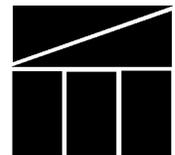


# **Budget Execution Instructions**

**FY 2005 Yearend Closing  
FY 2006 New Year Start-up**



**Virginia Department of  
Planning and Budget  
May 5, 2005**

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## Introduction

This package provides guidance and instructions to close out FY 2005 and start up FY 2006. The significant Department of Planning and Budget (DPB) dates for year-end close and new year start-up actions are:

<b>Date</b>	<b>Action</b>
June 6, 2005	(1) Agencies submit requests for the first-time use of recovery subobject codes (2) Cutoff date for submission of Form 27 (FATS) actions for FY 2005
June 7, 2005	Deadline to notify DPB of problems closing out FY 2005
June 8, 2005	FATS available for FY 2006 transactions
June 10, 2005	(1) Agencies submit packages for reappropriations of capital projects for FY 2006 (2) Deadline to submit FATS to have FY 2006 adjustments in place on June 22 when CARS is opened for the new year
September 30, 2005	Agencies submit FATS to clear out convenience subobject codes other than the xx95 series
Fall 2005	DPB completes reappropriation of approved FY 2005 unexpended general fund operating expense balances and balances become available to agencies on CARS

The following are definitions of key terms used in these instructions.

*2005 Appropriation Act* means amendments to the biennial appropriation act for the 2004-06 biennium as passed by the 2005 General Assembly.

*2004 Appropriation Act* means the biennial appropriation act for the 2004-06 biennium as passed by the 2004 General Assembly.

*FY 2005* means the fiscal year beginning July 1, 2004, and ending on June 30, 2005.

*FY 2006* means the fiscal year beginning July 1, 2005, and ending on June 30, 2006.

## Deficits

Section 4-3.01 of the General Provisions of the 2005 Appropriation Act prohibits agencies from obligating or expending funds in excess of appropriations, or obligating or expending at a rate which would result in expenditures in excess of nongeneral fund revenue collections, without prior approval by the Governor. The State Comptroller reserves the right to delete any transaction that fails to meet CARS cash, appropriation, or allotment criteria. It also sets out the penalties for violations. The prohibition from incurring a deficit applies to all state agencies in the legislative, judicial, and executive branches, and to the independent agencies.

Agency analysis and monitoring of expenditures against cash, allotments, and appropriations is critical to avoid incurring a deficit at the close of the fiscal year on June 30, 2005. Agencies must alert DPB before June 7 if a problem is anticipated in yearend close. Do not wait until yearend close is underway.

Agencies should not assume that expenditures in excess of appropriations will be met from unappropriated nongeneral funds, by transfers from other current appropriations, or from appropriation of a prior year unexpended balance. Each agency's request for an appropriation allotment or any other action which requires executive approval will be treated, in the absence of any specific statement to the contrary, as the representation that approval of the request will neither directly nor indirectly create a deficit.

## **Final Appropriation and Allotment Actions for FY 2005**

The deadline to submit Form 27 (FATS) to DPB for FY 2005 appropriation and allotment actions, both operating and capital, is:

**5 p.m., Monday, June 6, 2005**

DPB will process the final FY 2005 actions and send to the Department of Accounts (DOA) by Monday, June 13, 2005. Inquiry access will be allowed after the deadline to only allow review. Agency pending FATS transactions that do not need processing should be voided before the closing date.

## **FY 2006 Operating Appropriations**

### **Establishing appropriations**

DPB will create initial appropriations and allotments for FY 2006 operating expenses and will transmit them to CARS. The appropriations will be available on June 22, 2005. Agency action is not needed. DPB's initial actions will include:

1. Legislative appropriations in the 2005 Appropriation Act.
2. Transfer (rollover) of Fund 0100 to Fund 0300 in program 100 (Educational and General Programs) for institutions of higher education for the initial FY 2006 legislative appropriation in the 2005 Appropriation Act.
3. Unallotment of FY 2006 appropriations per Appendix A.

The July 1, 2005, CARS data will reflect subobject code detail for personal services and will be at the major object level for nonpersonal services, including convenience subobject codes. This data represents the budget as passed by the 2005 General Assembly.

### **Appropriation adjustments required to be available on July 1, 2005**

For selected state agencies, two actions will not be reflected in the initial appropriations transmitted to CARS by DPB. These are:

1. Dollar amounts at subobject level detail for sum sufficient items included in the 2005 Appropriation Act.
2. Appropriation of certain unexpended federal grants that must be immediately available on July 1, 2005, to ensure that services may continue without interruption.

Form 27 (FATS) must be submitted for appropriation adjustments, (such as establishing a new appropriation and/or appropriating unexpended June 30, 2005, balances) available on June 22, when CARS is opened for the new year. The form must be submitted between 6 a.m. on June 8 and 5 p.m. on June 10.

For sum sufficient appropriations, use adjustment type “F” and include a transaction brief stating: “To establish the sum sufficient amount for Item # in the 2005 Appropriation Act.”

For unexpended federal funds use adjustment type “E.” Round the requested amount **up** to the nearest whole dollar. The amount requested should not exceed the agency estimate of the cash balance that will be unexpended on June 30, 2005. The transaction brief should clearly describe how the funds will be used and the need for the appropriation and note that it is an estimated amount. Pages five and six of the FATS Online System User Manual lists the questions that must be addressed in the FATS transaction brief. The manual can be found at <http://dpb.virginia.gov/forms>. Search for “FATS Manual.”

The State Comptroller will close the fiscal year on July 22, 2005, and report the exact amount of the unexpended appropriations in the last week of July in the yearend reports. If the original requested amount exceeds the amount reported by the State Comptroller, submit another Form 27 (FATS) to adjust the original request down to the exact amount.

## **Clearing out convenience subobject and fund codes**

While the initial appropriations on CARS will contain convenience subobject codes (see Appendix B), expense vouchers to be processed through CARS must be coded using valid expenditure subobject codes. By September 30, 2005, agencies must submit a FATS (type M) to convert any convenience subobject and fund codes, other than the xx95 subobject codes, to regular subobject or fund codes. This includes any convenience codes affecting personal services amounts, positions, and nonpersonal services. Although it is not necessary to clear out the xx95 convenience codes for undistributed nonpersonal services, agencies cannot expense against these xx95 convenience codes. The xx95 convenience codes can be cleared out at this time.

**Since convenience codes cannot be used to record expenditures, agencies may not use convenience codes, including the xx95 convenience codes, to appropriate funds during the fiscal year.**

## **Reappropriation of FY 2005 unexpended general fund appropriations**

As part of the yearend close process, the State Comptroller reverts all unexpended general fund operating expense appropriations to the fund balance of the general fund. Section 4-1.05 of the 2005 Appropriation Act governs the reappropriation of such unexpended general fund operating expense appropriations for use in the next year. Under that section, the Governor has general authority in his discretion to approve reappropriations for Executive Department agencies, other than those for which the General Assembly has mandated reappropriations by specific language in the act.

