

Instructions for Bond Fund Cash Verification
Attachment N

Purpose To certify to DOA and the Department of the Treasury that the cash balances for all reimbursable bond funds have been reconciled per the agency’s internal records to the balances in Cardinal and that reimbursement requisitions are being submitted timely.

Applicable Agencies Agencies that have cash balances (negative or positive) in funds 08050, 08110, 08111, 08130, 08131, 08150, 08170, 08171, or 08200 in Cardinal displayed on the June 30, 2024, Cardinal Trial Balance are required to complete and submit this attachment. Agencies with zero cash balances in Cardinal as of June 30 need not submit an attachment.

Due Date Must be **RECEIVED** at the Department of the Treasury by 5:00 p.m. on **Friday, August 30, 2024.**

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 The review must ensure that all bond fund cash balances represent legitimate draws against bond funds and that any needed reimbursement requests are scheduled to be submitted in a timely manner. If your reconciliation process is made easier by including amounts in account 205025, it is fine to net them with the account 101010 amounts, but this is not required.

Part A: Certify the applicable cash balance (and payable balance, if using) to the Cardinal final close balance by Cardinal fund. Amounts in Part A should be reflected as they are on Cardinal. **If Cardinal balances are credits, Part A should reflect negative amounts (error messages will appear prior to completing Part B).** After inputting balances per Cardinal, complete Part B of the attachment. **Then return to Part A and verify that the Difference column reflects zero for each fund and there are no remaining error messages. Resolve any differences before submission.** Files that do not correctly reflect Cardinal balances or that do not reflect zero variances will be returned for correction.

Part B: List each transaction making up the cash balance of each Cardinal fund by Cardinal Journal ID. The description of each item must include the Cardinal fund, the project number, the amount, a brief description, and the anticipated requisition submission date. Note that amounts on Part B should reflect the cash effect of the transaction, (debit or credit to cash) so that Part B will tie to Part A. Transactions for each project may be summarized by Cardinal Journal ID. Any amounts listed on Part B should be identifiable on future reimbursement requests.

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 **Insert Sheet Rows**.

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**Submission
Requirements**

After downloading the files, rename the spreadsheet using the agency number followed by AttN. For example, agency 997 should rename the Attachment N.xlsx as 997AttN.xlsx.

Verify that no “Error” messages are shown on Part A. If no “Error” messages exist, then 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 the Department of the Treasury.

Submit the workbook electronically to oprtrustaccounting@trs.virginia.gov.

**Treasury
Contact**

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