

**Instructions for Indirect Cost Recovery Verification  
Attachment K**

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**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) and the applicable American Recovery and Reinvestment Act (ARRA) Funds.

**Applicable Agencies** All agencies are required to complete and submit this attachment except as noted below:

Agencies that did **not** record indirect cost recoveries in CARS Revenue Source Codes 09070, 09071, 09076, and 09077 are **not** required to submit this attachment.

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.

Tier III Institutions are **not** required to complete this attachment.

**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** **Part A:** Certify the revenue source codes (09070, 09071, 09076 and 09077) balances for each fund/fund detail. This includes reconciling the Account balances for 4009070, 4009071, 4009076 and 4009077 from the agency's internal records to the balances in Cardinal and then the Cardinal Accounts are reconciled to the revenue source code balances for 09070, 09071, 09076 and 09077 respectively in CARS.

**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 journal entries to adjust balances. The totals for all funds per the agency's records must agree with the Cardinal and CARS final close reports.

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**.

**Submission Requirements** After downloading the files, rename the spreadsheet using the agency number followed by Att K. For example, agency 997 should rename the Attachment K.xls as 997AttK.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.

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The Fiscal Officer must review and approve the information contained in the attachment prior to submitting it to DOA.

Submit the workbook **electronically** to [penny.williams@doa.virginia.gov](mailto:penny.williams@doa.virginia.gov).

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