The act mandates the reappropriation of unexpended appropriations for agencies in the legislative and judicial departments and the independent agencies, and reappropriation of some unexpended appropriations for other agencies and institutions of higher education. For institutions of higher education, the cash balance in Educational and General programs (fund 0300) will be considered general fund at the end of the fiscal year. The reappropriation amount will equal the unexpended cash balance that has been appropriated in FY 2005.

DPB will calculate centrally the amount available for reappropriation for each agency, based on DOA’s report of unexpended appropriations (CARS ACTR 1408) for FY 2005 final close, which will be available the last week of July.

Once the State Comptroller reports the exact amount of unexpended balances, DPB may request additional information from agencies in August on how they plan to use any June 30 balances. There may be some cases where retention by the general fund will be necessary, as provided in § 4-1.06, and reappropriation cannot be made. In those cases, the DPB analyst will contact the affected agency.

The unexpended general fund operating expense appropriations must be reappropriated in the respective programs in the CARS ACTR 1408 report. The agency will be provided by the DPB analyst with the general fund balances approved by program for reappropriation. After this notification, agencies will then prepare the necessary FATS transactions to reappropriate the approved balances.

Agencies may submit FATS transactions to distribute the amounts to valid subprogram and expenditure subobject codes within the designated program or to transfer the reappropriation to a different program from that in which the appropriation was listed in CARS on June 30, 2005. Any such program transfers must be accompanied by a transaction brief providing the basis for the request. (See page eight of the FATS Online System Users Manual for items that must be included in the brief.)

## **Appropriation of FY 2005 nongeneral fund unexpended cash balances**

Unexpended nongeneral fund appropriations are not automatically brought forward in FATS and CARS. Unexpended nongeneral fund cash balances on June 30, 2005, must be appropriated to spend this cash in FY 2006, or expire on June 30, 2005. The appropriation is subject to DOA's cash controls. DOA will not approve expenditures that exceed the available cash.

Agencies may be asked to complete a plan of expenditure for any nongeneral fund cash balances prior to submission of FATS transactions. If such a request is made, agencies will be instructed to prepare FATS transactions to appropriate approved requests and, to the extent necessary, spread these amounts in separate FATS transactions to the appropriate programs and subprograms. Further details on the preparation of these plans, if they are required, will be forthcoming.

For authorized nongeneral fund carry forward requests, agencies should:

1. Verify on the final close CARS ACTR 402 report the actual unexpended cash balance. (DPB will not notify agencies of this amount).
2. Submit a Form 27 (FATS) (adjustment type E) to DPB requesting appropriation and allotment of the amount estimated to be needed in FY 2006. If the entire balance is to be requested, then it should be rounded up to the nearest dollar.

## **Additional nongeneral fund revenue appropriations**

If the agency desires to create a nongeneral fund operating appropriation on or after July 1, in anticipation of new or supplemental revenues to be received in FY 2006, a FATS transaction (adjustment type G) must be submitted. The request must be consistent with the provisions in § 4-1.04 of the Appropriation Act, and include a transaction brief clearly explaining and justifying how the additional nongeneral funds will be expended, describing the additional funding source, and include the additional revenue source code. Page five of the FATS Online System User Manual lists the questions that must be addressed in the FATS transaction brief. It is the agency's responsibility to provide cash to support the appropriation thus created.

## Request for use of recovery subobject codes xx98 and xx99

DPB has established the xx98 (Inter-Agency Recovery) and xx99 (Intra-Agency Recovery) subobject codes for each of the major objects of expenditure. These codes may be used only with prior DPB approval.

The decision to use the xx98 subobject codes should be in concurrence with the joint DPB and DOA guidelines entitled "Procedures for Identifying and Accounting for Transactions Between State Agencies and Institutions" dated May 20, 1998, found on DOA's website at:

<http://www.doa.state.va.us/procedures/FinancialReporting/Pass-Through/Memo.htm>

These guidelines specifically address the procedures to be used for identifying and accounting for subrecipient and vendor transactions, such as those when one state agency purchases services from another state agency. Recovery codes are used only for non-subrecipient/non-vendor relationships that would include refunds made by vendors or parties outside state government. Recovery codes should not be used to record payments for goods or services provided to public or private individuals or entities. The xx98 subobject codes should only be used when the expenditure and recovery of expenditure occur in the same fiscal year.

If the agency wants to use either or both codes after June 30, 2005, and has not previously received approval from DPB to use these codes, complete the enclosed Form OC-1 (Appendix G) for each application at the program level and submit the form to DPB as an e-mail attachment by June 7, 2005. The form is available as part of the Yearend closeout at the following link:

<http://dpb.virginia.gov/forms/forms.cfm>

Appendix H lists the agency approved recovery codes. For these recovery codes, no further action is necessary. Any requests for new codes made after June 7, 2005, for FY 2006 require up to 30 days for action.

In addition to the recovery subobject codes discussed above, there are two personal services recovery codes available for use by institutions of higher education. These are 1196 (Indirect Cost Recoveries from Auxiliary Programs for Personal Services) and 1197 (Indirect Cost Recoveries from Sponsored Programs for Personal Services). It is very important that institutions of higher education record expenditures to these subobject codes appropriately, promptly, and accurately on CARS. Institutions should record the personal service expenditure recoveries at least monthly in CARS. This action provides DPB with the most complete picture of how much the institution is recovering from Auxiliary Enterprises and Sponsored Programs for services provided within the Educational and General Program (E&G). **Use of subobject codes 1196 and 1197 does not require prior DPB approval.**

## FY 2005 fringe benefit rates

Appendix C provides the employer fringe benefit rates effective July 1, 2005.

## Central Appropriation and Part Three transfers

Transfers in Central Appropriations and Part Three of the 2005 Appropriation Act may affect the agency. Appendix D details the FY 2006 transfers to and from Central Appropriations that will occur later in the fiscal year and discusses nongeneral fund cash transfers required by Part Three of the 2005 Appropriation Act that affect multiple agencies. In both cases, the DPB analyst will work with the agency to identify the proper subprograms and fund/fund details for the transfers.

## **Higher Education Equipment Trust Fund lease payments**

The 2005 Appropriation Act provides funding to support debt service on equipment purchased through the Virginia College Building Authority's (VCBA) Higher Education Equipment Trust Fund. As has been the case since FY 2000, the general and nongeneral fund appropriations are included within the Treasury Board budget instead of within the budgets of each institution of higher education. This allows the Commonwealth to consolidate debt service on tax-supported debt (i.e. debt supported primarily from the general fund) in one central location within the Treasury Board.

Since the general fund appropriation is now included as part of the Treasury Board budget, the Treasury Board makes the debt service payment to the VCBA directly. However, the nongeneral fund portion of the payment cannot be made to the VCBA until funds are transferred from each institution to support the nongeneral fund appropriation authority provided in the 2005 Appropriation Act. Therefore, DOA will take action on or about July 1 to transfer the appropriate cash amount listed in Item 296, paragraphs C. 5 a and b for all institutions from balances in fund code 0300 (higher education operating). See Appendix E.

No action will be necessary on the part of the institutions for payment of debt service associated with the Higher Education Equipment Trust Fund.

## **Capital fees for out-of-state students**

The 2004 General Assembly approved a new fee to be charged to out-of-state students. The additional funds will be used to pay a portion of the debt service on the bond issues to finance equipment purchases in the 2004-2006 biennium. Item 296, paragraph C. 7 of the 2005 Appropriation Act sets out the amounts designated for each institution. This requirement will take effect in FY 2006. No action is necessary at this time. See Appendix F.

## **Capital Projects**

### **Review of active projects**

All capital outlay projects recorded in CARS as of May 9, 2005, including projects authorized in prior biennia or under § 4-4.01.n of the General Provisions of the Appropriation Act, must be reviewed at the close of the fiscal year to identify unobligated appropriation balances that can be reverted and projects that have been completed and should be closed out. Unexpended balances will not be reverted if the capital project meets at least one of the following conditions:

- Construction is in progress;
- Equipment purchases have been authorized by the Governor, but have not been received;
- Plans and specifications have been authorized by the Governor, but have not been completed; or
- Obligations are outstanding at the end of the fiscal year.

The Construction and Professional Services Manual (2004), issued by the Department of General Services (DGS), requires agencies to submit a GS Form, E & B CO-14, Project Completion Report, when a Certificate of Occupancy has been issued by the state building official. This can be no later than 12 months after the owner occupies the building or the work has been accepted as substantially completed, and in the case of renovation

projects where there is no change in use group classification, and when the owner has taken beneficial occupancy of the entire project area. DPB will share its list of closed projects with DGS to ensure compliance with the CO-14 submission requirement

See Appendix I for the instructions for completing the form. The form is available for data entry at: <http://dpb.virginia.gov/forms/forms.cfm>

1. ***Requests for continuation or close out of capital projects.*** Agencies must submit the following items for the year-end review of capital projects:
  - a. **DPB Form A (2005) “Capital Project Review Summary.”** This is a Microsoft Access document that agencies must submit electronically for each project that is on the May 9, 2005, CARS ACTR 1408 Report, including maintenance reserve projects. Do not include projects identified for closeout on the Form A last fiscal year. Due to an anomaly in CARS, projects identified for close out last fiscal year will still appear on the CARS ACTR 1408 reports in the succeeding year with zeroes in all columns. DOA will automatically delete these projects next fiscal year.
  - b. **Unexpended June 30, 2005, balances** will not be reverted if the capital project meets at least one of the conditions stated previously.
  - c. **For projects that have an approved E&B Form CO-8** or that has been granted, “proceed authority,” agencies must justify on the DPB Form A any amount requested for reappropriation that is greater than the obligated amount. All unobligated balances that are reverted will be returned to their original fund sources.
2. ***Transmittal of Package.*** Agencies should submit requests to carry forward project balances to DPB no later than June 10, 2005. The requests should be submitted electronically as an e-mail attachment to the following address: [CapitalBudget@dpb.virginia.gov](mailto:CapitalBudget@dpb.virginia.gov)

*Please identify the agency code and name in the e-mail address.*
3. ***FY 2006 Appropriations.*** Once year-end close is completed, for approved projects, DPB will bring forward into FY 2006 the project appropriations in FATS as of June 30, 2005. This action will take place approximately August 5, 2005. Until the capital project appropriations are reestablished in CARS, DOA will process expenditures that take place on and after July 1 through overrides of the normal controls. These transactions may default to the CARS error file briefly until the override takes effect. For questions, contact DOA error correction personnel by fax at (804) 225-4250 or by submitting an Error Correction Form.

## New capital projects

DPB will create initial appropriations and unallotments for FY 2006 capital expenses (general fund and nongeneral fund) and will transmit them to CARS. The appropriations will be available on June 13, 2005.

***Initial Appropriations.*** DPB will enter the appropriations for all state-owned projects into FATS and transmit them to CARS. Do not submit FATS transactions to enter new project appropriations into FATS and CARS. All project appropriations will be unallotted.

***Project Initiation or Change.*** Each affected agency must submit an E&B Form CO-2 to DGS. If a project was partially funded in each year of the biennium, a separate CO-2 form must be submitted in FY 2006 for the second year funds. Forms CO-2 for FY 2006 submitted before the start of the fiscal year will be held at DPB

until the start of the fiscal year. CO-2 forms for FY 2005 funding approved by the 2005 session of the General Assembly will be processed after the budget bill becomes law.

**Allotment of Project Appropriation.** After receipt of an approved CO-2, a FATS transaction can be submitted to DPB to allot enough funds to complete working drawings (usually 75 percent of the amount budgeted for architectural and engineering fees in the approved CO-2 form). Use adjustment type L and distribute the allotment to valid expenditure subobject codes.

After the construction bid has been received, and an E&B Form CO-8 submitted to DGS, submit a FATS request to DPB to allot construction funds. DPB will allot up to the bid amount for construction and equipment, an amount for project contingencies (until further notice, this is no more than two percent of the construction contract for new construction or renovations over \$1 million or five percent for renovations under \$1 million), estimated amounts for testing, inspecting, or project management services, and the balance of the architectural and engineering contract.

If project construction and equipment costs are anticipated to exceed the allotted amounts, the agency must submit a revised CO-2 to DGS and a FATS to DPB to access the remaining appropriated funds. The transaction brief must provide sufficient information to describe and justify the need for additional dollars to be allotted.

**Higher Education Decentralization.** As a pilot project, selected institutions of higher education were delegated authority in § 4-5.08 b. of the 1996 Appropriation Act to perform certain post-appropriation functions for nongeneral fund capital projects. The delegation was effective upon approval of the policies, procedures, and guidelines of each institution by the Secretaries of Administration and Finance. The authority has been continued until June 30, 2006, in § 4-5.06 of the 2005 Appropriation Act.

## **FY 2006 maintenance reserve funding**

Item C-194 of the 2005 Appropriation Act lists the general fund allocations for affected agencies and institutions of higher education for this biennium. DPB will transfer the FY 2006 funds to each agency before the start of the fiscal year. As provided for in paragraph B of Item C-194, agencies must expend or obligate 85 percent of their biennial general fund appropriation for maintenance reserve by June 30, 2006.

## **Reestablishing closed out capital outlay projects and restoring reverted appropriations**

Occasionally, after a project is closed out or an unexpended balance is reverted, an agency may discover that an unpaid obligation or requirement for the project exists. Because of these situations, there is language in the General Provisions of the Appropriation Act authorizing the DPB Director to restore reverted capital project balances and reestablish closed out projects. Section 4-1.05.c.2 authorizes the restoration of reverted capital project balances and § 4-1.06.c.2 authorizes the re-establishment of a closed capital project. ***Restoration authorization is limited to reversions that occurred in the current and prior biennia.***

In some instances, there are no unexpended balances in the closed out project to be restored, and funds must come from another source to meet the unpaid obligation. In these situations, the project would be reestablished under the authority of § 4-1.06.c.2 of the General Provisions. However, because the project's fund source would be obtained through a transfer of appropriations or through additional nongeneral fund revenue, other sections of the General Provisions must be satisfied as well. Section 4-1.03 authorizes the transfer of appropriations and § 4-1.05.b. authorizes the appropriation of unappropriated nongeneral funds.

