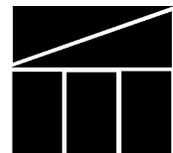


# **Budget Execution Instructions**

**FY 2011 Year-end Closing  
FY 2012 New Year Start-up**



**Virginia Department of  
Planning and Budget**

*April, 2011*

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# Introduction

This package provides guidance and instructions to close out FY 2011 and start-up FY 2012. The significant Department of Planning and Budget (DPB) deadlines for year-end close and new year start-up actions are:

<b><i>Date</i></b>	<b><i>Action</i></b>
<b>June 13, 2011</b>	Deadline for agencies to submit transactions for FY 2011
<b>June 13, 2011</b>	PB system available for FY 2012 transactions
<b>June 15, 2011</b>	Deadline for agencies to submit packages for reappropriations of capital projects for FY 2012
<b>June 17, 2011</b>	Deadline for cabinet secretaries and agency heads to submit the “Acknowledgement of Notification of Provisions of the Appropriation Act Relating to Indebtedness of State Agencies”
<b>June 17, 2011</b>	Deadline to submit FY 2012 PB system adjustments that must be in place when CARS is opened for the new year
<b>July 15, 2011</b>	Deadline for institutions of higher education to submit to DPB updated operating plans
<b>September 30, 2011</b>	Deadline for agencies to submit budget execution adjustment to clear out convenience subobject codes other than the xx95 series

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

- ✓ 2011 Appropriation Act means the Appropriation Act for the 2010-12 biennium, as passed by the 2011 session of the General Assembly.
- ✓ *FY 2011* means the fiscal year beginning July 1, 2010, and ending on June 30, 2011.
- ✓ *FY 2012* means the fiscal year beginning July 1, 2011, and ending on June 30, 2012.
- ✓ PB system refers to the Performance Budgeting system implemented in September, 2010.

# Deficits

Section 4-3.01 of the General Provisions of the 2011 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 prohibition from incurring a deficit applies to all agencies in the legislative, judicial, and executive branches, and to the independent agencies, which are designated in the Appropriation Act by title and a three digit agency code.

Pursuant to this section, if any agency violates any of the prohibitions stated above, thereby incurring an unauthorized deficit, the Governor is directed to withhold approval of such excess obligation or expenditure. There will be no reimbursement of said excess, nor shall there be any liability or obligation upon the state to make any appropriation hereafter to meet such unauthorized deficit. The language stipulates that those members of the governing board of any such agency who shall have voted therefore, or its head if there be no governing board, making any such excess obligation or expenditure shall be personally liable for the full amount of such unauthorized deficit and, at the discretion of the Governor, shall be deemed guilty of neglect of official duty and be subject to removal therefore.

This section also requires the Governor to bring the deficit provision to the attention of the members of the governing board of each state agency or the agency head if there is no governing board. Consistent with this provision, the agency head is directed to acknowledge the receipt of this notification by completing the form found in Appendix A and returning it to DPB by June 17, 2011. A signed form is required from each cabinet secretary and all agency heads in the legislative, judicial, and executive branches and the independent agencies. **Acknowledgement cannot be delegated and this must be an original signature.**

The heads of agencies with governing boards should provide each board member with a copy of this notice and of §4-3.01. The governing boards are those specified as supervisory boards in §2.2-2100, *Code of Virginia*. Agency heads are also requested to provide the material to any board members and fiscal officers who may be appointed in the future.

Agency analysis and monitoring of expenditures against cash, allotments, and appropriations are critical to avoid incurring a deficit at the close of the fiscal year on June 30, 2011. Agencies must alert DPB as soon as a problem is detected and anticipated at year-end close. Agencies should NOT wait until year-end close is underway if it is currently aware of any problems.

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 2011

The deadline to submit PB system transactions to DPB for FY 2011 appropriation and allotment actions, both operating and capital, is:

**5:00 p.m., Monday, June 13, 2011**

DPB will process the final FY 2011 actions and send them to the Department of Accounts (DOA). Agency pending PB system transactions that no longer need processing should be voided before the June 13 closing date.

