

Comptroller's Directive No. 2-15
Attachment HE-1
FY 2014 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-15, FY 2014 – Off-Balance Sheet Financial Obligations, was to obtain off-balance sheet information for FY 2014 and was submitted in January 2015. Last year's Attachment HE-15 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-15.

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 9, 2015

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 the attachment is complete and accurate; the reviewer is certifying that the attachment has been reviewed and is complete and accurate; the preparer and reviewer are certifying they were not the same individual for any tab; and the preparer and reviewer are certifying they have read and understood the instructions for the attachment.

Comptroller's Directive No. 2-15
Attachment HE-1
FY 2014 Off-Balance Sheet Financial Obligations - Update

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.xlsx* file as VCCS Attachment HE-1.xlsx*.

Please include the **Institution's Acronym** and **Attachment Number** in the **subject line** of the submission e-mail.

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.

Note*: This attachment is in the Excel 2007 version (.xlsx). If the institution has an earlier version of Excel, the file can be saved in the earlier version (.xls). If the institution 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).

Part 1

This part is to verify whether any revisions are needed to the prior year's Attachment HE-15, FY 2014 – 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.
