

Comptroller's Directive No. 2-18
Attachment HE-1a
FY 2017 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 2018 for FY 2017.

This attachment is similar to the prior year's Attachment HE-1a.

Applicable institutions

Institutions must complete this attachment only if they have changes to the prior year Attachment HE-15, FY 2017 – 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 12, 2018

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.

Att 1a Tab

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