

**Comptroller's Directive No. 2-16**  
**Attachment HE-10a**  
**GASBS No. 68 Entries**

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**Purpose**

This attachment is to provide GASBS No. 68 as amended by GASBS No. 73\* (GASBS 68) entries applicable to the Attachment HE-10, Financial Statement Template, FST tab in the HEI Total Year-End June 30, 2016, column. This is similar to the prior year's Attachment HE-10a.

*\*Portions of GASBS No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68 and Amendments to Certain Provisions of GASB Statements 67 and 68, which amend GASBS No. 67 and GASBS No. 68, are effective beginning in FY 2016.*

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**Due date**

<b>Staggered due dates</b>	<b>HEI acronyms</b>
<b>September 15</b>	IALR, IEIA, JMU, UMW, NCI, NSU, RU, RHEA, SVHEC, SWVHEC
<b>September 19</b>	CNU, GMU, LU, ODU, VMI, VPI&SU, VSU
<b>September 21</b>	CWM, UVA, VCU, VCCS

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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 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-10a.** For example, VCCS should rename the Attachment HE-10a.xlsx\* file as VCCS Attachment HE-10a.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](mailto:finrept-HE@doa.virginia.gov).

Copy APA via e-mail to [APAFinRept@apa.virginia.gov](mailto:APAFinRept@apa.virginia.gov).

Do **not** submit paper copies of this spreadsheet.

Note\*: 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, 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.

**Note: 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**.

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