To request the reestablishment of a closed capital outlay projects and the restoration of project funding, the agency must submit a written request to the DPB Director. The request must describe circumstances that led to the need to restore the project and identify the source of money to be restored to the project. The funding sources include reverted balances, transfers, and additional revenue.

## **Appendix A: Appropriations Not To Be Allotted July 1, 2005**

The 2005 Appropriation Act contains certain appropriations that are not to be initially allotted and available for expenditure on July 1, 2005, for the following reasons:

- Some type of prior approval by the Governor or other designated person is required.
- There is a match requirement.
- The appropriation is not expended in the agency to which it is made, but is transferred to other agencies for expenditure. An example is the compensation supplement appropriation, Item 505.

The following table (page 12) is a list of such appropriations. These amounts will be established as unallotted in FATS and CARS on July 1, 2005, and will not be available for expenditure. If expenditure is conditioned upon a prior approval action or a match requirement, these criteria must be satisfied before the appropriation can be allotted.

<i>Item</i>	<i>Agency Code</i>	<i>Agency</i>	<i>Amount</i>	<i>Fund</i>	<i>Program/Subprogram</i>	<i>Description</i>
64.D	157	Compensation Board	\$1,400,000	01	304	Delayed opening of new jails
67.D	157	Compensation Board	\$377,010	01	356	Unbudgeted medical expenses in local correctional facilities
110.A	165	Department of Housing and Community Development	\$2,115,220	01	458	Local or private match for amounts allocated for emergency shelters
110.A	165	Department of Housing and Community Development	\$100,000	09	458	
110.A	165	Department of Housing and Community Development	\$3,427,000	10	458	
164.B	245	State Council of Higher Education	\$6,277,568	01	110	Appropriations (Eminent Scholars) for transfer to institutions subject to Secretary of Education approval.
169	242	Christopher Newport University	\$3,042,752	01	108	Approval of plan by SCHEV*
173	204	College of William and Mary	\$2,885,656	01	108	Approval of plan by SCHEV*
173	204	College of William and Mary	\$1,349,441	03	108	Approval of plan by SCHEV*
177	241	Richard Bland College	\$242,579	01	108	Approval of plan by SCHEV*
182.A	247	George Mason University	\$289,614	01	100	Plan for graduate engineering education to be approved by SCHEV.
182.A	247	George Mason University	\$124,120	03	100	
183	247	George Mason University	\$8,960,675	01	108	Approval of plan by SCHEV*
187	216	James Madison University	\$5,041,220	01	108	Approval of plan by SCHEV*
187	216	James Madison University	\$638,449	03	108	Approval of plan by SCHEV*
190.B	214	Longwood University	\$29,050	01	100	Plan for graduate engineering

<i>Item</i>	<i>Agency Code</i>	<i>Agency</i>	<i>Amount</i>	<i>Fund</i>	<i>Program/Subprogram</i>	<i>Description</i>
190.B	214	Longwood University	\$12,450	03	100	education to be approved by SCHEV.
191	214	Longwood University	\$2,531,748	01	108	Approval of plan by SCHEV*
194.A	215	University of Mary Washington	\$80,483	01	100	Plan for graduate engineering education to be approved by SCHEV.
194.A	215	University of Mary Washington	\$36,130	03	100	
195	215	University of Mary Washington	\$1,087,545	01	108	Approval of plan by SCHEV*
200.B.1	213	Norfolk State University	\$70,000	01	100	Match requirement for Dozoretz Institute.
202	213	Norfolk State University	\$4,639,710	01	108	<a href="#">Approval of plan by SCHEV*</a>
202	213	Norfolk State University	\$3,059,273	03	108	
204.A	221	Old Dominion University	\$431,013	01	100	Plan for graduate engineering education to be approved by SCHEV
204.A	221	Old Dominion University	\$198,244	03	100	
205	221	Old Dominion University	\$8,357,694	01	108	Approval of plan by SCHEV*
209	217	Radford University	\$4,426,591	01	108	Approval of plan by SCHEV*
213.C	207	University of Virginia	\$625,197	01	100	Plan for graduate engineering education to be approved by SCHEV.
213.C	207	University of Virginia	\$318,850	03	100	
214	207	University of Virginia	\$6,770,766	01	108	Approval of plan by SCHEV*
214	207	University of Virginia	\$10,939,717	03	108	
222	246	University of Virginia's College at Wise	\$1,206,530	01	108	Approval of plan by SCHEV*
225.C	236	Virginia Commonwealth University	\$388,468	01	100	Plan for graduate engineering education to be approved by SCHEV.
225.C	236	Virginia Commonwealth University	\$168,533	03	100	

<i>Item</i>	<i>Agency Code</i>	<i>Agency</i>	<i>Amount</i>	<i>Fund</i>	<i>Program/Subprogram</i>	<i>Description</i>
226	236	Virginia Commonwealth University	\$10,819,268	01	108	Approval of plan by SCHEV*
230.H.2	260	Virginia Community College System	\$296,415	01	100	Match for A.L. Philpott manufacturer's assistance program.
230.N	260	Virginia Community College System	\$508,140	01	100	Match for four work force training centers
231	260	Virginia Community College System	\$15,298,682	01	108	<a href="#">Approval of plan by SCHEV*</a>
231	260	Virginia Community College System	\$103,500,000	03	108	
238	211	Virginia Military Institute	\$640,389	01	108	Approval of plan by SCHEV*
238	211	Virginia Military Institute	\$200,000	03	108	
240.B.2	211	Virginia Military Institute	\$1,522,484	01	113	Certification required for number of cadets at Mary Baldwin College and Virginia Tech
242.A	208	Virginia Polytechnic Institute and State University	\$869,882	01	100	Plan for graduate engineering education to be approved by SCHEV.
242.A	208	Virginia Polytechnic Institute and State University	\$436,357	03	100	
243	208	Virginia Polytechnic Institute and State University	\$10,604,693	01	108	Approval of plan by SCHEV*
248	212	Virginia State University	\$3,108,907	01	108	Approval of plan by SCHEV*
248	212	Virginia State University	\$178,112	03	108	

