

**Comptroller’s Directive No. 1-15
Attachment 28B**

Government-wide Payables and Other Accruals as of June 30 – Cardinal Users

Purpose

This attachment is to capture amounts owed as of June 30 and **paid or expected to be paid after August 31** that:

1. are **not** included in the VAPR0520, *Voucher and Expense Accrual Report* (see the following section) with a Cardinal voucher post date after August 31; or
2. were **not** reported via supplemental information or other attachments (except **Attachment 26, GASBS No. 33** Federal Fund Analysis – Nonreimbursement Grants) in this Directive.

**VAPR0520,
Voucher and
Expense
Accrual Report**

As discussed in the **Authoritative Literature / Guidance for Preparation of GAAP Basis Fund Financial Statement Templates**, DOA uses the VAPR0520 Report (run date 10/01/15 or later) to obtain full accrual payable amounts using the following parameters.

Full Accrual (September)

Parameter	September – Full Accrual Payables
Business Unit (% for all)	All applicable agency AP Business Units
Goods or Services Receipt Date/EX Transaction Date Less Than or Equal To	06/30/15
Payment Date Greater Than	06/30/15
Accounting Date Greater Than or Equal To	07/01/15
Voucher Post Date/EX Approval Date From	09/01/15
Voucher Post Date/EX Approval Date To	09/30/15

Note: Agencies who wish to replicate the data DOA will use must ensure the report is not run prior to 10/01/15.

Applicable agencies

Wave 1 agencies with estimated payables that do not meet the parameters outlined above.

Questions

For questions or to request detailed training from an analyst, please contact: AttachmentAnalyst@doa.virginia.gov.

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

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Due date **October 8, 2015**

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.**

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
information**

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

After downloading the files, rename the spreadsheet file using the agency number followed by Att28b. For example, agency 151 should rename its Attachment 28b.xlsx file as 151Att28b.xlsx.*

Submit the Excel spreadsheet electronically to
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.

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 automatically 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, applicable Excel file tab name, 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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Background **GASBS No. 34**, as amended by **GASBS No. 63**, requires a Government-wide Statement of Net Position and Statement of Activities to be prepared on the economic resources measurement focus and full accrual basis of accounting. As such, each Wave 1 agency and DOA must analyze and list any other amounts **owed as of June 30 but not paid until after August 31**. An example of this would be accounts payable. **Agencies need not list any accruals between July 1, 2015, and September 30, 2015, meeting the VAPR0520, *Voucher and Expense Accrual Report* parameters outlined in the [Authoritative Literature / Guidance for Preparation of GAAP Basis Fund Financial Statement Templates](#) because Financial Reporting will retrieve that data directly from Cardinal. In addition, if information has been included in any other directive submission (excluding Attachment 26), it should not be listed in this attachment.**

Note: As referred to in the year-end closing instructions for processing payable transactions using only one voucher (typically to process small purchase charge card bills with transactions that cross fiscal years), the cumulative impact of not separating these transactions should be monitored and reported to DOA if it becomes significant. Additionally, agencies should notify DOA if payable amounts were processed in July or August that did not conform to the **2015 Fiscal Year End Closing Procedures**.

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Additional consideration

In analyzing expenditures that should be accrued (like payables) after August 31, 2015, each agency must consider whether those expenditures are exchange or nonexchange transactions. For nonexchange transactions, follow guidelines in **GASBS No. 33**, **GASBS No. 36**, and **GASBS No. 65**. See also the **[GASBS No. 33 – Nonexchange Transactions Overview](#)** section in the **Authoritative Literature/Guidance for Preparation of GAAP Basis Fund Financial Statement Templates**, which can be found on DOA’s website at **www.doa.virginia.gov**. Click on the “Financial Statement Directives” link.

Exclusions

Prepayments should not be included on this Attachment. Prepayments should be included on **Attachment 21**, Schedule of Prepayments as of June 30. Also, payables to Internal Service Funds (e.g., VITA) should be excluded.

