

**Comptroller’s Directive No. 1-16
Attachment 29
Government-wide Payables and Other Accruals as of June 30**

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 September 30; or
2. were **not** reported via supplemental information or other attachments (except **Attachment 27 – GASBS No. 33** Federal Fund Analysis – Nonreimbursement Grants) in this Directive.

This attachment is similar to prior year’s **Attachments 28A and 28B**.

**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 10/01/16 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 business unit AP Business Units
Goods or Services Receipt Date/EX Transaction Date Less Than or Equal To	06/30/16
Payment Date Greater Than	06/30/16
Accounting Date Greater Than or Equal To	07/01/16
Voucher Post Date/EX Approval Date From	09/01/16
Voucher Post Date/EX Approval Date To	09/30/16

Note: Business units who wish to replicate the data DOA will use must ensure the report is not run prior to 10/01/16.

Applicable business units

Business units 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 6, 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.**

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 business unit staffing does not allow for a different preparer and reviewer, please contact DOA.**

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**Submission
information**

Contact DOA if the business unit has any problems with the files.

After downloading the files, rename the spreadsheet file using the business unit number followed by Att29. For example, business unit 151 should rename its Attachment 29.xlsx file as 15100Att29.xlsx.*

Submit the Excel spreadsheet electronically to
finrept-agyatt@doa.virginia.gov

Please include **Business unit 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: If the business unit 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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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, all business units 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. **Business units need not list any accruals between July 1, 2016, and September 30, 2016, meeting the Cardinal VAPR0520, *Voucher and Expense Accrual Report* (VAPR0520) 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 27 – **GASBS No. 33** Federal Fund Analysis), 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, business units should notify DOA if payable amounts were processed in July or August that did not conform to the **2016 Fiscal Year End Closing Procedures**.

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Additional consideration

In analyzing expenditures that should be accrued (like payables) after August 31, 2016, each business unit 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 20** – 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, 2016, and not included on the VAPR0520, using the parameters provided in the Authoritative Literature / Guidance for Preparation of GAAP Basis Fund Financial Statement Templates:**

Step	Action
1	Indicate whether the business unit has full accrual information to report to DOA.
2	Record the Cardinal Fund. This should be entered as a numeric field. (When fund 01000 is entered as a numeric field, it will show on the spreadsheet as 1000.) Note: For Federal Funds, ensure that a receivable was reported on Attachment 21 and Attachment 27 , 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.
3	Provide a brief description of the accrual for each row of information.
4	Provide the name of the payee when the funds are paid.

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Spreadsheet instructions, continued

Step	Action
5	<p>If the other accrual corresponds to a revenue, enter the Cardinal Revenue Account (40xxxxx). This must be entered as a numeric field.</p> <p>If the other accrual is not related to revenue, leave cell blank and go to Step 6.</p>
5A	<p>The <u>GASBS No. 34</u> government-wide revenue classification of the revenues will automatically populate based on the <u>GASBS No. 34 Government-wide Revenue Classification Table</u> on DOA’s website at www.doa.virginia.gov. Click on the “Financial Statement Directives” link.</p> <p>If Step 5A contains either: 910-No Year End Activity, 920-Coding Errors to be Corrected by Agys, or Classification Needed, please provide a new or more appropriate classification along with an explanation in Step 5C.</p>
5B	<p>Use the drop-down to enter “Yes” or “No” to indicate if the business unit agrees with the populated revenue classification in Step 7. If the business unit answers “No”, please provide a corrected classification along with an explanation in Step 5C.</p>

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Spreadsheet instructions, continued

Step	Action
5C	<p>If the answer to step 5B is “No” or if Step 5A contains either: 910-No Year End Activity, 920-Coding Errors to be Corrected by Agys, or Classification Needed, provide a more appropriate <u>GASBS No. 34</u> government-wide revenue classification and an explanation of the activity. The potential 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-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-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</p> <p>Below is a crosswalk of the acronyms: GR – General Revenues Cont. – Contributions S. P. – Specific Program PR – Program Revenue (These are followed by a function) Chgs – Charges for Goods/Services Oper – Operating Grants and Contributions Cap – Capital Grants and Contributions</p>

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Spreadsheet instructions, continued

Step	Action
6	<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>
7	Provide any other Cardinal coding used to identify this activity (project, cost center, etc.).
8	Record the amount. Round amounts to the nearest dollar.

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**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 business unit 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 business unit 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.
