May 16, 2011

MEMORANDUM

TO: Heads of All State Agencies and Institutions
All Fiscal Officers

FROM: David A. Von Moll

SUBJECT: 2011 Fiscal Year-end Closing Procedures

This memorandum highlights key dates and procedures that are an integral part of the year-end closing process. It is imperative that each agency adhere to these critical dates and the procedures detailed in the attachments. The "Table of Contents" summarizes the information in this memorandum. It is only with the cooperation of all State agencies and institutions that we can effectively close the Comptroller's books for the 2011 fiscal year in order to prepare required financial reports for the Governor. Failure to comply may result in noncompliance with *Code* requirements, which in turn may adversely affect the Commonwealth's bond rating.

I understand a special situation may arise that requires an exception to an item in this document. When this occurs, I need to know as soon as possible in order to accommodate any necessary adjustments. Therefore, a request for an exception must be received, in writing, no later than **June 1, 2011,** and be addressed to Melinda L. Pearson, Director, General Accounting. I will not be able to accommodate any exceptions identified after this date.

If you have any questions regarding this document, please contact Gregory T. Lehman, Assistant Director, General Accounting, via e-mail at greg.lehman@doa.virginia.gov or at (804) 371-7805.

I would like to thank each of you for your efforts in maintaining the high caliber of fiscal operations in the Commonwealth.

Attachments
cc: All Cabinet Secretaries
Manju Ganeriwala, State Treasurer
Department of the Treasury
Daniel S. Timberlake, Director
Department of Planning and Budget

TABLE OF CONTENTS

	Page Number
Key Fiscal Year 2011 Closing Dates	1-2
Batch Submission	3
General Information	3
Agency Transaction Vouchers (ATVs) and Agency Operating Expenditure Plans	5
Disbursement Documents and Interagency Transfers (IATs)	5
Deposit Certificates	6
Payroll Expenditures	7
Fixed Asset Accounting and Control System (FAACS) and Lease Accounting System (LAS)	8
Appropriations and Allotments	9
Required Reconciliations	10
Parking Fee Suspense Account (GLA 122)	10
Year End Instructions and Attachments	10
• Significant Items of Interest Regarding the 2011 Fiscal Year-end Closing Procedures (Informational Only)	Attachment A
• Instructions for Confirmation of Agency Reconciliation to DOA Reports, Exception Register and Delegation of Signatory Authority Forms	
• Confirmation of Agency Reconciliation to DOA Reports, Exception Register and Delegation of Signatory Authority Forms	Attachment B
• Instructions for Attachment C-H	
• Suspense Account - Deposits Pending Distribution (GLA 547) Verification Form	Attachment C
• Unidentified Disbursements (GLA 562) Verification Form	Attachment D
• Payroll Stop Payment Clearing Account (GLA 563) Verification Form	Attachment E
• General Warrant Stop Payment Clearing Account (GLA 564) Verification Form	Attachment F
• Suspense Account - Bank Reconciliation (GLA 565) Verification Form	Attachment G
• Deferred Revenue (GLA 719) Verification Form	Attachment H
• Petty Cash (GLA 103) Instructions and Verification Form	Attachment I
• Travel Advance (GLA 105) Instructions and Verification Form	Attachment J
• Indirect Cost Recovery (Revenue Source Codes 09070, 09071, 09076 and 09077) Instructions and Verification Form	Attachment K
• Instructions for Authorized Signatory Form (Form DA-04-121)	
• Authorized Signatory Form (Form DA-04-121)	
Miscellaneous	11
"P" and "N" Vouchers	11
Receivable Reports	12
Leave Liability Information	12
Reimbursement Requests for Certain 08XX Funds	13
Table Maintenance Instructions	14

