

**Instructions for Indirect Cost Recovery
(Revenue Source Codes 09070 & 09071) Verification
Attachment K**

Purpose	To certify to DOA that the agency's total General and Special Revenue Fund Indirect Cost Recovery balances agree in total to those recorded in the Federal Fund (1000).
Applicable Agencies	All agencies are required to complete and submit this attachment except as noted below: Institutions of Higher Education that record indirect cost recoveries in the Higher Education Fund 03 and are not subject to CAPP Topic Section 20705, "Indirect Cost Recovery." Indirect cost recoveries recorded according to this CAPP Section are reconciled in Attachment K.
Due Date	Must be RECEIVED at DOA by 5:00 p.m. on Wednesday, July 18, 2007 .
Form Instructions	Be sure to complete the agency code and contact information on Part A of the workbook and all applicable shaded areas on all worksheets. Please note that each of the attachment pages are on individual worksheets in the workbook. Using the "Tab" key will allow easy navigation between all required fields.
Procedures	<p>Part A: Certify the revenue source code (09070 and 09071) balances for each fund/fund detail.</p> <p>Part B: Revenue source codes must be individually reconciled, with reconciling items identified. If the agency has any outstanding reconciling items, the agency should prepare ATV's to adjust balances. The totals for all funds per the agency's records must agree with the CARS final close reports.</p> <p>If additional entries are required, please insert rows to the spreadsheet. To do this, go to the cell where the row will be inserted, then, on the menu bar, click Insert, then, click Rows.</p>
Submission Requirements	<p><u>After downloading the files, rename the spreadsheet using the agency number followed by Att K.</u> For example, agency 997 should rename the Attachment K.xls as 997AttK.xls.</p> <p>In the prepared by and approved by fields, complete the appropriate blanks for the name, title and date. This certifies that the information contained in the attachment is accurate and correct to the best of the knowledge of the signatories. The Fiscal Officer must review and approve the information contained in the attachment prior to submitting it to DOA.</p> <p>Submit the workbook electronically to gacct@doa.virginia.gov.</p>
DOA Contact	Penny B. Williams, Indirect Cost Coordinator Tel.: (804) 225-3804 Email: penny.williams@doa.virginia.gov