

Comptroller's Directive No. 2-17
Attachment HE-1a
FY 2016 Off-Balance Sheet Financial Obligations - Update

Purpose

During the 2007 General Assembly Session, legislation was passed (*Code of Virginia*, § [2.2-813.2](#)) requiring the State Comptroller to report off-balance sheet financial obligations of the Commonwealth. As can be seen in the text, the term off-balance sheet financial obligation is utilized. Given the general nature of this terminology, a broad examination of the Commonwealth's financial commitments is appropriate.

This attachment is to provide changes to the amounts/information submitted in January 2017 for FY 2016.

Applicable institutions

Institutions must complete this attachment only if they have changes to the prior year Attachment HE-15, FY 2016 – Off-Balance Sheet Financial Obligations. This attachment does not apply to obligations of the foundations that are a discrete component unit of the institution as required by GASBS No. 39.

Due date

July 13, 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 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-1a. The Institution Number-Institution Acronym should be the same as shown on the first tab of the attachment. For example, VCCS should rename the Attachment HE-1a.xlsx* file as 260-VCCS Attachment HE-1a.xlsx*.

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).

Att 1a Tab

This tab is similar to a revision control log for the prior year's submission.
