



Volume No. 1 – Policies & Procedures	TOPIC NO.	10105 – Cardinal
Section No. 10100 – Forward	TOPIC	STRUCTURE OF MANUAL
	DATE	November 2019

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Overview

Introduction

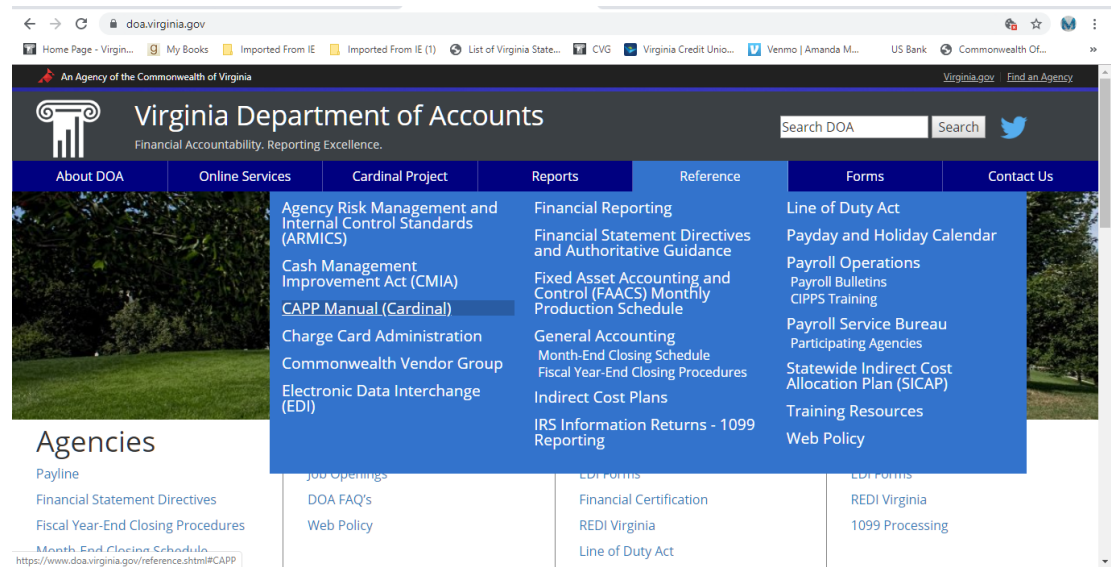
The *Commonwealth Accounting Policies and Procedures (CAPP) Manual* is written and published by the Department of Accounts (DOA) to provide authoritative guidance on the application of accounting policies, procedures and systems pursuant to Section 2.2-803 of the *Code of Virginia*.

The CAPP Manual provides a standardized approach to fiscal and accounting matters within the authority of the State Comptroller. The manual is organized by Volume, Function, Section, and Topic. Each page of the manual reflects the format presented at the top of this page.


Web Access

The CAPP Manual is shown in pdf format at the Department of Accounts website as follows:

https://www.doa.virginia.gov/reference/CAPP/CAPP_Summary_Cardinal.shtml



The screenshot shows the Virginia Department of Accounts website. The navigation menu includes 'About DOA', 'Online Services', 'Cardinal Project', 'Reports', 'Reference', 'Forms', and 'Contact Us'. The 'Reference' menu is expanded, showing a list of items including 'Agency Risk Management and Internal Control Standards (ARMICS)', 'Cash Management Improvement Act (CMIA)', 'CAPP Manual (Cardinal)', 'Charge Card Administration', 'Commonwealth Vendor Group', 'Electronic Data Interchange (EDI)', 'Financial Reporting', 'Financial Statement Directives and Authoritative Guidance', 'Fixed Asset Accounting and Control (FAACS) Monthly Production Schedule', 'General Accounting', 'Month-End Closing Schedule', 'Fiscal Year-End Closing Procedures', 'Indirect Cost Plans', 'IRS Information Returns - 1099 Reporting', 'Line of Duty Act', 'Payday and Holiday Calendar', 'Payroll Operations', 'Payroll Bulletins', 'CIPPS Training', 'Payroll Service Bureau Participating Agencies', 'Statewide Indirect Cost Allocation Plan (SICAP)', 'Training Resources', and 'Web Policy'. The 'CAPP Manual (Cardinal)' item is highlighted in blue.