## FY 2012 Operating Appropriations

### *Establishing Appropriations*

DPB will create initial appropriations and allotments for FY 2012 operating expenses and will transmit them to CARS so that they are available when DOA opens CARS for FY 2012. Agency action is not needed. DPB's initial actions will include:

- Establish legislative appropriations in the 2011 Appropriation Act.
- Transfer (rollover) of Fund 0100 to Fund 0300 in program 100 (Educational and General Programs) for institutions of higher education for the initial FY 2012 legislative appropriation in the 2011 Appropriation Act.
- Unallot FY 2012 appropriations based on language in the 2011 Appropriation Act that directs certain appropriations to not be initially allotted and available for expenditure on July 1, 2011, for the following reasons:
  - ✓ Some type of prior approval by the Governor or other designated person is required;
  - ✓ There is a match requirement; or
  - ✓ The appropriation is not expended in the agency to which it is made, but is transferred to other agencies for expenditure.

A listing of unallotted appropriations can be found in Appendix B. These amounts will be established as unallotted in the PB system and CARS on July 1, 2011, and will not be available for expenditure. If expenditure is conditional upon a prior approval action or a match

requirement, these criteria must be satisfied before the appropriation can be allotted. Once the condition is met, an agency can submit a budget execution adjustment to request the allotment of the appropriation.

## ***Appropriation Adjustments Required to be Available on July 1, 2011***

For selected state agencies, one action will not be reflected in the initial appropriations transmitted to CARS by DPB. This is:

- Appropriation of certain unexpended federal grants or other nongeneral funds that must be immediately available on July 1, 2011 to ensure that services may continue without interruption. Note, however, that the general policy is that requests to appropriate unexpended nongeneral fund cash balances are limited to circumstances where there is no nongeneral fund appropriation in FY 2012 or the FY 2012 appropriation is insufficient to meet the provisions of §4-1.04 a, **Unappropriated Nongeneral Funds**, of the 2011 Appropriation Act.

Budget execution transactions must be submitted for appropriation adjustments (such as establishing a new appropriation or appropriating unexpended June 30, 2011, balances) when CARS is opened for the new year. **The transactions must be submitted by June 17, 2011.**

### *Sum Sufficient Requests:*

For sum sufficient appropriations, use adjustment type “Sum sufficient appropriation” to reverse the negative dollar amount in subobject code 4101 and include a transaction brief stating: “To establish the sum sufficient amount for Item # in the 2011 Appropriation Act.”

### *Nongeneral Fund Balances:*

For unexpended nongeneral funds, use adjustment type “Nongeneral fund cash balance” and **round up** the requested amount to the nearest whole dollar. The amount requested should not exceed the agency’s estimate of the cash balance that will be unexpended on June 30, 2011. Some of the June 30, 2011 cash balance may have been anticipated during budget development and included in the FY 2012 nongeneral fund appropriations in the act. If so, such amounts should be netted out of your type “nongeneral fund cash balance” adjustment request. (After reviewing its most recent nongeneral fund revenue submission to DPB, an agency may need to consult with its DPB budget analyst to determine if any portion of the balance is already appropriated in the act.)

The transaction brief should clearly describe how the funds will be used, the need for the appropriation, and note that it is an estimated amount. The PB system documentation lists the questions that must be addressed in the budget execution adjustment transaction brief. The documentation can be found at <http://dpb.virginia.gov/forms/forms.cfm>. Search for “Budget Execution Adjustments.”

The State Comptroller will close the fiscal year on July 23, 2011, and report the exact amount of the unexpended appropriations in the last week of July in the year-end reports. If the

originally requested amount exceeds the amount reported by the State Comptroller, the agency must submit another budget execution adjustment to adjust the original request down to the actual amount.

