

Comptroller's Directive No. 2-17
Attachment HE-8
Appropriation Available and Appropriation Revenue

Purpose

This attachment is to provide the following: general fund appropriation available, appropriation revenue, certain transfer activity, and due from primary government (general fund cash offset to Cardinal accounts 205020 and 205025). This is similar to prior year's Attachment HE-8.

Applicable institutions

All institutions **must** complete this attachment.

Due date

August 24, 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 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 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 Number-Institution Acronym followed by Attachment HE-8. 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-8.xlsx* file as 260-VCCS Attachment HE-8.xlsx*. This file includes the following two attachment tabs: **TAB 1** and **TAB 2**. Complete both tabs along with the Certification tab.

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).

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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, applicable 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.

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**.

**Separate
communications**

If DOA determines revised guidance is needed for completing this attachment, a separate communication will be sent as needed.

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**Appropriation
available &
appropriation
revenue line
items**

These instructions refer to the Statement of Net Position and Statement of Activities which are in the FST tab within the Attachment HE-10, Financial Statement Template. It also only refers to amounts that will be reported in the “HEI Total Year-End June 30, 2017” column. General Fund appropriations available on the Statement of Net Position may be reported on the following FST line items ONLY. Each institution may not need to use both of these line items.

Appropriations Available:

- Appropriations Available - Capital Projects
- Appropriations Available – Other

General Fund appropriation revenue and other appropriation revenue (certain transfer accounts) may be reported on the following FST Statement of Activities line items ONLY. Each institution may not need to use all of these line items.

State Appropriation Revenue – Operating:

- E&G Transfers
- E&G Reversions
- Payments to Treas. Bd. – VCBA 21st Cent. & Eq. Pgms.*
- Other

State Appropriation Revenue – Capital Projects

Note*: Payments to the Treasury Board in accordance with the Appropriation Act for a portion of debt service payments for the VCBA 21st Century & Equipment programs will be reported as “Expenses” in the CAFR rather than as a reduction to Operating Appropriations from the Commonwealth.

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**TAB 1 -
reporting
capital projects
appropriation
available/
appropriation
revenue**

General Fund (fund 01000 & fund 09650) cash and appropriation revenue for the capital outlay program 998000 must be reported on TAB 1. The cash as of year-end is considered part of the General Fund of the Commonwealth. The higher education institutions must record this cash as Appropriation Available-Capital Projects because DOA will record the cash in the General Fund of the Commonwealth. The General Fund will also report a Due to Component Units. For CAFR reporting, DOA will report the HEIs' Appropriations Available-Capital Projects as a Due from Primary Government.

Appropriation Available

1. Report beginning appropriation available (should equal prior year ending balance) on the first line in the capital projects appropriation available section. Review Part 2 and complete if necessary.
2. Report capital projects appropriation revenue net of any reversions plus any Central Capital Planning Fund* new funding amounts on the second line. (This increases appropriation available and should equal the Total State Appropriation Revenue – Capital Projects amount.)
3. Report current year net expenditures on the third line. (This decreases appropriation available.)
4. Report Central Capital Planning Fund* reimbursements in fund 09650 account 609830 – Cash Transfers Out – Non-GF, as a negative amount.
5. Report refund of prior years' Central Capital Planning Fund* expenditures in fund 09650 account 4009084, Revenue - Refund-Exp/Misc Disburse Pr Yr, as a positive amount.
6. The ending balance for appropriation available should equal the unexpended appropriation amount for funds 01000/09650, program 998000. It should also approximate the cash balance (account 101010) in funds 01000/09650, program 998000.
7. The total amount reported for capital projects appropriation available on this attachment must equal the amount that will be reported on the Appropriation Available-Capital Projects line item on the Statement of Net Position in the Attachment HE-10.

Appropriation Revenue

1. Report current year appropriation revenue on the first line in the capital projects appropriation revenue section.
2. Report any current year capital project reversions on the second line.
3. The net amount reported (revenue less reversions) plus Central Capital Planning Fund* new funding in fund 09650 account 609820 – Cash Transfer In – Non-GF, must equal the amount that will be reported on the State Appropriation Revenue – Capital Projects line item on the Statement of Activities in the Attachment HE-10.

Note*: See Appendix 1 regarding the Central Capital Planning Fund.

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**TAB 1 -
reporting other
appropriation
available /
appropriation
revenue**

General Fund (fund 01000) appropriation available and appropriation revenue for operating programs 108xxx and 110xxx must be reported on TAB 1. Fund 01000, program 108xxx and 110xxx amounts represent appropriations for Student Financial Assistance and Financial Assistance for Educational and General Services, respectively. Report any other General Fund activity that does not fit in any other categories in TAB 1 or the TAB 2 in this section and include a description. The appropriation available-other amount should include **all** remaining General Fund (fund 01000) cash (account 101010), **except** cash that is already reported as capital outlay appropriations (program 998000) or cash that will **not** be reappropriated.

