

Comptroller's Directive No. 2-15
Attachment HE-8
Appropriation Available and Appropriation Revenue

Purpose

This attachment is to provide general fund appropriation revenue from the Commonwealth including certain transfer activity. This attachment is also to provide year-end general fund unexpended appropriations that will be reappropriated (appropriations available). DOA will reconcile the amounts reported on this attachment to the amounts reported on the Commonwealth's Accounting and Reporting System (CARS). This is similar to prior year's Attachment HE-8.

Applicable institutions

All institutions **must** complete this attachment.

Due date

August 27, 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.

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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-8. For example, VCCS should rename the Attachment HE-8.xlsx* file as VCCS Attachment HE-8.xlsx*. This file includes the following two attachment tabs: **TAB 1** and **TAB 2**. Complete both tabs along with the Certification tab.

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).

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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 (RCL) in the attachment Excel file.**

Enter the revision date, applicable 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.

Each time a revision is submitted the [Certification](#) tab should be updated with new signatures and dates. Include “REVISED – date” in the subject line of the e-mail as well as in the **file name**.

**Separate
communications**

If DOA determines revised guidance is needed for completing this attachment, a separate communication will be sent as needed.

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**Tier III
institutions**

Since most institutions are not Tier III institutions, this attachment has not been revised to document the changes in how activity is reported for Tier III institutions. If a Tier III institution needs assistance in completing this attachment, contact DOA to discuss.

In general, for Tier III institutions, DOA still records general fund appropriations in fund 0100 and E&G transfers from fund 0100 to fund 0300 on CARS under the institution's number. DOA processes a journal entry to debit expenditures in fund 0100 (programs 108, 110, and 998) or fund 0300 (program 100 – E&G) and credit fund 0330 gla 550 under the institution's number. These journal entries are made based on either an allocation schedule or requests from the Tier III institutions. The Tier III institutions must process a batch type 3, vendor payment, to themselves from fund 0330 to receive these amounts. DOA should be able to reconcile the amounts reported on this attachment to the amounts reported on CARS by DOA for the Tier III institutions. DOA will contact the Tier III institutions to discuss any differences.

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**Appropriation
available &
appropriation
revenue line
items**

This attachment refers to the Statement of Net Position and Statement of Activities which are in the FST tab within the Attachment HE-10, Financial Statement Template. It also only refers to amounts that will be reported in the "HEI Total Year-End June 30, 2015" column. General Fund appropriations available on the Statement of Net Position may be reported on the following FST line items ONLY. Each institution may not need to use both of these line items.

Appropriations Available:

- Appropriations Available - Capital Projects
- Appropriations Available – Other

General Fund appropriation revenue and other appropriation revenue (certain transfer GLAs) may be reported on the following FST Statement of Activities line items ONLY. Each institution may not need to use all of these line items.

State Appropriation Revenue – Operating:

- E&G Transfers (GLAs 969/970)
- General Fund Transfers (GLAs 996/997)
- Nongeneral Fund Transfers (GLAs 982/983)*
- General/Nongeneral Fund Transfers (GLAs 984/985)*
- Appropriation Act Part 3 Transfers (GLAs 986/987)*
- Other

State Appropriation Revenue – Capital Projects

Note*: DOA will analyze this transfer activity for FY 2015 and determine the proper classification in the CAFR and make reclassifications if needed. For example, the following are some examples of GLAs that are typically reported in the CAFR as Expenses rather than as a reduction to Operating Appropriations from Primary Government:

- GLAs 982/983 for certain debt service payments to the Treasury Board in accordance with the Appropriation Act and reimbursements to the Central Capital Planning Fund (agency 949/fund 0965)
 - GLAs 986/987 Appropriation Act Part 3 transfers to the General Fund
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**TAB 1 –
reporting
capital projects
appropriation
available/
appropriation
revenue**

General Fund (fund 0100 & fund 0965) cash and appropriation revenue for the capital outlay program 998 must be reported on TAB 1. The cash as of year-end is considered part of the General Fund of the Commonwealth. The higher education institutions must record this cash as Appropriation Available-Capital Projects because DOA will record the cash in the General Fund of the Commonwealth. The General Fund will also report a Due to Component Units. For CAFR reporting, DOA will report the HEIs' Appropriations Available-Capital Projects as a Due from Primary Government.

Appropriation Available

1. Report beginning appropriation available (should equal prior year ending balance) on the first line in the capital projects appropriation available section. Review Part 2 and complete if necessary.
2. Report capital projects appropriation revenue net of any reversions on the second line. (This increases appropriation available.)
3. Report current year net expenditures on the third line. (This decreases appropriation available.)
4. The ending balance for appropriation available should equal the unexpended appropriation amount for funds 0100/0965, program 998. It should also approximate the cash balance (GLA 101) in funds 0100/0965, program 998.
5. The total amount reported for capital projects appropriation available on this attachment must equal the amount that will be reported on the Appropriation Available-Capital Projects line item on the Statement of Net Position in the Attachment HE-10.

Appropriation Revenue

1. Report current year appropriation revenue on the first line in the capital projects appropriation revenue section.
 2. Report any current year capital project reversions on the second line.
 3. The net amount reported (revenue less reversions) must equal the amount that will be reported on the State Appropriation Revenue – Capital Projects line item on the Statement of Activities in the Attachment HE-10.
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TAB 1
reporting other
appropriation
available/
appropriation
revenue

General Fund (fund 0100) appropriation available and appropriation revenue for operating programs 108 and 110 must be reported on TAB 1. Fund 0100, program 108 and 110 amounts represent appropriations for Student Financial Assistance and Financial Assistance for Educational and General Services, respectively. Report any other General Fund activity that does not fit in any other categories in TAB 1 or the TAB 2 (transfers) in this section and include a description. The appropriation available-other amount should include **all** remaining General Fund (fund 0100) cash (GLA 101), **except** cash that is already reported as capital outlay appropriations (program 998) or cash that will **not** be reappropriated.

Appropriation Available

1. Report remaining cash for Programs 108 and 110 on separate lines in the other appropriation available section if amounts are expected to be reappropriated. (Do not report an amount if funds are being reverted, are not expected to be reappropriated, and will not be included on the Statement of Net Position.)
2. Report amounts for other balances that fit in the “Other” section on separate lines and give a description of what they represent.
3. The total amount reported for other appropriation available on the attachment must equal the amount that will be reported on the Appropriations Available – Other line item on the Statement of Net Position in the Attachment HE-10.

Appropriation Revenue

1. Report current year appropriation revenue for Programs 108 and 110 on separate lines in the other appropriation revenue section.
2. If applicable, report reversions and/or reappropriations on separate lines for Programs 108 and 110.
3. Report amounts for other balances that fit in the “Other” section on separate lines and give a description of what they represent.
4. The total amount reported for other appropriation revenue on the attachment must equal the amount that will be reported on the State Appropriation Revenue – Operating: Other line item on the Statement of Activities in the Attachment HE-10.

Do not report appropriation available for:

1. Fund 0100 Cash (GLA 101) that is being reverted, is not expected to be reappropriated, and will not be reported on the Statement of Net Position;
 2. Cash or travel advances (Report as cash and travel advances with an offsetting liability reported on the Advance from the Treasurer of Virginia line item.);
 3. Cash that is in a suspense account in fund 0100; and
 4. Cash that is a result of fund 0100 revenue (GLA 961).
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**TAB 2 -
reporting
transfer GLAs**

TAB 2 is to report transfer activity for each pair of GLAs in the corresponding section. Report an amount for each GLA on a separate line. (For example, report the amount for GLA 969 on one line and the amount for GLA 970 on another line in the GLA 969/970 section.) Below is a description of the different sets of transfer GLAs to report on TAB 2:

- **E&G Transfers (GLAs 969/970-fund 0300):** Educational & General (E&G) appropriation revenue and the corresponding cash are transferred from the General Fund (fund 0100) to fund 0300.
- **General Fund Transfers (GLAs 996/997-fund 0300):** This represents primarily E&G appropriation reversions as of year-end from fund 0300 back to the General Fund (0100). The reversion should be reported as a negative amount.
- **Nongeneral Fund Transfers (GLAs 982/983):** These represent transfers between nongeneral funds of the Commonwealth (i.e., funds 02xx, 03xx, 04xx, etc.). Many of these transactions are intrafund transfers within an institution and net to zero. However, in some cases the net amount of these transfers represent transfers from the institution's fund 0300 to agency 155, Treasury Board, fund 0300 to pay a share of VCBA's debt service costs as required by the Appropriation Act. The intrafund transfers that net to zero do not need to be recorded on TAB 2; however, the net amount of transfers should be reported on TAB 2. Note: Tier III institutions make payments to the Treasury Board and the Treasury Board must process a deposit certificate to record these payments in their agency 155, fund 0300.
- **General/Nongeneral Fund Transfers (GLAs 984/985):** These generally represent transfers between the General Fund and other funds of the Commonwealth.
- **Appropriation Act Part 3 Transfers (GLAs 986/987):** This category primarily represents transfers from nongeneral funds to agency 997, Department of Accounts-Statewide Activity, fund 0100 as required by the Appropriation Act.