### ***Reappropriation of FY 2011 Unexpended General Fund Appropriations***

As part of the year-end close process, the State Comptroller reverts all unexpended general fund operating expense appropriations to the fund balance of the general fund. The 2011 session of the General Assembly modified language in Section 4-1.05 a. of the Appropriation Act governing the reappropriation of unexpended general fund operating expense appropriations for use in the next year. The new language provides that:

General fund appropriations which remain unexpended on (i) the last day of the previous biennium or (ii) the last day of the first year of the current biennium, shall be reappropriated and allotted for expenditure where required by the Code of Virginia, where necessary for the payment of preexisting obligations for the purchase of goods or services, or where desirable, in the determination of the Governor, to address any of the six conditions listed in § 4-1.03 c.5 of this act or to provide financial incentives to reduce spending to effect current or future cost savings. With the exception of the unexpended general fund appropriations of agencies in the Legislative Department, the Judicial Department, the Independent Agencies, or institutions of higher education, all other such unexpended general fund appropriations unexpended on the last day of the previous biennium or the last day of the first year of the current biennium shall revert to the general fund.

General fund appropriations for agencies in the Legislative Department, the Judicial Department, and the Independent Agencies shall be reappropriated, except as may be specifically provided otherwise by the General Assembly. General fund appropriations shall also be reappropriated for institutions of higher education, subject to § 2.2-5005, Code of Virginia.

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 2011 and will be reappropriated in accordance with the provisions of § 2.2-5005, Code of Virginia.

DPB will calculate the amount available for reappropriation for each agency and institution of higher education based on the State Comptroller's report of the exact amount of unexpended balances (CARS ACTR 1408) for FY 2011 final close. After this step, DPB may request additional information from agencies on whether the unexpended balances are needed to meet pre-existing obligations, to meet any of the criteria set out in section 4-1.03 c.5 of the Appropriation Act, or to meet incentives proposed by the Governor to reduce spending to effect current or future cost savings.

Any approved carryforward amounts that are approved for reappropriation must be reappropriated in the respective programs in the CARS ACTR 1408 report. DPB will provide agencies with the approved amounts by program. After this notification, agencies will then prepare the necessary budget execution adjustments to reappropriate the approved balances.

After the reappropriation process is complete, agencies may submit additional budget execution adjustments to distribute the amounts to the correct service areas and subobject codes within the designated program or to transfer the reappropriation to a different program. Any such program transfers must be accompanied by a transaction brief providing the basis for the request. (See the PB system documentation for items that must be included in the brief.)

### ***Appropriation of FY 2011 Nongeneral Fund Unexpended Cash Balances***

Unexpended nongeneral fund appropriations **are not** automatically brought forward in the PB system and CARS. Unexpended nongeneral fund cash balances on June 30, 2011, must be appropriated in the PB system to be available for expenditure in FY 2012. 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 budget execution adjustments. If such a request is made, agencies will be instructed to prepare budget execution adjustments to appropriate approved requests and, to the extent necessary, spread these amounts in separate budget execution adjustments to the appropriate programs and service areas. Further details on the preparation of the plan, if a plan is required, will be forthcoming.

For authorized nongeneral fund carryforward 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 budget execution adjustment (adjustment type "Nongeneral fund cash balance") to DPB requesting appropriation and allotment of the amount estimated to be needed in FY 2012. If the entire balance is needed, 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 2012, a budget execution adjustment (adjustment type "Nongeneral fund revenue adjustment") must be submitted. The request must be consistent with the provisions of § 4-1.04 of the Appropriation Act and include a transaction brief clearly explaining and justifying how the additional nongeneral funds will be expended and why the additional appropriation is needed. Also, describe the additional funding source and include the revenue source code(s) for the additional nongeneral fund revenue. The PB system documentation lists the questions that must be addressed in the budget execution adjustment transaction brief. It is the agency's responsibility to provide cash to support the appropriation thus created.

