unusual purchases should always be included with the voucher.

The following lists contain examples of expenditures considered to be improper uses of State funds. These lists are intended to provide general guidance to agencies in judging the appropriate use of State funds. However, any State-funded expenditure may be questioned, even those which are not included on the following lists.

Improper Expenditure Examples

Employee personal expenses such as -

1. Books for classes (unless they remain property of the State)
2. Snacks or refreshments
3. Baby sitting
4. Non-business related newspapers or magazine subscriptions
5. Personal articles that are lost or stolen
6. Tuxedos or other formal wear
7. Clothing (non-uniform) or repairs to clothing damaged in the work-place
8. All expenses related to personal negligence of the employee, such as traffic fines.

Agency-sponsored event expenses incurred which do not clearly support the agency mission such as -

1. Holiday decorations
2. Alcoholic beverages
3. Charitable contributions
4. Gifts and flowers

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**Employee/
Service
Recognition**

Agencies must adhere to Department of Human Resource Management (DHRM) Policies regarding Employee Recognition Programs (DHRM Policy 1.20) and Service Recognition (DHRM Policy 1.10). When meals are used to celebrate separating employees, the appropriate meal per diem must be used (see CAPP Topic 20335 for further information on meals per diem). Agencies are encouraged to create internal policies regarding the recognition of separating employees.

**Vendor
Payment
Deletions**

An undisbursed vendor payment transaction that has been posted but not paid (i.e., payments awaiting due date) can be ‘closed’ in the Cardinal system by the originating agency. This will reverse all accounting transactions that have been created and restore the budget amounts. Additionally, the ‘delete’ process can be utilized for vouchers that have not been posted or paid.

Refer to the “Unposting and Closing a Voucher” Job Aid for detailed instructions of how to accomplish this. The Job Aid can be found on the Cardinal Project website.

Example

The payment was previously made using the Small Purchase Charge Card. The transaction may be closed or deleted preventing a duplicate payment.

**Vendor
Payment
Address
Corrections**

The agency voucher processor can update the address on undisbursed vendor payment transactions that have been posted but not paid (i.e., payment awaiting due date). The new address must already exist in Cardinal and have an effective date that is earlier than the voucher’s accounting date. Only the address, location, method, handling and message fields may be updated. The vendor name or vendor identification number **cannot** be changed (in this situation the voucher must be deleted if it has not yet posted). If the voucher has posted, it needs to be closed.

Example

The wrong vendor address was selected in Cardinal. The transaction’s address may be updated by the agency.

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Cellular Telephone Policy

The acquisition and use of cellular telephones must be authorized by the Agency Head or designee prior to procurement. An approved written request and justification must be on file for each telephone. Elected Officials, Cabinet Secretaries, Agency Heads, and Presidents of Institutions of Higher Education may obtain cellular telephones without further approval.

Recurring monthly billings for Commonwealth owned cellular telephone usage must be received in the agency fiscal office. Invoices must be forwarded to the telephone user for review. VITA’s general telephone procedures state that Commonwealth provided telephone services are to be used for conducting official business only, and should not be used for personal purposes.

Agencies are responsible for safeguarding telephones. Sufficient internal controls should be in place to ensure that employees are accountable for cellular phones issued to them. One alternative would be to record these items as controlled assets in the Fixed Asset Accounting and Control System (FAACS).

Individuals using personally-owned cellular telephones may be reimbursed for business calls when shown to be cost beneficial or out of necessity. An itemized cell phone statement must be submitted with the voucher. In the event that free minutes are used for business calls, individuals are not allowed reimbursement for these calls.

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**Telework
Expenditures**

Introduction

In accordance with Department of Human Resource Management (DHRM) “ Policy Number 1.61 – Telecommuting,” a teleworker performs their duties from an alternate work location which may or may not be their personal residence. Teleworkers may, or may not, be required to work from a remote or alternate location as a condition of employment. Teleworkers are defined as employees who work at a remote or alternate location at a minimum of one day per week or 32 hours per month while intermittent teleworkers work at a remote or alternate location less than this threshold. This policy governs the payment of expenses supporting telework arrangements for all teleworkers or intermittent teleworkers.

Policy

When certain expenses are necessary to perform the requirements of the employee’s position from an alternate location, agencies may pay for allowable telework expenses either through a direct bill to the agency or reimbursement to the employee.

In determining what telework expenses are justifiable, agencies must consider the nature of the work responsibilities documented in the Employee Work Profile (EWP) and the telework agreement (e.g., telework as a working condition, telework frequency, proportion of business versus personal use, etc.). Agency-paid telework costs must be consistent with the employee’s work requirements and telework agreements. Different work profiles and different telework arrangements may produce different expense justifications.

Voluntary teleworking is viewed primarily as a personal convenience; and the savings in employee commuting time and costs generally render financial reimbursement unnecessary.

Telework Expenses

The following telework expenses are allowable (i.e., agency-paid) for teleworkers and intermittent teleworkers subject to the justification criteria outlined in this policy:

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- Office supplies and operating expenses supporting Commonwealth-owned or issued equipment such as personal computers, communications devices or other necessary teleworking equipment. Any incidental or occasional use of the Commonwealth-owned/issued equipment and the associated connectivity services must comply with DHRM “Policy Number 1.75 – Use of Electronic Communications and Social Media”.
- A single telephone service connection for each employee for either Commonwealth-owned/issued or employee-owned telephone equipment. Includes connectivity services or fees (including activation fees) for cell or land-line telephones, personal digital assistants (PDA), Blackberry’s and similar communication devices.
- A single internet service connection for each employee for either Commonwealth-owned/issued or employee-owned computing equipment. Connectivity services or fees (including activation fees) include cable broadband, cellular service (including Broadband Air Cards), Digital Subscriber Line (DSL), Fiber-Optic service, Integrated Services Digital Network (ISDN), Satellite data service, Wireless Fidelity (Wi-Fi), Worldwide Interoperability for Microwave Access (WiMAX), dial-up modem access, and similar communication services. Use of non-Commonwealth devices for telework must comply with the Commonwealth ITRM Standard Use of Non-Commonwealth Computing Devices to Telework (SEC 511-00) (07/01/2007).
- Where internet or telephone services are bundled with non-business-related costs (e.g., cable and FIOS TV), the original service provider invoice must show the charges for each service separately in order to determine the amount to be paid. Where discounts are provided for bundled services, the pro-rata share of the discount should be applied to the allowable payment.
- A nominal flat monthly or annual connectivity allowance may be paid to teleworking employees to compensate for employee-incurred telework connectivity expenses supporting employee-owned or Commonwealth-owned/issued equipment such as cell phones and computers. The amount of the allowance must be determined by a documented methodology with appropriate consideration to all of the justification factors outlined in this telework expense policy (e.g., telework as a working condition, telework frequency, EWP requirements, actual connectivity costs, proportion of business versus personal use, etc.) and fully supported by a sound business case. Allowances may not be advance-paid and must be re-evaluated in writing every 12 months.

