

**Comptroller’s Directive No. 1-15**  
**Attachment 26**  
**GASBS No. 33 Federal Fund Analysis – Nonreimbursement Grants**

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**Purpose**

This attachment is to analyze Federal fund nonexchange transactions for **nonreimbursement based grants** to determine the proper reporting in accordance with **GASBS No. 33**, **GASBS No. 36** (both statements will be referenced as **GASBS No. 33**) and **GASBS No. 65**.

This attachment is only for **Federal REVENUE**. Federal expenditures are analyzed on **Attachment 16**, **GASBS No. 33** Expenditure and Revenue Analysis.

**\*Note:** **Asset Forfeiture/Equitable Sharing Funds (fund 0229, 0236, and 0429) are considered Federal funds, which makes them grant funds. As they are considered Federal Funds and nonreimbursement grants, an Attachment 26 must be submitted with these funds included.**

This attachment is similar to prior year’s Attachment 26.

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**Applicable agencies**

**All agencies** with Federal Fund activity that is **not included** in agency prepared financial statement templates.

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**Questions and training**

For questions or to request detailed training from an analyst, please contact: **[AttachmentAnalyst@doa.virginia.gov](mailto:AttachmentAnalyst@doa.virginia.gov)**.

Please reference the attachment number in the subject line of the e-mail.

For additional information, refer to the online training available in the Knowledge Center at: **<https://covkc.virginia.gov>**. Click on the “Learning Center” link and then click the “Course Catalog” link. Search using the keyword “Directive” and then click the course reference link. If you have difficulties accessing the training, please contact **[doatraining@doa.virginia.gov](mailto:doatraining@doa.virginia.gov)**.

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**Due date**

**September 17, 2015**

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**Data entry**

Only cells highlighted in yellow allow for data entry. Error messages in cells are intended to alert preparers that established parameters are not being followed. **Failure to correct Errors or provide answers to all required questions prior to submission will prohibit acceptance of the attachment. Selected cells requiring a response will be populated with an “Answer Required” message until a response is entered.**

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**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 preparer is certifying that all of the questions have been completed and are accurate; the reviewer is certifying that the attachment has been reviewed and is complete and accurate; the preparer and reviewer were not the same individual for any tab; and the preparer and reviewer have read and understood the instructions for the attachment. If agency staffing does not allow for a different preparer and reviewer, please contact DOA.**

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**Submission  
requirements**

Contact DOA if the agency has any problems with the spreadsheets.

**After downloading the files, rename the spreadsheet file using the agency number followed by Att26.** For example, agency 151 should rename its Attachment 26.xlsx file as 151Att26.xlsx.\*

**Submit the Excel spreadsheets electronically to [finrept-agvatt@doa.virginia.gov](mailto:finrept-agvatt@doa.virginia.gov).**

Please include **Agency Number** and **Attachment Number** in the **subject line** of the submission e-mail.

**Copy APA via e-mail to [APAFinRept@apa.virginia.gov](mailto:APAFinRept@apa.virginia.gov).**

**Do not submit paper copies of the Excel attachment.**

For your convenience, the contact information in all but the first tab in each attachment/template has been unlocked and shaded yellow. The contact information continues to be auto filled with the information from the first tab but the cells remain unlocked to allow for more than one preparer to complete the attachment.

**\*Note: The attachment is in the Excel 2007 version (.xlsx). If the agency has an earlier version of Excel, the file can be saved in the earlier version (.xls). If the agency has an earlier version of Excel and has problems opening the file, DOA can provide the attachment saved in an earlier version of Excel (.xls).**

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**Attachment  
revisions**

If attachment revisions are made subsequent to DOA acknowledgement of receipt and acceptance of the original attachment submission, **resubmit the revised attachment AND complete the Revision Control Log tab in the attachment Excel file.**

Enter the revision date, row number and column letter revised, and the previous and revised information. Document text changes and numerical changes. Only enter changes for amounts actually keyed. For example, if a non-keyed, calculated total changes as a result of the revision, this does not need to be documented on the Revision Control Log.