Transfers out should be reported as a negative amount and transfers in should be reported as a positive amount. The total net amount reported for the above GLAs on this attachment must equal the amount that will be reported on the applicable line items on the Statement of Activities in the Attachment HE-10.

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Examples for Attachment HE-8

The following tables give some **examples** of the type of information to report on this attachment.

TAB 1: Example of Appropriation Available/Appropriation Revenue – Capital Projects:

| Appropriation Available calculation | Amount | Appropriation Revenue calculation | Amount |
|---|---------------|--|---------------|
| Beginning Balance | 75,000 | | |
| Add: Net Appropriation Revenue | 225,000 | Current Year Appropriation Revenue | 250,000 |
| Less: Current year net expenditures | -80,000 | Less: Current Year Reversion | -25,000 |
| Total Appropriations Available - Capital Projects per Statement of Net Position | 220,000 | Total State Appropriation Revenue - Capital Projects per Statement of Activities | 225,000 |

TAB 1: Example of Appropriation Available/Appropriation Revenue – Other:

| Appropriation Available calculation | Amount | Appropriation Revenue calculation | Amount |
|---|---------------|---|---------------|
| Fund 0100, Program 108 Remaining Cash (see Note A) | 0 | Fund 0100, Program 108 Appropriation Revenue | 2,000,000 |
| Fund 0100, Program 110 Remaining Cash (see Note A) | 0 | Fund 0100, Program 110 Appropriation Revenue | 400,000 |
| | | Program 108 Reversion (see Note A) | -50,000 |
| | | Program 110 Reversion (see Note A) | -10,000 |
| Total Appropriation Available – Other per the Statement of Net Position | 0 | Total State Appropriation Revenue – Other per Statement of Activities | 2,340,000 |

Note A: If General Fund unexpended appropriations for operating programs (1xx) are not expected to be reappropriated, this example shows that CARS as of year-end would report cash (GLA 101) of \$60,000 for programs 108 and 110. Since these amounts are not expected to be reappropriated, the Appropriations Available – Other is zero on the Statement of Net Position.

TAB 2: Some examples of Appropriation Revenue (transfers) are as follows:

| Appropriation Revenue Calculations | Amount |
|---|---------------|
| GLA 969, Fund 0300 | 68,500,000 |
| GLA 970, Fund 0300 | -500,000 |
| Total E&G Transfers (GLAs 969/970) per Statement of Activities | 68,000,000 |
| GLA 997, Fund 0300 | -23,750 |
| Total General Fund Transfers (GLAs 996/997) per Statement of Activities | -23,750 |
| GLA 983, Fund 0300 | -450,000 |
| Total Nongeneral Fund Transfers (GLAs 982/983) per Statement of Activities | -450,000 |
| GLA 984, fund 0305 program 113 | 1,500,000 |
| Total Gen./Nongen. Fund Transfers (GLAs 984/985) per Statement of Activities | 1,500,000 |
| GLA 987, fund 0300 | -500,000 |
| Total Appropriation Act Part 3 Transfers (GLAs 986/987) per Statement of Activities | -500,000 |

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**Examples for
template line
items**

The following shows how the amounts reported on the Attachment HE-8 would be reported on the financial statement template (Attachment HE-10) line items.

| Financial Statement Template - Statement of Net Position | Amount |
|---|---------------|
| Appropriations Available – Capital Projects | 220,000 |
| Appropriations Available - Other | 0 |

| Financial Statement Template – Statement of Activities | Amount | |
|---|---------------|--------|
| State Appropriation Revenue – Operating: | | |
| E&G Transfers (GLAs 969/970) | 68,000,000 | Note A |
| General Fund Transfers (GLAs 996/997) | -23,750 | Note A |
| Nongeneral Fund Transfers (GLAs 982/983) | -450,000 | Note B |
| General/Nongeneral Fund Transfers (GLAs 984/985) | 1,500,000 | Note A |
| Appropriation Act Part 3 Transfers (GLAs 986/987) | -500,000 | Note B |
| Other | 2,340,000 | Note A |
| State Appropriation Revenue – Capital Projects | 225,000 | |

Note A: The net total of these amounts is \$71,816,250 and would be reported in the CAFR as Operating Appropriations from Primary Government.

Note B: The net total of these amounts is negative \$950,000 and would be reported in the CAFR as Expenses.

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**Additional
example for
Attachment
HE-8**

The following provides additional information regarding the Appropriations Available – Other and Appropriation Revenue – Other categories reported on this attachment. The example below is not all inclusive. Contact DOA if you have questions regarding the completion of Attachment HE-8.

| Appropriations Available - Other & Appropriation Revenue - Other | | | | |
|--|--|----------------|--------------|------------------------------|
| Part 1: DOA compares amounts reported on the Attachment HE-8 to the Commonwealth's Accounting and Reporting System (CARS). The information below shows an example of portions of the applicable CARS report that is used to agree certain amounts reported on the Attachment HE-8 to CARS. This example does not include all appropriation categories or information included on the CARS report. | | | | |
| FUNDING ANALYSIS OF APPROPRIATIONS ALLOTMENTS AND EXPENDITURES | | | | |
| ACTR 1419 OPTIONS: A1 B1 C1 D2 / Monthly / (PM) - Cycle M | | | | |
| As of 6/30/2015 (final close run date) | | | | |
| FUND/ DETAIL | PROG CODE | APPROPRIATIONS | EXPENDITURES | UNEXPENDED APPROPRIATIONS |
| 0100 | 108 | | | |
| | ORIGINAL | 1,965,000 | | |
| | RE-APPROP | 20,000 | (2) | |
| | TRANSFER | 15,000 | | |
| | PROGRAM TOTALS | 2,000,000 | 1,950,000 | 50,000 (1) |
| 0100 | 110 | | | |
| | ORIGINAL | 355,000 | | |
| | RE-APPROP | 25,000 | (2) | |
| | TRANSFER | 20,000 | | |
| | PROGRAM TOTALS | 400,000 | 390,000 | 10,000 (1) |
| Note (1): The sum of the current year's unexpended appropriations total \$60,000 and should also be included in gla 101, Cash held with the Treasurer of Virginia, as of year-end on CARS. | | | | |
| Note (2): The sum of the prior year's unexpended appropriations total \$45,000 and were reappropriated in the current year. | | | | |
| Part 2: This part is to show how the above amounts would be reported on the Attachment HE-8 TAB 1 if: | | | | |
| Scenario 1: Current year's unexpended appropriations are expected to revert & prior year's unexpended appropriations (i.e., re-approp amounts) were not reported in the prior year as appropriations available -other and were not included in the prior year's appropriation revenue -other because they were expected to revert. | | | | |
| Scenario 2: Current year's unexpended appropriations are expected to be reappropriated & prior year's unexpended appropriations (i.e., re-approp amounts) were reported in the prior year as appropriations available - other and were included in the prior year's appropriation revenue - other because they were expected to be reappropriated. | | | | |
| Other: | | Scenario 1 | | Scenario 2 |
| Fund 0100, Program 108 Remaining Cash | | 0 | | 50,000 |
| Fund 0100, Program 110 Remaining Cash | | 0 | | 10,000 |
| | | | | 0 |
| | Total Appropriations Available - Other | 0 | | 60,000 |
| Other: | | | | |
| Fund 0100, Program 108 Appropriation Revenue | | 2,000,000 | | 2,000,000 |
| Fund 0100, Program 110 Appropriation Revenue | | 400,000 | | 400,000 |
| Program 108 Reversion/Reappropriation | | -50,000 | | -20,000 |
| Program 110 Reversion/Reappropriation | | -10,000 | | -25,000 |
| | | | | |
| | | | | |
| | Total State Appropriation Revenue - Other | 2,340,000 | | 2,355,000 |

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