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The following telework expenses are prohibited:

- Private worksite or employee home expenses such as utilities, insurance, home maintenance, home modification for office purposes or other similar personal expenses.
- Purchase costs or maintenance expenses associated with employee-owned facsimile (fax) machines, telephones, cell phones, printers, computers, paper shredders and similar devices and equipment. Commonwealth-owned/issued equipment may be deployed for telework subject to appropriate controls governing such assets.
- Advance payment reimbursements for allowable connectivity services. While many internet service providers require payment in advance of receiving the service, agencies should only reimburse employees for these services after the services have been received. Advance payments made directly by agencies are allowable when required by the service provider.

These lists of allowable and prohibited expenses may not be all inclusive. Agencies are encouraged to consult with the Department of Accounts, Director of General Accounting to discuss the justification for other costs. Agencies may establish more restrictive policies for the payment of telework expenses.

Documentation Requirements

Telework expenses may be paid directly by the agency to the service provider or reimbursed to the employee subject to the following:

1. The employee telework arrangement must be supported by a written, signed and dated agreement describing the terms and conditions for the telework agreement as required pursuant to DHRM “Policy Number 1.61 – Telecommuting”.
2. The telework arrangement must adhere to all applicable policies and standards issued by other State agencies such as VITA, DHRM and DOA.
3. The justification for payment of teleworking expenses must be supported by a documented business case with appropriate consideration to the justification criteria outlined in this policy and approved by the agency fiscal officer.

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4. Payments or reimbursements must be supported by the original invoice from the equipment, supply and/or connectivity provider and should be pro-rated for any partial month service.

5. Agencies must have in place adequate controls to ensure that Commonwealth-owned/issued assets, such as PC's, laptops, communication devices and other similar items that are issued to employees are adequately protected. An example of appropriate controls would be an employee termination check-list to record the return of such assets and cancellation of any future agency-paid phone and internet connectivity expenses.

Income Reporting Requirements

Cell phone connectivity charges are generally *not* considered to be a taxable fringe benefit to the employee. Refer to CAPP-Cardinal Topic No. 50535, *Employer Provided Fringe Benefits* for more detailed information.

Internet connectivity costs paid directly by the agency that are used with personal equipment or reimbursed to the employee are generally considered by the IRS to be a taxable fringe benefit. Accordingly, agencies must report such connectivity costs as taxable income to the employee. Under IRS regulations, the documentation rules governing cell phones outlined above do not apply to internet connectivity costs as there is no practical way to account for, or limit, the use of the internet connectivity provided directly to the employee's home or alternate work location. Air cards and associated monthly service fees paid by agencies for Commonwealth-owned/issued laptops is not considered a taxable fringe benefit to the employees who use this connectivity product.

Connectivity allowances are considered by the IRS to be a taxable fringe benefit. Agencies must report such allowances as taxable income to the employee.

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Expenditure Review Process

DOA Required Review There are two types of vouchers that will be placed on hold following agency level approval in Cardinal:

- Capital Outlay vouchers
- Payments for legal services

Before DOA’s General Accounting Unit will give final approval for these types of vouchers to be released for payment, the agency is required to provide certain documentation as detailed below to DOA’s General Accounting email box (GACCT@doa.virginia.gov).

Vendor Payments for Capital Projects

Program 998000 is required to be used for any capital outlay voucher input in Cardinal. The State Comptroller must not disburse payments for major capital projects for new construction or acquisition of land (projects over \$500,000) unless an Environmental Impact Report (EIR) has been completed by the Department of Environmental Quality and approval has been obtained from the Secretary of Administration (*Code of Virginia*, Section 10.1-1188 through 10.1-2502). Additionally, a DGS CO-2 Authority to Initiate Capital Outlay Project Form is required. The Department of Planning and Budget sends this form directly to DOA.

Once an EIR is received for a project, DOA will indicate this in Cardinal and the project will no longer require additional DOA approval.

Vendor Payments to Outside Legal Services

Account Code 5012430 includes fees to retain outside legal counsel for the Commonwealth. Prior approval from the Office of the Attorney General and the law firm’s invoice are required before the vouchers can be approved to be released for payment by DOA staff. Email the documents to DOA’s General Accounting Unit at (GACCT@doa.virginia.gov).

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Post Review All expenditure documents of every agency are subject to review by DOA’s Compliance Assurance Unit after they have gone through final agency level approval in the system to ensure:

