

Comptroller's Directive No. 2-18
Attachment HE-10b
GASBS No. 75 Entries

Purpose

This **new** attachment is to provide GASBS No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, as amended by GASBS No. 85, Omnibus 2017, entries/amounts included in the Attachment HE-10, Financial Statement Template, for the following other postemployment benefit (OPEB) plans administered by the Virginia Retirement System (VRS) and the Department of Human Resource Management (DHRM):

Administered by VRS:

- Retiree Health Insurance Credit Program
- Virginia Sickness and Disability Program (also known as the Disability Insurance Trust Fund)
- Group Life Insurance Program
- Line of Duty Act Program

Administered by DHRM:

- Pre-Medicare Retiree Healthcare

This attachment is also to provide beginning and ending long-term liability amounts for the above OPEB plans and other OPEB plans not with VRS or DHRM.

Due date

Staggered due dates	HEI acronyms
September 13	IALR, IEIA, JMU, UMW, NCI, NSU, RU, RHEA, SVHEC, SWVHEC
September 17	CNU, GMU, LU, ODU, VMI, VPI&SU, VSU
September 19	CWM, UVA, VCU, VCCS

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 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 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-10b. The Institution Number-Institution Acronym should be the same as shown on the first tab in the attachment. For example, VCCS should rename the Attachment HE-10b.xlsx file as 260-VCCS Attachment HE-10b.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.

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 (RCL) in the attachment Excel file.**

Enter the revision date, 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.

Note: Each time a revision is submitted, the [Certification](#) tab should be updated with new signatures and dates. Include “**REVISED – date**” in the subject line of the e-mail as well as in the **file name**.