If the attachment is revised more than once, do not delete control log revision information from the previous revision. Enter the new revision date and the additional revisions in the rows following the initial revision rows. This log should document all revisions from the initial attachment submission.

Include “**REVISED – date**” in the **subject line** of the submission e-mail as well as in the **file name**. Resubmit the revised attachment; and ensure that the **Revision Control Log** tab has been completed.

**Each time a revision is submitted the **Certification** tab should be updated with new signatures and dates.**

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**Nonexchange transactions**

Nonexchange transactions are those transactions where a government gives (or receives) value without directly receiving (or giving) equal value in return. **GASBS No. 33** includes guidelines for when to record revenues for nonexchange transactions. Revenues **not** meeting the recognition requirements are reclassified as unearned revenue. **GASBS No. 65** requires revenue transactions that only fail to meet the timing requirement, while meeting all others, to be reclassified as a deferred inflow of resources. For additional guidance on nonexchange transactions, refer to the **Authoritative Literature / Guidance for Preparation of GAAP Basis Fund Financial Statement Templates**, and **Directive Glossary** which can be found on DOA’s website at [www.doa.virginia.gov](http://www.doa.virginia.gov) (click on the “Financial Statement Directives” link) and **GASBS No. 33**, *Accounting and Financial Reporting for Nonexchange Transactions*.

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**Reimbursement versus nonreimbursement grants**

Appropriate grant classification (reimbursement/nonreimbursement) is critical to accurate reporting of federal activity in the CAFR. Nonreimbursement grants and reimbursement grants are defined on the following page. **This attachment should include ONLY nonreimbursement grants.** While reimbursement grants are not reported on this attachment, understanding the definition of a reimbursement grant should assist in determining nonreimbursement grants.

Additionally, this attachment evaluates **ONLY federal revenue**; therefore, **for the purpose of this attachment, the reimbursement/nonreimbursement determination must be evaluated from the receiving perspective.** Evaluate the classification based on the eligibility criteria under which the federal funds are received from the federal government or another agency, **REGARDLESS** of how the funds are disbursed to subrecipients. Eligibility for federal expenditure recognition requirements is evaluated on **Attachment 16, GASBS No. 33 Expenditure and Revenue Analysis.**

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**Reimbursement  
(expenditure-  
driven) grants**

Reimbursement (expenditure-driven) grants are **NOT** included on this attachment; however, the following explanation may assist in identifying nonreimbursement grants.

**NOT INCLUDED  
ON THIS  
ATTACHMENT**

Reimbursement grants are government-mandated or voluntary nonexchange transactions in which **expenditure is the prime factor for determining eligibility**. If the grant agreement indicates that the resources belong to the provider until allowable costs are incurred, the grant is expenditure-driven. If the grant does not specify, the agency should review the laws or regulations that cover the grant (for example, the U.S. Office of Management and Budget’s Compliance Supplement and applicable sections of the *Code of Federal Regulations*).

**Note:** If a grant meets the definition above and the federal funds are drawn down a few days in advance of the expenditure, **the grant is still a reimbursement grant**.

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**Non-  
reimbursement  
(formula)  
grants**

**This attachment accumulates information for nonreimbursement (formula) grants.** Nonreimbursement (formula) grants are government-mandated or voluntary nonexchange transactions involving the provision of resources **based upon established criteria (for example, population) other than the incurrence of qualifying expenditures**.

**INCLUDED  
ON THIS  
ATTACHMENT**

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**Lag Pay**

The Commonwealth pays its employees on the 1<sup>st</sup> and 16<sup>th</sup> of each month. The pay the employee receives on the 1<sup>st</sup> is for the work they completed in the previous month from the 10<sup>th</sup>-24<sup>th</sup>. The pay that is generated on the 16<sup>th</sup> is for work the employee performed from the 25<sup>th</sup> of the previous month to the 9<sup>th</sup> of the current month. Below is illustrative guidance:

<u>Paid on:</u>	<u>Work Performed:</u>
July 1	June 10-June 24
July 16	June 25-July 9

The Commonwealth’s reporting period ends June 30 of each year. However, due to lag pay, employees are not paid until the next fiscal year for work completed in the previous fiscal year.