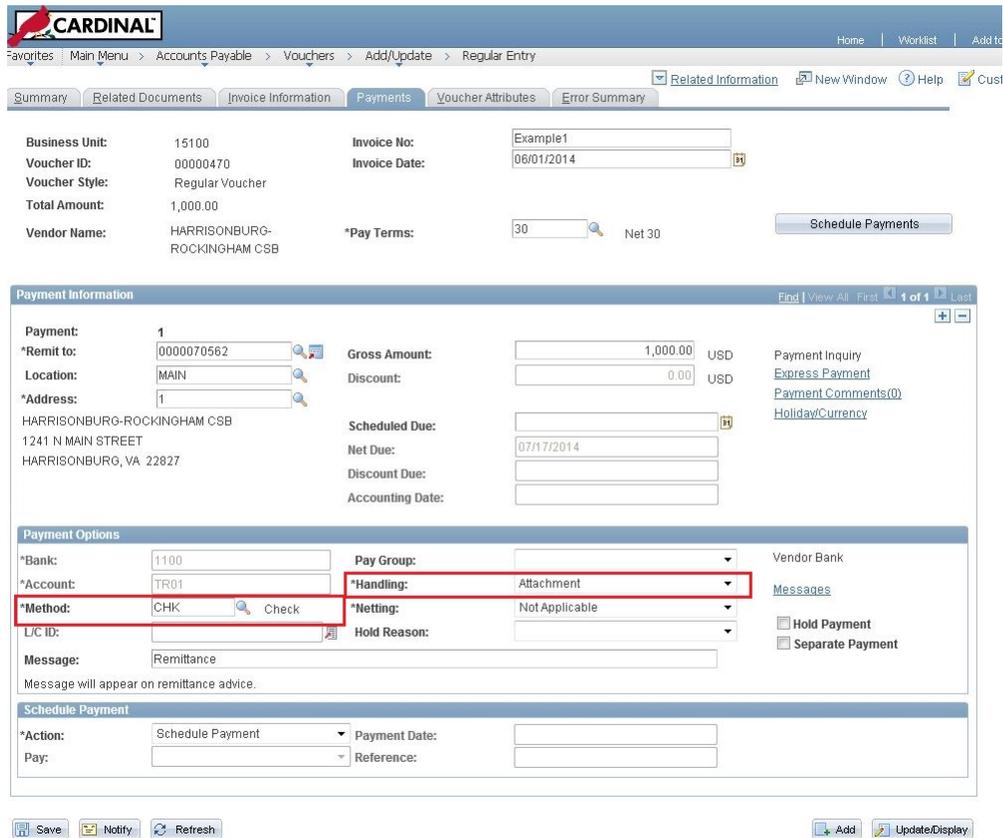
- transactions are complete and proper, and
 - the required supporting documentation is included.
-

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Special Expenditure Handling

Remittance Advice Coupons – Attachment Checks

Some vendors provide their own remittance coupons or similar documents that they require to be returned with the payment. When this is the case, a physical check must be generated by Treasury to be returned to the agency and matched with remittance documents and mailed. Treasury will process these Attachment Checks in the same manner as payroll checks and they will be distributed through the U. S. Postal Service or agency pick up. To indicate in the Cardinal system that a physical check is necessary, access the Payments tab of the Accounts Payable module for the voucher and change the method field to “Check” and the handling field to “Attachment” prior to final approval of the voucher.



The screenshot shows the Cardinal Accounts Payable interface. The top navigation bar includes 'Home', 'Worklist', and 'Add to Favorites'. The breadcrumb trail is 'Main Menu > Accounts Payable > Vouchers > Add/Update > Regular Entry'. The 'Payments' tab is selected, showing voucher details for 'Example1' with an invoice date of '06/01/2014' and a total amount of '1,000.00'. The vendor is 'HARRISONBURG-ROCKINGHAM CSB' with 'Pay Terms' of '30 Net 30'. Below this, the 'Payment Information' section shows a gross amount of '1,000.00 USD' and a net due date of '07/17/2014'. The 'Payment Options' section is highlighted, showing the '*Method' set to 'CHK' (Check) and '*Handling' set to 'Attachment'. Other options include '*Bank' (1100), '*Account' (TR01), and '*Netting' (Not Applicable). The 'Schedule Payment' section at the bottom shows the '*Action' set to 'Schedule Payment'.

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Attachment Check payments that contain a Vendor ID and Location that match an EDI trading partner will be sent via Financial EDI if the method field is not changed to “Check”. A check will not be generated and returned to you. Contact the payment recipient to determine if a payment coupon is needed. In most instances, the remittance information keyed into Cardinal is adequate for the payee to apply the payment.

Attachment Checks - Change Requests & Control Documents

Change requests regarding the method or destination of these checks must be presented in a written memorandum to the Assistant Director of Administration of the Department of the Treasury. A control document listing the check numbers is included in the distribution of checks mailed to the agency. A control document listing the check numbers is not included in the distribution of checks by agency pick up.

However, agencies may run the **RAP581, "Payment Register Including Offsets Report,"** to obtain the payments made by their agency. Check payments are summarized at the end of each day's activity. Any Attachment Checks are shown at the end of the list, which also includes a count of the number of Attachment Checks. This should serve as a primary control listing for agencies that pick up their checks directly from the Department of the Treasury. The checks listed on this report should be compared to the agency maintained log of checks received from the Department of the Treasury.

If there was a payment processed for which no check was received or a payment for which the check was for an amount less than requested, the RAP581 report can be utilized to determine if monies have been offset by the **Comptroller's Debt Setoff Program (CDS)** to satisfy a debt owed to the Commonwealth. The report contains a column showing CDS Vendor, CDS Ref, and CDS Amounts. The Related Documents tab for the voucher in Cardinal can also be reviewed to see this information. If CDS has occurred, a separate line showing a Remittance Vendor of CDS and the amount of money that was offset would be listed.

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**Attachment
Checks -
Distribution
Procedures**

To ensure adequate control is maintained over the vendor payment process, agencies must establish procedures governing the distribution of Attachment Checks, including the following:

- Segregate duties between the individual authorizing and approving transactions in Cardinal and the individual mailing the Attachment Checks.
- Develop a log to record the receipt of the Attachment Checks from Treasury. Compare the control document provided by Treasury and/or the RAP581 report with the log to ensure all checks are received.
- Handle Attachment Checks according to prudent business practices.
- Match and mail remittance coupons and checks on the day of receipt.

Make every attempt to work with your vendors to accept the standard check stub as the remittance advice in lieu of vendor required remittance documents.

