

**Comptroller's Directive No. 2-17**  
**Attachment HE-12**  
**Adjustments**

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**Purpose**

This attachment requires institutions to certify that all adjustments since DOA's acceptance of the initial submission have been provided to DOA for the following:

- Part 1: Attachments HE-1 to HE-9, HE-10a, and HE-11 (excludes HE-2a)
- Part 2: Attachment HE-10
- Part 3: Supplemental Information Items/Other Information requested by DOA.

This is similar to prior year's Attachment HE-12.

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**Applicable institutions**

All institutions **must** complete this attachment.

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**Due date**

**Various\***

Note\*: There are staggered due dates for this submission as follows:

<b>Staggered due dates</b>	<b>HEI acronyms</b>
<b>September 28</b>	IALR, IEIA, JMU, UMW, NCI, NSU, RU, RHEA, SVHEC, SWVHEC
<b>October 2</b>	CNU, GMU, LU, ODU, VMI, VPI&SU, VSU
<b>October 4</b>	CWM, UVA, VCU, VCCS

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**Certification**

The **Certification** tab requires all preparers and reviewers to answer questions, type their name, and check applicable boxes on this form. Please note that there should be a segregation of duties; therefore, the preparer and the reviewer should not be the same individual for any tab. By typing a name, the preparer is certifying that all questions have been completed and are accurate; the reviewer is certifying that the attachment has been reviewed and is complete and accurate; the preparer and reviewer are certifying they were not the same individual for any tab; and the preparer and reviewer are certifying they have read and understood the instructions for the attachment.

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**Submission requirements**

Contact DOA if the institution has any problems with the files.

**After downloading the Excel file, rename the file using the Institution Number-Institution Acronym followed by Attachment HE-12.** The Institution Number-Institution Acronym should be the same as shown on the first tab in the attachment. For example, VCCS should rename the Attachment HE-12.xlsx\* file as 260-VCCS Attachment HE-12.xlsx\*.

Please include the **Institution Number-Institution Acronym** and **Attachment Number** in the **subject line** of the submission e-mail.

Submit the Excel file electronically to [finrept-HE@doa.virginia.gov](mailto:finrept-HE@doa.virginia.gov).

Copy APA via e-mail to [APAFinRept@apa.virginia.gov](mailto:APAFinRept@apa.virginia.gov).

**Do not submit paper copies of this spreadsheet.**

Note\*: If the institution has an earlier version of Excel and has problems opening the file, DOA can provide the attachment saved in an earlier version of Excel (.xls).

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**Revised submissions and revision control log**

If an institution has identified required adjustments **subsequent** to DOA's acceptance of the original submission, a revised attachment or supplemental information/additional information is required except as noted below. Some attachments include a revision control log (RCL) tab to document revisions to an original submission. Refer to the individual attachment instructions for specific revision instructions.

Exception: Institutions must ensure that all efforts have been made to submit a complete and accurate Attachment HE-10, Financial Statement Template. However, if the institution discovers an unexpected error in the Attachment HE-10 after the submission, an "Error discovered after template submission" e-mail must be sent to DOA to notify DOA of the errors and corrections needed. See the "Errors discovered after submission" section of the instructions to the Attachment HE-10 for additional information to include in the e-mail.

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**Additional requirements**

**THE INSTITUTION MUST NOTIFY THE INDIVIDUALS LISTED IN THE **QUESTIONS** SECTION OF THE DIRECTIVE IF SIGNIFICANT ADJUSTMENTS ARE DISCOVERED AFTER SUBMITTING THIS ATTACHMENT TO DOA.**

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