Analyze all object 11XX activity on CARS for the July 1 and July 16 pay.

All of the July 1 pay period is included and a percentage of the July 16 pay period. The percentage to use for the July 16 pay is the weekdays in the prior fiscal year divided by the total number of weekdays of the pay period.

# of weekdays: June 25-June 30  
Total # of weekdays June 25-July 9

For the July 16 pay period only, Object Code 1115 is removed from the calculation. This code must be removed because the July 16 and August 1 health care premiums cover July.

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**Spreadsheet instructions**

For **nonreimbursement grants**, identify grants for which the agency met eligibility requirements defined in **GASBS No. 33**. Determine the ending fund balance for these grants.

Step	Action
-	Record the contact information.
-	<p><b>Complete the questions at the top of the spreadsheet.</b></p> <ol style="list-style-type: none"> <li>1) Does the agency have any <b>nonreimbursement grants</b>?               <ul style="list-style-type: none"> <li>- If <b>yes</b>, answer question 2.</li> <li>- If <b>no</b>, select no and submit the attachment.</li> </ul> </li> <li>2) Did the agency have any nonreimbursement grants received as of June 30 that met the eligibility requirements defined in <b><u>GASBS No. 33</u></b> as of June 30, 2015? (See <b>Note</b> below.)               <ul style="list-style-type: none"> <li>- If <b>yes</b>, answer questions 3 and 4 and complete the spreadsheet and only include the nonreimbursement grants that met eligibility.</li> <li>- If <b>no</b>, answer question 4.</li> </ul> </li> <li>3) Did the agency pay any payroll costs from any nonreimbursement grants relating to the July 1 and/or 16 payrolls?               <ul style="list-style-type: none"> <li>- If <b>yes</b>, ensure appropriate amounts are included in steps 9a and 9b.</li> </ul> </li> <li>4) Did the agency have any nonreimbursement grants that did not meet the time eligibility requirement <b>only</b> as defined in <b><u>GASBS No. 33</u></b> as of June 30?               <ul style="list-style-type: none"> <li>- If <b>yes</b>, IMMEDIATELY contact John Sotos, Assistant Director; Susan Jones, Assistant Director; or Sharon Lawrence, Director. Do <b>not</b> complete the spreadsheet for grants that did not meet the time requirement.</li> </ul> </li> </ol> <p><b>Note:</b> For <b>nonreimbursement</b> grants, the <b><u>only applicable eligibility requirements are:</u></b></p> <ol style="list-style-type: none"> <li>1) <b>Required characteristics of recipients</b>, and</li> <li>2) <b>Time requirements.</b></li> </ol> <p>Refer to the <b>Authoritative Literature/Guidelines for Preparation of GAAP Basis Fund Financial Statement Templates</b>, which can be found on DOA's website at <a href="http://www.doa.virginia.gov">www.doa.virginia.gov</a> for additional guidance.</p>

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**Spreadsheet instructions, continued**

<b>Step</b>	<b>Action</b>
1	Record the agency number and the fund/fund detail. <ul style="list-style-type: none"> <li>• Ensure all federal expenditures are recorded in the proper federal funds in CARS. Do not use a fund other than 1000 unless you have received approval from General Accounting to record federal activity in a fund other than 1000 on CARS.</li> <li>• Fund / fund detail 10XX, 12XX and 13XX have been set up specifically for federal stimulus dollars.</li> </ul>
2	Record the CFDA number using XX.XXX format. Visit <a href="http://www.cfda.gov">www.cfda.gov</a> for a list of valid CFDA numbers and descriptions.
3	Record the revenue source code or transfer GLA. This should be keyed as numeric; therefore, source code 09060 would be 9060.
4	Record other CARS coding used to track this activity. An example would be project codes. This will help reconcile the ending balances per this attachment to CARS balances.
5	If a revenue source code was identified in step 3 above, then use the drop-down list to record the <b><u>GASBS No. 34</u></b> revenue classification. For proper <b><u>GASBS No. 34</u></b> government-wide revenue classification, refer to the <b><u>GASBS No. 34 Government-wide Revenue Classification Table</u></b> on DOA’s website at <a href="http://www.doa.virginia.gov">www.doa.virginia.gov</a> . Click on the “Financial Statement Directives” link.

