



COMMONWEALTH of VIRGINIA
Department of Planning and Budget

Richard D. Brown
Director

200 N. Ninth St., Room 418
Richmond, VA. 23219

May 3, 2002

TO: Heads of All State Agencies
Budget Officers of All State Agencies

FROM: Richard D. Brown
Director

SUBJECT: Instructions for Fiscal Year 2002 Closing
Fiscal Year 2003 Start-up

The following **budget execution** instructions provide information on closing actions for fiscal year 2002 and on procedures for starting up the 2003 fiscal year. These instructions address both the operating and capital budgets. The State Comptroller will send you detailed **accounting** procedures for the yearend close.

If you encounter any problems or need specific advice or assistance, please contact your budget analyst.

Please note the following highlights:

Deficits

Your analysis and monitoring of expenditures against cash, allotments, and appropriations are important to avoid incurring a deficit at the close of the fiscal year on June 30, 2002. Section 4-3.00 of the General Provisions of Chapter 814 (2002 Amendments to the 2000 Appropriation Act) prohibits state agencies from incurring deficits, except under limited conditions. A deficit means the obligation or expenditure of funds greater than appropriations. For nongeneral funds, it means spending in excess of the revenues collected. The State

Comptroller reserves the right to delete any transaction that fails to meet CARS cash, appropriation, or allotment criteria.

It is important that you alert the Department of Planning and Budget (DPB) before June 10 if you anticipate a problem in closing the year. Do not wait until the yearend close is underway.

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**State agency indebtedness:
Notification required by §4-3.01 of the General Provisions**

As required by the Appropriation Act, I call your attention to §4-3.01 of the 2002 Appropriation Act with regard to state agency indebtedness. A copy of that section is in Appendix A. It applies to all state agencies in the legislative, judicial, and executive branches, and to the independent agencies.

Section 4-3.01 of the 2002 Appropriation Act prohibits an agency from obligating or expending funds in excess of appropriations, or obligating or expending at a rate which would result in expenditures in excess of appropriations, without prior approval by the Governor. It also sets out the penalties for violations.

The notification requirement of §4-3.01 is not new. However, DPB is required to bring it to the attention of the state agencies at the beginning of each biennium.

Please acknowledge receipt of this notification by completing the form found in Appendix A and returning it to the Department of Planning and Budget by June 15, 2002. A signed form is required from the Cabinet Secretaries and all agency heads in the legislative, judicial and executive branches and the independent agencies. The personal signature of the Cabinet Secretary or agency head on the form is required.

You 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 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 your representation that approval of the request will neither directly nor indirectly create a deficit.

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.

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FY 2002 yearend close and FY 2003 startup

Important dates:

Monday, June 10, 5:00 p.m. Final FATS transactions for FY 2002 due to DPB
FATS closes to agencies for FY 2002

Wednesday, June 12 FATS becomes available for FY 2003 transactions

DPB will create initial appropriations and allotments for FY 2003 and transmit them to CARS, to be available July 1, with the exception of certain appropriations listed in Appendix C.

Reappropriation of FY 2002 general fund operating expense appropriations

It is expected that DPB will complete reappropriation actions in November. DPB will prepare the FATS transactions for this purpose. Agencies may be asked to submit a plan of expenditure for any June 30, 2002, general fund balances prior to execution of the FATS transactions. If plans are requested, supplemental instructions will be sent to agencies during the review of reappropriation requests. Once DPB processes the FATS transactions to reappropriate June 30, 2002, general fund balances, agencies may subsequently need to submit Form 27 requests to spread the approved reappropriations among their various programs and subprograms.

Appropriation of FY 2002 nongeneral fund cash balances

Agencies may be asked to complete a plan of expenditure for any June 30, 2002, nongeneral fund cash balances prior to submission of FATS transactions. Once these plans have been approved, agencies will be instructed to prepare FATS transactions to appropriate (to the extent necessary) and spread these amounts to the appropriate programs and subprograms.

Recovery subobject codes

Use of recovery codes xx98 and xx99 must be consistent with the "Procedures for Identifying and Accounting for Transactions between State Agencies and Institutions" which were issued jointly by DPB and the Department of Accounts (DOA) on May 20, 1998. If your agency plans to use these codes and DPB has not previously approved the use of the recovery code, permission must be

requested by June 7, 2002. See Appendix F for more details including a list of agency approved recovery codes.

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Some agencies have been using recovery subobject codes without DPB approval. DPB analysts will be contacting these agencies requesting that the appropriate forms be submitted by June 7.

Reappropriation of capital projects

Approximately August 9, DPB will bring forward into FY 2003 current capital project appropriations in PROBUD as of June 30, 2002. In conjunction with this action, DPB requires agencies to report in June on the status of all capital outlay projects. The purpose of this exercise is to identify appropriation balances that must be brought forward and to monitor agency progress toward completing funded projects. Instructions for conducting this review are found beginning on page 11 of the attached instructions. Your package is due to DPB **no later than June 14, 2002**. This submission will be made electronically.

Maintenance reserve

Chapter 814 includes language to encourage agencies and institutions of higher education to more effectively manage the use of funds provided for plant maintenance. Item C-200, Paragraph B, states that:

Any agency or institution of higher education which has not expended or contractually obligated itself in a legally binding manner to expend 85 percent or more of its biennial general fund appropriation for maintenance reserve by June 30, 2002, shall revert to the general fund of the Commonwealth the amount related to the difference between its percentage actually expended or obligated and the 85 percent standard.

This is a new requirement for agencies other than institutions of higher education. Please note that pursuant to Executive Order 74 (01) fifty percent of each agency's FY 2002 maintenance reserve allocation was frozen and was not transferred to agencies.

New capital projects

DPB will create initial appropriations for new FY 2003 capital projects. All dollars for these projects will be initially unallotted. Each affected agency must submit an E&B Form CO-2 to the Department of General Services to initiate the project. After the CO-2 has been approved, you may submit a FATS request to DPB to allot dollars based upon the status of the project.

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FY 2003 central appropriations and nongeneral fund cash transfers

DPB will notify agencies of central appropriation adjustments and selected nongeneral fund cash transfers required by Part 3 of the 2002 Appropriation Act sometime during the first quarter of the fiscal year. Appendix B provides a summary of these central appropriations and selected nongeneral fund cash transfers for FY 2003. The one exception, however, is Appendix I, which includes a summary by agency of E-procurement development and implementation charges for FY 2003. The amounts shown in Appendix I will be included as part of the FY 2003 central appropriations and nongeneral fund cash transfers.

Subject codes

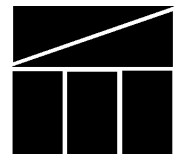
A revised Expenditure Structure containing a complete list of subject codes in effect for FY 2003 will be available effective June 3, 2002, on DPB's web site at the following link: <http://www.dpb.state.va.us/forms/Forms.cfm>. <http://www.dpb.state.va.us/forms/Forms.cfm> (*Search for Expenditure Structure.*) Changes during the current fiscal year are highlighted. DPB is currently reviewing specific subject codes and definitions for information technology. We anticipate making a few revisions and will, via broadcast message, summarize any such changes in addition to updating the codes on the website.

Attachment

- c: Governor's Secretaries
 - Mr. David A. Von Moll, State Comptroller
 - Mr. D. B. Smit, Director, Department of General Services
 - Mr. O. Gene Dishner, Director, Department of Mines, Minerals and Energy

Budget Execution Instructions

**FY 2002 Yearend Closing
FY 2003 New Year Start-up**



**Virginia Department of
Planning and Budget**

May 2002

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Introduction

General

This package provides guidance and instructions to close out fiscal year 2002 and start up fiscal year 2003.