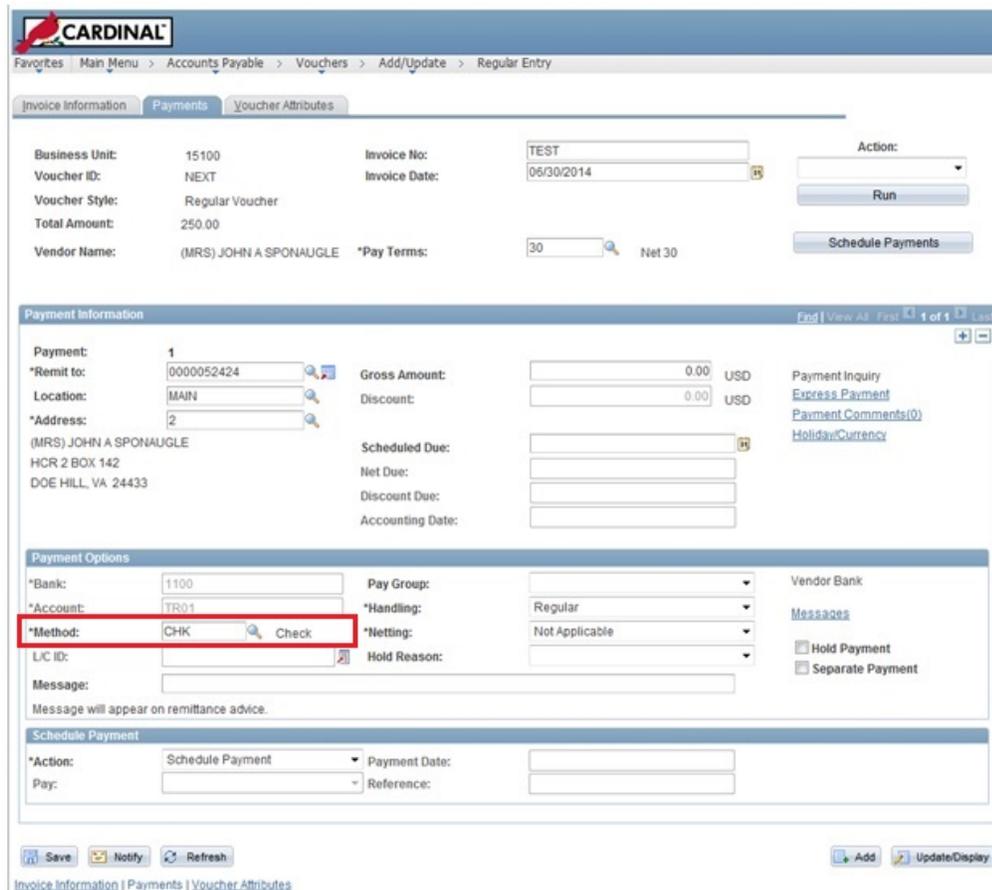
Attachment checks will not be available for pick-up from Treasury until the date of the check. For example, a check that is generated on Monday night, will be printed on Tuesday and bear a Wednesday check date. This check will not be released for pick-up until Wednesday morning.

Checks that are not held for pick-up will be mailed on the day printed since mail will not be picked up until after 4:00 p.m.

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Express Pays Express Pays are often needed for vendors who must be paid immediately or for emergency purposes. These payments are relatively costly to prepare due to the manual controls and processing required. Therefore, such requests must be made only when absolutely necessary. Approval for Express Pays will be granted by DOA’s General Accounting Unit. Such payments will not be made earlier than the required payment due date. (See CAPP – Cardinal Topic No. 20315, *Prompt Payment*.)

Express Pays are keyed into the Cardinal system by the requesting agency in the same manner as regular Accounts Payable vouchers. To facilitate processing, access the Payments tab of the Accounts Payable module for the voucher and change the method field to “Check” prior to final approval of the voucher. Express Pay vouchers must be entered into Cardinal before 12:00 p.m. in order to allow them to run through the budget check process at that time. Once the voucher has gone through the budget check process, the requesting agency must review and approve the voucher in the system.



The screenshot shows the CARDINAL system interface for a voucher. The 'Payments' tab is selected. The 'Payment Information' section is expanded, showing fields for 'Remit to', 'Location', 'Address', 'Gross Amount', 'Discount', 'Scheduled Due', 'Net Due', 'Discount Due', and 'Accounting Date'. The 'Payment Options' section is also expanded, showing fields for 'Bank', 'Account', 'Method', 'Pay Group', 'Handling', 'Netting', 'Vendor Bank', 'L/C ID', 'Hold Reason', 'Message', 'Hold Payment', and 'Separate Payment'. The 'Method' field is highlighted with a red box, showing 'CHK' and 'Check'. The 'Schedule Payment' section is also visible, showing fields for 'Action', 'Payment Date', 'Pay', and 'Reference'.

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Express Pay Notification

To expedite the processing of Express Pays, notification of a request for an Express Pay should be emailed to DOA’s General Accounting Unit at (GACCT@doa.virginia.gov) at the earliest possible point, but **no later than 12:00 p.m.** Prior to notification, the voucher should already be keyed into Cardinal, though it can be awaiting budget check at the time of notification. Adhere to the following parameters when submitting the request:

- State the justification for special handling.
- Provide agency business unit number and Cardinal generated voucher ID number for the Express Pay voucher.
- Include the Agency Head or designee's signature on the request.
- Attach the Cardinal voucher and supporting documentation.