<i>Item</i>	<i>Agency Code</i>	<i>Agency</i>	<i>Amount</i>	<i>Fund</i>	<i>Program/Subprogram</i>	<i>Description</i>
255.A.1	400	Jamestown 2007	\$241,460	01	502	Pursuant to progress reports required by Par. D.
255.A.1	400	Jamestown 2007	\$280,565	02	502	
255.A.1	400	Jamestown 2007	\$6,000,000	09	502	
265. E.	274	Eastern Virginia Medical School	\$6,158,108	01	110	Approval of plan by Department of Medical Assistance Services
288.2.e	161	Department of Taxation	\$12,783,359	023 8	747	Spending requires approval of DPB.
294 B	152	Treasury	To be determined	01	14303	Unallot equivalent of uncommitted GF FY2004 appropriation
296 H	152	Treasury	To be determined	01	74301	Unallot equivalent of uncommitted GF FY2004 appropriation
314.A.2	601	Department of Health	\$2,000,571	01	440	Match required from local public and private sources
314.A.2	601	Department of Health	\$200,000	10	440	
414	767	Community Corrections	\$658,486	01	35004	Approval of plan by SOPS
456 C	156	Department of State Police	\$414,768	04	30407	Approval of plan by DPB
467.B.2	136	Virginia Information Technologies Agency	\$1,000,000	09	712	Approval of Wireless E-911 Services Board required for allotment
499	995	Central Appropriations	(\$32,567,468)	01	22600	Reversion Clearing Account – Miscellaneous
500.A	995	Central Appropriations	\$63,536,974	01	70406	Supplement for increase in employer share of health insurance premiums
500.1	995	Central Appropriations	\$546,900	01	70800	Transition support
502	995	Central Appropriations	\$76,662,113	07	74501&02	Financial Assistance from Tobacco Settlement
503	995	Central Appropriations	\$742,389,232	01	74600	Car tax relief
505	995	Central Appropriations	\$151,154,479	01	75700	Central appropriation for compensation supplements
506	995	Central Appropriations	\$36,516,615	01	75800	Economic contingency fund
506.1	995	Central	\$1,500,000	01	71500	Commission on

<i>Item</i>	<i>Agency Code</i>	<i>Agency</i>	<i>Amount</i>	<i>Fund</i>	<i>Program/Subprogram</i>	<i>Description</i>
		Appropriations				Virginia's Future research
507	995	Central Appropriations	\$244,359	01	82700	Public Safety Telecommunications and Information Systems Infrastructure
507.1	995	Central Appropriations	\$719,951	01	14300	Special grants

\* Pursuant to §4-5.01 b.1.a, 2005 Appropriation Act

## Appendix B: Convenience Subobject Codes

The following convenience subobject codes may appear in the July 1, 2005, appropriations data in FATS and CARS. These convenience codes are broken out into those that must be removed on or before September 30 by submitting a FATS Type M transaction and those that do not have to be cleared out. *Expenditures cannot be made against either group of convenience codes.*

***Convenience codes that must be removed by September 30, 2005 by distributing the amounts to valid expenditure subobject codes:***

1184	FTE Undistributed Amended Legislative Appropriation
1185	FTE, Undistributed: Legislative Appropriation
4100	Undistributed Budget Amounts
5100	Undistributed Savings Amount
6100	Undistributed Biennial Budget Amounts
6200	Undistributed Nonpersonal Services Across-the-board reductions
7100	Undistributed Amended Budget Amounts
8600	Undistributed Legislative Appropriation
8900	FATS Redistribution Code
9000	Undistributed Amended Appropriations

**Convenience codes that do not need to be cleared out:**

1295	Undistributed contractual services
1395	Undistributed supplies and materials
1495	Undistributed transfer payments
1595	Undistributed continuous charges
2195	Undistributed property and improvements
2295	Undistributed equipment
2395	Undistributed obligations

**Convenience Fund codes that must be removed by September 30, 2005 by distributing the amounts to valid fund group**

1200	FTE, Undistributed Legislative Amount
1300	FTE, Undistributed Amended Legislative Amount

For definitions of these convenience codes, refer to the complete list of convenience codes in effect for FY 2006 that will be available on June 3, 2005, on DPB's web site at the following link: <http://dpb.virginia.gov/> (Search for *Expenditure Structure*.)

## Appendix C: Employer Fringe Benefit Rates For FY 2006

<i>Subject</i>	<i>Factor</i>	<i>Annual Costs/Factor 1</i>
<b>1111</b>	<b>VRS Retirement Contributions</b> State Employees Virginia Law Officers Retirement (VaLORS) State Police (SPORS) Judges (JRS)	8.91% 21.99% 21.49% 35.55%
<b>1112</b>	<b>Social Security <sup>2</sup></b>	6.20% <b>capped</b> at \$90,000
<b>1112</b>	<b>Medicare</b>	1.45%
<b>1114</b>	<b>Group Life</b>	Premium Holiday
<b>1115</b>	<b>Annual Employer Health Insurance Premiums</b> <b>COVA Care (Statewide) and Kaiser (Northern VA)</b> Single Employee Plus One Family	\$4,080 \$7,272 \$10,668
<b>1116</b>	<b>Retiree Health Insurance Credit Premium</b>	1.04%
<b>1117</b>	<b>VSDP &amp; Long-Term Disability Insurance</b> State employees State Police VaLORS	1.65% 1.65% 1.65%
<b>1118</b>	<b>Teachers Insurance and Annuity <sup>3</sup></b>	10.40%
<b>1119</b>	<b>Defined Contribution Plan <sup>4</sup></b>	10.40%
<b>1138</b>	<b>Deferred Compensation Match Payments</b>	One-half of employee's contribution per pay period, up to a max of \$20 per pay period or \$480 annually.

<sup>1</sup> Percentage costs refer to percent of salaries. Health insurance premiums are the annual employer dollar cost for an individual.

<sup>2</sup> The \$90,000 Social Security cap applies only to calendar year 2005. The Federal Social Security Administration will update this cap for calendar year 2006 at a later date.

<sup>3</sup> For institutions of higher education: This includes alternative retirement options, such as TIAA-CREF, for those employees as defined in § 51.1-126 of the Code of Virginia.

<sup>4</sup> Used for employees eligible for a defined contribution plan established pursuant to § 51.1-126.5 of the Code of Virginia.

# Appendix D: FY 2006 Central Appropriation Adjustments and Part Three Transfers

## Central account adjustments

The following summarizes adjustments that impact multiple agencies. There are other adjustments in central accounts not depicted here that will impact only one agency. Unless otherwise indicated, the following allocations will be based on actual agency expenditures.

### Item 499

- **Group Life Insurance contribution rate:** Paragraph B includes \$13.7 million in general fund savings from a complete suspension of group life insurance premiums for FY 2006.
- **Retirement contribution change:** Paragraph C requires the DPB Director to capture savings from agency appropriations, estimated to be \$13.9 million statewide. These savings are the result of changes in retirement contributions paid by state agencies and institutions of higher education to the Virginia Retirement System. Specifically, the majority of the appropriation reduction results from the fact that the retirement contribution rate built into agency base budgets was 9.24 percent, while the contribution rate in the 2005 Appropriation Act is 8.91 percent.
- **Retiree healthcare credit contribution rate:** Paragraph D includes \$2.9 million in general fund savings resulting in a reduction in the contributions paid for the retiree healthcare credit.

