

Comptroller's Directive No. 1-18
Attachment 22
Schedule of Retainage Payable

Purpose

To obtain the amount of retainage payable as of June 30, 2018. Retainage payable is the amount due on a contract not yet paid pending final inspection of the project or the lapse of a specified period or both. The unpaid amount is usually a stated percentage of the contract price. This attachment is similar to prior year's Attachment 22. Please note the following when completing the attachment:

- **Include retainage payable related to VPBA activity recorded in funds 08200, 08201, 08210, and 08219.**
 - **Omit retainage payable related to any other VPBA activity, as it will be reported by the Department of the Treasury on the VPBA financial statements.**
 - **Omit retainage payable related to Energy Performance Contracts.**
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Applicable agencies

Agencies that have retainage payable outstanding as of June 30, 2018, and the retainage payable is not included in the agency's financial statement templates. **Do not include anything reported on Attachment 5, Energy Performance Contracts.**

Questions

For questions or to request detailed training from an analyst, please contact: AttachmentAnalyst@doa.virginia.gov.

Please reference the attachment number in the subject line of the e-mail.

Due date

August 23, 2018

Data entry

Only cells highlighted in yellow allow for data entry. Error messages in cells are intended to alert preparers that established parameters are not being followed. **Failure to correct Errors or provide answers to all required questions prior to submission will prohibit acceptance of the attachment. Selected cells requiring a response will be populated with an "Answer Required" message until a response is entered.**

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Certification

The **Certification** tab requires all preparers and reviewers to type their name 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 of 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 were not the same individual for any tab; and the preparer and reviewer have read and understood the instructions for the attachment. If agency staffing does not allow for a different preparer and reviewer, please contact DOA.**

Submission requirements

Contact DOA if the agency has any problems with the files.

After downloading the files, rename the spreadsheet file using the agency number followed by Att22. For example, agency 151 should rename its Att22.xlsx file as 151Att22.xlsx.

Submit the Excel spreadsheet electronically to finrept-agyatt@doa.virginia.gov.

Please include **Agency Number** and **Attachment Number** in the **subject line** of the submission e-mail.

Copy APA via e-mail to APAFinRept@apa.virginia.gov.

Do not submit paper copies of the Excel attachment.

For your convenience, the yellow contact information cells have been linked to the remaining tabs. However, they remain unlocked to allow for more than one preparer to complete the attachment.

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**Attachment
revisions**

If attachment revisions are made subsequent to DOA acknowledgement of receipt and acceptance of the original attachment submission, **resubmit the revised attachment AND complete the Revision Control Log tab in the attachment Excel file.**

Enter the revision date, applicable Excel file tab name, row number and column letter revised, and the previous and revised information. Document text changes and numerical changes. Only enter changes for amounts actually keyed. For example, if a non-keyed, calculated total changes as a result of the revision, this does not need to be documented on the Revision Control Log.

If the attachment is revised more than once, do not delete control log revision information from the previous revision. Enter the new revision date and the additional revisions in the rows following the initial revision rows. This log should document all revisions from the initial attachment submission.

Include “**REVISED – date**” in the **subject line** of the submission e-mail as well as in the **file name**. Resubmit the revised attachment; and ensure that the **Revision Control Log** tab has been completed.

Each time a revision is submitted the Certification tab should be updated with new signatures and dates.

Functions

Function codes are the first number in every program. For example, program/service area 103010 “Community Services” would fall under the “Education” function. Each function code and its corresponding description are below.

- 1 – Education
 - 3 – Administration of Justice
 - 4 – Individual and Family Services
 - 5 – Resources and Economic Development
 - 6 – Transportation
 - 7 – General Government
 - 9 – Capital Outlay
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**Additional
instructions**

A fluctuation analysis is required for variances greater than 10% AND \$617,000 over/under prior year amounts. Ensure that these variances are fully explained in the space provided.

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