Calendar

The significant dates for year-end close and new year start-up actions are:

<i>Date</i>	<i>Action</i>
June 7, 2002	Agencies submit requests for use of recovery subobject codes Institutions of higher education submit plans for planned excess tuition and fees
June 10, 2002	Cutoff date for submission of Form 27 actions for FY 2002 FATS closes to agencies for FY 2002 transactions
June 12, 2002	FATS becomes available for FY 2003 transactions
June 14, 2002	Agencies submit packages for reappropriations of capital projects for FY 2003 and any required materials to verify FY 2002 maintenance reserve obligations
June 17, 2002	DPB submits final FY 2002 appropriation actions to Department of Accounts (DOA)
June 24, 2002	Initial FY 2003 appropriations become available to agencies on CARS
August 15, 2002	State Comptroller issues preliminary report for FY 2002
October 1, 2002	Agencies clear out convenience subobject codes other than the xx95 series.
November 2002	DPB completes reappropriation of approved FY 2002 unexpended general fund operating expense balances and balances become available to agencies on CARS

Terms and references

2002 Amendments to the 2000 Appropriation Act means amendments to the biennial appropriation act for the 2000-02 biennium as passed by the 2002 General Assembly. In these instructions, it may also be referred to as “Chapter 814.”

2002 Appropriation Act means the biennial appropriation act for the 2002-04 biennium as passed by the 2002 General Assembly. It will be referred to in these instructions as “2002 Appropriation Act.”

FY 2002 means the fiscal year beginning July 1, 2001, and ending on June 30, 2002.

FY 2003 means the fiscal year beginning July 1, 2002, and ending on June 30, 2003.

Final Appropriation and Allotment Actions for FY 2002

Deadline for agency submission of FY 2002 Form 27 adjustments

The deadline to submit Form 27s (FATS) to DPB for FY 2002 appropriation and allotment actions, both operating and capital, is:

5 P.M., Monday, June 10, 2002

If you have any *agency pending* transactions on FATS that you do not intend to process, you should **void** these transactions before this closing date. You will have *inquiry* access after the deadline to allow you to review or browse voided or completed FY 2002 transactions.

DPB will process the final FY 2002 actions and provide them to the Department of Accounts (DOA) by **Monday, June 17, 2002**.

Initial Appropriations and Allotments for FY 2003

Establishing operating expense appropriations for FY 2003

DPB will create initial appropriations and allotments for FY 2003 operating expenses and will transmit them to CARS. The appropriations will be available to you on June 24, 2002. **You do not need to take any action.**

DPB's initial actions will include:

1. Legislative appropriations in the 2002 Appropriation Act.
2. Transfer (rollover) of Fund 0100 to Fund 0300 in program 100 (Educational and General Programs) for institutions of higher education. This transfer will be made for the initial FY 2003 legislative appropriation in the 2002 Appropriation Act.

See Appendix B for information concerning FY 2003 transfers to and from Central Appropriations that will occur later in the fiscal year. Appendix B also discusses statewide nongeneral fund cash transfers required by Part 3 of the 2002 Appropriation Act.

Allotments / exceptions

Your operating expense appropriations, except those listed in Appendix C, will be allotted and available for expenditure on July 1, 2002.

The July 1, 2002, 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 2002 General Assembly.

Planned excess tuition and fees (for affected institutions of higher education only)

Section 4-2.01 c.2. of the 2002 Appropriation Act requires that institutions with *planned excess tuition and fee appropriations* (technology fees fall under this category) submit a plan to document the use of these funds. The language requires that the plan be submitted **prior** to each fiscal year and **prior** to the allotment of such funds. Affected institutions should submit plans to their budget analysts by June 7, 2002. For planned excess tuition and fees, institutions should deposit revenues and record expenditures in fund detail 0307.

Section 4-2.01 c. provides that retention of the excess revenues by the institution of higher education is subject to the following conditions:

- revenues are identified by language in the appropriations in the act;
- the use of the excess revenue is fully documented by the institution to the Governor prior to each fiscal year and prior to its allotment;
- the funds are supplemental to, and not part of, ongoing expenditure levels for educational and general programs used as a basis for funding in future biennia;
- receipt and expenditure of these funds shall be recorded as restricted funds on the books of the Department of Accounts and shall not revert to the surplus of the general fund at the end of the biennium; and
- tuition and fee revenue generated by the institutions other than as provided herein shall be subject to the provisions of §§4-1.03 b. and 4-1.05 b.3. of the Appropriation Act.

The plan should contain the following components:

- address how the institution meets all of the provisions of the Appropriation Act as stated above;
- describe the fee impact on both resident and nonresident students; and
- describe how the “excess” revenue will be used to support technology needs.

FATS system available to agencies for FY 2003 transactions

Beginning **6 a.m. on Wednesday, June 12, 2002**, you may submit new Form 27 transactions for FY 2003 on FATS. To ensure that a FY 2003 transaction is in place for July 1, 2002, your FATS request for FY 2003 needs to be submitted by 5 PM on June 14. FATS will continue to accept FY 2003 transactions after that date but there is no assurance that the transaction will be reflected in CARS on July 1.

Appropriation adjustments required to be available on July 1, 2002

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 2002 Appropriation Act.
2. Appropriation of certain unexpended federal grants that must be immediately available on July 1, 2002, to ensure that services may continue without interruption.

If you need to set up dollar appropriations for a **sum sufficient** item to be available on CARS on July 1, you must submit the Form 27 data on FATS between **6 a.m. on June 12 and 5 p.m. on June 14**.

Use adjustment type “F” and include a transaction brief stating: *“To establish the sum sufficient amount for Item # in the 2002 Appropriation Act.”*

If you need to have **unexpended federal funds** available on July 1, you must submit the Form 27 data on FATS between **6 a.m. on June 12 and 5 p.m. on June 14**. Use Adjustment Type E. Round the requested amount **down** 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, 2002. Your 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. Page five of the FATS Online System User Manual lists the questions that **must** be addressed in the FATS transaction brief. (The Manual is on the DPB website at www.dpb.state.va.us/ under “Forms and Instructions.”)

The State Comptroller will close the fiscal year on July 25, 2002, and report the exact amount of the unexpended appropriations **in the last week of July** in the year-end reports. If the original requested amount exceeds the amount reported by the State Comptroller, submit another Form 27 on FATS to adjust the original request down to the exact amount. Again, round the requested amount **down** to the nearest whole dollar.

If there are actions other than those described above which need to be in place by July 1, consult your DPB analyst so that you can submit any required Form 27 between June 12 and June 14.

Changes to initial appropriations/operating plan adjustments

Clearing out convenience subobject codes. While the initial appropriations on CARS will contain convenience subobject codes, expense vouchers to be processed through CARS must be coded using valid expenditure subobject codes. No convenience codes can be used to record expenditures; therefore, agencies **may not** use convenience codes to appropriate funds during the fiscal year.

The following guidelines apply to clearing out convenience subobject codes in PROBUD. First, any convenience codes affecting personal services amounts and positions for FY 2003, including fund 1200, **must** be cleared out by **October 1, 2002**. Second, also clear out any nonpersonal services subobject codes, except the xx95 codes, by **October 1, 2002**. Third, it is not necessary to clear out the xx95 convenience codes for undistributed nonpersonal services. However, if you desire, you may clear out these xx95 convenience codes through FATS transactions whenever you wish.

See Appendix D for a listing of the convenience codes.

Reappropriation of FY 2002 unexpended general fund appropriations for operating expenses

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 4-1.06 of the 2002

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 2002.

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 2002 final close, which will be available the last week of July. **Agencies should not submit FATS transactions for these reappropriations.**

DPB may request additional information from agencies in August, once the State Comptroller reports the exact amount of unexpended balances. It is expected that reappropriation decisions will be completed in November. 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. DPB will prepare the FATS transactions to reappropriate the approved balances. Agencies may find it necessary to 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, 2002. Any such program transfers **must** be accompanied by a transaction brief providing the basis for the request. (See Page 8 of the FATS Online System Users Manual for items that must be included in the brief.)

Appropriation of FY 2002 nongeneral fund unexpended cash balances

Unexpended nongeneral fund appropriations are not automatically brought forward in PROBUD and CARS. They will expire on June 30, 2002. Unexpended nongeneral fund cash balances on June 30, 2002, must be appropriated if you wish to spend this cash in FY 2003. 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. Once these plans have been approved, agencies will be instructed to prepare FATS transactions to appropriate (to the extent necessary) and spread these amounts 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 on FATS to DPB requesting appropriation and allotment of the amount estimated to be needed in FY 2003. If the entire balance is to be requested, then it must be rounded **down** to the nearest dollar. Use Adjustment Type E. Failure to round down will delay posting of your appropriation to CARS and will consequently delay processing of payments.

Additional nongeneral fund revenue appropriations

If your 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 2003, it should process a FATS transaction, Adjustment Type G. The request must include a transaction brief clearly explaining and justifying how the additional nongeneral funds will be expended and describing the source of the additional funding. Documentation must be forwarded to the DPB analyst reflecting the amount and source of funds. 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.**

When making your decision about the need to use the xx98 subobject codes, please refer to the joint DPB and DOA guidelines entitled "Procedures for Identifying and Accounting for Transactions Between State Agencies and Institutions" dated May 20, 1998. These procedures may be found on <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. Mainly this would include refunds made by vendors or parties outside state government. They should not be used to record payments for goods or services provided to public or private individuals or entities.

Also note that the xx98 subobject codes should only be used when the expenditure and recovery of expenditure occur in the **same** fiscal year.

If your agency wants to use either or both codes after June 30, 2002, and has not previously received approval from DPB to use these codes, complete the enclosed Form OC-1 (*Appendix F*) for each application at the program level and submit the form to DPB as an e-mail attachment by June 7, 2002. The form is available as a Word document on the DPB website as part of the 2002 closeout/2003 startup instructions at the following link: <http://www.dpb.state.va.us/forms/forms.cfm>.

Appendix F lists the agency approved recovery codes. For these recovery codes, no further action is necessary. Any requests for new codes made after June 7, 2002, for FY 2003 require up to 30 days for action.

Please note that 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 the Commonwealth's Accounting and Reporting System (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 your 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.**

Capital Projects

Capital project review

All capital outlay projects recorded in CARS as of May 3, 2002, 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 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 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 and, in the case of renovation projects where there is no change in use group classification, 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 G for a copy of DPB Form A and the instructions for completing the form.

This form is also available through the DPB website at the following link:

<http://www.dpb.state.va.us/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:

- DPB Form A (2002) “Capital Project Review Summary.”**
This is a Microsoft Access document that agencies must submit electronically for each project that is on the May 3, 2002, 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.

Unexpended June 30, 2002, balances will not be reverted if the capital project meets at least one of the conditions stated previously. The unexpended balances for maintenance reserve projects **will not** be reverted if the 85 percent policy in Chapter 814 is satisfied.

For projects that have an approved E&B Form CO-8 or that have 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 14, 2002. The requests should be submitted electronically as an e-mail attachment to the following address:

CapitalBudget@dpb.state.va.us

Please identify the agency code and name in the e-mail address.

- 3. FY 2003 Appropriations.** Once year-end close is completed, for approved projects, DPB will bring forward into FY 2003 the current project appropriations in PROBUD as of June 30, 2002. This action will take place approximately August 9, 2002.

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. If you have any questions, please contact the DOA error correction personnel by fax at (804) 225-4250 or by submitting an Error Correction Form.

Reestablishing closed out capital outlay projects and restoring reverted capital outlay project appropriations

- 1. Authority to Re-establish Closed Project and Restore Funding.** 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 re-establish closed out projects. Section 4-1.06.c.1 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 re-established 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.

- 2. Requests for Re-establishing Closed Capital Outlay Projects and Restoring Project Funding.** The agency must submit a written request to the DPB Director to re-establish a project and restore funding. 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.

Maintenance reserve for agencies and institutions of higher education – 85 percent policy

Chapter 814 requires state agencies and institutions of higher education to expend 85 percent or more of their biennial general fund maintenance reserve appropriations by June 30, 2002. The purpose of this requirement is to more effectively manage the use of funds provided for physical plant maintenance and upkeep. The language, which is found in Item C-200, Paragraph B, of Chapter 814 (2002), states that:

Any agency or institution of higher education which has not expended or contractually obligated itself in a legally binding manner to expend 85 percent or more of its biennial general fund appropriation for maintenance reserve by June 30, 2002, shall revert to the general fund of the Commonwealth the amount related to the difference between its percentage actually expended or obligated and the 85 percent standard.

For the purpose of determining the 85 percent requirement, DPB used the maintenance reserve allocation for the 2000-02 biennium for each agency and institution of higher education per Chapter 814. In addition, the FY 2000 general fund yearend balance amounts, which were reappropriated in 2001, were added to your allocation to determine the **total biennial general fund maintenance reserve appropriation** available for expenditure in the 2000-02 biennium.

See Appendix E for calculation of the 85 percent requirement for each agency and institution.

As part of the yearend close process, DPB will use the May 3, 2002 CARS ACTR 1408 report to calculate the amount of general fund maintenance reserve dollars expended by each agency and institution of higher education. This amount will be added to actual FY 2001 expenditures to obtain the total your agency spent for the 2000-02 biennium. If the amount expended is greater than or equal to 85 percent of the amount appropriated to that agency or institution of higher education in the 2000-02 biennium (including FY 2000 reappropriation amounts), no further action will be required. If, however, the amount expended is below the 85 percent requirement, each such agency and institution of higher education must provide information to document any additional existing commitments against the existing appropriation. If there were approved appropriation transfers during this biennium between the maintenance reserve project and other capital projects, please note the transfer(s) in the justification block of the DPB Form A for your maintenance reserve project.

Your budget analyst will notify you if your agency falls below the 85 percent threshold and must submit additional information to satisfy the requirement of “contractually obligated in a legally binding man

To verify this obligation, agencies and institutions of higher education will be required to provide documentation to DPB to verify the commitment of funds. The following documentation must be submitted by **June 14, 2002**, along with the DPB Form A (Appendix G):

- A copy of a signed contract (signature page with project title is sufficient).
- A copy of an RFP issued no later than May 31, 2002, to identify contractually obligated projects with outside vendors.
- An internal billing record or other internal record to verify the obligation of funds for projects handled by the agency's in-house workforce.

New capital projects for the 2002-2004 biennium

DPB will create initial appropriations and unallotments for FY 2003 capital expenses (general fund and nongeneral fund) and will transmit them to CARS. The appropriations will be available to you on June 24, 2002.

1. **Initial Appropriations.** DPB will enter the appropriations for all state-owned projects into PROBUD and transmit them to CARS to be available on June 24, 2002. **Do not submit FATS transactions to enter new project appropriations into PROBUD and CARS.** All project appropriations will be unallotted.
2. **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 2004 for the second year funds
3. **Allotment of Project Appropriation.** After you have received an approved CO-2, you may submit a FATS transaction 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 you have received the construction bid and submitted an E&B Form CO-8 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 request 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.