### Item 500

- **Employer health insurance premium increases:** Paragraph A provides \$63.5 million in general fund dollars to fund the employer cost of increased health insurance premiums for FY 2006. The transferred amounts will cover the general fund cost of the FY 2005 premium increase for a full year and FY 2006 premium increases for 23 pay periods.

Agency reimbursement amounts will be computed using actual agency health insurance participation data as provided by the Department of Human Resource Management. The average number of participants by type will be multiplied by the incremental change in the premium rates for the respective type of coverage.

### Item 500.10

- **Transition Support:** Provides \$546,900 to cover eligible expenditures for the three newly elected statewide elected officials and inauguration expenses.

### Item 505

- **Virginia Sickness and Disability contribution rate:** Paragraph E provides \$8.8 million in general fund dollars for an increase in the contribution rates for the Virginia Sickness and Disability Program (VSDP).
- **FY 2005 State Employee Salary Increases:** Paragraph G provides \$48.9 million in general fund dollars for the three percent salary increase for state employees in FY 2005.
- **FY 2005 State Supported Local Employee Salary Increases:** Paragraph G provides \$12.5 million in general fund dollars for a three percent salary increase for state supported local employees in FY 2005.

- ***FY 2006 Salary Increases:*** Paragraph Q provides \$57.4 million for the salary increases for state employees on November 25, 2005, and state-supported local employees on December 1, 2005.
- ***Other Salary Adjustments:*** This Item also provides specific allocations for salary increases for state police officers, sheriffs, regional jail officers, capitol police officers, judges, and justices.

### **Item 506**

- ***Utility Cost Increases at the Seat of Government:*** Paragraph L. provides \$281,200 in general fund dollars for anticipated utility cost increases for agencies at the Seat of Government. These funds will be distributed to state agencies that are served by the rent plan administered by the Department of General Services.
- ***Telecommunication Rate Increases:*** Paragraph O provides \$334,945 in general fund dollars for increased telecommunication rates. These funds will be distributed to state agencies impacted by the rate increase.

## **Statewide Part Three Nongeneral Fund Cash Transfers**

The nongeneral fund cash transfers listed below represent only those that impact multiple agencies. There are other nongeneral fund transfers that impact specific agencies. Agencies are highly encouraged to familiarize themselves with the contents of § 3 of the 2005 Appropriation Act to find out if any specific transfers impact their agencies.

- ***Continuation of nongeneral fund budget reductions:*** Section 3-1.01 Q. continues the nongeneral fund reductions that were put in place in Chapter 943. This section requires the State Comptroller to recover from nongeneral fund agencies and deposit to the general fund approximately \$11.3 million. A table detailing the agency-by-agency amounts can be found in paragraph Q of § 3-1.01.
- ***Group life insurance rate suspension:*** Section 3-1.01, Paragraph X, requires the State Comptroller to recover from nongeneral fund agencies and deposit to the general fund approximately \$10.8 million in savings from the suspension of payments for group life insurance contributions. Federal fund sources are exempt from this transfer.
- ***Retirement contribution rate change:*** Section 3-1.01, Paragraph Y, requires the State Comptroller to recover from nongeneral fund agencies and deposit to the general fund approximately \$3.6 million in savings resulting from a change in retirement contributions paid to the Virginia Retirement System by state agencies and institutions of higher education. Federal fund sources are exempt from this transfer.
- ***Retiree healthcare credit rate reductions:*** Section 3-1.01, Paragraph Z, requires the State Comptroller to recover from nongeneral fund agencies and deposit to the general fund approximately \$2.6 million in savings resulting from a reduction in the contribution rate for the retiree healthcare credit. Federal fund sources are exempt from this transfer.
- ***Telecommunications contract savings:*** Section 3-1.01 AA requires the State Comptroller to recover from nongeneral fund agencies and deposit to the general fund approximately \$861,440 resulting from savings pursuant to a telecommunications contract effective November 2003.
- ***Virginia Information Technologies Agency (VITA) savings:*** Section 3-1.01 BB requires the State Comptroller to recover from nongeneral fund agencies and deposit to the general fund approximately \$3.4 million in savings resulting from information technology and telecommunication operating efficiencies.

- **Centralized electronic mail:** Section 3-1.01 CC requires the State Comptroller to recover from nongeneral fund agencies and deposit to the general fund approximately \$604,080 resulting from centralized electronic mail system managed by VITA.
- **VITA data-telecommunications lines:** Section 3-1.01 DD requires the State Comptroller to recover from nongeneral fund agencies and deposit to the general fund approximately \$18,000 resulting from savings on renegotiated rates for data-telecommunication lines.

### **Other adjustments**

- VITA savings: Item 468 requires the DPB Director to withhold from agency appropriations and transfer to VITA approximately \$1.6 million in general fund savings resulting from information technology and telecommunication operating efficiencies.

## Appendix E: Treasury Board FY 2006 HEETF Lease Payments

<i>Institution</i>	<i>Amount (NGF 0300)</i>
Christopher Newport University	\$17,899
College of William and Mary	\$259,307
George Mason University	\$205,665
James Madison University	\$254,504
Longwood University	\$54,746
University of Mary Washington	\$97,063
Norfolk State University	\$108,554
Old Dominion University	\$374,473
Radford University	\$135,235
Richard Bland College	\$2,027
University of Virginia	\$1,088,024
University of Virginia's College at Wise	\$9,750
Virginia Commonwealth University	\$401,647
Virginia Community College System	\$633,657
Virginia Military Institute	\$88,844
Virginia Polytechnic Institute and State University	\$992,321
Virginia State University	\$108,886
<b>Total</b>	<b>\$4,842,602</b>

\* Table reflects amounts in Item 296, Paragraphs C.5. a. and b.

## Appendix F: FY 2006 Capital Fee for Out-of-State Students

<i>Institution</i>	<i>Amount</i>
Christopher Newport University	\$7,190
College of William and Mary	\$133,950
George Mason University	\$114,035
James Madison University	\$219,230
Longwood University	\$9,130
University of Mary Washington	\$55,465
Norfolk State University	\$75,375
Old Dominion University	\$108,790
Radford University	\$51,190
Richard Bland College	\$1,165
University of Virginia	\$376,300
University of Virginia's College at Wise	\$3,790
Virginia Commonwealth University	\$94,125
Virginia Community College System	\$258,960
Virginia Military Institute	\$36,135
Virginia Polytechnic Institute and State University	\$386,400
Virginia State University	\$68,770
<b>Total</b>	<b>\$2,000,000</b>

Table reflects amounts in Item 296, Paragraph C.7.