FISCAL YEAR 2011 CLOSING DATES

KEY DATES	***ITEM***
Monday, June 6	Cutoff for Authorized Signatories Form.
Monday, June 13	Cutoff for Department of Planning and Budget (5.00 p.m.) to process FY 2011 appropriation transactions.
Wednesday, June 15	May Health Care Reconciliation & Health Care IAT cutoff (5:00 p.m.)
Tuesday, June 21	CIPPS payroll cutoff 3:30 p.m. for certification of payrolls to be included in FY 2011; all payrolls processed after that time will be included in FY 2012 **without exception**.
Tuesday, June 21	FY 2012 is scheduled to open for processing expenditures with July 1 due dates or after (except for X batches).
Tuesday, June 21 through August Close	FY 2012 disbursement documents (except CIPPS payroll) processed in the fiscal months of July and August must be coded as "P" or "N"
Tuesday, June 28	Agencies may begin processing FY 2012 X batches for pick up on July 1st.
Thursday, June 30	CIPPS leave cutoff (2:00 p.m.). CIPPS will close early (2:00 p.m.) to accommodate fiscal year end table maintenance and processing.
Thursday, June 30	Disbursement and IAT Final cutoff (5:00 p.m.)
Thursday, June 30	Last day to submit Due Diligence Stop Payments to the Department of the Treasury.
Friday, July 1	Automated healthcare reconciliations will run and all IATs generated will post to FY 2012.
Saturday, July 2	Deposit Certificate cutoff (5:00 p.m.)
Monday, July 4	CARS Preliminary Close edit starts at 6:00 p.m.
Friday, July 8	FAACS Form 04 cutoff (5:00 p.m.)
Friday, July 8	Lease Accounting System (LAS) cutoff (5:00 p.m.)
Friday, July 8	FAACS Detail Input cutoff (5:00 p.m.)
Friday, July 15	Cutoff of ATV and Agency Operating Expenditure Plans, Treasury Loan Interest Payments, and Required Reconciliations. (5:00 p.m.)

FISCAL YEAR 2011 CLOSING DATES

KEY DATES	***ITEM***
Friday, July 22	CARS Final Close
Monday, July 25 and Tuesday, July 26	CARS will NOT be available for on-line data entry or financial inquiry. In addition, we will NOT be running a normal edit/update or generating checks. Please schedule submission of transactions accordingly.
Monday, July 25	CARS Final Close reports available to agencies.
Friday, August 19	Prior Year data eliminated from FINDS.
Friday, August 26	Cut off for Reimbursement Requests for Certain 08XX Funds.
Wednesday, August 31	Petty Cash and Travel Advance Verification Forms are due by 5:00 p.m.
Friday, September 30	Cutoff for ARMICS Certifications.

BATCH SUBMISSION

General Information

A. Processing Batches between June 21 and July 22, 2011

It is critical that agencies be extremely careful during this period to code all documents with the correct fiscal year in the distribution coding area and the correct fiscal month on the batch header.

B. Processing ATV batches between preliminary close and ATV cutoff (July 5 through July 15).

Every effort should be made to ensure that the data recorded in the Commonwealth Accounting and Reporting System (CARS) as of Preliminary Close is accurate. The time period between preliminary close and the deadline for agency reconciliation submission is intended to provide agencies with an opportunity to ensure transactions executed in June are properly recorded in CARS. Agencies should execute the appropriate review/reconciliation procedures to ensure that transactions recorded in CARS for July through May are accurately reported in the preliminary close reports. At no time throughout the year, but particularly during the time period between preliminary close and the deadline for agency reconciliation submission, is it considered appropriate to move expenditures across funds and programs simply for purposes of budgetary convenience. For FY 2011, the Department of Accounts and the Department of Planning and Budget will be analyzing agency journal entries executed during this time period in order to detect movements of expenditures to the general fund for the purpose of spending down available general fund appropriations. Agencies may be required to provide explanations and support for any accounting entries moving expenditures to the general fund during this period.

C. Expenditure Recoveries

Agencies are reminded that the recovery of expenditures relating to a prior fiscal year shall be recorded as revenue using revenue source code 09084, Refund of Expenditures and Miscellaneous Disbursements Made in Prior Years. This is the only acceptable method to record these transactions. Expenditure credits are appropriate only if the expenditure occurred in the same fiscal year as the recovery. The expenditure recovery should be recorded in the CARS fund/fund detail that reflected the disbursement.

D. Appropriation and Allotment Changes

To facilitate processing of expenditure transactions at year-end, please plan ahead. The Department of Planning and Budget (DPB) has established a deadline of Monday**, June 13, 2011, at 5:00 p.m.** for receipt of all FY 2011 appropriation transactions. (See "Appropriation and Allotment" Section for further information.)