- 4. 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, 2004, in § 4-5.08 b of the 2002 Appropriation Act.

2002–2004 maintenance reserve funding

Item C-149 of the 2002 Appropriation Act lists the general fund allocations for affected agencies and institutions of higher education for each year of the 2002-2004 biennium. DPB will transfer these funds to each agency.

Energy efficiency projects

Item C-151 of the 2002 Appropriation Act requires agencies to notify the DPB Director **prior** to the award of a construction contract for any **general fund improvement** capital project funded in that act that has an energy-related **component**. *This includes maintenance reserve subprojects.* The purpose of this notification is to determine whether any such project is eligible for funding from the Oil Overcharge Expendable Trust Fund. DGS will not approve any E & B Forms CO-8 until this review has been completed.

The notification to the DPB Director should include the following:

- A description and cost estimate of the energy portion of the project;
- Projected annual energy and cost savings;
- Target population and beneficiaries;
- Project official who would be responsible for the use of the Oil Overcharge funds; and
- Time frame for completing the project.

Once notified, DPB, with the assistance of the Department of Mines, Minerals and Energy (DMME), will review the project to determine funding eligibility. For those projects meeting the criteria, DMME will work with the agency to prepare applications to the United States Department of Energy. If the Department of Energy subsequently approves funding for the project, DPB will transfer nongeneral funds from this Item to the project and will reduce the project's general fund appropriations by the same amount.

APPENDIX A

State Agency Indebtedness Appropriation Act Language

§4-3.01 DEFICITS

a. GENERAL:

1. The Governor is authorized, if he determines an emergency exists, to approve deficit funding for a state agency under the following conditions:
 - a) an unanticipated federal or legal mandate has been imposed,
 - b) insufficient funds are available in the first year of the biennium for start-up of General Assembly-approved action or
 - c) delay in action may result in a substantial increase in cost or loss of other measurable benefit to the state in a General Assembly-approved activity.

B. Such approval by the Governor shall be in writing under the conditions described in § 4-3.02 a of this act, and shall be promptly communicated to the Chairmen of the House Appropriations and Senate Finance Committees. No emergency shall be deemed to exist because of conditions which could reasonably have been foreseen when the General Assembly was in session.
2. Deficits shall not be authorized for capital projects.
3. Except as provided in paragraph 4 of this subsection or by authority of the Governor, as described above, no state agency receiving appropriations under the provisions of this act shall obligate or expend funds in excess of its appropriations nor shall it, if appropriations are in whole, or in part, from nongeneral fund revenues, obligate or expend funds in excess of, or at a rate which would result in expenditures in excess of collections of such revenues combined with any general fund appropriations.
4. The Department of Transportation may obligate funds in excess of the current biennium appropriation for projects of a capital nature not covered by § 4-4.00 of this act provided such projects are delineated in the Six Year Improvement Program, as approved by the Commonwealth Transportation Board, and sufficient revenues are projected to meet all obligations for such projects.

b. UNAUTHORIZED: If any agency contravenes any of the prohibitions stated above, thereby incurring an unauthorized deficit, the Governor is hereby directed to withhold approval of such excess obligation or expenditure. Further, there shall 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. Further, those members of the governing board of any such agency who shall have voted therefor, 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 therefor. Further, the State Comptroller is hereby directed to make public any such unauthorized deficit, and the Director of the Department of Planning and Budget is hereby directed to set out such unauthorized deficits in the next biennium budget. The Governor is hereby directed to report any such unauthorized deficit to the Chairmen of the House Appropriations and the Senate Finance Committees. In addition, the Governor is directed to bring this provision of this act to the attention of the members of the governing board of each state agency, or its head if there be no governing board, not later than the date this act becomes effective. (Emphasis added)

c. AUTHORIZED: The amount which the Governor may authorize, under the provisions of this section during the current biennium, to be expended from loans repayable out of the general fund of the state treasury, for all state agencies, or other agencies combined, in excess of general fund appropriations for the current biennium, shall not exceed one and one-half percent (1 1/2%) of the revenues collected and paid into the general fund of the state treasury during the last year of the previous biennium and the first year of the current biennium.

**ACKNOWLEDGMENT OF NOTIFICATION OF PROVISIONS
OF THE APPROPRIATION ACT RELATING TO INDEBTEDNESS
OF STATE AGENCIES**

Return by June 15, 2002

To: Director, Department of Planning and Budget

Section A

All Agencies

I have received and read your notice of May 3, 2002, and the enclosed copy of §4-3.01, 2002 Appropriation Act, regarding indebtedness of state agencies.

Agency Name _____ Agency Code _____

Agency Head Name _____

Agency Head Signature _____

(Personal signature required)

Date _____, 2002

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 of §4-3.01 and I will provide the same material to those appointed to the board in the future.

Signature of Agency Head

Date: _____, 2002

Please use the following address to return this acknowledgment form:

BOS Secretary, General Provisions
Department of Planning and Budget
200 North Ninth Street, Room 418
Richmond, Virginia 23219

APPENDIX B
Summary of
FY 2003 Central Appropriation Adjustments
and
Part 3 Transfers
Pursuant to the 2002 Appropriation Act

The following describes actions provided for in the 2002 Appropriation Act.

Central account adjustments

Unless otherwise indicated, the following allocations will be based on actual agency expenditures. Appendix H includes a summary of new fringe benefit rates resulting from the following actions.

Item 503

- **Retirement contribution reduction savings:** Paragraph B requires the DPB Director to capture savings from agency appropriations, estimated to be \$72.1 million statewide. These savings are the result of reductions in retirement contributions paid by state agencies and institutions of higher education to the Virginia Retirement System.
- **At-will employment savings:** Included in the amounts for Item 503 is \$1.9 million in each year for savings associated with vacancies in at-will employment.
- **E-procurement charges:** Paragraph D.1 requires that the DPB Director withhold from agency first year general fund appropriations a statewide amount estimated to be \$2.6 million. This sum will be transferred to the Department of General Services, as needed, to pay for the further development and implementation of the statewide electronic procurement system approved by the 2000 Session of the General Assembly. Agencies should see Appendix I for a detailed list of their general fund and nongeneral fund charges. The allocation of these charges was based upon expenditures for supplies and materials and equipment in FY 2001. Implementation of the E-procurement system should be fully complete by the end of FY 2003.

Item 504

- **Employer health insurance premium increases:** Paragraph A funds the employer cost of increased health insurance premiums for FY 2003. The following table shows the agency monthly premiums funded in the 2002 Appropriation Act for FY 2003:

Type of Coverage	FY 2003 Premium
Key Advantage	
Employee only	\$274
Employee plus one	\$415
Family	\$557
Two employee family	\$665
Cost Alliance	\$544
Other Providers	
Employee only	\$274
Employee plus one	\$415
Family	\$557
Two employee family	\$665

The employer share of the premium for the “other providers” varies by program. The table shows the **average** employer premium for all of the “other providers.”

The transfer amounts will cover the cost of the premium increases for 23 pay periods in FY2003.

The 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. To determine the general fund share of the increase, the FY 2003 Position Level fund split will be used. Institutions of higher education receive 100 percent general fund support for positions in the Educational and General Program. A recovery factor will be applied to institutions of higher education.

Item 506

- **Executive branch across-the-board reductions:** Item 506 includes \$22.7 million in across-the-board reductions for certain Executive branch agencies. The reductions in this item apply to Health and Human Resource agencies, certain Executive Offices, and other agencies.

Item 506.10

- **Legislative branch reductions:** Item 506.10 includes \$1.3 million in reductions for Legislative branch agencies.

