



COMMONWEALTH of VIRGINIA

DAVID A. VON MOLL, CPA
COMPTROLLER

Office of the Comptroller

P. O. BOX 1971

October 20, 2009

TO: Agency Fiscal Officers & CAPP Manual Users
FROM: Michael E. Rider, EDP
SUBJECT: Commonwealth Accounting Policies and Procedures (CAPP) Manual—
Update No. 105 / General Accounting (CARS) & Payroll Accounting (CIPPS)

Two Topics Revised

This Update contains two topics. Revision change bars are included for the CARS topic; however, there are no change bars for the CIPPS topic as this was a general review to bring the topic up to date.

Topic No.	Topic
20705	Indirect Cost Recovery
50405	Court-Ordered Withholdings

Status Summary Sheet

An updated *Status Summary Sheet* is shown at our web site and displays the following for each *CAPP Manual* topic:

- Number and Title
- Page Length
- Latest Revision Date

http://www.doa.virginia.gov/Admin_Services/CAPP/Status_Summary.pdf

Recent Updates

- Update 105 (CARS & CIPPS)—included here
- Update 104 (CARS)
- Update 103 (CIPPS)

DOA's CAPP Manual Contact

Michael Rider, EDP
Electronic Publishing Manager
✉ michael.rider@doa.virginia.gov
(804) 225-3051

(capp memo 105.doc)