E. Failure to meet CARS Edit Criteria or Year-end Deadlines

Please be advised that DOA reserves the right to delete any transactions that fail to meet CARS cash, appropriation, or allotment edit criteria. If DOA chooses to delete transactions, it will be the responsibility of the agency to resubmit those transactions in FY 2012. Furthermore, DOA will **not** process transactions received after the dates listed in this document. **Therefore, please make note of all dates and plan accordingly.**

F. Resolution of CARS Errors

Agencies are responsible for reviewing the CARS error file daily and providing corrections to DOA by 3:30 p.m. via e-mail at **gacct@doa.virginia.gov**. Throughout the year-end period, DOA will contact agencies regarding transactions on the CARS error file where corrections have not been provided by the agency. However, it is the **responsibility of the agency** to contact DPB to initiate any necessary budget actions which are required to resolve transactions appearing on the CARS error file.

G. Transmission of Data to CARS

Agencies must submit data to CARS utilizing one of two methods. Data may be keyed on-line and released to CARS or written to DOA's disk. Questions regarding batch submission should be directed to Gregory T. Lehman, Assistant Director, General Accounting, via e-mail at **greg.lehman@doa.virginia.gov** or at (804) 371-7805. The data and the paper supporting each batch must be submitted per the schedule outlined in this document. Agencies should review the CARS View Batch Header (Screen 42) daily to ensure that all batches that have been keyed on-line are released. It is the **agency's responsibility** to ensure its batches have been released to CARS by their respective cut-off dates and posted properly to CARS by final close **on July 22, 2011**.

BATCH SUBMISSION

H. Agencies Decentralized for Paperwork

Decentralized agencies are not required to comply with the documentation requirements in this year-end memorandum. However, decentralized agencies must continue to comply with documentation requirements in accordance with the Memorandum of Understanding. Those agencies that are not decentralized must comply with all documentation requirements of this year-end memorandum. For agencies that do not meet the documentation requirements, DOA reserves the right to delete their batches from CARS.

I. Decentralized Higher Education Institutions

Higher education institutions decentralized for payroll and/or nonpayroll must follow the procedures included in their signed Memorandum of Understanding. It is especially important to follow the procedures to ensure that drawdowns are made timely and related expenditures and revenues are properly recorded and allocated in the appropriate fiscal year. Institutions must ensure that the general ledger account balances in fund 0330 are cleared out prior to July 15, 2011.

J. CARS Signon News Broadcast Screen

We will use the "CARS Signon News Broadcast" screen to provide agencies with the most current information related to CARS processing. Therefore, agencies should logon to CARS and review this screen daily.

K. Higher Education – Tier III Institutions

Any funds that have been allocated during the fiscal year that have not been spent, or the Tier III does not foresee spending by fiscal year-end, should be summarized on a spreadsheet by fund and program and provided to DOA by Monday, July 4, 2011. These funds will be moved to an asset account, GLA 260 - Tier III Unspent Allocations in fiscal month 12.

Tier III Institutions must ensure that the general ledger account balances in fund 0330 are cleared out prior to July 15, 2011. The Tier III Institutions will receive, under separate communication, a Confirmation of Agency Reconciliation to DOA Reports specific to their circumstances and are not required to complete Attachments C through K.

BATCH SUBMISSION

Agency Transaction Vouchers (ATVs) and Agency Operating Expenditure Plans

A. General Information

All FY 2011 ATVs and Agency Operating Expenditure Plans keyed on-line and released to CARS or written to disk must be completed and received, along with supporting documentation, at DOA by **5:00 p.m. on Friday, July 15, 2011**, to ensure their inclusion in the final year-end close reports. It is the **agency's responsibility** to ensure its batches have been released by this time. If documentation to support these ATVs and Agency Operating Expenditure Plans is not received, DOA reserves the right to delete these batches.