### ***Clearing Out Convenience Subobject and Fund Codes for FY 2012***

The initial appropriations in CARS for FY 2012 may contain "convenience" subobject and fund detail codes (see Table 1 below). Because of the need to know what agencies plan to purchase, and because expense vouchers to be processed through CARS must be coded using

valid expenditure subobject codes, agencies will need to clear out these convenience codes. By September 30, 2011, agencies must submit a budget execution adjustment (adjustment type “Adjustment to subobject codes only”) to convert any convenience subobject and fund codes, other than the xx95 subobject codes, to regular subobject and fund codes. It is optional to clear out the xx95 convenience codes (see Table 2) for undistributed nonpersonal services. However, agencies cannot expend against these xx95 convenience codes.

**Table 1: Convenience codes must be removed by September 30, 2011, by distributing the amounts to valid expenditure subobject codes:**

<b>Subobject Codes</b>	
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	PB system Redistribution Code
9000	Undistributed Amended Appropriations
<b>Fund Detail Codes</b>	
1200	FTE, Undistributed Legislative Amount
1300	FTE, Undistributed Amended Legislative Amount

**Table 2: 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

For descriptions of these convenience codes, refer to the complete list of convenience codes in effect for FY 2012 that will be available in June 2011 on DPB’s web site at the following link: <http://dpb.virginia.gov/forms/forms.cfm> (search for “Expenditure Structure”).

Beginning this spring, DPB will work with agencies that have amendments in the 2011 Appropriation Act, to place the amendments in the appropriate programs, service areas and subobject codes prior to loading the initial appropriations to CARS. Any convenience codes in Table 1 that were used in the amendment will be removed at that time.

**Since convenience codes cannot be used to record expenditures, agencies may not use convenience codes (including the xx95 convenience codes) to appropriate or adjust funds during the fiscal year in the PB system.**

***For institutions of higher education only: In order to have the most current financial information available for calculation of base adequacy and the financial component of the six-year plans, the updated operating plans must be submitted to DPB by July 15th.***

### ***Central Appropriation and Part Three Transfers***

Transfers in Central Appropriations and Part Three Miscellaneous Transfers of the 2011 Appropriation Act may affect an agency. During the first half of FY 2012, DPB will provide further details about the FY 2012 transfers to and from Central Appropriations and nongeneral fund cash transfers required by Part Three of the 2011 Appropriation Act that affect multiple agencies. Where appropriate, your DPB analyst will work with his or her agency to identify the proper service areas and fund/fund details for the transfers. Agencies are highly encouraged to become familiar with the contents of both of these sections of the 2011 Appropriation Act to find out if any specific transfers impact them.

### ***Higher Education Equipment Trust Fund Lease Payments***

The 2011 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 2011 Appropriation Act. Therefore, DOA will take action on or about July 1 to transfer the appropriate cash amount listed in Item 271, paragraph E. 5. for all institutions from balances in fund code 0300 (higher education operating). See Appendix C.

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 2011 General Assembly approved an additional fee to be charged to out-of-state students beginning in FY 2012. The funds will be used to pay a portion of the debt service on bonds issued under the 21<sup>st</sup> Century Program. Item 271, paragraph E. 3. of the 2011 Appropriation Act, sets out the amounts designated for each institution. No action is necessary at this time. See Appendix D.

# Capital Projects

## *Review of Active Projects*

All capital outlay projects recorded in CARS as of month-end for April 2011, including projects authorized in prior biennia or under §4-4.01.m of the General Provisions of the Appropriation Act, must be reviewed at the close of the fiscal year to identify and close-out unobligated appropriation balances that can be reverted and projects that have been completed. Beginning this fiscal year, all such requests will be submitted in the Performance Budgeting System in the Capital Project Review module.

Higher education institutions with Level III status will be responsible for submitting financial data reports that provide the same information reflected in the CARS ACTR 1408 report as of month-end for April 2011, at the time they make Form A submissions to DPB. In addition, as part of their management agreements, Level III institutions only need to submit forms for those projects that are funded entirely or in part by a general fund appropriation or state tax-supported debt.

Agencies must complete their entries **no later than June 15 2011**.

