

Comptroller's Directive No. 2-09
Attachment HE-1
FY 2008 Off-Balance Sheet Financial Obligations - Update

Purpose

During the 2007 General Assembly Session, legislation was passed (*Code of Virginia*, §[2.2-813.2](#)) requiring the State Comptroller to report off-balance sheet financial obligations of the Commonwealth. Last year's Attachment HE-14, FY 2008 – Off-Balance Sheet Financial Obligations, was to obtain off-balance sheet information for FY 2008 and was submitted in January 2009. Last year's Attachment HE-14 did not have a revision control log and this attachment is to verify that nothing has come to your attention that would require revisions to the amounts submitted in last year's Attachment HE-14.

Applicable institutions

All institutions* **must** complete this attachment. This attachment does not apply to obligations of the foundations that are a discrete component unit of the institution as required by [GASBS No. 39](#).

Note*: The Virginia Commonwealth University Health System Authority does not have to complete this attachment.

Due date

July 16, 2009

Certification

The **Certification** tab requires all preparers and reviewers to type their name on this form. Please note that there should be a segregation of duties; therefore, the preparer and the reviewer should not be the same individual for any tab. By typing a name, the individual is certifying that all tabs of this attachment have been reviewed; the information is both complete and accurate; the preparer and reviewer were not the same individual for any tab; and the instructions for the attachment have been read and are understood.

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Submission requirements

Contact DOA if the institution has any problems with the files.

After downloading the Excel file, rename the file using the institution's acronym followed by Attachment HE-1. For example, VCCS should rename the Attachment HE-1.xls file as VCCS Attachment HE-1.xls.

Submit the Excel file electronically to finrept-HE@doa.virginia.gov.

Copy APA via e-mail to APAFinRept@apa.virginia.gov.

Do not submit paper copies of this spreadsheet.

Part 1

This part is to verify whether any revisions are needed to the prior year's Attachment HE-14, FY 2008 – Off-Balance Sheet Financial Obligations. If yes, complete Part 2. If no, complete the Certification tab and submit.

Note: If you need a copy of the prior year's submission and/or the instructions to the prior year's attachment, contact Christy Tuck, Senior Lead Financial Reporting Analyst, at (804) 225-3180 or Christy.Tuck@doa.virginia.gov.

Part 2

If yes to Part 1, complete Part 2. This part is similar to a revision control log for the prior year's submission.
