Purpose

To certify to DOA that the applicable balances for GLAs 547, 562, 563, 564, 565 and 719 have been reconciled per the agency's internal records to the balances in CARS.

Applicable Agencies

Agencies that have GLAs 547, 562, 563, 564, 565, and 719 displayed on the June 30, 2010, ACTR0402 B1 even those with a zero balance are required to complete and submit the applicable attachment as follows:

Attachment C - Suspense Account - Deposits Pending Distribution (GLA 547)
Attachment D - Unidentified Disbursements (GLA 562)
Attachment E - Payroll Stop Payment Clearing Account (GLA 563)
Attachment F - General Warrant Stop Payment Clearing Account (GLA 564)
Attachment G - Suspense Account - Bank Reconciliation (GLA 565)
Attachment H - Deferred Revenue (GLA 719)

Note: Tier III Institutions are **not** required to complete these attachments.

Due Date

Must be **RECEIVED** at DOA by 5:00 p.m. on Friday, **July 16, 2010.**

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 attachment page is on an individual worksheet within the workbook. Using the "Tab" key will allow easy navigation between all required fields.

Procedures

Before completing the applicable attachments, the agency must have:

1. Reviewed the detail in the accounts and identified any required adjusting entries.
2. Prepared and submitted ATVs or listed items on the Exception Register (Attachment B).

The review must ensure that there are no transactions that posted prior to June 1 remaining in the above GLAs at June 30. After completing the review, including action to resolve items requiring correction, the agency must reconcile to the anticipated balance of each applicable GLA listed above, as of June final close. In other words, assume that all adjustments by ATVs and those listed on the final Exception Register will be completed by final close.

Part A: Certify the applicable GLA balance to the anticipated CARS Final Close balance by fund/ fund detail.

Part B: List each individual transaction making up the undistributed balance of each GLA by batch identification number (BID). Make no distinction by fund/fund detail. The description of each item must include the date of occurrence, a brief explanation, and the amount. **Do not summarize the transactions.**

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**.

Exception for Attachment H

Higher Education Institutions record cash receipts from student tuition and fees received in the current fiscal year as deferred revenue. This is an appropriate use for deferred revenue and the detail of such transactions does not have to be individually listed on Part B. Other activity recorded in GLA 719 **must** be listed separately per procedures outlined above for Part B.

Submission Requirements

After downloading the files, rename the spreadsheet using the agency number followed by Att and the attachment letter. For example, agency 997 should rename the Attachment C.xls as 997AttC.xls.

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.

Submit the workbook **electronically** to **gacct@doa.virginia.gov.**

DOA Contact

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