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Organization of the Manual

Volume Volumes are assigned to three core groups as follows:

- Volume 1: Policies and Procedures**
- Volume 2: Classification and Coding Structure**
- Volume 3: Automated System Applications**


Function Within each Volume, specific Functional areas are numbered in increments of ten thousand as follows:

Volume	Function No.	Function Title
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

Section Each Section carries a number incremented by one hundred and its title represents a facet of an accounting cycle. For example, within Function 20000, *General Accounting*, section numbers and titles appear as follows:

Section No.	Section Title
20100	Appropriations
20200	Cash Receipts Accounting
20300	Cash Disbursements Accounting
20400	Inter-Agency and Intra-Agency Transactions
20500	Accounts Receivable
20600	Federal Grant Management
20700	Indirect Cost Recovery
20800	Loans
20900	Reconciliation Procedures
21000	Records Retention / Disposition

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Organization of the Manual, continued

Topic Number and Topic Title Topic Numbers and Topic Titles represent the numbers and names associated with a specific section.


Date The Date is when the referenced policies and/or procedures were currently reviewed, revised, and approved.

This date reflects a combination of what remained unchanged and what was revised. The changes may include:

- a deletion of material no longer valid,
- a clarification to the text,
- a correction to text and/or
- an addition to the topic.

Organization of a Topic Within each topic, the use of standard headings appears as follows:

OVERVIEW	A brief introduction to the section's topic, explaining the need and purpose of the section's policies and procedures within the context of the State's financial management structure.
POLICY	Concise statement of State policy governing the section's topic.
PROCEDURES	An explanation of the steps and processes involved with the topic. Systems-related procedures are limited because they are contained in training materials on the Cardinal website.
INTERNAL CONTROL	Concise statements specifying internal control requirements relating to the functional area.
RECORDS RETENTION	Requirements and schedule for the disposition of the electronic and paper record (if applicable) associated with the functional area
DOA CONTACT	The DOA organizational section and phone number to contact for additional information.
SUBJECT CROSS REFERENCE	Key CAPP topics to review for related procedural guidance. Suggested forms and job aids related to the CAPP Topic content.

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Revision and Maintenance

Revision and Maintenance of the Manual

The CAPP Manual is designed to facilitate inclusion of both new procedures and revised procedures. A master control copy of the manual is maintained by the DOA Compliance Oversight and Federal Reporting unit which is responsible for coordinating updates to the manual and for distributing new or revised policies and procedures to State agencies.

Agencies are encouraged to recommend revisions to any part of the manual. A *Documentation Change Request* form is located at the end of this topic for recording and submitting suggested changes to the Compliance Oversight and Federal Reporting unit.

Photocopy this form, complete the entries, and submit recommendations to:

Compliance Oversight and Federal Reporting
c/o Reporting Compliance Analyst
James Monroe Building
101 North 14th Street, 2nd Floor
Richmond, Virginia 23219-3684
Voice: (804) 225-3051
Email: ComplianceAssurance@doa.virginia.gov

Revision Control

The CAPP Manual is located in its entirety online in .pdf format at https://www.doa.virginia.gov/reference/CAPP/CAPP_Summary_Cardinal.shtml


Revised CAPP Manual material is converted from text to PDF and uploaded to the CAPP Manual website in consecutively-numbered, Update Bulletins which are posted at the website. The respective, revised topic is overwritten at the CAPP Manual’s website location so the current version is available online.

Upon receipt of each update, a revised CAPP Manual *Status Summary* provides a current recap of all topics and their respective release dates.

Revision Indication

When text revisions (updates) are published, major policy changes will be highlighted for a period of time. *If a topic has had a major rewrite, a summary of changes will be included with the update summary, and sent to all fiscal officers of record at the time of the rewrite.*

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Revision and Maintenance, continued

Notification of Revised Topics

When a CAPP Manual update consisting of one or more revised topics is moved to the CAPP Manual’s production, online website, Statewide Fiscal Officers are notified by e-mail.

