

**Comptroller's Directive No. 2-24**  
**Attachment HE-4**  
**On-Behalf Payments**

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**Purpose**

This attachment is to obtain on-behalf payments for the Annual Comprehensive Financial Report disclosures in accordance with **GASBS No. 24**, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance*, as amended by **GASBS No. 85**, *Omnibus 2017*.

This attachment is similar to the prior year's Attachment HE-4.

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**Applicable institutions**

Institutions must complete this attachment only if they have on-behalf payments that require disclosure which will not be eliminated in the Attachment HE-10, Financial Statement Template.

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**Due date**

**July 30, 2024**

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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 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-4-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-4.xlsx file as 260-VCCS Attachment HE-4-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](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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**Attachment  
revisions**

If you identify a submission that needs a revision, please contact the [AttachmentAnalyst@doa.virginia.gov](mailto:AttachmentAnalyst@doa.virginia.gov) mailbox for guidance prior to submission. If a resubmission is approved, please follow the instructions below.

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, 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.

**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**.

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## Comptroller's Directive No. 2-24 Attachment HE-4 On-Behalf Payments

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### Significant intrafund activity

**Significant Intrafund Activity Amounts:** Some on-behalf payments are from foundations/entities considered discrete component units of the higher education institution under **GASBS No. 39**. If these amounts are significant, they must be eliminated on the Elimination Entries to FST tab in the Attachment HE-10, Financial Statement Template, to avoid double counting activity. The last column on this attachment in Part 1 asks whether any amounts on this attachment will be eliminated.

**Note:** Significance must be determined by each higher education institution using professional judgment.

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### Definitions

**GASBS No. 24**<sup>\*</sup>, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance*, defines on-behalf payments for fringe benefits and salaries as: Direct payments made by one entity (the paying entity) to a third-party recipient<sup>\*\*</sup> for the employees of another, legally separate entity (the employer). On-behalf payments include:

- Pension plan contributions,
- Employee health and life insurance premiums, and
- Salary supplements or stipends.

**\*Note:** **GASBS No. 85**, *Omnibus 2017*, paragraph 12, indicates the footnote disclosure for pensions or other postemployment benefits should not be applied.

**\*\*Note:** The glossary in **GASBS No. 24** defines a third-party recipient as follows: “For purposes of on-behalf payments for fringe benefits and salaries, the individual or organization that receives the payment - for example, an employee who receives a salary supplement or a pension plan that receives pension contributions.”

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