

**Instructions for
Attachment C, D, E, F, G and H**

Purpose To certify to DOA that the applicable balances for Accounts 205023, 255470, 255471, 255475, 2050239, 255620, 255630, 255640, and 255650 and Deferred Revenue have been reconciled per the agency’s internal records to the balances in Cardinal and then the Cardinal Accounts are reconciled to CARS GLAs 547, 562, 563, 564, 565, and 719 respectively.

Applicable Agencies Agencies that have Cardinal Accounts 205023, 255470, 255471, 255475, 2050239, 255620, 255630, 255640, 255650, and Deferred Revenue that crosswalk to CARS GLAs 547, 562, 563, 564, 565, and 719 respectively displayed on the June 30, 2016, 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 (Accounts 205023, 255470, 255471, 255475, and 2050239 crosswalk to GLA 547)

Attachment D - Unidentified Disbursements (Account 255620 crosswalks to GLA 562)

Attachment E - Payroll Stop Payment Clearing Account (Account 255630 crosswalks to GLA 563)

Attachment F - General Warrant Stop Payment Clearing Account (Account 255640 crosswalks to GLA 564)

Attachment G - Suspense Account - Bank Reconciliation (Account 255650 crosswalks to GLA 565)

Attachment H - Deferred Revenue*

*Please see the following link for the Deferred Revenue accounts that crosswalk to GLA 719 in CARS:

<http://www.cardinalproject.virginia.gov/Statewide%20JobAids.shtml>

General Ledger Job Aid – SW GL332 Chart of Accounts (COA) Mapping

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 15, 2016**.

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 journal entries 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 account 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 account listed above, as of June final close. In other words, assume that all adjustments by journal entries and those listed on the final Exception Register will be completed by final close.

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

Part B: List each individual Cardinal transaction making up the undistributed balance of each Account/GLA by journal id. Make no distinction by fund. 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 **Home**, then, 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 Deferred Revenue (various Accounts in Cardinal and GLA 719 in CARS) **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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