

Comptroller's Directive No. 1-16
Attachment 28
Direct Billed Central Services

Purpose

This attachment is needed to comply with the Code of Federal Regulations *Appendix 5 of Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. This guidance replaces guidance in the previous OMB Circular A-87.

This attachment is similar to prior year's **Attachment 27**.

Applicable agencies

ONLY the following agencies are required to complete this attachment.

- Department of Accounts (DOA)
 - Department of General Services (DGS)
 - Department of Human Resource Management (DHRM)
 - Department of the Treasury (TD)
 - Virginia Correctional Enterprises (VCE)
 - Virginia Information Technologies Agency (VITA)
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Questions

If the agency has any questions about preparing information for this attachment, contact Penny Williams at (804) 225-3804 or e-mail at penny.williams@doa.virginia.gov.

Due date

September 15, 2016

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**Submission
requirements**

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

A separate spreadsheet must be completed for each reconciliation of retained earnings file. After downloading the files, rename the spreadsheet file using the agency number followed by Att28. For example, if agency 151 has two reconciliations of retained earnings files, two attachments will be submitted. The attachments will be renamed as follows: 151Att28-1.xlsx and 151Att28-2.xlsx. Submit all remaining direct billed information in a separate file in your desired format.

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

Submit the required information to Penny Williams using the contact information below. E-mail the information whenever possible.

Penny B. Williams	Phone: (804) 225-3804
Indirect Cost Coordinator	FAX: (804) 225-2430
Department of Accounts	E-mail: penny.williams@doa.virginia.gov
P. O. Box 1971	
Richmond, VA 23218	

Copy DOA via e-mail to Finrept-agyatt@doa.virginia.gov.
Copy APA via e-mail to APAFinRept@apa.virginia.gov, if possible.

Otherwise, mail to:

George D. Strudgeon, Audit Director
Auditor of Public Accounts
P.O. Box 1295
Richmond, VA 23218

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Requirements Submit the information specified for the agency in the table below.

Type of Activity	Required Information	Agency
Internal Service Funds (budget of \$5 million or more)	<ol style="list-style-type: none"> 1. Description of the service 2. Fund Statement of Net Position 3. Revenue/expenses statement, with revenues by source 4. List of nonoperating transfers 5. Description of billing procedures (methodology) used to charge costs to users 6. Schedule of current rates 7. Schedule comparing full revenues (including imputed revenues) by service to allowable costs 8. Explanation of how variances between revenue and expenses will be handled 9. Documentation that revenue reported includes all revenues generated by the service including unbilled and uncollected revenue 10. Expenses reported by cost category 11. Amount of working capital reserve if any 	DGS (see Note below) DHRM DOA (see Note below) TD (see Note below) VCE VITA (see Note below)

Note: The Department of General Services must submit all of the above information for the eVA enterprise fund per request by the U.S. Department of Health and Human Services.

Note: Virginia Information Technologies Agency, the Department of Accounts, and the Department of Treasury must submit Combining Financial Statement information by division.

Note: The Department of Treasury must submit the revenue/customers by each individual fund using the **Attachment 19** format.

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Requirements, continued

Type of Activity	Required Information	Agency
Self-Insurance Funds	<ol style="list-style-type: none"> 1. Fund Statement of Net Position 2. Statement showing fund income and fund outlays, including a summary of billings and claims paid by agency 3. Listing of all nonoperating transfers into and out of the fund 4. Types of risks covered by the fund 5. Explanation of how the level of fund contributions are determined, and actuarial report 6. Description of procedures used to charge or allocate fund contributions to benefiting activities 7. Explanation of reserve levels in excess of claims paid, submitted but not adjudicated, and incurred but not submitted 	DHRM TD
Fringe benefits	<ol style="list-style-type: none"> 1. Overall annual cost of each benefit 2. Current fringe benefit policies 3. Procedures used to charge or allocate the costs to benefiting activities 	DHRM
Pension and post-retirement health benefit costs	<ol style="list-style-type: none"> 1. Funding policies 2. Pension plan's costs accrued for a year 3. Amount funded, and dates of funding 4. Copy of actuarial report 5. Plan trustee's report 6. Schedule showing the value of the interest cost associated with any late funding 	DHRM

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Requirements, continued

Type of Activity	Required Information	Agency
Other billed central service activity not identified above	The same documentation required for Internal Service Funds is to be completed and maintained but is not required to be submitted to DOA unless specifically requested by DOA, APA or federal reviewers.	DGS DHRM VCE VITA DOA
All agencies listed in applicable agency listing	<p>All agencies listed in the applicable agency listing must submit a Reconciliation of Retained Earnings file for each internal service or self-insurance fund per request of the U.S. Department of Health and Human Services. The file is named Reconciliation of Retained Earnings FY 2016.xlsx and can be found on DOA's website at the same location as these instructions.</p> <p>A link to the ASMB C-10, Implementation Guide for the former Office of Management and Budget Circular A-87 can also be found on DOA's website at the same location as these instructions. This Implementation Guide has specific instructions on the preparation of the reconciliation in Part 4-7 beginning on page 67.</p>	ALL

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