COMMONWEALTH of VIRGINIA

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August 10, 2022

TO: **Agency Fiscal Officers & CAPP Manual Users**

FROM: Amanda Simpson, Director, Compliance Oversight and Federal Reporting, Department of Accounts

SUBJECT: **Commonwealth Accounting Policies and Procedures (CAPP) Manual—Update No. 179 / Indirect Cost Recovery**

One Topic Revised

One topic, 20705, is included in this update and a summary of the changes is included on the next page.

Status Summary Sheet

An updated *Status Summary Sheet* is shown on our web site and displays the following for each *CAPP Manual* topic:

- Number and Title
- Page Length
- Latest Revision Date

https://www.doa.virginia.gov/reference/CAPP/Status_Summary.pdf

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DOA's CAPP Manual Contact

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CAPP Manual 20705 Summary of Updates

- Page 15. Changed ARRA language to Covid-19 language and included a/c 4009088 under Step 2
    - Changed ARRA Language to Covid-19 language for step 2 and 3 under Statewide Indirect Cost Is Not Appropriated to the Agency...
- Page 16. Changed ARRA Language to Covid-19 language for steps 2 and 3
    - Changed ARRP Language to Covid-19 language under steps 2, 4, and 5 for section "Agency Indirect Cost Recoveries"
- Page 17. In Statewide Unappropriated Chart for row 1, added non-stimulus Covid-19 language for account 4009088 under Federal Fund 10000 column.
    - In Statewide Unappropriated Chart for row 2b, added non-stimulus Covid-19 language for account 4009088 under General Fund 01000 column
- Page 18. In Statewide Appropriated Chart for row 1, added non-stimulus Covid-19 language for account 4009088 under Federal Fund 10000 column
    - In Statewide Unappropriated Chart for row 2b, added non-stimulus Covid-19 language for account 4009088 under Special Fund 02800 column
- Page 19. In Procedures for Recording Agency Indirect Cost Recoveries Chart, added non-stimulus Covid-19 language for account 4009089 under Federal Fund 10000 column
    - In Procedures for Recording Agency Indirect Cost Recoveries Chart, added non-stimulus Covid-19 language for account 4009089 under Special Fund 02800 column
- Page 20, In 'Accountability' section, paragraph 2, added Covid-19 non-stimulus language for account 4009088.
    - In Appropriation section, paragraph 1, added "the applicable COVID-19 funds,"