Item 506.20

- **Other education across-the-board reductions:** Item 506.20 includes \$10.2 million in across-the-board reductions for certain agencies. Specifically, the reductions in this item apply to non-higher education agencies of the Education Secretariat.

Item 511

- **FY 2003 bonus payments:** Paragraph F allows state employees to choose between: (1) a 2.5 percent bonus to be paid on August 30, (2) an additional 10 days (80 hours) of paid leave to be used during FY 2003, or (3) a combination of leave and bonus. (This combination will be five paid days of leave and a 1.25 percent bonus.) General fund agencies will receive allocations for bonus payments from this Item based upon the choice of state employees. Prior to June 1, 2002, state employees must elect in writing to receive one of the above-mentioned benefits. The Department of Human Resource Management will provide instructions to agencies for this purpose.

Institutions of higher education will receive allocations equal to 2.5 percent of the base compensation of teaching and research faculty, administrative faculty, part-time faculty, and graduate teaching assistants. These funds will be used at the discretion of the institutions to award one-time pay actions for faculty. For classified and other non-faculty salaried employees at higher education institutions, the allocations will be based upon the choice of those individuals as described in the preceding paragraph.

- **Virginia Sickness and Disability contribution rate:** Paragraphs H and L provide for changes in the contribution rates for the Virginia Sickness and Disability Program (VSDP). Specifically, Paragraph H increases the contribution rate (increase of \$9.4 million general fund) as a result of an update of the program assets and liabilities as well as to cover the cost of long-term care insurance coverage for VSDP participants. Paragraph L provides for a \$3.9 million general fund decrease in rates due to an accumulation of fund balances.
- **Group Life Insurance Contribution Rate:** Paragraph E includes \$13.6 million in general fund savings from a complete suspension of group life insurance premiums for fiscal year 2003.
- **Retiree healthcare credit contribution rate:** Paragraph K includes \$4.9 million in general fund savings resulting in a reduction in the contributions paid for the retiree healthcare credit.

Part 3 Nongeneral Fund Cash Transfers

- **IHRIS development costs:** Section 3-1.01 N requires the State Comptroller to recover from nongeneral fund agencies and deposit to the general fund approximately \$997,200 in FY2003. This represents the nongeneral fund cost for the development of the Integrated Human Resource Information System (IHRIS). The General Assembly did not exempt any nongeneral fund sources

from this transfer. Institutions of higher education not on the state's centralized payroll system, however, are excluded.

Agency allocations are based upon the agency's pro rata use of the state centralized payroll processing system. The FY 2002 agency funding ratios will be used to compute the total number of nongeneral fund employees (full- and part-time) for each agency. The agency's proportionate share of the statewide total will then be multiplied by \$997,200.

- **Telecommunications contract savings:** Section 3-1.01 R requires the State Comptroller to recover from nongeneral fund agencies and deposit to the general fund approximately \$1.7 million resulting from savings pursuant to a telecommunications contract signed between a new vendor and the Department of Information Technology.
- **Retirement contribution rate reductions:** Section 3-1.01, Paragraphs V, DD, and EE, require the State Comptroller to recover from nongeneral fund agencies and deposit to the general fund approximately \$62.5 million in savings resulting from the reduction of retirement contributions paid to the Virginia Retirement System by state agencies and institutions of higher education. Federal fund sources are exempt from this transfer.
- **Group life insurance rate suspension:** Section 3-1.01, Paragraphs CC and QQ, require the State Comptroller to recover from nongeneral fund agencies and deposit to the general fund approximately \$11.9 million in savings from the suspension of payments for group life insurance contributions. Federal fund sources are exempt from this transfer.
- **Retiree healthcare credit rate reductions:** Section 3-1.01, Paragraph RR, requires the State Comptroller to recover from nongeneral fund agencies and deposit to the general fund approximately \$ 3.7 million in savings resulting from a reduction in the contribution rate for the retiree healthcare credit. Federal fund sources are exempt from this transfer.
- **Virginia Sickness and Disability contributions:** Section 3-1.01, Paragraph SS, requires the State Comptroller to recover from nongeneral fund agencies and deposit to the general fund approximately \$1.7 million representing savings associated with contribution reductions for the Virginia Sickness and Disability Program resulting from the collection of excess program balances. Federal fund sources are exempt from this transfer.
- **Electronic procurement subscription and development costs:** Section 3-1.01 WW requires the State Comptroller to recover from nongeneral fund agencies and deposit to the general fund approximately \$4.4 million representing the nongeneral fund share of agencies' subscription fees for the use of the statewide electronic procurement system being developed and implemented by DGS. These fees will be used by DGS to pay for the continued development of the statewide electronic procurement system.

**Summary of FY 2003 Central Account Actions
General Fund
Per 2002 Appropriation Act**

Item 503, reversion clearing account – Miscellaneous

Savings from actuarially calculated retirement contribution rates	(\$26,292,823)
Savings from Dormant retirement accounts	(\$45,748,225)
E-procurement subscription fees	(\$2,611,488)
Savings from the elimination of at-will employees	(\$1,934,711)
Total, reversion clearing account (Item 503)	\$76,587,247

Item 504, personnel management services

Increased state employee health insurance premiums	\$41,581,699
Workforce Transition Act payments	\$1,700,000
Total, personnel management services (Item 504)	\$43,281,699

Item 504.10, executive management

Savings from the Governor's Commission on Efficiency and Effectiveness	\$1,250,000
Total, executive management (Item 504.10)	\$1,250,000

Item 506, across the board reductions

Across-the-board reductions for Health and Human Resources agencies	(\$21,027,376)
Other Executive Department across-the-board reductions not spread to agency budgets	(\$1,687,596)
Total, across-the-board reductions (Item 506)	(\$22,714,972)

Item 506.10, revenue clearing account-legislative branch reductions

Reductions for Legislative Department agencies	(\$1,300,000)
Total, revenue clearing account-legislative branch reductions (Item 506.10)	(\$1,300,000)

Item 506.20, reversion clearing account-other education

Reductions for non-higher education agencies of the Education Secretariat	(\$10,149,450)
Total, reversion clearing account-other education (Item 506.20)	(\$10,149,450)

Item 510, personal property tax relief program

Car tax relief	\$819,244,356
Total, personal property tax relief (Item 510)	\$819,244,356

Item 511, compensation supplements

Group life premium holiday	(\$13,585,121)
Increase VSDP rates for long-term care coverage and update of assets and liabilities	\$9,436,558
Suspend portion of VSDP rate to capture excess program balances	(\$3,911,095)
Apply actuarial rates for retiree health credit-Introduced Bill	(\$4,926,220)
Retirement rate reduction for VRS administrative budget reduction	(\$563,662)
FY 2003 bonus payments	\$63,400,000
Total, compensation supplements (Item 511)	\$49,850,460

Item 512, economic contingency

Governor's Development Opportunity Fund	\$10,000,000
Commonwealth Technology Research Fund	\$8,510,226
Virginia Equine Center Foundation	\$1,260,000
Legal defense	\$50,000
Economic contingency	\$3,000,000
Student financial aid	\$2,000,000
Total, economic contingency (Item 512)	\$24,820,226

Grand Total, Central Accounts General Fund **\$825,195,072**

Summary of FY 2003 Part Three Cash Transfer Actions Impacting Multiple State Agencies

<i>Paragraph (\$3-1.01)</i>	<i>Description</i>	<i>Total</i>
N.	NGF share of IHRIS developmental costs	\$997,200
R.	NGF share of telecommunications contract savings	\$1,731,793
V.	NGF share of savings from retirement contribution reductions attributed to dormant retirement accounts	\$54,283,677
CC.	NGF share of savings from reductions to the group life insurance rate	\$ 7,115,687
DD.	NGF share of savings from the application of actuarially calculated retirement contribution rates.	\$7,619,310
EE.	NGF share of savings from the reduction in retirement contribution rates to support a reduction in the administrative appropriation for the Virginia Retirement System	\$563,662
II.	NGF share of savings from the elimination of at-will employees	\$832,000
QQ.	NGF share of the suspension of group life insurance contribution rates	\$4,743,795
RR.	NGF share of a reduction in contribution rates for the retiree health credit program	\$3,693,506
SS.	NGF share of a reduction in contribution rates for the Virginia Sickness and Disability Program resulting from excess program balances	\$1,697,000
WW.	NGF share of electronic procurement subscription and development costs	\$4,449,781

APPENDIX C
2002 APPROPRIATION ACT
APPROPRIATIONS NOT TO BE ALLOTTED
JULY 1, 2002

The 2002 Appropriation Act contains certain appropriations that are not to be initially allotted and available for expenditure on July 1, 2002, 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 511.