# Appendix G: Request to Use Recovery Subobject Codes



VIRGINIA DEPARTMENT OF PLANNING AND BUDGET

FORM OC-1 (2004)

Agency Name:	_____	Agency Code:	_____
Program Name:	_____	Program Code:	_____
Requested Recovery Subobject Code Number(s):	_____	Fiscal Year:	_____
Person Completing form:	_____	Phone #	_____
E-mail address:	_____		

## PURPOSE OF RECOVERY:

Check how the recovery codes are used

- Refunds made by vendors or parties outside of state government.
- Transfer expenses between funds.
- Process reimbursable federal grants.
- Other (describe)
- 

## DESCRIPTION AND EXPLANATION

## ALTERNATIVE TO USING THE CODE:

## DPB ACTION

Approved                       Denied

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

## **Instructions for DPB Form OC-1 Request to Use Recovery Subobject Codes xx98 and xx99**

1. Complete one copy of this form for each unique recovery occurring that has not been previously approved by DPB. (This Appendix G provides a list of all approved recovery codes.) For example, if an agency uses recovery codes for two unique purposes within a program, two forms should be completed. Examples of unique recoveries include payment for services rendered to a party outside state government, federal fund recoveries, or other nongeneral fund recoveries.
2. The form may list more than one recovery subobject, provided it is used for the unique purpose discussed on the form. For example, the activity may require use of 1199, 1299, and 1399.
3. Requests must be submitted to DPB by June 6, 2005, for action by July 1, 2005. Any requests after June 6 will be processed within 30 days.

### **Purpose of Recovery**

Check the appropriate box on the form to show the proposed purpose of the recovery.

### **Description and Explanation**

Describe how the recovery code will be used and explain why it is needed. What is the unique situation requiring the recovery code? Be sure to address how the proposed usage is consistent with DPB and DOA in accordance with the guidelines published on the DOA website at:

<http://www.doa.state.va.us/procedures/FinancialReporting/Pass-Through/Memo.htm>

### **Alternative to Using the Code**

What accounting or budgeting method would the agency need to implement if use of the recovery code is not approved? Why is the alternative not a viable option?

### **DPB Action**

This section is for DPB use only.

This form is available on DPB's web site at the following link: <http://dpb.virginia.gov/>

## Appendix H: Authorized Recovery Codes

Agy Code	Agency Title	Program		1	1	1	1	1	1	1	1	1	2	2	2	2	2	3
				1	2	2	3	3	4	4	5	5	1	1	2	2	3	
				9	9	9	8	9	8	9	8	9	8	9	8	9	9	9
140	Department of Criminal Justice Services	302, 303, 304, 305, 306, 319, 390, 560		X	X	X	X	X	X	X	X	X			X	X		
141	Office of the Attorney General	320, 552		X														
146	Science Museum of Virginia	145		X														
156	Department of State Police	302, 304				X												
165	Department of Housing & Community Development	533, 562			X	X												
171	State Corporation Commission	552, 553, 556, 563, 579, 601, 734		X		X		X				X				X		
194	Department of General Services	726, 727, 730, 741, 749		X	X	X	X	X			X							

Agy Code	Agency Title	Program	1 1 9 9	1 2 9 8	1 2 9 9	1 3 9 8	1 3 9 9	1 4 9 8	1 4 9 9	1 5 9 8	1 5 9 9	2 1 9 8	2 1 9 9	2 2 9 8	2 2 9 9	2 3 9 9	3 1 9 9
202	Library of Virginia	137, 142, 149	X		X		X							X			
204	College of William and Mary	100- 107, 110, 809	X		X		X		X		X		X		X	X	X
207	University of Virginia	100- 107, 110, 809	X	X	X	X	X	X	X	X	X	X	X	X	X	X	
208	Virginia Polytechnic Institute & State University	100- 107, 110, 809	X	X	X	X	X	X	X	X	X	X	X	X	X		
209	UVA Health Systems	430, 449							X								
211	Virginia Military Institute	100- 107, 809	X		X		X		X		X		X		X	X	
212	Virginia State University	100- 107, 110, 809	X		X		X		X		X				X	X	
213	Norfolk State University	100-107	X		X		X				X						
214	Longwood University	100- 107, 110, 809	X		X		X										
215	Mary Washington College	100- 107, 809	X		X		X		X		X		X				

Agy Code	Agency Title	Program	1 1 9 9	1 2 9 8	1 2 9 9	1 3 9 8	1 3 9 9	1 4 9 8	1 4 9 9	1 5 9 8	1 5 9 9	2 1 9 8	2 1 9 9	2 2 9 8	2 2 9 9	2 3 9 9	3 1 9 9
216	James Madison University	100-107, 110, 809	X	X	X	X	X	X	X	X	X	X	X	X	X		X
217	Radford University	100-107, 809	X		X		X				X						
218	Virginia School for the Deaf and the Blind at Staunton	197, 199	X		X		X				X					X	
219	Virginia School for the Deaf, Blind and Multi-Disabled at Hampton	199	X		X		X			X	X					X	
221	Old Dominion University	100-107, 110, 430, 809	X	X	X	X	X	X	X	X	X				X	X	
229	VPISU Cooperative Extension	100-107	X	X	X	X	X	X	X	X	X	X	X	X	X	X	
236	Virginia Commonwealth University	100-107, 430, 110, 809	X	X	X	X	X	X	X		X				X	X	
238	Virginia Museum of Fine Arts	145	X		X		X				X					X	
241	Richard Bland College	100-107	X														
242	Christopher Newport University	100-107, 110, 809	X		X		X		X		X		X		X	X	

Agy Code	Agency Title	Program		1 1 9 9	1 2 9 8	1 2 9 9	1 3 9 8	1 3 9 9	1 4 9 8	1 4 9 9	1 5 9 8	1 5 9 9	2 1 9 8	2 1 9 9	2 2 9 8	2 2 9 9	2 3 9 9	3 1 9 9	
246	University of Virginia's College at Wise	100-107, 110, 809		X		X		X		X		X					X		
247	George Mason University	100-107, 809		X		X		X				X							
260	Virginia Community College System	100-107		X	X	X	X	X				X					X		
268	Virginia Institute of Marine Science	100-107, 110		X	X	X	X	X				X			X	X			
325	Department of Business Assistance	534			X	X													
423	Department of Historic Resources	502, 519																	
440	Department of Environmental Quality	514, 519, All		X	X	X						X							
501	Virginia Department of Transportation	All		X	X	X		X		X		X		X		X		X	
601	Virginia Department of Health	403, 405, 406, 420, 430, 440, 449		X	X	X	X	X	X	X	X	X			X	X			
602	Department of Medical Assistance Services	456, 479, 446				X													
706	Western State Hospital	430, 449			X		X												

Agy Code	Agency Title	Program	1 1 9 9	1 2 9 8	1 2 9 9	1 3 9 8	1 3 9 9	1 4 9 8	1 4 9 9	1 5 9 8	1 5 9 9	2 1 9 8	2 1 9 9	2 2 9 8	2 2 9 9	2 3 9 9	3 1 9 9
720	Department of Mental Health, Mental Retardation and Substance Abuse Services	449	X														
795	Division of Institutions	319, 357, 379, 802			X		X										
799	Department of Corrections	379			X		X										
960	Department of Fire Programs	728, 744	X	X	X	X	X	X	X	X	X			X	X		

# Appendix I: Instructions for DPB Form A (2005) Capital Project Review Summary

Section 4-5.05.d.1. of Chapter 4 requires the Director, Department of Planning and Budget, and the Director, Department of General Services, to develop performance measures for capital projects. The DPB Form A will be used to collect capital project performance measurement information in addition to the project reappropriation information. DPB Form A is in a Microsoft Access database. Please refer to the following instructions for completing the form which can be found at the DPB website ([www.dpb.state.va.us](http://www.dpb.state.va.us)) under "Documents and Forms."