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**Spreadsheet instructions, continued**

<b>Step</b>	<b>Action</b>
6	The title of the federal grant will automatically populate based on the CFDA number entered in Step 2.
7	Record the ending balance per CARS for each grant. This represents the sum of General Ledger Accounts (GLAs) 1xx to 4xx (Assets) and GLAs 5xx to 7xx (liabilities) excluding GLA 102 and 703 (budgetary accounts).
8	<p>Record total <b>modified accrual</b> receivables (received in July and August 2015) per <b>Attachment 22, Receivables as of June 30</b>, for each grant. When completing this step, consider the following:</p> <ul style="list-style-type: none"> <li>• Record receivables as a positive number.</li> <li>• The amounts entered here by CFDA number should agree to amounts entered on <b>Attachment 22</b>.</li> <li>• Ensure that the appropriate receivable has been reported for all Federal payables owed as of June 30. This should include all Federal payables that are reported in accordance with the <b>2015 Fiscal Year End Closing Procedures</b> and <b>Authoritative Literature / Guidance for Preparation of GAAP Basis Fund Financial Statement Templates</b>; any other federal payable (i.e. salaries or wages) processed in July and August that did not have the offsetting cash on hand (applicable to the specific grant) as of June 30.</li> </ul> <p><b>*Note:</b> While payroll liability is recorded centrally by DOA, agencies must determine whether sufficient grant cash balances were on hand at June 30 to pay the costs.</p>

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Spreadsheet instructions, continued

Step	Action
9a	Record the total amount owed as of June 30 and paid during July relating to payroll costs associated with the July 1 payroll. Record payables as a positive number.
9b	Record the total amount owed as of June 30 and paid during July relating to payroll costs associated with a portion of the July 16 payroll. Record payables as a positive number.
9c	Record the total amount of Modified Accrual Payables (payables and <b>any other amount owed (excluding interagency transfers and payroll costs associated with the July 1 and July 16 pay dates)</b> as of June 30 in accordance with the <b>2015 Fiscal Year End Closing Procedures</b> and <b>Authoritative Literature / Guidance for Preparation of GAAP Basis Fund Financial Statement Templates</b> ; any other federal payable (i.e. salaries or wages) processed in July and August that did not have the offsetting cash on hand (applicable to the specific grant) as of June 30.
10	Record <b>full accrual</b> receivables (received after August 31, 2015) per <b>Attachment 22, Receivables as of June 30</b> , for each grant. Record receivables as a positive number. The amounts entered here by CFDA number should agree to amounts entered on <b>Attachment 22</b> . The appropriate amount of receivables should be included for all Federal related other payables. This should include all Federal payables that are reported in accordance with the <b>2015 Fiscal Year End Closing Procedures</b> and <b>Authoritative Literature / Guidance for Preparation of GAAP Basis Fund Financial Statement Templates</b> and/or any amount to be included on <b>Attachment 28A</b> or <b>Attachment 28B</b> that did not have offsetting cash on hand (applicable to the specific grant) at June 30 for each grant.
11a	Record the total other <b>full accrual</b> entries paid in September pursuant to <b>Authoritative Literature/Guidance for Preparation of GAAP Basis Fund Financial Statement Templates</b> , for each grant. Record payables as a positive number.
11b	Record the total other <b>full accrual</b> entries (paid after August 31, 2015) per <b>Attachment 28A</b> or <b>Attachment 28B</b> for each grant. Record payables as a positive number.
12	Provide a brief description of this grant. This column is formatted as wrap text. In addition, if there is a negative Modified Accrual Ending Balance or a negative Accrual Ending Balance for a grant, have the appropriate receivables been accrued? If the appropriate receivables have been reported and the ending balance is still negative, please provide an explanation.

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