Appropriation Available

1. Report remaining cash for Programs 108xxx and 110xxx on separate lines in the other appropriation available section if amounts are expected to be reappropriated. (Do not report an amount if funds are being reverted, are not expected to be reappropriated, and will not be included on the Statement of Net Position.)
2. Report amounts for other balances that fit in the “Other” section on separate lines and give a description of what they represent.
3. The total amount reported for other appropriation available on the attachment must equal the amount that will be reported on the Appropriations Available – Other line item on the Statement of Net Position in the Attachment HE-10.

Appropriation Revenue

1. Report current year appropriation revenue for Programs 108xxx and 110xxx on separate lines in the other appropriation revenue section.
2. If applicable, report reversions and/or reappropriations on separate lines for Programs 108xxx and 110xxx.
3. Report amounts for other balances that fit in the “Other” section on separate lines and give a description of what they represent.
4. The total amount reported for other appropriation revenue on the attachment must equal the amount that will be reported on the State Appropriation Revenue – Operating: Other line item on the Statement of Activities in the Attachment HE-10.

Do not report appropriation available for:

1. Fund 01000 cash (account 101010) that is being reverted, is not expected to be reappropriated, and will not be reported on the Statement of Net Position;
2. Cash or travel advances (Report as cash and travel advances with an offsetting liability reported on the Advance from the Treasurer of Virginia line item.);
3. Cash that is in a suspense account in fund 01000; and
4. Cash that is a result of fund 01000 revenue (accounts 40xxxxx).

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**TAB 1 – Part 1a,
Due from
Primary
Government**

Cardinal account 101010, Cash with the Treasurer of Virginia, amounts that offset accounts 205020, Accounts Payable, and 205025, Accts Payable-AP/EX Accruals, for funds 01000, General Fund, and 09650, Central Capital Planning Fund, should be reported as Due from Primary Government on the Statement of Net Position in the Attachment HE-10. For CAFR reporting, this cash is reported in the General Fund and the General Fund will report a Due to Component Units. These amounts do not represent appropriations available and should not be reported in Attachment HE-8 TAB 1 Part 1.

**TAB 2 -
reporting
transfer GLAs**

TAB 2 is to report certain transfer activity but not all transfer activity in the corresponding section. Report amounts in the applicable section. Below is a description of the transfer accounts to report on TAB 2 and the total of these amounts should agree to the applicable line items on the Statement of Activities in the Attachment HE-10.

- **E&G Transfers:** This represents Educational & General (E&G) appropriation revenue and the corresponding cash is transferred from the General Fund (fund 01000) to fund 03000 using Cardinal accounts 609690 and 609700.
- **E&G Reversions:** This represents E&G reversions as of year-end from fund 03000 back to the General Fund (01000) using Cardinal account 609970. The reversion should be reported as a negative amount.
- **Payments to Treas. Bd. – VCBA 21st Cent. & Eq. Pgms:** These represent transfers/payments from the institution's fund 03000 using Cardinal account 609830 to the Treasury Board, business unit 15500, to pay a share of VCBA's debt service costs as required by the Appropriation Act for VCBA 21st Century and Equipment programs. Transfer accounts are not used for the Tier III institutions' payments to the Treasury Board; however, these payments should also be included on this line item. These amounts should be reported as a negative amount.

Other transfer accounts on Cardinal should be reported on the applicable Attachment HE-10's FST line item. See also Appendix 2, Transfers.

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Example 1 for Attachment HE-8 The following tables give some **examples** of the type of information to report on this attachment.

TAB 1: Example of Appropriation Available/Appropriation Revenue – Capital Projects:

Appropriation Available calculation	Amount	Appropriation Revenue calculation	Amount
Beginning Balance	75,000		
Total State Appropriation Revenue – Capital Projects	225,000	Current Year Appropriation Revenue	250,000
Less: Current year net expenditures	-80,000	Less: Current Year Reversion	-25,000
Total Appropriations Available - Capital Projects per Statement of Net Position	220,000	Total State Appropriation Revenue - Capital Projects per Statement of Activities	225,000

TAB 1: Example of Appropriation Available/Appropriation Revenue – Other:

Appropriation Available calculation	Amount	Appropriation Revenue calculation	Amount
Fund 01000, Program 108xxx Remaining Cash (see Note A)	0	Fund 01000, Program 108xxx Appropriation Revenue	2,000,000
Fund 01000, Program 110xxx Remaining Cash (see Note A)	0	Fund 01000, Program 110xxx Appropriation Revenue	400,000
		Program 108xxx Reversion (see Note A)	-50,000
		Program 110xxx Reversion (see Note A)	-10,000
Total Appropriation Available – Other per the Statement of Net Position	0	Total State Appropriation Revenue – Other per Statement of Activities	2,340,000

Note A: If General Fund unexpended appropriations for operating programs (108xxx & 110xxx) are not expected to be reappropriated, this example shows that Cardinal as of year-end would report cash (account 101010) of \$60,000 for programs 108xxx and 110xxx as reversions. Since these amounts are not expected to be reappropriated, the Appropriations Available – Other is zero on the Statement of Net Position.

TAB 2: Some examples of Appropriation Revenue (transfers) are as follows:

Description	Amount
Account 609690, Fund 03000	68,500,000
Account 609700, Fund 03000	-500,000
Total E&G Transfers per Statement of Activities	68,000,000
Account 609970, Fund 03000	-23,750
Total E&G Reversions per Statement of Activities	-23,750
Transfers to Treasury Board (to Business Unit 15500 from fund 03000 Account 609830) and payment by Tier III HEIs for a portion of debt service costs for the VCBA 21 st Century and Equipment Programs in accordance with the Appropriation Act	-350,000
Total Payments to Treas. Bd. – VCBA 21 st Cent. & Eq. Pgms. per Statement of Activities	-350,000

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**Examples for
template line
items**

The following shows how the amounts reported on the Attachment HE-8 would be reported on the financial statement template (Attachment HE-10) line items.

Financial Statement Template - Statement of Net Position		Amount
Appropriations Available – Capital Projects		220,000
Appropriations Available - Other		0

Financial Statement Template – Statement of Activities		Amount
State Appropriation Revenue – Operating:		
E&G Transfers	68,000,000	Note A
E&G Reversions	-23,750	Note A
Payments to Treas. Bd. – VCBA 21 st Cent. & Eq. Pgms.	-350,000	Note B
Other	2,340,000	Note A
State Appropriation Revenue – Capital Projects	225,000	
<p>Note A: The net total of these amounts is \$70,316,250 and would be reported in the CAFR as Operating Appropriations from Primary Government.</p> <p>Note B: The negative \$350,000 and would be reported in the CAFR as Expenses.</p>		

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Appendix 1: Central Capital Planning Fund (Fund 09650)

During FY 2008, certain capital projects were provided funding from the Central Capital Planning Fund for pre-planning or detailed planning costs and the source of funding was from general fund appropriations. Over the years, certain projects previously funded out of fund 09650 reimburse the Central Capital Planning Fund. The transactions on Cardinal for these reimbursements would be as follows:

- A revenue credit (account 4009084) is posted to the HEI's fund 09650 fund/project(s) for an amount equal to the cumulative prior years' expenditures, an expenditure credit for the current year's expenditures for the applicable project(s), and an expenditure debit is posted to the HEI's bond fund 08170/project(s) for the total of these amounts which represent the total cumulative expenditures. These entries create cash in the HEI's fund 09650 and negative cash in the HEI's fund 08170. Institutions have to request reimbursement from Treasury for the expenditures charged to the HEI's fund 08170 to replenish the cash. The cash created from the expenditure credit (for current year expenditures) and revenue credit (for prior years' expenditures) in the HEI's fund 09650/project(s) plus any cash already in the HEI's fund 09650/project(s) is transferred out (account 609830) to business unit 94900 fund 09650. This transfer out should be reported on the "Operating and Nonoperating Expenses" Attachment HE-10's FST line item.

Typically, new funding from the Central Capital Planning Fund is processed by a transfer out (account 609830) posted from business unit 94900 fund 09650 and a transfer in (account 609820) is posted to the HEI's fund 09650/new project(s) and these transfers in should be reported on the State Appropriation Revenue – Capital Projects Attachment HE-10's FST line item.

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Appendix 2: Transfers

The following table compares the Attachment HE-10 FST line items for FY 2016 and FY 2017:

FY 2016 - FST line items	FY 2017 - FST line item	Description of changes
E&G Transfers (GLAs 969/970)	E&G Transfers	No change except for title
General Fund Transfers (GLAs 996/997)	E&G Reversions	No change except for title
Nongeneral Fund Transfers (GLAs 982/983)	Payments to Treas. Bd. - VCBA 21st Cent. & Eq. Pgms.	Title change and only include transfers/payments to the Treasury Board for a portion of debt service costs on VCBA 21st Century and Equipment programs as required by the Appropriation Act. No specific FST line item provided for the other transfers.*
Gen./Nongen. Fund Transfers (GLAs 984/985)		No specific FST line item provided for these transfers.*
Appropriation Act Part 3 Transfers (GLAs 986/987)		No specific FST line item provided for these transfers.*

Note*: Since no specific FST line items are provided for certain transfers, record this activity on the most appropriate FST line items. Since these line items have changed, the prior year amounts that will populate after the Institution Number-Institution Acronym is selected on the Attachment HE-10's FST tab will include these other type of transfers on the following FST line items:

GLAs 983, 985, 987 - Transfers out (excluding payments to Treasury Board): Operating and Nonoperating Expenses

GLAs 982, 984: Transfers in: State Appropriation Revenue - Other (Note: There were no GLA 986 transfers in for FY 2016.)

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