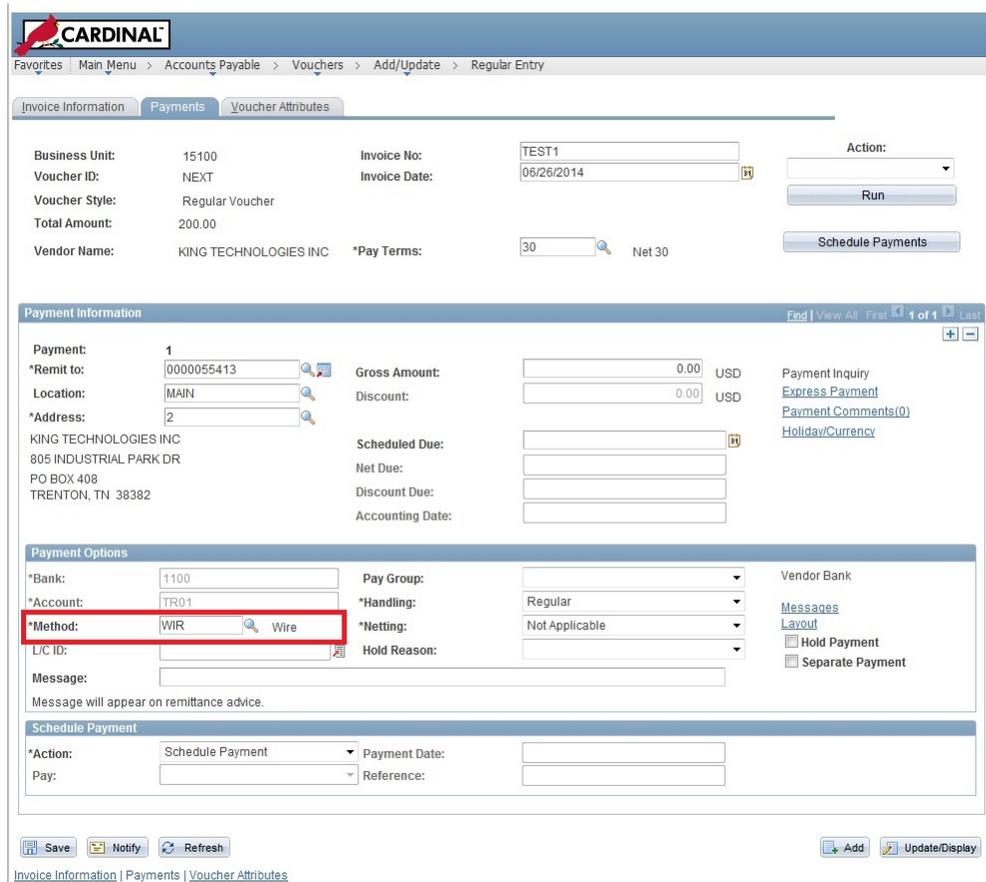
If DOA denies the request for Express Pay, the voucher will be picked up by the regular pay cycle during the nightly process, based upon payment due date.

Express Pay Checks

All Express Pay checks will be held for pick-up at the Department of the Treasury’s check window.

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Wire Transfers Wire Transfers are keyed into the Cardinal system by the requesting agency in the same manner as regular Accounts Payable vouchers. To indicate that a Wire Transfer is necessary, access the Payments tab of the Accounts Payable module for the voucher and change the method field to “Wire” prior to final approval of the voucher. Wire Transfer vouchers must be entered into Cardinal before 12:00 p.m. in order to allow them to run through the budget check process at that time. Once the voucher has gone through the budget check process, the requesting agency must review and approve the voucher in the system. Wire Transfers are relatively costly to prepare due to the manual controls and processing required. Therefore, such requests must be made only when absolutely necessary.



The screenshot shows the 'Payments' tab in the CARDINAL system. The 'Method' field is highlighted in red and set to 'WIR' (Wire). Other fields include Business Unit (15100), Invoice No (TEST1), Invoice Date (06/26/2014), Total Amount (200.00), and Vendor Name (KING TECHNOLOGIES INC). The 'Payment Information' section shows a Gross Amount of 0.00 USD and a Scheduled Due date. The 'Payment Options' section shows a Bank of 1100, Account of TR01, and Handling of Regular. The 'Schedule Payment' section shows an Action of Schedule Payment and a Payment Date field.

Note: For Non-wire Business Units (last two digits of the Business Unit are “00”), the voucher must be updated the following day to complete the Payment Reference on the Payments tab in order for the voucher to be fully processed.

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Wire Transfer Notification

To expedite the processing of Wire Transfers, notification of a request for Wire Transfer should be sent to DOA’s General Accounting Unit by Fax to (804) 371-8387 at the earliest possible point, but **no later than 12:00 p.m.** Prior to notification, the voucher should already be keyed into Cardinal, though it can be awaiting budget check at the time of notification. Once budget check has been completed, the agency must approve the voucher in Cardinal. Adhere to the following parameters when submitting the request to DOA:

- Provide copy of complete and approved Voucher Form. Approval must be by someone who has a “Voucher Approver” role in Cardinal.
- Provide Cardinal Voucher Number .
- Provide copy of invoice from company requesting the payment (if available).
- Provide copy of wire transfer instructions to include bank name, account name, ABA bank identity number (9 digits), account number, voucher ID, amount, and any additional or reference information all on one document with the voucher.
- Provide agency contact person name and phone number and email for questions regarding the wire.
- Provide an appropriate completed and signed IRS tax form such as a W-8BEN, W-8BEN-E, W-8-ECI, W-8EXP or W-8IMY if the wire is to a foreign entity or the money is to be deposited in a foreign bank. See the sub-topics in Cardinal CAPP Topic Number 20320 that address foreign persons or tax advice.
- Virginia’s Department of Treasury strongly recommends payments to foreign entities be made in U.S. dollars. If the wire is required to be executed in a foreign currency, please provide supporting documentation indicating the foreign currency to be used.

The requesting agency is also required to notify the Department of Treasury via email (bankingservices@trs.virginia.gov) of any wires expected to be processed for greater than \$1,000,000 by **no later than 10:00 a.m.** if same day processing will be required. This notification can be made prior to keying the voucher into Cardinal.

Note: The processing of the voucher in Cardinal does NOT initiate the wire transfer process. This is a manual task done by Treasury. Failure to follow the above procedures may result in the delay of the wire transfer.

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Transactions between Agencies

When a payment for goods or services occurs between agencies, a Voucher will be filled out and the payment will be processed through the Accounts Payable module in Cardinal. The receiving agency will get an EDI deposit notification from which they will prepare a Deposit Form for entry into the Accounts Receivable module.

When there are transactions between agencies that do not fall under the above circumstances, the transaction will need to be submitted on a General Ledger Journal. See CAPP – Cardinal Topic No. 20405, Inter-Agency Transactions, for more information.

Financial Aid Payments: Federally Funded

Prior to making federally-funded financial aid payments to students, each college or institution must have supplied information on each federal financial aid program to DOA's Comptroller's Debt Setoff (CDS) Coordinator.

Contact:
Coordinator, Comptroller's Debt Setoff
📞 (804) 692-0257
✉️ joan.matanic@doa.virginia.gov

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Electronic Data Interchange (EDI)

Financial EDI Payment Processing

Electronic Data Interchange (EDI) is the computer-to-computer exchange of information between two or more parties, known as trading partners.

EDI is used by trading partners to exchange data on

- shipping notices,
- purchase orders,
- invoices, and
- remittance advices.

