

**Comptroller's Directive No. 2-15**  
**Attachment HE-12**  
**Adjustments**

---

**Purpose**

This attachment requires institutions to certify that all adjustments since DOA's acceptance of the initial submission have been provided to DOA for the following:

- Part 1: Attachments HE-1 to HE-9, and HE-11
- Part 2: Attachment HE-10, and
- Part 3: Supplemental Information Items/Other Information requested by DOA.

This is similar to prior year's Attachment HE-11 except as noted in the **Changes from prior year** section.

---

**Applicable institutions**

All institutions **must** complete this attachment.

---

**Due date**

**Various\***

Note\*: There are staggered due dates for this submission as follows:

Staggered due dates	HEI acronyms
<b>October 1</b>	IALR, IEIA, JMU, UMW, NCI, NSU, RU, RHEA, SVHEC, SWVHEC
<b>October 5</b>	CNU, CWM, GMU, LU, ODU, VMI, VPI&SU, VSU
<b>October 7</b>	UVA, VCU, VCCS

---

**Certification**

The **Certification** tab requires all preparers and reviewers to type their name 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 the attachment is complete and 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.

---

## Comptroller's Directive No. 2-15 Attachment HE-12 Adjustments

---

### Submission requirements

Contact DOA if the institution has any problems with the files.

**After downloading the Excel file, rename the file using the institution acronym followed by Attachment HE-12.** For example, VCCS should rename the Attachment HE-12.xlsx\* file as VCCS Attachment HE-12.xlsx\*.

Please include the **Institution's 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.**

Note\*: This attachment is in the Excel 2007 version (.xlsx). If the institution has an earlier version of Excel, the file can be saved in the earlier version (.xls). If the institution has an earlier version of Excel and has problems opening the file, DOA can provide the attachment saved in an earlier version of Excel (.xls).

---

### Revised submissions and revision control log

If an institution has identified required adjustments **subsequent** to DOA's acceptance of the original submission, a revised attachment or supplemental information/additional information is required except as noted below. Some attachments include a revision control log (RCL) tab to document revisions to an original submission. Refer to the individual attachment instructions for specific revision instructions.

Exception: Institutions must ensure that all efforts have been made to submit a complete and accurate Attachment HE-10, Financial Statement Template. However, if the institution discovers an unexpected error in the Attachment HE-10 after the submission, an "Error discovered after template submission" e-mail must be sent to DOA to notify DOA of the errors and corrections needed. See the "Errors discovered after submission" section of the instructions to the Attachment HE-10 for additional information to include in the e-mail.

---

**Comptroller's Directive No. 2-15**  
**Attachment HE-12**  
**Adjustments**

---

**Changes from  
prior year**

The following is a list of changes to this attachment:

- Due date is two weeks later.
- Attachment has three Parts. Parts 1 & 3 are similar to information requested in the prior year's attachment. In addition, Attachment HE-11, Schedule of Cash, Cash Equivalents, and Investments as of June 30, has been added to Part 1.
- Part 2 requires **new** information regarding the Attachment HE-10, Financial Statement Template. This is to indicate if the institution discovered an unexpected error in the attachment after the submission, and, if applicable, to provide the date the "Error discovered after template submission" e-mail was sent to DOA.

**Additional  
requirements**

---

**THE INSTITUTION MUST NOTIFY THE INDIVIDUALS LISTED IN THE **QUESTIONS** SECTION OF THE DIRECTIVE IF SIGNIFICANT ADJUSTMENTS ARE DISCOVERED AFTER SUBMITTING THIS ATTACHMENT TO DOA.**

---

**This Page Intentionally Left Blank**