The following table is a list of such appropriations. These amounts will be established as unallotted in PROBUD and CARS on July 1, 2002, 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.

FY 2003 APPROPRIATIONS NOT TO BE ALLOTTED ON JULY 1, 20022002 APPROPRIATION ACT

*General Fund Unless Otherwise Indicated
Operating Expense Appropriations Only*

<i>Item</i>	<i>Agency Code and Agency</i>	<i>Amount</i>	<i>Program</i>	<i>Description</i>
69 Par. D	157 Compensation Board	\$377,010	356	Unbudgeted medical expenses in local correctional facilities
111 Par. A	165 Department of Housing and Community Development	\$2,459,000 GF \$180,000 NGF (09) \$3,000,000 NGF (10)	458	Local or private match for amounts allocated for emergency shelters
135 Par. B.4	320 Virginia Tourism Authority	\$50,000	536	Match for cooperative advertising program for America's Aviation Adventure
165, Pars. B. and E.	245 State Council of Higher Education	\$7,971,960	110	Appropriations (Eminent Scholars and Virginia Graduate and Undergraduate Assistance Program) for transfer to institutions subject to Secretary of Education approval.
170 Par. C.	242 Christopher Newport University	\$145,988 NGF (03)	100	Plan to be documented to Director, DPB
171	242 Christopher Newport University	\$1,959,926	108	Approval of plan by SCHEV*
174 Par. F.	204 College of William and Mary	\$380,268 NGF(03)	100	Plan to be documented to Director, DPB
175	204 College of William and Mary	\$1,826,459	108	Approval of plan by SCHEV*
178 Par. B.	241 Richard Bland College	\$41,278 NGF(03)	100	Plan to be documented to Director, DPB
179	241 Richard Bland College	\$204,606	108	Approval of plan by SCHEV*
184 Par. A.	247 George Mason University	\$289,614 GF \$124,120 NGF(03)	100	Plan for graduate engineering education to be approved by SCHEV.
184 Par. F.	247 George Mason University	\$774,870 NGF(03)	100	Plan to be documented to Director, DPB
185	247 George Mason University	\$6,119,650	108	Approval of plan by SCHEV*

*Pursuant to §4-5.01 b.1.a) 2000 Appropriation ct

<i>Item</i>	<i>Agency Code and Agency</i>	<i>Amount</i>	<i>Program</i>	<i>Description</i>
188 Par. B.	216 James Madison University	\$1,036,000 NGF (03)	100	Plan to be documented to Director, DPB
189	216 James Madison University	\$3,687,556	108	Approval of plan by SCHEV*
192, Par. B.	214 Longwood College	\$29,050 GF \$12,450 NGF(03)	100	Plan for graduate engineering education to be approved by SCHEV.
192 Par. E.	214 Longwood College	\$148,245 NGF(03)	100	Plan to be documented to Director, DPB
193	214 Longwood College	\$1,851,880	108	Approval of plan by SCHEV*
196 Par. A.	215 Mary Washington College	\$80,483 GF \$36,130 NGF(03)	100	Plan for graduate engineering education to be approved by SCHEV.
196 Par. C.	215 Mary Washington College	\$130,719 NGF(03)	100	Plan to be documented to Director, DPB
197	215 Mary Washington College	\$882,540	108	Approval of plan by SCHEV*
202 Par. B.	213 Norfolk State University	\$70,000	100	Match requirement for Dozoretz Institute.
202 Par. F.	213 Norfolk State University	\$213,780 NGF(03)	100	Plan to be documented to Director, DPB
203	213 Norfolk State University	\$3,547,397	108	Approval of plan by SCHEV*
206 Par. B.	221 Old Dominion University	\$431,013 GF \$198,244 NGF(03)	100	Plan for graduate engineering education to be approved by SCHEV
206 Par. M.	221 Old Dominion University	\$600,993 NGF(03)	100	Plan to be documented to Director, DPB
207	221 Old Dominion University	\$6,745,739	108	Approval of plan by SCHEV*
210 Par. B.	217 Radford University	\$386,118 NGF(03)	100	Plan to be documented to Director, DPB
211	217 Radford University	\$3,073,819	108	Approval of plan by SCHEV*
215 Par. C.	207 University of Virginia	\$906,083 GF \$460,398 NGF(03)	100	Plan for graduate engineering education to be approved by SCHEV.
215 Par. L .	207 University of Virginia	\$995,440 NGF(03)	100	Plan to be documented to Director, DPB
216	207 University of Virginia	\$12,429,064	108	Approval of plan by SCHEV*
223 Par. B.	246 University of Virginia's College at Wise	\$99,369 NGF(03)	100	Plan to be documented to Director, DPB

*Pursuant to §4-5.01 b.2 a), 2002 Appropriation Act

<i>Item</i>	<i>Agency Code and Agency</i>	<i>Amount</i>	<i>Program</i>	<i>Description</i>
224	246 University of Virginia's College at Wise	\$701,528	108	Approval of plan by SCHEV*
227 Par. E.	236 Virginia Commonwealth University	\$388,468 GF \$168,533 NGF(03)	100	Plan for graduate engineering education to be approved by SCHEV.
227, Par. O. .	236 Virginia Commonwealth University	\$774,512 NGF(03)	100	Plan to be documented to Director, DPB
228	236 Virginia Commonwealth University	\$8,536,785	108	Approval of plan by SCHEV*
232 Par. B. 2.	260 Virginia Community College System	\$350,000	100	Match for A.L. Philpott manufacturer's assistance program.
232 Par. K.	260 Virginia Community College System	\$600,000	100	Match for work force training centers
232 Par. N.	260 Virginia Community College System	\$3,600,000	100	Plan to be documented to Director, DPB
233	260 Virginia Community College System	\$10,256,289	108	Approval of plan by SCHEV*
239 Par. B .	211 Virginia Military Institute	\$95,700 NGF(03)	100	Plan to be documented to Director, DPB
240	211 Virginia Military Institute	\$540,596 GF \$200,000 NGF(03)	108	Approval of plan by SCHEV*
242, Par. C.	211 Virginia Military Institute	\$1,567,300	113	Certification required for number of cadets at Mary Baldwin College and Virginia Tech
244, Par. A.	208 Virginia Polytechnic Institute and State University	\$869,882 GF \$436,357 NGF(03)	100	Plan for graduate engineering education to be approved by SCHEV.
244 Par J.	208 Virginia Polytechnic Institute and State University	\$1,089,666 NGF(03)	100	Plan to be documented to Director, DPB
245	208 Virginia Polytechnic Institute and State University	\$8,546,246	108	Approval of plan by SCHEV*
249 Par. E.	212 Virginia State University	\$125,005 NGF(03)	100	Plan to be documented to Director, DPB
250	212 Virginia State University	\$2,300,557	108	Approval of plan by SCHEV*

* Pursuant to §4-5.01 b.1.a), 2002 Appropriation Act

<i>Item</i>	<i>Agency Code and Agency</i>	<i>Amount</i>	<i>Program</i>	<i>Description</i>
257 Par. A.1	400 Jamestown 2007	\$499,340 GF \$23,565 NGF (02)	502	Pursuant to progress reports required by Par. D.
266 Par. F.	274 Medical College of Hampton Roads	\$6,158,108	110	Approval of plan by Department of Medical Assistance Services
287 Par. 2.b.	161 Department of Taxation	\$3,510,000 NGF (0238)	747	Spending requires approval of DPB.
296 Par. C.3	155 Treasury Board	\$40,516,236 (GF) \$2,422,604 (03)	743	Approval of Secretary of Finance required, per Item 270, Par. C.
432 Par. K.1.	140 Department of Criminal Justice Services	\$800,000 (GF) \$3,200,000 (10)	390	Approval of report on implementation of each phase of the Integrated Criminal Justice Information System.
380 Par. G.	Department of Conservation and Recreation	\$100,000	503	Match requirement from the City of Norfolk
380 Par. H.	Department of Conservation and Recreation	\$10,000	503	Match requirement from nonstate sources
381 Par. A.1.	Department of Conservation and Recreation	\$250,000	504	Match requirement from the Commonwealth of Kentucky
443 Par. A.3	777 Department of Juvenile Justice	\$1,000,000	350	33% local match required for contracts for postsentencing alternatives for juvenile offenders
504 Par. A	995 Central Appropriations	\$41,581,599	704	Supplement for increase in employer share of health insurance premiums
510	995 Central Appropriations	\$819,244,356	746	Car tax relief
511	995 Central Appropriations	\$49,850,460	757	Central appropriation for compensation supplements
512	995 Central Appropriations	\$24,820,226(GF) \$1,850,000 NGF (09)	758	Economic contingency fund

*Pursuant to § 4-5.01 b.1.a), 2002 Appropriation Act

APPENDIX D

Convenience Subobject Codes

The following convenience subobject codes may appear in your July 1, 2002, appropriations data in PROBUD and CARS. Remove these codes no later than October 1, 2002, by distributing the amounts to valid expenditure subobject codes. It is not necessary; however, to clear out the xx95 codes.

Convenience codes cannot be used for expenditure documents.

4100	Undistributed Budget Amounts
6100	Undistributed Biennial Budget Amounts
7100	Undistributed Amended Budget Amounts
8600	Undistributed Legislative Appropriation
8900	PROBUD Redistribution Code
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

The following convenience fund code also needs to be removed by October 1, 2002.

1200	FTE, Undistributed Legislative Amount
------	---------------------------------------

For definitions of these convenience codes, refer to the complete list of convenience codes in effect for FY 2003 that will be available effective June 3, 2002, on DPB's web site at the following link: <http://www.dpb.state.va.us/forms/Forms.cfm> <http://www.dpb.state.va.us/forms/Forms.cfm> (Search for *Expenditure Structure*.)

APPENDIX E

General Fund Maintenance Reserve 85 Percent Spending Requirement

<i>Agency Code</i>	<i>Agency Name</i>	<i>Project Code</i>	<i>FY 2001 GF Appropriation</i>	<i>FY 2002 GF Appropriation</i>	<i>June 30, 2000 GF Balance</i>	<i>Total Appropriation 2002-2004 Biennium</i>	<i>85 Percent Target</i>
123	Department of Military Affairs	10893	395,825	197,913	38,375	632,113	537,296
127	Department of Emergency Services	15989	6,733	3,367	0	10,100	8,585
140	Department of Criminal Justice Services	16320	8,372	4,186	50	12,608	10,717
146	Science Museum of Virginia	13634	629,589	314,795	483,365	536,957	456,413
156	Department of State Police	10886	144,936	72,468	299,690	517,094	439,530
161	Department of Taxation	15994	128,783	64,392	181,635	374,810	318,589
194	Department of General Services	14260	1,426,976	713,479	3,720,942	5,861,397	4,982,187
199	Department of Conservation & Recreation	13116	267,317	133,659	0	400,976	340,830
203	Woodrow Wilson Rehabilitation Center	10885	815,695	407,848	1,340,225	1,930,379	1,640,822
204	College of William and Mary	12713	1,974,675	987,338	1,017,940	3,979,953	3,382,960
207	University of Virginia	12704	6,679,589	3,339,795	558,932	10,578,316	8,991,569
208	Virginia Polytechnic Institute and State University	12707	7,539,665	3,769,833	877,946	12,187,444	10,359,327
211	Virginia Military Institute	12732	1,569,003	784,502	271,635	2,625,140	2,231,369
212	Virginia State University	12733	921,456	460,728	780,904	2,163,088	1,838,625
213	Norfolk State University	12724	617,342	308,671	634,355	1,560,368	1,326,313
214	Longwood College	12722	440,789	220,395	86,038	747,222	635,139
215	Mary Washington College	12723	685,053	242,527	35	927,615	788,473
216	James Madison University	12718	1,115,834	557,917	575,533	2,249,284	1,911,892
217	Radford University	12731	626,740	313,370	533,440	1,473,550	1,252,517
218	School for the Deaf and the Blind at Staunton	14082	213,984	106,992	169,640	490,616	417,024
219	School for the Deaf, Blind and Multi-Disabled at Hampton	12543	505,097	252,549	662,803	1,420,449	1,207,382
220	Melchers-Monroe Memorials	13565	8,408	4,204	11,095	23,707	20,151
221	Old Dominion University	12710	1,475,487	737,744	633,814	2,847,045	2,419,988
236	Virginia Commonwealth University	12708	4,791,796	2,395,898	1,916,297	8,341,798	7,090,528
238	Virginia Museum of Fine Arts	13633	597,547	298,774	374,615	1,125,008	956,256
239	Frontier Culture Museum of Virginia	15045	75,666	37,833	134,988	206,355	175,402
241	Richard Bland College	12716	288,561	144,281	265,008	697,850	593,172
242	Christopher Newport University	12719	210,556	105,278	364,426	680,260	578,221

<i>Agency Code</i>	<i>Agency Name</i>	<i>Project Code</i>	<i>FY 2001 GF Appropriation</i>	<i>FY 2002 GF Appropriation</i>	<i>June 30, 2000 GF Balance</i>	<i>Total Appropriation 2002-2004 Biennium</i>	<i>85 Percent Target</i>
246	University of Virginia's College at Wise	12706	265,006	132,503	238,932	636,441	540,975
247	George Mason University	12712	664,632	332,316	378,857	1,212,885	1,030,952
260	Virginia Community College System	12611	3,959,991	1,979,996	2,555,351	7,858,952	6,680,109
268	Virginia Institute of Marine Science	12331	319,226	159,613	245,524	715,668	608,318
301	Department of Agriculture & Consumer Services	12253	132,042	66,021	161,047	359,110	305,244
402	Marine Resources Commission	16498	1,598	799	0	2,397	2,037
409	Department of Mines, Minerals and Energy	13096	0	0	25,630	25,630	21,785
411	Department of Forestry	13986	118,314	59,157	166,525	343,996	292,397
417	Gunston Hall	12382	53,770	26,885	16,039	96,694	82,190
425	Jamestown-Yorktown Foundation	13605	497,590	248,795	805,497	1,551,882	1,319,100
702	Department for the Blind and Vision Impaired	13942	183,240	91,620	123,969	398,829	339,005
720	Department of Mental Health, Mental Retardation and Substance Abuse Services	10880	5,039,280	2,519,640	776,414	7,601,684	6,461,431
777	Department of Juvenile Justice	15081	1,482,490	741,245	1,369,847	3,593,582	3,054,545
799	Department of Corrections	10887	3,286,700	1,643,350	1,797,645	6,727,695	5,718,541
942	Virginia Museum of Natural History	14439	32,839	16,420	240,738	312,692	265,788
948	Southwest Virginia Higher Education Center	16499	1,807	904	0	2,711	2,304
	Statewide Total		\$50,199,999	\$25,000,000	\$24,835,741	\$96,042,350	\$81,635,998

