

Comptroller's Directive No. 1-16
Attachment 25
Termination Benefits

Purpose

To identify the liability for employment terminations during fiscal year 2016 as of June 30 in accordance with **GASBS No. 47**. Employees terminated in accordance with but not limited to the Workforce Transition Act of 1995 during the fiscal year may have some benefits still due them as of June 30. Termination benefits **do not** include postemployment benefits.

This is a new attachment. In previous years, this information was obtained from **Attachment 1**.

Applicable agencies

Agencies with termination benefits not reported on a financial statement template **must** complete this attachment.

Questions

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.

Due date

August 18, 2016

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.**

Submission requirements

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 Att25. For example, agency 151 should rename its Attachment 25.xlsx file as 151Att25.xlsx.*

Submit the Excel spreadsheets electronically to finrept-agyatt@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.

***Note:** If the agency has an earlier version of Excel and has problems opening the attachment 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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**Spreadsheet
instructions**

Enter the appropriate contact information at the top of the termination benefits spreadsheet.

The termination benefits spreadsheet is separated into two sections. The first section is for **enhanced benefits** (CARS object code 1175) and the second section is for **severance benefits** (CARS object codes 1171-1174). At the beginning of each section provide the number of employees that received benefits for each type of benefit.

Please note that information as of June 30 should be obtained from CARS, and information after June 30 should be obtained from Cardinal. Below is a crosswalk of CARS object codes/Cardinal accounts used for termination benefits.

CARS Object Code	Cardinal Account	Title
1171	5011710	WTA-Transitional Severance Benefits
1172	5011720	WTA-Fed Old-Age Ins Sal St Employee
1173	5011730	WTA-Med/Hospitalization Insurance
1174	5011740	WTA-Group Life Insurance
1175	5011750	WTA-Early Retirement Payments

The agency number will automatically populate in the first column once the contact information is entered. Perform the following steps to complete the attachment:

- Use the drop-down list to select either voluntary or involuntary for each type of benefit.
 - Enter the time period that the benefits were paid or will be paid.
 - Enter the CARS fund that the payments were made from as of June 30. (This is a numeric field that requires a fund number. For example general fund would be entered as 100 rather than 0100.)
 - Enter the total costs as of June 30.
 - Based on the CARS information the Cardinal fund will automatically populate.
 - Use the drop-down list to enter “Yes” or “No” to indicate if the agency agrees with the populated Cardinal fund. If the agency answers “No”, please provide the correct Cardinal fund.
 - Enter costs for the months of July and August and any cost expected after August 31.
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