B. Higher Education Institutions Decentralized for Nonpayroll Disbursements

Higher Education Institutions decentralized for **nonpayroll** disbursements must submit an ATV to clear June activity from fund 0330, GLA 550, and record it properly as June activity by **5:00 p.m. on Saturday, July 2, 2011**. Adjusting ATVs can be processed through **5:00 p.m. on Friday, July 15, 2011.**

Disbursement Documents and Interagency Transfers (IATs)

A. General Information

All FY 2011 disbursement documents and IATs keyed on-line and released to CARS or written to disk must be completed and received at DOA by **5:00 p.m. on Thursday, June 30, 2011**. It is the agency's responsibility to ensure its batches have been released by this time. If documentation to support these disbursement documents and IATs is not received, DOA reserves the right to delete these batches. (See C and D below for the two exceptions to the IAT cutoff policy.)

Agencies should observe the same due dating procedures and criteria for IATs as vendor payments. IATs related to FY 2011 must be processed in FY 2011 and not held over until FY 2012.

B. Petty Cash Reimbursement Vouchers

All unreimbursed petty cash fund expenditures for FY 2011 must be submitted for reimbursement on petty cash reimbursement vouchers by **5:00 p.m. on Thursday, June 30, 2011**. This is essential to ensure that all FY 2011 expenditures are recorded into CARS. (See Attachment I for the required reconciliation of the petty cash fund.)

C. Required Interest Payments

Agencies with interest-bearing Treasury loans are reminded that the interest payment for the quarter ended June 30 must be submitted to Valerie Dunmars-Hurdle, State Lead Accounting Analyst, by **Friday, July 15, 2011**, the final CARS close cutoff date, using an IAT. This exception for IATs is granted so that interest payments related to Treasury loans for the quarter ended June 30 may be made prior to final close. Specific procedures for making this interest payment can be found in Topic Number 20805 of the Commonwealth Accounting Policies and Procedures (CAPP) Manual. Questions regarding this interest payment should be directed to Valerie Dunmars-Hurdle via e-mail at **valerie.dunmars-hurdle@doa.virginia.gov** or at (804) 371-8383.

D. Health Care Reconciliation and IATs

May Health Care Reconciliation and IATs are due by **5:00 p.m. on Wednesday, June 15, 2011.** Questions regarding health care IATs should be directed to Denise L. Halderman, Supervisor Payroll/Benefits Accounting, via e-mail at **denise.halderman@doa.virginia.gov** or at (804) 371-8912.

BATCH SUBMISSION

Deposit Certificates

A. General Information

Generally, collections by the agencies deposited and posted by the bank on or before June 30 will be considered revenue of the fiscal year ended June 30.

Exception: Cash receipts on hand at the agencies by June 30 that are deposited by 2:00 p.m. ***July 1*** *and posted by the bank on* ***July 1*** *will be considered revenue of the fiscal year ended June 30. Please affix to the deposit certificate (and retain as a part of the auditable records) a certification, dated and signed by the Agency Fiscal Officer, indicating that these funds were collected as June revenue. An example of acceptable wording for such a certification is: "I hereby certify that this deposit certificate includes only State moneys collected as June revenue."*

Under all scenarios, deposits made after 2:00 p.m. on ***July 1*** and posted by the bank on ***July 2*** will be considered revenue of the fiscal year beginning July 1, regardless of when the agency actually received the money.

B. Procedures

All FY 2011 deposit certificates keyed and released on-line to CARS or written to disk must be completed by **5:00 p.m. on Saturday, July 2, 2011**. It is the agency's responsibility to ensure its batches have been released to CARS.

Care should be taken to code the deposit certificates correctly. It is very important that each deposit certificate have the correct deposit date and that the batch date is the same as the deposit date. It is critical that agencies be extremely careful in coding all deposit certificates with the correct fiscal year in the distribution coding area, and the correct fiscal month on the batch header.

BATCH SUBMISSION

Payroll Expenditures

A. *SPECIAL INSTRUCTIONS FOR PAYROLL EXPENDITURES FOR FY 2011 AND FY 2012*
Salaried payroll expenditures for the July 1, 2011, payday will be charged to FY 2012. This will be controlled centrally. However, agencies should be aware that all payrolls certified after June 21, 2011, will be charged to FY 2012.

B. *Higher Education Institutions Decentralized for Payroll*
Higher education institutions decentralized for payroll must make sure any transactions processed to CARS related to drawdowns and/or salary expenditures for salaried payroll for the July 1 payday post to FY 2012.