Once year-end close is completed for approved projects, DPB will bring forward into FY 2012 the project appropriations in the PB system as of June 30, 2011. This action will take place in mid-to-late August 2011. Until the capital project appropriations are re-established 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 2012 capital expenses (general fund and nongeneral fund) and will transmit them to CARS. The exception will be those projects subject to the conditions of paragraph D, Item C-85 of the 2011 Appropriation Act.

***Initial Appropriations.*** DPB will enter the appropriations for all state-owned projects into the PB system and transmit them to CARS. **Do not submit PB system transactions to enter new project appropriations into the PB system 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 to initiate a project. If a project is partially funded in each year of the biennium, a separate CO-2 form must be submitted in FY 2012 for the second year funds. Forms CO-2 for FY 2012 submitted before the start of the fiscal year will be held at DPB until the start of the fiscal year.

***Allotment of Project Appropriation.*** After receipt of an approved CO-2, a PB system 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 has been submitted to DGS, an agency must submit a PB system 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 budget execution adjustment 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.

### ***Maintenance Reserve Appropriations***

Appropriations for maintenance reserve projects will be processed in the same manner as those for other capital projects. However, effective July 1, 2011, agencies that have previously received maintenance reserve funding no longer have to submit a CO-2 form to DGS for maintenance reserve appropriations as it has been determined that these forms no longer serve a useful purpose in this situation. Agencies that have never received maintenance reserve funding must still submit a CO-2 form to DGS for maintenance reserve to initiate their first appropriations.

### ***Re-establishing 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 §4-1.05.c.3 of the General Provisions of the 2011 Appropriation Act authorizing the DPB Director to restore reverted capital project balances and re-establish closed-out projects. ***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 re-established under the authority of §4-1.05.c.3. 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 § 4-1.04 authorizes the appropriation of unappropriated nongeneral funds.

To request the re-establishment of a closed capital outlay project 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

## Acknowledgment of Notification of Provisions of the Appropriation Act Relating to Indebtedness of State Agencies

To: Director, Department of Planning and Budget

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### Section A

#### All Agencies

I have received and read your instructions and notice of April, 2011, regarding indebtedness of state agencies.

Agency Name \_\_\_\_\_ Agency Code \_\_\_\_\_

Agency Head Name \_\_\_\_\_

Agency Head Signature \_\_\_\_\_

*(Personal signature is required and cannot be delegated)*

Date \_\_\_\_\_, 2011

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### Section B

#### Supervisory Board (§2.2-2100 of the Code of Virginia)

I have provided each member of the board of this agency with a copy of the notice in this memorandum and I will provide the same material to those appointed to the board in the future.

\_\_\_\_\_  
*Personal Signature of Agency Head*

Date: \_\_\_\_\_, 2011

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Please return this acknowledgment form by mail\* to:

BOS Secretary, General Provisions  
Department of Planning and Budget  
Patrick Henry Executive Office Building, Fifth Floor  
1111 East Broad Street  
Richmond, Virginia 23219

**\* Originals only... Copies, e-mails, or faxes of this form will not be accepted.**

**This form is available on DPB's web site at the following link:**

<http://dpb.virginia.gov/forms/forms.cfm> (search for "Acknowledgement")

## Appendix B

### Appropriations Not To Be Allotted July 1, 2011

The 2011 Appropriation Act contains certain appropriations that are not to be initially allotted and available for expenditure on July 1, 2011, for the following reasons:

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

The following table is a list of such appropriations. These amounts will be established as unallotted in the PB system and CARS on July 1, 2011, and will not be available for expenditure. If expenditure is conditional 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/Service Area</i>	<i>Description</i>
67.20	157	Compensation Board	\$1,433,094	100	30710	New or delayed opening of regional jail beds (Rappahannock)
67.20	157	Compensation Board	\$3,019,137	100	30718	New or delayed opening of local jail beds (Pittsylvania County, Patrick County, Loudoun)
67.30.D	157	Compensation Board	\$377,010	100	35601	Unbudgeted medical expenses in local correctional facilities
138.B.1	245	State Council of Higher Education	\$1,707,499	100	11001	Appropriations (Eminent Scholars) for transfer to institutions subject to Secretary of Education approval
143	242	Christopher Newport University	\$4,170,020	100	10810	Approval of plan by SCHEV*
143	242	Christopher Newport University	\$190,000	100	10810	Approval of plan by SCHEV*
147	204	College of William and Mary	\$2,991,549	100	10810	Approval of plan by SCHEV*
147	204	College of William and Mary	\$4,862,911	300	10810	Approval of plan by SCHEV*
151	241	Richard Bland College	\$381,736	100	10810	Approval of plan by SCHEV*
157.B	247	George Mason University	\$289,614	100	10110	Plan for graduate engineering education to be approved by SCHEV.
157.B	247	George Mason University	\$124,120	300	10110	Plan for graduate engineering education to be approved by SCHEV.

<i>Item</i>	<i>Agency Code</i>	<i>Agency</i>	<i>Amount</i>	<i>Fund</i>	<i>Program/Service Area</i>	<i>Description</i>
158	247	George Mason University	\$13,905,927	100	10810	Approval of plan by SCHEV*
158	247	George Mason University	\$3,302,000	300	10810	Approval of plan by SCHEV*
162	216	James Madison University	\$6,739,671	100	10810	Approval of plan by SCHEV*
162	216	James Madison University	\$3,041,460	300	10810	Approval of plan by SCHEV*
166	214	Longwood University	\$3,779,258	100	10810	Approval of plan by SCHEV*
169.C.1	213	Norfolk State University	\$70,000	100	10101	Match requirement for Dozoretz Institute.
170	213	Norfolk State University	\$7,001,393	100	10810	Approval of plan by SCHEV*
170	213	Norfolk State University	\$1,400,000	302	10810	Approval of plan by SCHEV*
170	213	Norfolk State University	\$3,500,000	317	10810	Approval of plan by SCHEV*
173.B	221	Old Dominion University	\$431,013	100	10110	Plan for graduate engineering education to be approved by SCHEV
173.B	221	Old Dominion University	\$198,244	300	10110	Approval of plan by SCHEV*
174	221	Old Dominion University	\$15,003,600	100	10810	Approval of plan by SCHEV*
178	217	Radford University	\$6,788,383	100	10810	Approval of plan by SCHEV*
178	217	Radford University	\$1,907,471	300	10810	Approval of plan by SCHEV*
181.B	215	University of Mary Washington	\$80,483	100	10110	Plan for graduate engineering education to be approved by SCHEV.
181.B	215	University of Mary Washington	\$36,130	300	10110	Plan for graduate engineering education to be approved by SCHEV.
182	215	University of Mary Washington	\$1,616,233	100	10810	Approval of plan by SCHEV*
187.D	207	University of Virginia	\$595,497	100	10110	Plan for graduate engineering education to be approved by SCHEV. Approval of plan by SCHEV.
187.D	207	University of Virginia	\$468,850	300	10110	Plan for graduate engineering education to be approved by SCHEV. Approval of plan by SCHEV.
188	207	University of Virginia	\$5,307,327	100	10810	Approval of plan by SCHEV
188	207	University of Virginia	\$10,047,360	317	10810	Approval of plan by SCHEV
195	246	University of Virginia's College at Wise	\$1,911,488	100	10810	Approval of plan by SCHEV

<i>Item</i>	<i>Agency Code</i>	<i>Agency</i>	<i>Amount</i>	<i>Fund</i>	<i>Program/Service Area</i>	<i>Description</i>
198.C	236	Virginia Commonwealth University	\$332,140	100	10110	Plan for graduate engineering education to be approved by SCHEV.
198.C	236	Virginia Commonwealth University	\$168,533	300	10110	Plan for graduate engineering education to be approved by SCHEV
199	236	Virginia Commonwealth University	\$19,064,257	100	10810	Approval of plan by SCHEV*
199	236	Virginia Commonwealth University	\$3,750,000	300	10810	Approval of plan by SCHEV
203.H.2	260	Virginia Community College System	\$296,415	100	10110	Match for A.L. Philpott manufacturer's assistance program.
203.N	260	Virginia Community College System	\$508,140	100	10110	Match for four work force training centers
204	260	Virginia Community College System	\$32,449,179	100	10810	Approval of plan by SCHEV*
204	260	Virginia Community College System	\$444,358,352	300	10810	Approval of plan by SCHEV*
210	211	Virginia Military Institute	\$799,232	100	10810	Approval of plan by SCHEV*
210	211	Virginia Military Institute	\$300,000	300	10810	Approval of plan by SCHEV*
210	211	Virginia Military Institute	\$250,000	306	10810	Approval of plan by SCHEV*
214.B	208	Virginia Polytechnic Institute and State University	\$869,882	100	10110	Plan for graduate engineering education to be approved by SCHEV.
214.B	208	Virginia Polytechnic Institute and State University	\$436,357	300	10110	Plan for graduate engineering education to be approved by SCHEV.
215	208	Virginia Polytechnic Institute and State University	\$13,903,428	100	10810	Approval of plan by SCHEV*
221	212	Virginia State University	\$5,393,470	100	10810	Approval of plan by SCHEV*
221	212	Virginia State University	\$2,395,369	300	10810	Approval of plan by SCHEV*
236	274	Eastern Virginia Medical School	\$6,158,108	100	11005	Approval of plan by Department of Medical Assistance Services
241.B	937	Southern Virginia Higher Education Center	\$29,050	100	19931	Plan for graduate engineering education to be approved by SCHEV
408.C	156	State Police	\$414,768	410	31002	Supports Commercial Vehicle Enforcement Officers (CVEO)
431.A.2	136	Virginia Information Technologies Agency	\$1,000,000	905	71201	Approval of Wireless E-911 Services Board required for allotment

\* Pursuant to §4-5.01 b.1.a, 2011 Appropriation Act



## Appendix C

### FY 2012 HEETF Lease Payments \*

<i>Institution</i>	<i>FY 2011 Amount (NGF 0300)</i>
College of William and Mary	\$259,307
University of Virginia	\$1,088,024
Virginia Polytechnic Institute and State University	\$992,321
Virginia Military Institute	\$88,844
Virginia State University	\$108,886
Norfolk State University	\$108,554
Longwood University	\$54,746
Mary Washington College	\$97,063
James Madison University	\$254,504
Radford University	\$135,235
Old Dominion University	\$374,473
Virginia Commonwealth University	\$401,647
Richard Bland College	\$2,027
Christopher Newport University	\$17,899
University of Virginia's College at Wise	\$19,750
George Mason University	\$205,665
Virginia Community College System	\$633,657
<b>Total</b>	<b>\$4,842,602</b>

\*Table reflects amounts in the 2011 Appropriation Act, Item 271, Paragraph E.5.

## Appendix D

### FY 2012 Capital Fee for Out-of-State Students \*

<i>Institution</i>	<i>FY2011</i>
George Mason University	\$1,819,170
Old Dominion University	\$886,050
University of Virginia	\$4,304,700
Virginia Polytechnic Institute and State University	\$4,053,330
Virginia Commonwealth University	\$1,906,560
College of William and Mary	\$1,256,580
Christopher Newport University	\$118,800
University of Virginia's College at Wise	\$34,650
James Madison University	\$2,443,140
Norfolk State University	\$459,990
Longwood University	\$120,600
Mary Washington College	\$373,500
Radford University	\$266,040
Virginia Military Institute	\$311,400
Virginia State University	\$765,990
Richard Bland College	\$4,950
Virginia Community College System	\$2,758,500
<b>Total</b>	<b>\$21,883,950</b>

\*Table reflects amounts in the 2011 Appropriation Act, Item 271, Paragraph E. 3.