



COMMONWEALTH of VIRGINIA

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TO: Agency Fiscal Officers & CAPP Manual Users

FROM: Amanda Morris, Director, Compliance Oversight and Federal Reporting,
Department of Accounts

SUBJECT: Commonwealth Accounting Policies and Procedures (CAPP) Manual—
Update No. 161 / Cash Disbursements

**Two Topics
Revised**

Two topics are included in this update and a summary of changes is included below.

20319 – Updated backup withholding rate change
20320 – Updated backup withholding rate change and IRS penalty increase

**Status
Summary
Sheet**

An updated *Status Summary Sheet* is shown on our web site and displays the following for each *CAPP Manual* topic:

- Number and Title
- Page Length
- Latest Revision Date

https://www.doa.virginia.gov/reference/CAPP/Status_Summary.pdf

**DOA's CAPP
Manual
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