Financial EDI combines Electronic Funds Transfer (EFT) with EDI to electronically transmit both funds and payment remittance data to trading partners. EDI is an alternate, low cost, payment method to the traditional paper check. EDI electronically transfers funds from the State’s bank account to the bank account of the trading partner. Electronic payments are made through the Automated Clearinghouse (ACH). EDI payments result in availability of funds on the invoice due date. When all costs are considered, ACH payments are less expensive than paper checks, both for the payer and payee.

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**Enrolling
Financial EDI
Trading
Partners**

DOA is responsible for enrolling all EDI trading partners. Agencies are encouraged to direct vendors to the EDI page on DOA’s website (www.doa.virginia.gov) to obtain enrollment information.

In Cardinal, EDI bank information is housed on the Vendor’s Location record. In most cases, the Vendor’s EDI Location is set as the default and will be populated on a voucher when entered. This will set the payment method to ACH or EFT to indicate an EDI payment will be generated.

A list of Active EDI Vendors and Locations can be obtained by running the Active EDI Vendor query (V_AP_EDI_VENDORS) in Cardinal. When inputting a payment, care must be taken to select the correct Location for Vendors with multiple EDI accounts. If an incorrect location is selected for a payment, monies could be deposited in the wrong bank account or a check could be generated instead of an electronic payment.

If an incorrect Vendor ID number is used which matches a different EDI trading partner, the payment will go to that trading partner and your agency will be responsible for recovering the erroneous payment. Attachment Check payments containing a Vendor ID and Location that match an EDI trading partner will be sent via Financial EDI unless the payment method field is changed to “Check” on the Payments tab of the Cardinal system. A check will not be generated and returned to you. You will need to contact the payment recipient to determine if a payment coupon is needed; however, in most instances, the remittance information keyed into Cardinal is adequate for the payee to apply the payment.

**Financial EDI
Payment
Information**

On the Cardinal Related Documents and Payments tabs for a voucher, the payment reference field contains an eight digit number. Payments made via EDI CCD+ payment method are indicated as ACH and have numbers that begin with an 8. Payments made via EDI CTX payment method are indicated as EFT and have numbers that begin with 9. Payments made via epayables method are indicated as Giro-EFT (GE) and have numbers that begin with a 5.

The payment date field on the Payments tab reflects the payment settlement date. The settlement date is the date the money is deposited in the recipient’s bank account.

EDI Remittance information from Cardinal is sent to DOA’s REDI Virginia website application.

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Financial EDI Payment Flow Payments made by Financial EDI will follow the same disbursement process through Cardinal as payments made by check.

Example

A payment which has a **due date** of Wednesday will be processed as follows:

Stage	Description
1	Monday —Agency keys and approves payment in Cardinal. Payment processed through Cardinal pay cycle and subjected to CDS.
2	Tuesday —Payment information sent to the Commonwealth's originating bank and on to Federal Reserve which transmits payment to trading partner's bank.
3	Wednesday —Payment deposited in trading partner's bank account.

Since the funds are deposited in the recipient's account on Wednesday, this is referred to as the **payment settlement date**.

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Comptroller’s Debt Setoff - Withdrawal from Setoff

Introduction The Comptroller’s Debt Setoff (CDS) Program intercepts vendor payments to offset debts owed by vendors to State agencies.

The procedure that releases monies that are setoff inappropriately because of a problem with the payment is called **withdrawal**.

Disbursing and claimant agencies use different forms to request payment withdrawals. **This section will address the Disbursing agency form only.** The claimant agency form is located in the CDS User’s Guide, which was issued to agencies that signed up to participate in CDS.

Note: It is extremely important to have the withdrawal form completed and sent to DOA as soon as possible. In some cases, the payee can request to be paid interest for the delayed payment.

Process for Confirmation of Need for Withdrawal

The following process details the confirmation of the need for withdrawal.

Stage	Description
1	Confirm that the payment was offset by CDS by reviewing: Cardinal/AP/Voucher/Related Documents Tab – review the lines to see if there is a Remit Vendor of CDS0000000.
2	After confirmation of payment offset, ask the payee if a letter from a State agency was received explaining the reason for the offset.
3	If a letter was received , ask the payee to contact the name and number shown on the letter for further information regarding the claim. The disbursing agency stops at this step and waits to hear further instructions either from the payee, Taxation or DOA before proceeding. If the letter was not received , continue to Steps 4 through 6.
4	If the letter was not received , confirm that the mailing address was correct by comparing the address given to the agency by the payee to the address your agency supplied for the payment.

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Comptroller’s Debt Setoff - Withdrawal from Setoff, Continued

Process for Confirmation of Need for Withdrawal (continued)

Stage	Description
5	<p>If a federal Employer Identification Number (EIN) was connected to the Cardinal Vendor ID, there will also be a line on the letter reading “Attention Accounts Receivable Department”.</p> <p>If appropriate, ask the payee to check with their accounts receivable department to see if that department has received the letter.</p>
6	<p>If one of the following occurs, have the payee call the Debt Setoff Unit at the Department of Taxation (804-367-8380) to find out which agency is owed, and who to contact at that agency about the debt:</p> <ul style="list-style-type: none"> • the mailing address is deemed incorrect, • or the letter has not been received [could be lost in the mail] • or the payee is persistent in speaking with someone about the situation. <p>At this point, the agency will wait to hear further from the payee, Taxation, or DOA before proceeding to Steps 7 through 10.</p>
7	<p>If any one of the following situations exist, a Payment Withdrawal from Setoff Request form will be necessary:</p> <ul style="list-style-type: none"> • the payee indicates that the EIN or social security number (SSN) shown on the letter does NOT belong to the payee, [the disbursing agency must confirm that is the case], or • the payment was the result of a refund of Federal Grant Monies. This is routinely applicable to Higher Education Institutions only. Federal Grant refunds are NOT eligible for setoff , or • the payment was made in error.
8	<p>If any of the above situations apply let the payee know that your agency will begin the process to withdraw the monies from setoff.</p>
9	<p>It is after this step that your agency completes the <i>Payment Withdrawal from Setoff Request</i> form.</p>

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10	<p>Once the withdrawal process is complete, the Department of Taxation in a separate payment transaction in Cardinal releases the monies.</p> <p>Note: This occurred in CARS until the WAVE 2 deployment in February, 2016.</p>
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How to Find the Disbursing Agency Withdrawal Form

The disbursing agency withdrawal form can be obtained as follows:

- DOA website at http://www.doa.virginia.gov/General_Accounting/CDS/Withdrawal_Form.pdf
- Hardcopy can be e-mailed or faxed to your agency from DOA

1099 Adjustment

If a CDS payment is made or withdrawn, the item should be reviewed to determine if 1099 reporting will need to be adjusted. See CAPP – Cardinal Topic No. 20320, *Information Returns Reporting* for more information.

Need CDS Assistance?

Department of Taxation for vendor (payee) questions regarding the debt:

Marian Jackson: 804-367-8380

Department of Accounts for questions related to payment eligibility for offset:

Joan Matanic, CDS Coordinator

 (804) 692-0257

 joan.matanic@doa.virginia.gov

FAX (804) 225-4250

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Checks

General Warrant Check

The General Warrant Check is utilized for the following disbursements:

- Vendor Payment
- Employee Reimbursement
- Revenue Refund
- Petty Cash Reimbursement
- Other Cardinal-generated disbursements

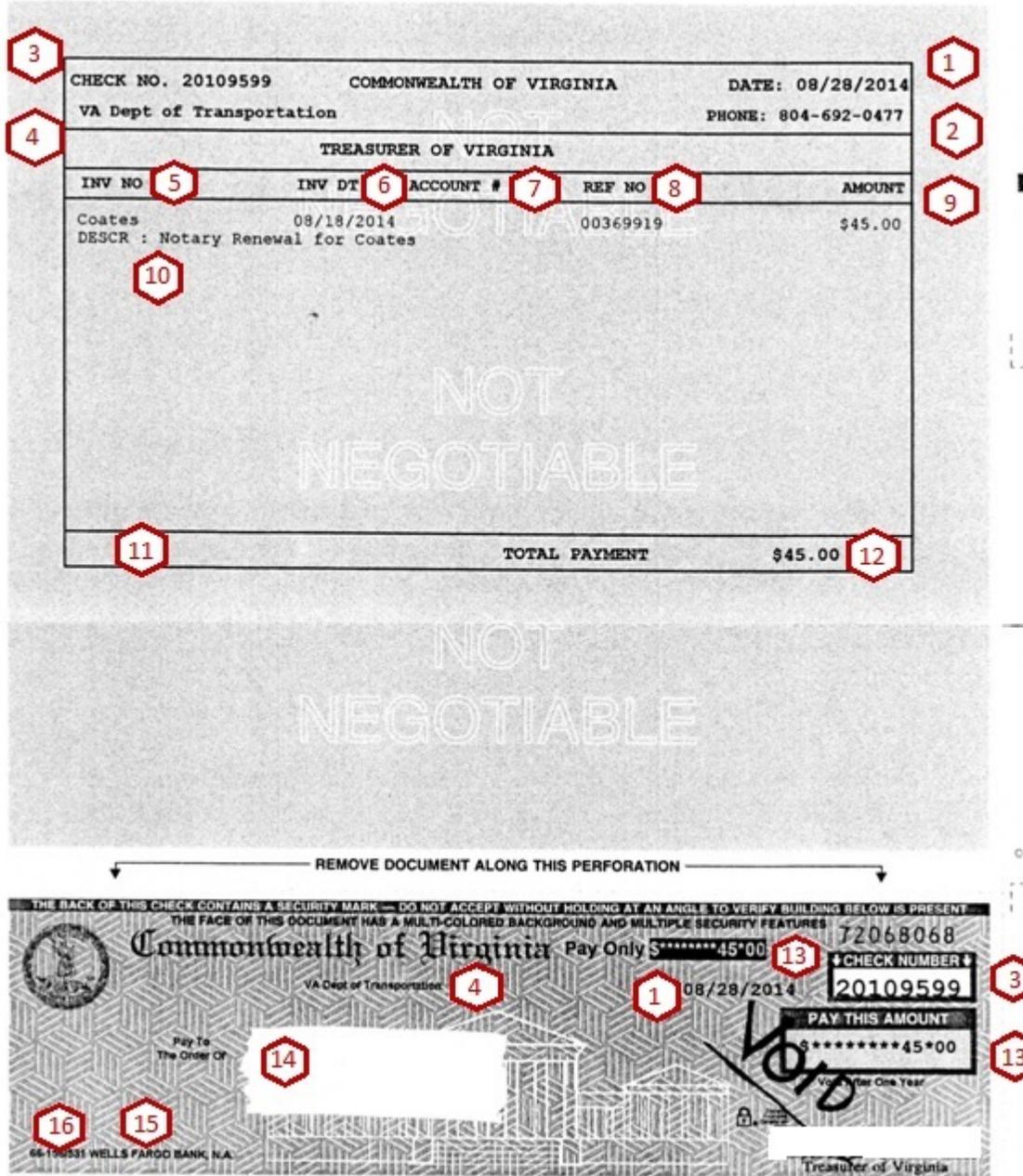
The Cardinal system produces a check stub attached to each check generated. This stub is designed to contain information to assist the payee in posting the payment.

General Warrant Check Information Elements

The following information elements are provided on the General Warrant Check. The numbered items below correspond with the numbers circled on the sample check and stub.

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General Warrant Check



3 CHECK NO. 20109599 COMMONWEALTH OF VIRGINIA DATE: 08/28/2014

4 VA Dept of Transportation PHONE: 804-692-0477

TREASURER OF VIRGINIA

5 INV NO	6 INV DT	7 ACCOUNT #	8 REF NO	9 AMOUNT
Coates	08/18/2014		00369919	\$45.00
10 DESCR : Notary Renewal for Coates				

11 TOTAL PAYMENT \$45.00 **12**

NOT NEGOTIABLE

REMOVE DOCUMENT ALONG THIS PERFORATION

THE BACK OF THIS CHECK CONTAINS A SECURITY MARK — DO NOT ACCEPT WITHOUT HOLDING AT AN ANGLE TO VERIFY BUILDING BELOW IS PRESENT
THE FACE OF THIS DOCUMENT HAS A MULTI-COLORED BACKGROUND AND MULTIPLE SECURITY FEATURES

16  **15** **14** Commonwealth of Virginia **13** Pay Only \$*****45*00 **13** 72068068

VA Dept of Transportation **4** **1** 08/28/2014 **3** CHECK NUMBER 20109599

Pay To The Order Of **14** **13** PAY THIS AMOUNT \$*****45*00 **13**

VOID

66-170531 WELLS FARGO BANK, N.A. Treasurer of Virginia

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No.	Item	Information Provided
1	Date	Date (MMDDYYYY) of the check.
2	Phone	Area code and telephone number of agency.
3	Check No.	Unique 8-digit check number.
4	Agency Name	Name of agency charged with payment.
5	Inv. No.	Vendor's invoice number (maximum of 30 positions). This value is entered in the "Invoice No." field on the Invoice Information tab in Cardinal.
6	Inv. Dt.	Vendor's invoice date. This value is entered in the "Invoice Date" field on the Invoice Information tab in Cardinal.
7	Account #	Customer account number of the payee (13 positions). This value is entered in the "Customer Account #" field on the Invoice Information tab in Cardinal.
8	Ref. No.	Voucher number assigned from Cardinal.
9	Amount	Amount of invoice.
10	Descr.	Description of vendor's invoice (maximum of 40 positions). This value is entered in the "Message" field on the Payment tab in Cardinal. If the field is not changed, the word "Remittance" will appear.
11	CDS Message	A message will be printed if the payment amount was impacted by the Comptroller's Debt Setoff Program (CDS).
12	Total Payment	Sum of invoice amounts less amount of monies suspended by CDS, if any (same as item no. 13).
13	Pay this Amount	Amount of payment.
14	Pay to the Order of	Payee Name and Address.
15	Bank Name	Bank on which check is drawn.
16	Routing Symbol	ABA bank route and transit numbers.

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Accurate Payment Remittance Information

The remittance information furnished to trading partners/vendors must be accurate, whether it is provided through check-stubs or EDI. For example, certain payment recipients require invoice numbers to apply payments, some require customer account numbers, while others require both.

Other vendors with whom we have established electronic trading partner agreements have automated cash application systems which are designed to obtain customer account numbers. Where this information is not provided properly, the vendor must apply the payment manually, typically following a telephone call to your accounts payable staff and/or DOA. These examples highlight the importance of providing the precise payment identifying information, as well as the need to provide this information in the appropriate Cardinal field.

To assist in identifying payments, enter, when applicable, the

- Customer Account Number,
- Invoice Number (required field, may not duplicate by vendor),
- Payment Message (first 40 characters entered on the Payments tab of the voucher), and
- Invoice Date (required field) to assist in identifying payments.

In the absence of specific invoice identification information, key other payment identifying information in these fields. **Do not use sensitive information in the description or identifying information.**

Internal Control

Internal Control

Each agency must establish a program of internal control which addresses the expenditure of State funds. Expenditure forms must be completed properly and due dates established in accordance with the Prompt Payment Act. Expenditures and disbursement transactions must be approved in Cardinal. There must be a segregation of duty between the preparation and entry of Cardinal transactions and the approval of transactions in Cardinal. Internal agency procedures should ensure the proper use of funds for all State expenditures.

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Records Retention

Time Period Copies of expenditure documents are to be maintained on file in each agency for three years after end of state fiscal year. Revenue refund documentation should be maintained for five years.

Destruction of records must be in accordance with policies and procedures of the Records Management Section, Library of Virginia.

For further guidance, see CAPP – Cardinal Topic No. 21005, *Records and Retention*.

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Contacts

DOA Contact

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Joan Matanic, Comptroller's Debt Setoff Program



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EDI Enrollment Information



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EDI Remittance Information



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Policy Exceptions: Assistant Director – Finance and Administration



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Subject Cross References

References

CAPP – Cardinal Topic No. 20205, *Deposits*
 CAPP – Cardinal Topic No. 20305, *Receiving Reports*
 CAPP – Cardinal Topic No. 20315, *Prompt Payment*
 CAPP – Cardinal Topic No. 20320, *Information Returns Reporting*
 CAPP – Cardinal Topic No. 20330, *Petty Cash*
 CAPP – Cardinal Topic No. 20335, *State Travel Regulations*
 CAPP – Cardinal Topic No. 20336, *Agency Travel Processing*
 CAPP – Cardinal Topic No. 20405, *Inter-Agency Transactions*
 CAPP – Cardinal Topic No. 20410, *Intra-Agency Transactions*
 CAPP – Cardinal Topic No. 21005, *Records and Retention*
 CAPP – Cardinal Topic No. 21105, *Vendor Maintenance*
 CAPP – Cardinal Topic No. 60102, *Agency Code, Business Unit, and FIPS Codes*
 CAPP – Cardinal Topic No. 60103, *Department*
 CAPP – Cardinal Topic No. 60104, *Funds*
 CAPP – Cardinal Topic No. 60105, *Program*
 CAPP – Cardinal Topic No. 60106, *Account*
 CAPP – Cardinal Topic No. 60107, *Project*
 CAPP – Cardinal Topic No. 60108, *Task*
 CAPP – Cardinal Topic No. 60109, *Cost Center*
 CAPP – Cardinal Topic No. 60110, *Asset*
 CAPP – Cardinal Topic No. 60112, *Agency Use*
 CAPP – Cardinal Topic No. 70220, *Security*

Refer to suggested job aids and training information for data entry and processing on the Cardinal website: <http://www.cardinalproject.virginia.gov/>.

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**Suggested
Forms and Job
Aids**

The following form can be found on the Cardinal Website, under Statewide Toolbox – Forms:

Cardinal Voucher Form

The following can be found on the Cardinal Website, under Statewide Toolbox – Training Materials:

Voucher Processing (Simulation)

Approving Vouchers (Simulation)

The following can be found on the Cardinal Website, under Statewide Toolbox – Job Aids:

SW AP312 Unposting, Deleting and Closing a Voucher

Additional job aids and training materials may be available on the Cardinal website.

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 Manual (CAPP).