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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.

Currently, there are two CAPP Manuals – one for the new accounting system, Cardinal, and the original CAPP for CARS. CARS will be decommissioned July 1, 2016. **This is the CAPP Manual for Cardinal.**

Please note: The Cardinal job aids, training materials and forms on the Cardinal website are not policy of the Department of Accounts and are not part of the *Commonwealth Accounting Policies and Procedures (CAPP)* manual.

Web Access

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

http://www.doa.virginia.gov/Index.cfm
Organization of the Manual

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

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>

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 Numbers and Topic Titles**
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>OVERVIEW</th>
<th>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.</th>
</tr>
</thead>
<tbody>
<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.</td>
</tr>
</tbody>
</table>

Continued on next page
Organization of the Manual, continued

Revision and Maintenance of the Manual

The CAPP Manual – Cardinal is designed to facilitate inclusion of both new procedures and revised procedures. A master control copy of the manual is maintained by the DOA Electronic Publishing 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 DOA Electronic Publishing Manager.

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

Compliance Assurance – Finance and Administration
James Monroe Building
101 North 14th Street, 2nd Floor
Richmond, Virginia 23219-3684
Voice: (804) 225-3051
FAX: (804) 371-8587
E-mail: Finance_and_Administration@doa.virginia.gov

Revision Control

The CAPP Manual – Cardinal is located in its entirety online in .pdf at http://www.doa.virginia.gov/Admin_Services/CAPP/CAPP_Main_Cardinal.cfm

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

Upon receipt of each Update Bulletin, a revised CAPP Manual – Cardinal Status Summary provides a current recap of all topics and their respective release dates.

Revision Indication

When text revisions (updates) are published, text has a vertical line in the left margin and/or italics to identify specific items of change. However, if a topic has had a major rewrite, no revision indicators appear.

Continued on next page
Organization of the Manual, continued

Notification of Revised Topics
When a CAPP Manual – Cardinal 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 Electronic Publishing Manager releases the e-mail. In turn, Fiscal Officers need to forward this communiqué to the agency’s CAPP Manual – Cardinal users.

CAPP Manual Website

CAPP Manual Online Search
You can search for CAPP Manual information easily and readily from each of the DOA website’s page banners.

You have a choice of searching the entire DOA site or restrict your search to:
• CAPP Manual – CARS by choosing the “CAPP Only” radio button, or
• CAPP Manual – Cardinal by choosing the “CAPP --Cardinal Only” radio button.

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.

When you press <GO>, the site searches the CAPP Manual chosen and the screen returns with referenced hits.
Contacts

DOA Contact  Compliance Assurance – Finance and Administration
Voice (804) 225-3051
E-mail:  Finance_and_Administration@doa.virginia.gov
CAPP Manual – Cardinal Documentation Change Request

OFFICE OF THE COMPTROLLER
ATTN: ELECTRONIC PUBLISHING MANAGER
JAMES MONROE BUILDING, 2ND FLOOR
101 NORTH 14TH STREET
RICHMOND, VA 23219
FAX (804) 371-8587
Finance_and_Administration@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: