

Comptroller's Directive No. 2-24
Attachment HE-10a
GASBS No. 68 Entries

Purpose

This attachment is to provide **GASBS No. 68**, as amended, entries/amounts included in the Attachment HE-10, Financial Statement Template. This is similar to the prior year's Attachment HE-10a.

Due date

Staggered due dates	HEI acronyms
September 16	IALR, JMU, UMW, NCI, RU, RHEA, SVHEC, SWVHEC
September 18	CNU, GMU, LU, NSU, ODU, VMI, VPI&SU, VSU
September 20	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.

**FY 2023
Special
Employer
Contributions**

For consistency between the Attachments HE-10 and HE-10a, FY 2023 Special Employer Contributions provided by VRS for the **GASBS No. 68** entries should be reported in the Attachments HE-10 and HE-10a as **Program Revenue-Operating Grants and Contributions** and should not be reported as a reduction to Operating and Nonoperating Expenses.

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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-10a-FY24.

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-10a.xlsx file as 260-VCCS Attachment HE-10a-FY24.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.
