

The CAPP Manual



Virginia Department of Accounts

Financial Accountability. Reporting Excellence.

Objectives

Understand the CAPP Manual's importance

Understand the CAPP Manual's purpose

Find the CAPP Manual on the Internet

Review the CAPP Manual's structure



Why is CAPP important to you?

Gives authoritative guidance on fulfilling accounting policy and procedure mandates.

Covers related systems that DOA manages (CARS, CIPPS, FINDS, FAACS, and others).

Helps you to comply with the law.

Helps you to avoid breaking the law.

Helps shield you and your agency head from personal liability.



CAPP Purpose

Published by DOA to provide authoritative accounting policies and procedures applicable to all state agencies and institutions.

Required by Code of Virginia § 2.2-803C.



Section 2.2-803C:

The Comptroller shall maintain a full explanation of all systems of accounting devised and adopted in furtherance of this section ... the systems of accounting shall be communicated by the Comptroller to the officials affected thereby, and he shall as soon as possible instruct the officials as to the systems of accounting.



CAPP Manual Location

The Commonwealth Accounting Policies and Procedures Manual is available in *.pdf format from DOA's web site – go to right side of www.doa.virginia.gov and click on:



The manual's electronic format (Adobe *.pdf) allows hyper linking and automated searching.

Electronic updates are available immediately.



CAPP Manual Web Page

To view the Table of Contents, updates, status summary, and information on how to request a hardcopy click on the “CAPP Manual” link.

To view the most recently updated CAPP Topic Transmittal letter, click on the “PDF” beside the CAPP update.

To view the CAPP Manual Status Summary, click on the “PDF” link. This provides a listing with current revision dates and page length for each topic.

CAPP Manual Web Page

CAPP Manual - Main Page - Virginia Department of Accounts - Microsoft Internet Explorer provided by Department of Accounts

File Edit View Favorites Tools Help

Back Forward Stop Home Search Favorites Refresh Print Mail Stop Send To Favorites

Address http://www.doa.virginia.gov/Admin_Services/CAPP/CAPP_Main.cfm Go Links

Functional Org Chart [PDF]

Site Contents

General DOA Information

Accounting and Reporting

Division of State Internal Audit

Finance and Administration

- CAPP Manual
- Line of Duty
- Publications
- Reportline
- Strategic and Service Area Plans

Information Resources Management

Payroll Operations & Charge Card Administration

Payroll Service Bureau

Training Resources

Commonwealth Accounting Policies and Procedures (CAPP) Manual

Links....

- CAPP Table of Contents
- CAPP Topics in Alphabetical Order

WELCOME!

The [CAPP Manual](#) documents the policies and procedures associated with the Commonwealth's centralized accounting and financial systems. The manual consists of 150 topics and spans over 2,400 pages. All topics are located on-line in portable document format (.pdf), except for one which contains lengthy report samples (see below).

An [alphabetical list by topic is also available](#).

Questions about a topic? Respective E-mail contacts are provided.

For further detail about the Manual's structure see CAPP Topic 10105, Structure of the Manual [\[PDF\]](#).

Updates

- CAPP Update 94 - CIPPS (August 2008) [\[PDF\]](#)
- CAPP Update 93 - Fixed Asset and Lease Accounting (July 2008) [\[PDF\]](#)
- CAPP Update 92 - CARS (April 2008) [\[PDF\]](#)

Status Summary

The CAPP Manual Status Summary [\[PDF\]](#) provides current revision date and page length for each topic.

Topic Off-Line

Topic No. 70620 (CARS Reports) contains lengthy report samples and is not available on-line. Contact [Michael Rider](#) to receive a hardcopy of this topic containing CARS report samples. When requesting hardcopy, include:

- Topic number
- Mailing address





CAPP Updates

Each agency must designate an Agency CAPP Manual Coordinator.

DOA will notify the Agency Coordinator when updates are posted to the web.

A distribution list is maintained by DOA's Electronic Publishing Unit (804-225-3051).

Notify the Electronic Publishing Unit of any errors or problems with a topic loading.

Structure

The CAPP Manual consists of 3 volumes:

- ❖ Vol. 1 – Policies and Procedures
- ❖ Vol. 2 – Classification & Coding Structure
- ❖ Vol. 3 – Automated System Applications

Functions

Each volume is divided into functions:

<u>Volume</u>	<u>Function No.</u>	<u>Function Title</u>
1	10000	Overview
1	20000	General Accounting
1	30000	Fixed Asset and Lease Accounting
1	40000	Leave Accounting
1	50000	Payroll Accounting
2	60000	Classification and Coding Structure
3	70000	Automated System Applications



Sections and Topics

Functions are divided into sections.

Sections are divided into one or more topics.

Each page header shows the topic and its corresponding volume, function, and section.



Standard CAPP Page Header

Volume No. 1—Policies & Procedures	TOPIC NO.	20335
Function No. 20000—General Accounting	TOPIC	STATE TRAVEL REGULATIONS
Section No. 20300—Cash Disbursements Accounting	DATE	November 1, 2004



Major Headings Within Topics

Topics are organized consistently throughout the manual by standard headings.

Not all standard headings appear in a topic, only the applicable ones.

Overview

Policy

Procedures

Internal Controls

Record Retention

DOA Contact

Subject Cross Reference

References

CAPP Manual Home Page

www.doa.virginia.gov/Admin_Services/CAPP/CAPP_Main.cfm

CAPP Manual Organization and Structure

www.doa.virginia.gov/Admin_Services/CAPP/CAPP_Summary.cfm

CAPP Topics – Alphabetical Listing

www.doa.virginia.gov/Admin_Services/CAPP/CAPP_Alpha_Listing.cfm

CAPP Topics – Table of Contents

www.doa.virginia.gov/Admin_Services/CAPP/CAPP_Summary.cfm



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