1. Complete this form for each project reported on the CARS ACTR 1408 Option A2, as of May 9, 2005. This includes active projects and completed projects. This does not include projects on the CARS ACTR 1408 that were reported as completed on the DPB Form A the previous year and have no appropriation balances.
2. This form must be completed for projects that meet any one of the following criteria: a) are funded in an Appropriation Act, b) are funded by revenue bonds, or c) are authorized by the Governor pursuant to § 4-4.01.m of Chapter 4.
3. For any project not approved for carryforward, DPB will close out the project and remove its appropriation from FATS and CARS as of June 30, 2005. If no DPB Form A is submitted, DPB will assume the project has been completed and will close it out.
4. Do not submit a separate Access file for each project. Enter all of the agency project information in one file. The report can be viewed all projects in an agency or for the current project selected in the database simply by going to the "Reports..." menu in the toolbar. Send the completed Access database electronically to [CapitalBudget@dpb.virginia.gov](mailto:CapitalBudget@dpb.virginia.gov).

The section-by-section instructions for the Access form are as follows:

## General Information

Complete this section by entering the agency's name and its three-digit code and by entering the project title and project code. The "Project Type" block contains a drop-down menu. Please select the choice that best describes the project. In some cases, more than one choice may apply to a project. Again, choose the description that best fits the project. **If the project is an "umbrella" project** such as maintenance reserve, **then identify it as such** and do not complete the "Status of Project" section.

Three other blocks must also be completed. In the "Carryforward Request Type" block, which contains a drop-down menu, please select the appropriate type of carry forward request for the project in question. The choices include: "A. Active, Carryforward All Balances"; "B. Active, Partial Reversion"; and "C. Project Complete."

In the "Date Funding Made Available" block, **please enter the date on which funds were first made available for this project** (i.e., the initial authorization date of the project's funding.) For projects authorized by an appropriation act for either the first or second year of a biennium, this date should normally be July 1. If the project was authorized administratively as an "m" project or through Central Appropriations, the date should be the date on which the decision brief for that action was approved. For all entries, please enter the date as month, day, and year.

In the “Estimated Completion Date” block, please enter the date on which the agency believes this project will be completed. This date should be entered as month, day, and year. If the project is complete, then enter the date on which a Form CO-13.1 or Form CO-13.3 was approved.

### **Basis for Carry forward**

Please check all of the conditions that apply to the project.

### **Status of Project**

**Note: This section should not be completed for umbrella projects or maintenance reserve projects.**

If any of the capital outlay forms shown in this section have been approved for the project, check the appropriate box. In addition, please enter the date on which that initial approval was granted and the date on which approval was granted for the latest revision of that form. Dates should be entered as month, day, and year. In addition, please enter the project’s total square footage as recorded on the latest revision of any form approved for the project. If the square footage was not recorded on a particular form, then leave that field blank. If a particular form has not been approved for the project, then do not check the box for that form or enter any dates for that form. If no capital outlay form has been approved for the project, then leave this entire section blank.

### **Project Budget Status**

**Please complete this section for all projects (including completed projects) except maintenance reserve projects.**

**Original Project Budget.** The amounts entered in this column should equal those listed in the project budget shown on the **original** CO-2 approved for the project.

**Current Project Budget.** The amounts entered in this column should equal those listed in the project budget shown on the **most recently approved** capital outlay form.

**Project Commitments.** The amounts entered in this column should equal the amounts shown in the project’s contract documents (i.e., CO-3 for A&E services, CO-9 for construction, or other contractual documents for testing and inspection services) and reflect the project’s status as of May 9, 2005. Please note the following guidelines for contingencies: (1) the contingency amount should be equal to the larger of the total construction change orders or two percent of the construction contract for standalone construction projects and improvement projects in excess of \$1 million, or (2) five percent for improvement projects less than \$1 million.

**Project Expenditures.** This amount should equal the total value of all vouchers that have been processed in CARS during this fiscal year (through May 9, 2005) **plus** expenditures from prior fiscal years. In other words, this column should reflect **lifetime-to-date** expenditures for the project.

**Carryforward Request.** In this column, enter the total carryforward request for each type of activity shown.

**Additional Information.** This section is to be used to identify the amount to be reverted and the total number and value of change orders for the project. For any reversions, the agency should identify the amount and fund detail of the reversion. Four fields have been provided to record general fund reversions and any nongeneral fund reversions. In addition, agencies are required to report the total value of any general fund or nongeneral fund financed change orders and the total number of change orders processed for the project. If no change orders have been processed, then do not enter anything in these fields.

**Justification**

Provide a statement justifying any carryforward request in excess of the difference between Project Commitments less Project Expenditures. In addition, please complete the other blocks to capture the identity of the person completing this form.



### CAPITAL PROJECT REVIEW SUMMARY

#### GENERAL INFORMATION

Agency Name:  Agency Code:

Project Title:  Project Code:

Project Type:  Carryforward Request Type:

Date Funding Made Available:  Estimated Completion Date:

#### BASIS FOR CARRYFORWARD (Check all that apply)

- Construction is in progress
- Equipment purchases have been authorized by the Governor but not receive
- Plans and specifications have been authorized by the Governor but not complete
- Obligations were outstanding at the end of the previous bienniu

#### STATUS OF PROJECT (Check all that apply)

	Original Approval Date	Latest Revision Date	Project Square Footage
<input type="checkbox"/> Form CO-2 Approved	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
<input type="checkbox"/> Form CO-3 Approved	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
<input type="checkbox"/> Form CO-4 Approved	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
<input type="checkbox"/> Form CO-5 Approved	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
<input type="checkbox"/> Form CO-6 Approved	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
<input type="checkbox"/> Form CO-8 Approved	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
<input type="checkbox"/> Form CO-13.1 Approved	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
<input type="checkbox"/> Form CO-13.3 Approved	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
<input type="checkbox"/> Form CO-14 Approved	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>

#### PROJECT BUDGET STATUS

	Original Project Budget (original CO-2)	Current Project Budget	Project Commitments	Project Expenditures	Carryforward Request
Construction:	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>
A/E Services:	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>
Inspection:	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>
Equipment:	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>
Other:	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>
Contingency:	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>
Total Budget:	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>
General Fund Share:	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>

	General Fund	Nongeneral Funds	
Amount to be Reverted:	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>
Fund Detail for Reversion:	0100	<input type="text"/>	<input type="text"/>
	General Fund	Nongeneral Fund	
Total Change Order Costs:	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	
Total Change Orders:	<input type="text" value="0"/>		

#### JUSTIFICATION

Name of Person Completing this Form:  Date:

Title of Person Completing this Form:  Phone:

E-Mail Address: