

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

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**Purpose** To certify to DOA that the applicable balances for Accounts 255470, 255471, 255620, 255630, 255640, and 255650 and Deferred Revenue have been reconciled per the agency's internal records to the balances in Cardinal.

**Applicable Agencies** Agencies that have Cardinal Accounts 255470, 255471, 255620, 255630, 255640, 255650, and Deferred Revenue displayed on the June 30, 2017, Cardinal Trial Balance even those with a zero balance are required to complete and submit the applicable attachment as follows:

- Attachment C – Suspense Account Verification (Accounts 255470 and 255471)
- Attachment D - Undeliverable Check Clearing (Account 255620)
- Attachment E - Payroll Stop Payment Clearing Account (Account 255630)
- Attachment F - General Warrant Stop Payment Clearing Account (Account 255640)
- Attachment G - Suspense Account - Bank Reconciliation (Account 255650)
- Attachment H - Deferred Revenue\*

\*Please see the **General Ledger Job Aid – SW GL332: Chart of Accounts (COA) Mapping** for the listing of Deferred Revenue accounts.

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

**Due Date** Must be **RECEIVED** at DOA by 5:00 p.m. on Wednesday, July 19, 2017.

**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.

**Part A:** Certify the applicable Account balance to the anticipated Cardinal final close balance by fund.

**Part B:** List each individual Cardinal transaction making up the undistributed balance of each Account 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.**

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**Procedures (cont.)** 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) **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](mailto:gacct@doa.virginia.gov).

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