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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:

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:

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

**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:

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

*Continued on next page*
### 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:

<table>
<thead>
<tr>
<th>Heading</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>OVERVIEW</td>
<td>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.</td>
</tr>
<tr>
<td>POLICY</td>
<td>Concise statement of State policy governing the section's topic.</td>
</tr>
<tr>
<td>PROCEDURES</td>
<td>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.</td>
</tr>
<tr>
<td>INTERNAL CONTROL</td>
<td>Concise statements specifying internal control requirements relating to the functional area.</td>
</tr>
<tr>
<td>RECORDS RETENTION</td>
<td>Requirements and schedule for the disposition of the electronic and paper record (if applicable) associated with the functional area</td>
</tr>
<tr>
<td>DOA CONTACT</td>
<td>The DOA organizational section and phone number to contact for additional information.</td>
</tr>
<tr>
<td>SUBJECT CROSS REFERENCE</td>
<td>Key CAPP topics to review for related procedural guidance. Suggested forms and job aids related to the CAPP Topic content.</td>
</tr>
</tbody>
</table>
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


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.*
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


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.

Continued on next page
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
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

IDENTIFICATION:

FUNCTION: _________________________  SUBMITTED BY: _________________________

SECTION: _________________________  AGENCY # & NAME________________________

TOPIC: _________________________  TELEPHONE: _________________________

EFF. DATE: ___________  PAGE:_______  DATE: _________________________

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.

REASON FOR DOCUMENTATION CHANGE:

____________________________________________________________________________________

FOR DOA USE ONLY

REQUESTOR CONTACTED

BY:______________

DATE ____________

CHANGES APPROVED

BY: ________________

DATE: ____________

NO ACTION TAKEN

REASON: