

**Comptroller's Directive No. 2-20**  
**Attachment HE-1a**  
**FY 2019 Off-Balance Sheet Financial Obligations - Update**

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**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 2020 for FY 2019.**

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

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**Applicable institutions**

Institutions must complete this attachment only if they have changes to the prior year Attachment HE-15, FY 2019 – 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**.

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**Due date**

**July 9, 2020**

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**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](mailto:finrept-HE@doa.virginia.gov).

Copy APA via e-mail to [APAFinRept@apa.virginia.gov](mailto:APAFinRept@apa.virginia.gov).

Do **not** submit paper copies of this spreadsheet.

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**Att 1a Tab**

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

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