

Comptroller's Directive No. 2-17
Attachment HE-4
On-Behalf Payments

Purpose

This attachment is to obtain on-behalf payments for CAFR disclosures.

This attachment is similar to the prior year's Attachment HE-4.

Applicable institutions

Institutions must complete this attachment only if they have on-behalf payments.

Due date

August 3, 2017

Certification

The **Certification** tab requires all preparers and reviewers to answer questions, type their name, and check applicable boxes 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 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 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.

Comptroller's Directive No. 2-17
Attachment HE-4
On-Behalf Payments

**Submission
requirements**

Contact DOA if the institution has any problems with the files.

After downloading the Excel file, rename the file using the Institution Number-Institution Acronym followed by Attachment HE-4. The Institution Number-Institution Acronym should be the same as shown on the first tab in the attachment. For example, VCCS should rename the Attachment HE-4.xlsx* file as 260-VCCS Attachment HE-4.xlsx*.

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

Submit the Excel file electronically to finrept-HE@doa.virginia.gov.

Copy APA via e-mail to 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).

Comptroller's Directive No. 2-17
Attachment HE-4
On-Behalf Payments

**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, 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.

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**.

**Revenue and
expenses**

The employer should recognize revenue and expenses for on-behalf payments for:

- Fringe benefits and salaries equal to the payments received, and
- Fringe benefits and salaries that are receivable at year-end for the current fiscal year.

Governmental colleges and universities are required to report the effect of on-behalf contributions to retirement systems as part of the college or university operations.

Comptroller's Directive No. 2-17

Attachment HE-4

On-Behalf Payments

Footnotes

The employer should disclose the amounts recognized for on-behalf payments for fringe benefits and salaries in the financial statement notes.

For on-behalf payments that are contributions to a pension plan for which the employer government is not legally responsible, the employer government should disclose:

- The name of the plan, and
 - The name of the entity making the contribution.
-

Significant intrafund activity

Significant Intrafund Activity Amounts: Some on-behalf payments are from foundations/entities considered discrete component units of the higher education institution under GASBS No. 39. If these amounts are significant, they must be eliminated on the Elimination Entries to FST tab in the Attachment HE-10, Financial Statement Template, to avoid double counting activity. The last column on this attachment in Part 1 asks whether any amounts on this attachment will be eliminated.

Note: Significance must be determined by each higher education institution using professional judgment.

Definitions

GASBS No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance*, defines on-behalf payments for fringe benefits and salaries as: Direct payments made by one entity (the paying entity) to a third-party recipient* for the employees of another, legally separate entity (the employer). On-behalf payments include:

- Pension plan contributions,
- Employee health and life insurance premiums, and
- Salary supplements or stipends.

Note*: The glossary in GASBS No. 24 defines third-party recipient as follows: “For purposes of on-behalf payments for fringe benefits and salaries, the individual or organization that receives the payment - for example, an employee who receives a salary supplement or a pension plan that receives pension contributions.”