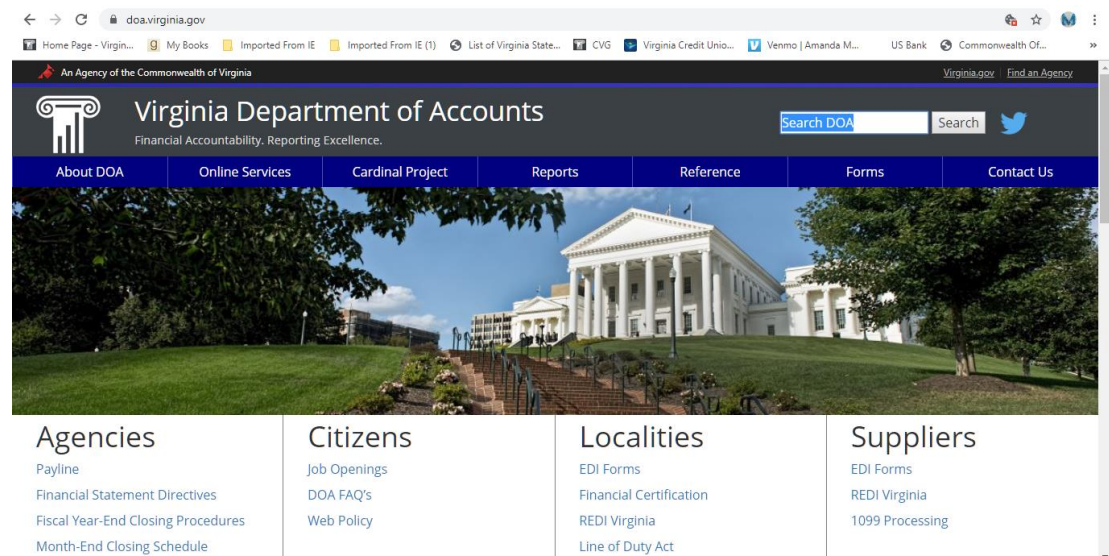
DOA’s Compliance Oversight and Federal Reporting Unit releases the e-mail. **In turn, Fiscal Officers need to forward this communiqué to the agency’s CAPP Manual users.**

CAPP Manual Website

Visit our website at https://www.doa.virginia.gov/reference/CAPP/CAPP_Summary_Cardinal.shtml for online CAPP Manual. At DOA’s main page, click on the Reference tab to gain access to the CAPP Manual.

CAPP Manual Online Search


You can search for CAPP Manual information easily and readily from the DOA website’s page banner.



By keying in the **Search DOA** field, you can put in your specific CAPP Manual data needs, such as:

- a CAPP Manual topic number, or
- references to specific words such as “expenditures,” or “deposits,” and so forth.

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Revision and Maintenance, continued

Proposing Changes to the CAPP Manual

All change requests must be presented by the agency Fiscal Officer in written form (email or original hardcopy) and sent to:
 Director - Compliance Oversight and Federal Reporting
 James Monroe Building, 2nd Floor
 101 North 14th Street
 Richmond, VA 23219
 E-mail: ComplianceAssurance@doa.virginia.gov


The request must contain:

- CAPP Topic number
 - Page number
 - Justification for requested change
 - Agency Fiscal Officer name and contact information
-

Contacts

DOA Contact

Compliance Oversight and Federal Reporting
 Voice (804) 225-3051
 E-mail: ComplianceAssurance@doa.virginia.gov

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CAPP Manual Documentation Change Request
COMPLIANCE OVERSIGHT AND FEDERAL REPORTING
JAMES MONROE BUILDING, 2ND FLOOR
101 NORTH 14TH STREET
RICHMOND, VA 23219
[Scan/Email to: ComplianceAssurance@doa.virginia.gov](mailto:ComplianceAssurance@doa.virginia.gov)

IDENTIFICATION:

FUNCTION: _____ SUBMITTED BY: _____
 SECTION: _____ AGENCY # & NAME _____
 TOPIC: _____ TELEPHONE: _____
 EFF. DATE: _____ PAGE: _____ DATE: _____

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ATTACH A COPY OF THE PAGE(S) CONTAINING THE REVISED DOCUMENTATION. NOTE IN RED INK THE CHANGES, ADDITIONS, AND/OR DELETIONS DESIRED. ROUTE OR FAX TO THE CAPP MANUAL COORDINATOR AT THE ABOVE ADDRESS.

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REASON FOR DOCUMENTATION CHANGE:

<p>FOR DOA USE ONLY</p> <p>REQUESTOR CONTACTED</p> <p>BY: _____</p> <p>DATE _____</p> <p>CHANGES APPROVED</p> <p>BY: _____</p> <p>DATE: _____</p> <p>NO ACTION TAKEN</p> <p>REASON:</p>	<p>FOR DOA USE ONLY</p> <p>UPDATE BULLETIN</p> <p>NO.: _____ DATE: _____</p> <p>HANDLED BY: _____</p>
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