C. *CARS Default Coding - Automated Health Care Reconciliation and General Ledger Interface*
Agencies should review their CARS default coding for the automated health care reconciliation and general ledger interface to determine if it is still valid for FY 2012. E-mail or FAX any changes in the default coding by June 15 to Denise L. Halderman, Supervisor Payroll/Benefits Accounting, via e-mail at **denise.halderman@doa.virginia.gov** or FAX to (804) 225-3499.

BATCH SUBMISSION

Fixed Asset Accounting and Control System (FAACS) and Lease Accounting System (LAS)

A. Fixed Asset requirements

FAACS summary transactions (FAACS Form 04) for FY 2011 must be entered and an e-mail authorizing DOA to release Form 04 transactions must be received at DOA by **5:00 p.m., Friday, July 8 2011**. No exceptions to this deadline will be granted.

FAACS detail transactions for FY 2011 must be entered for release to the on-line system by **5:00 p.m. on Friday, July 8, 2011**. No exceptions to this deadline will be granted.

B. Lease requirements

Agencies are required to update LAS for FY 2011 by **5:00 p.m. on Friday, July 8, 2011**. No exceptions to this deadline will be granted. Prior to that time, agencies may run reports with the status of current leases on LAS and may update leases in the system (extend or renew) by entering new leases until cutoff time.

C. Questions

Questions concerning FAACS or LAS procedures can be addressed to Robert Eddleton, Assistant Director, Financial Reporting, via e-mail at **Bobby.Eddleton@doa.virginia.gov** or at (804) 225-2257.

APPROPRIATIONS AND ALLOTMENTS

The Department of Planning and Budget (DPB) published a memorandum to state agencies on April 28, 2011, regarding year-end close procedures which will provide guidance concerning unexpended appropriations. However, the general policies described below will apply.

A. All nonoperating (capital outlay) unexpended appropriation and allotment balances which meet statutory criteria will be carried forward into FY 2012. DPB will provide DOA with a list of completed capital projects to be closed out as of June 30 and any active projects that will have dollars reverted. DPB will communicate directly with agencies relative to these capital projects.

B. Unexpended general fund operating appropriation and allotment balances, both those within the discretionary authorization of the Governor and those for which re-appropriation is authorized by language in the Appropriation Act, will be carried forward for use in FY 2012, subject to guidance which will be provided by DPB.

C. Unexpended nongeneral fund operating appropriation and allotment balances will expire on June 30 and will not be carried forward into FY 2012 unless there is specific Appropriation Act language for that purpose.

D. All requests to appropriate nongeneral fund cash in FY 2012 (unexpended as of June 30 which carried forward into the new year beginning July 1) must have the approval of DPB.

E. Agencies should communicate directly with DPB with regard to the potential use of unexpended appropriations in accordance with guidance in DPB's memorandum mentioned above.

DPB has established a deadline of **Monday, <u>June 13, 2011, at 5:00 p.m.</u>** for receipt of all FY 2011 appropriation transaction changes.

REQUIRED RECONCILIATIONS

Parking Fee Suspense Account (GLA 122)

Amounts accumulated in the Parking Fee Suspense Account (GLA 122) must be cleared to the appropriate fund and program, via submission of ATV's by **Friday, July 15, 2011** at **5:00 p.m.** It will be appropriate to have an ending balance in GLA 122 equal to the last distribution made to the account, as timing would not allow this deposit to be cleared by Department of General Services.

Year End Instructions and Attachments

Year End Instructions must be downloaded at www.doa.virginia.gov. Year End Attachments are in an electronic format and must be obtained from the DOA website at www.doa.virginia.gov; select Year End Closing Procedures link and select the applicable link desired. All attachments **except "**Attachment B - Confirmation of Agency Reconciliation to DOA Reports, Exception Register and Delegation of Signatory Authority Forms" must be completed and sent to DOA via electronic mail. Attachments C - J will be sent to gacct@doa.virginia.gov. Attachment K will be sent to penny.williams@doa.virginia.gov.

Please review Attachment A for a summary of significant items of interest for the 2011 Year End Closing Procedures.

For detailed instructions on completing each attachment, please refer to the individual instruction document for the applicable attachment.

.

"P" and "N" Vouchers

General Information

As required in previous years, agencies must use the "P" voucher process to identify amounts owed at June 30. Agencies shall code FY 2012 payments for the fiscal months of July and August processed between June 21 and August close with a "P" or "N". Vouchers for batch types listed below under Batch Types, not indicating a "P" or "N", will be delayed from posting and may result in a late payment. The procedures for coding a voucher as a "P" or "N" incorporates the **Governmental Accounting Standards Board (GASB) Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.** If you need a copy of GASBS No. 33, the GASB Order Department can be reached at 1-800-748-0659 or www.gasb.org.

Batch Types:

This process must be used for the following batch types:

Batch Type	Definition
2	Travel Voucher
3	Vendor Invoice
4	Interagency Transfers
D	Debit Memos
P	Petty Cash
R	Revenue Refund Voucher
X	Vendor Payment with Remittance Advice

Procedure

Agencies must first determine if a transaction is an **exchange** or **nonexchange** transaction as defined by GASB Statement No. 33. Once this is determined, the coding of July and August vouchers is as follows:

Exchange Transactions (Those transactions in which each party receives and gives up essentially equal values.):

- The letter **"P"** will be used as the eighth character in the voucher number to indicate that the voucher represents the payment of an amount for **goods or services received prior to July 1.**

- The letter **"N"** will be used as the eight character in the voucher number to indicate that the voucher represents the payment of an amount for **goods or services received on or after July 1.**

Note: If an agency processes "P" and "N" type 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 "P" and "N" transactions should be monitored and reported to DOA if it becomes significant. If an agency determines that it has inappropriately applied a "P" or "N" voucher number to other payment transactions, these transactions should be monitored and reported to DOA if they become significant. In either scenario, when the net dollar impact is greater than $100,000, an excel spreadsheet should be completed listing CARS batch ID, Voucher Number, Agency, Fund, Program, Dollar Amount, and description of the error/miscoding and sent to the contact listed below. This information is important and is used in the preparation of the Comprehensive Annual Financial Report (CAFR).

MISCELLANEOUS

Nonexchange Transactions (Those transactions where a government gives (or receives) value without directly receiving (or giving) equal value in return.) Specifically, government-mandated nonexchange transactions and voluntary nonexchange transactions. For more guidance on these and other non-exchange transactions, refer to GASB Statement No. 33.

- The letter **"P" will** be used as the eighth character in the voucher number to indicate that the voucher represents payments in which **eligibility requirements** (see next section for additional information) **were met prior to July 1.**

- The letter **"N" will** be used as the eight character in the voucher number to indicate that the voucher represents payments in which **eligibility requirements were NOT met prior to July 1.**

Eligibility Requirements for Nonexchange Transactions:

Before a voucher can be coded with a "P" or "N", certain eligibility requirements must be met (See GASBS No. 33 paragraphs 19 and 20). The eligibility requirements are conditions established by enabling legislation or the provider that are required to be met before a transaction can occur. That is, until those requirements are met, the provider does not have a liability or recognize an expense.

The eligibility requirements are:

- Required characteristics of recipients: The recipient has the characteristics specified by the provider. (For example: Under a certain federal program, recipients are required to be states & secondary recipients are required to be school districts).
- Time requirements: Time requirements specified by enabling legislation or the provider have been met. (For example: The period when the resources are required to be used, or when use may begin.)
- Reimbursements: The provider offers resources on a reimbursement (expenditure driven) basis and the recipient has incurred allowable costs under the applicable program.
- Contingencies (Applies only to voluntary nonexchange transactions): The provider's offer of resources is contingent upon a specified action of the recipient and that action has occurred.

Questions

Questions regarding the above process should be addressed to John Sotos, Assistant Director, Financial Reporting, via e-mail at **john.sotos@doa.virginia.gov** or at (804) 225-2111.

Receivable Reports

All agencies are reminded to submit receivable data for the fiscal year ended June 30 to DOA for inclusion in the CAFR. Instructions for submission of this information are included in the Financial Statement Directive issued in May.

Leave Liability Information

All agencies are required to submit accrued leave liability information, both current and long-term, to DOA for inclusion in the CAFR. Instructions for submission of this information are included in the Financial Statement Directive issued in May.

MISCELLANEOUS

Reimbursement Requests for certain 08XX Funds

The following funds operate on a reimbursement basis, and as a result, negative cash balances may occur in these funds.

Fund 0811:	9(B) Debt Service – Construction Cost*****
Fund 0813:	9(C) Debt Service – Construction Cost
Fund 0815:	9(D) Debt Service – Construction Cost
Fund 0817:	VCBA 21st Century Program – Construction Cost*****
Fund 0820/0821:	VPBA Projects*****

To ensure appropriate reporting in the CAFR, all agencies/higher education institutions that have recorded expenditures in CARS as of June 30, 2011 for these funds must prepare and submit reimbursement requests to the Department of Treasury no later than 5:00 p.m., Friday, **August 26, 2011.**

***Additional instructions for 9(B), VCBA 21st Century and VPBA reimbursement requests** submitted during July and August must designate, in total, the portion of the requisition that relates to goods or services received on or before June 30, 2011 (unreimbursed expenses) and the portion that relates to goods or services received after June 30, 2011. Requisition forms for the affected programs have been revised and are available on Treasury's website at www.trs.virginia.gov. Agencies/higher education institutions must submit reimbursement requests for unreimbursed expenses as of year-end to be received by the Department of Treasury no later than **August 26th** and they may not include any due dates past August 31st to ensure they are processed by the end of August. Adequate supporting documentation of these amounts must be available for the APA, Treasury, or DOA if requested**. For higher education institutions**, the reimbursement requests processed by the Department of Treasury in July and August for unreimbursed expenses as of June 30, 2011 should be the amount the higher education institution will report on the financial statement template as a "due from" in accordance with the higher education reporting guidelines.

Questions regarding the reimbursement requests should be addressed to Tracey Edwards, Trust Accounting Manager via email at **tracey.edwards@trs.virginia.gov** or at (804) 371-6008 (for fund 0811 – 0817 questions) or Kathy Green, Agency Accounting Manager via email at **kathy.green@trs.virginia.gov** or at (804) 371-6009 (for fund 0820 and 0821 questions).

Completed requests should be **mailed** to:

Virginia Department of Treasury
PO Box 1879
Richmond, VA 23218-1879

Table Maintenance Instructions

General

CARS provides agencies the capability of changing codes for processing new fiscal year data but, at the same time, retaining old codes to process data in the current fiscal year. DOA will continue to control all Statewide tables, while each agency will control its own agency-specific tables.

Detailed Procedures

DOA will use the guidelines listed below when adjusting Statewide tables; however, it is the **responsibility of each agency** to ensure that transactions post to the proper code in the proper fiscal month and fiscal year. To ensure valid data for FY 2011 and 2012, the following guidelines must be followed when adjustments are made to the CARS tables.

A. Additions

Additions can be made at any time. However, it is the **agency's responsibility** to ensure that additions for FY 2012 are used only for FY 2012 transactions.

B. Deletions

Deletions of FY 2010 information from tables can occur only after all FY 2011 transactions have been processed and final reports run. FY 2011 codes should be retained through FY 2012 for comparative reporting at the end of FY 2012. Deletion activity should occur no earlier than August 1, 2011. If you have an end date on a FY 2010 code, CARS will delete these codes automatically during the closing process for FY 2011.

C. Changes

Changes to existing codes should be considered carefully. If an existing FY 2011 code needs to be changed for FY 2012, please review the change carefully prior to implementation.

Fiscal Year Specific Codes

For those agencies that have fiscal year specific codes, DOA has created table maintenance programs to maintain those codes. Specifically, if you have a code which you started using for FY 2011 and do not have an "end date" for that code, CARS will automatically create the FY 2012 code for it. This is to enable DOA to retain the FY 2010 and FY 2011 codes for comparison reporting. At the conclusion of the final year end close and roll forward, CARS will automatically create a code for the FY 2012 code, but label it with **FY '0000' so that it can be used in perpetuity** (this is only in cases where the code does not have an end date). At the same time, CARS will delete the FY 2009, FY 2010, and FY 2011 codes as they are no longer necessary for comparative reporting and the '0000' code has already been generated to replace the specific FY codes.