Spreadsheet instructions

Follow the instructions below in order to identify full accrual information to be paid **after August 31, 2015**:

Step	Action
1	Indicate whether the agency has full accrual information to report to DOA.
2	Provide a brief description of the accrual for each row of information.
3	Provide the name of the payee when the funds are paid.
4	Record the fund/fund detail. This should be entered as a numeric field. (When fund/fund detail 0100 is entered as a numeric field, it will show on the spreadsheet as 100.) Note: For Federal Funds, ensure that a receivable was reported on Attachment 22 and Attachment 26 , if applicable, for all Federal government-wide payables included here that did not have offsetting cash on hand at June 30 for the applicable grant.

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[Spreadsheet instructions, continued](#)

Step	Action
5	<p>Record the function of the expenditures. A drop-down list is available. Click the cell, click on the arrow, and click on the function. Functional codes are the first number in every service area. For example, service area 1031000 “Community Services” would fall under the “Education” function. Each functional code and its corresponding description is below.</p> <p>1 – Education 3 – Administration of Justice 4 – Individual and Family Services 5 – Resources and Economic Development 6 – Transportation 7 – General Government 8 – Enterprise 9 – Capital Outlay</p> <p>If the accrual is not for an expenditure, leave the cell blank and go to step 6.</p>
6	<p>If the other accrual corresponds to a revenue (i.e., revenue refund), enter the 5 digit revenue source code. This must be entered as a numeric field. When the revenue source code 01000 is entered as a numeric field it will show on the spreadsheet as 1000.</p> <p>If the other accrual is not related to revenue, leave cell blank and go to step 7.</p>

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Spreadsheet instructions, continued

Step	Action
7	Provide any other CARS coding used to identify this activity.
8	<p>Record the <u>GASBS No. 34</u> Government-wide revenue classification of the revenues. A drop-down list is available. Click on the cell, click on the arrow, and click on the appropriate classification. Refer to the <u>GASBS No. 34 Government-wide Revenue Classification Table</u> on DOA’s website at www.doa.virginia.gov for the proper classifications. Click on the “Financial Statement Directives” link. The classifications are listed below:</p> <p>GR-Taxes GR-Investment earnings GR-Grants/Cont. not restricted to S. P. GR-Miscellaneous Endowments/Permanent Fund Principal PR-Chgs/1-Education PR-Chgs/3-Administration of Justice PR-Chgs/4-Individual and Family Services PR-Chgs/5-Resources and Economic Develop PR-Chgs/6-Transportation PR-Chgs/7-General Government PR-Chgs/8-Enterprise PR-Oper/1-Education PR-Oper/3-Administration of Justice PR-Oper/4-Individual and Family Services PR-Oper/5-Resources and Economic Develop PR-Oper/6-Transportation PR-Oper/7-General Government PR-Oper/8-Enterprise PR-Cap/1-Education PR-Cap/3-Administration of Justice PR-Cap/4-Individual and Family Services PR-Cap/5-Resources and Economic Develop PR-Cap/6-Transportation PR-Cap/7-General Government PR-Cap/8-Enterprise Not Applicable – Fiduciary Fund</p>

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Spreadsheet instructions, continued

Step	Action
8 (continued)	Below is a crosswalk of the acronyms: GR – General Revenues Cont. – Contributions S. P. – Specific Program PR – Program Revenue Chgs – Charges for Goods/Services Oper – Operating Grants and Contributions Cap – Capital Grants and Contributions Note: The program revenues are followed by the related function.
9	Record the amount. Round amounts to the nearest dollar.

**Final
instructions
other accruals**

Ensure all full accrual items that should be reported on the Government-wide statements have been listed. **EXCLUDE amounts recorded in accordance with the Cardinal parameters outlined in the [Authoritative Literature / Guidance for Preparation of GAAP Basis Fund Financial Statement Templates](#) or submitted via other attachments** (except **Attachment 26, GASBS No. 33** Federal Fund Analysis – Nonreimbursement Grants) **or supplemental requirements from this attachment.** If the agency has additional full accrual activity that is not reflected in this spreadsheet, contact DOA and notify them of the additional activity. Provide these additional entries to DOA.

Complete the **Variance Explanation** tab as indicated on the **Other Accruals Detail** tab.

DOA may contact your agency to clarify or obtain more information regarding the full accrual entries.

MAINTAIN DETAIL SUPPORTING DOCUMENTS FOR THE AUDITOR OF PUBLIC ACCOUNTS OR DOA TO REVIEW, IF REQUESTED.

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