APPENDIX F
Request to Use Recovery Subject Codes



REQUEST TO USE RECOVERY SUBOBJECT CODES

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: _____

(See instructions on reverse)

Instructions for Completing 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 within a budgeted program for which you have not previously received approval from DPB to use. (This Appendix F 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 7, 2002, for action by July 1, 2002. Any requests after June 7, 2002 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://www.dpb.state.va.us/forms/forms.cfm>

Authorized Recovery Codes for the 2002-2004 Biennium

Agy Code	Agency Title	Program	1198	1199	1298	1299	1398	1399	1498	1499	1598	1599	2198	2199	2298	2299	2399	3199
138	Department of Information Technology	820, 822				X												
140	Department of Criminal Justice Services	303, 305, 319	X	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			X							
202	Library of Virginia	137, 142, 149	X	X		X		X						X				
204	College of William and Mary	100-107, 809		X		X		X		X		X		X		X	X	X
207	University of Virginia	100-107, 110, 809		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	X		

Agy Code	Agency Title	Program	1198	1199	1298	1299	1398	1399	1498	1499	1598	1599	2198	2199	2298	2299	2399	3199
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		
213	Norfolk State University	100-107		X		X		X				X						
214	Longwood College	100-107, 110, 809		X		X		X										
215	Mary Washington College	100-107, 809		X		X		X		X		X		X				
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	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	X		
238	Virginia Museum of Fine Arts	145		X		X		X				X				X		

Agy Code	Agency Title	Program	1198	1199	1298	1299	1398	1399	1498	1499	1598	1599	2198	2199	2298	2299	2399	3199
241	Richard Bland College	100-107		X														
242	Christopher Newport University	100-107, 110, 809		X		X		X		X		X		X		X	X	
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	X	X	X	X	X	X							X	X		
325	Department of Business Assistance	534			X	X												
423	Department of Historic Resources	502, 519	X															
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
601	Virginia Department of Health	405, 406, 420, 430, 440, 449	X	X	X	X	X	X	X	X	X	X			X	X		
602	Department of Medical Assistance Services	456, 479				X												
720	Department of Mental Health, Mental Retardation and Substance Abuse Services	449	X	X														
795	Division of Institutions	319, 357, 379, 802				X		X										
799	Department of Corrections	379				X		X										

Agy Code	Agency Title	Program	1198	1199	1298	1299	1398	1399	1498	1499	1598	1599	2198	2199	2298	2299	2399	3199
960	Department of Fire Programs	728, 744	X	X	X	X	X	X	X	X	X	X			X	X		



CAPITAL PROJECT REVIEW SUMMARY

GENERAL INFORMATION

Agency Name:	<input type="text"/>	Agency Code:	<input type="text"/>
Project Title:	<input type="text"/>	Project Code:	<input type="text"/>
Project Type:	<input type="text"/>	Carryforward Request Type:	<input type="text"/>
Date Funding Made Available:	<input type="text"/>	Estimated Completion Date:	<input type="text"/>

BASIS FOR CARRYFORWARD (Check all that apply)

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

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"/>
<input type="checkbox"/> Form CO-3 Approved	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="checkbox"/> Form CO-4 Approved	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="checkbox"/> Form CO-5 Approved	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="checkbox"/> Form CO-6 Approved	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="checkbox"/> Form CO-8 Approved	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="checkbox"/> Form CO-13.1 Approved	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="checkbox"/> Form CO-13.3 Approved	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="checkbox"/> Form CO-14 Approved	<input type="text"/>	<input type="text"/>	<input type="text"/>

PROJECT BUDGET STATUS

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

	General Fund	Nongeneral Funds		
Amount to be Reverted:	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fund Detail for Reversion:	0100	<input type="text"/>	<input type="text"/>	<input type="text"/>

	General Fund	Nongeneral Fund
Total Change Order Costs:	<input type="text"/>	<input type="text"/>
Total Change Orders:	<input type="text"/>	<input type="text"/>



CAPITAL PROJECT REVIEW SUMMARY

JUSTIFICATION

Name of Person Completing this Form:

Date:

Title of Person Completing this Form:

Phone:

E-Mail Address:

APPENDIX G

Instructions for Completing DPB Form A (2002) Capital Project Review Summary

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) under "Forms and Instructions".

Section 4-5.05.d.2. of Chapter 814 requires the Director, Department of Planning and Budget, and the Director, Department of General Services, to develop performance measures for capital projects effective July 1, 2001. The DPB Form A will be used to collect capital project performance measurement information in addition to the project reappropriation information.

1. Complete this form for each project reported on the CARS ACTR 1408 Option A2, for May 3, 2002. 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 814 .
3. For any project not approved for carryforward, DPB will close out the project and remove its appropriation from PROBUD and CARS as of June 30, 2002. If you do not submit a DPB Form A for a project, 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 your agency project information in one file. Please note that you may view the report for all projects in an agency or for the current project selected in the database simply by going to the "Reports..." menu in the toolbar. In addition, you can add a new record, navigate through the database, or delete a project record using buttons on the toolbar. Send the completed Access database electronically to CapitalBudget@dpb.state.va.us.

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 your 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”. If a project was frozen pursuant to Executive Order 74 (01), dated February 24, 2001 and is currently still frozen and not on any bond list, mark this project as complete, “C” with an explanation in the justification section that the project remained frozen under EO 74 and is being closed.

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 Accounts, 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 Carryforward

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 your 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 3, 2002. 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 3, 2002) **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, identify EO 74 frozen projects that are being closed out. In addition, please complete the other blocks to capture the identity of the person completing this form.

APPENDIX H

Employer Fringe Benefit Rates for FY 2003

<i>Subobject</i>	<i>Factor</i>	<i>Employer Costs</i>
1111	VRS contributions State employees Judges State Police VaLORS	5.00 percent of payroll 34.00 percent of payroll 16.05 percent of payroll 17.00 percent of payroll
1112	Social Security	6.20 percent of payroll, capped at \$84,900
1112	Medicare	1.45 percent of payroll
1114	Group life insurance premium	Premium holiday
1115	Health insurance premiums¹ Key advantage Employee only Employee plus one Family Two employee family Cost Alliance HMO	\$3,288 a year \$4,980 a year \$6,684 a year \$7,980 a year \$6,528 a year Varies by product
1116	Retiree Health insurance credit premium¹	0.89 percent of payroll
1117	Long-term disability insurance State employees State Police VaLORS	1.07 percent of payroll 1.42 percent of payroll 1.42 percent of payroll
1118	Teachers Insurance and Annuity²	10.4 percent of payroll
1119	Defined Contribution Plan³	10.4 percent of payroll
1138	Deferred Compensation Match Payments	One-half of an employee's contribution per pay period, per participant up to a maximum of \$20 per pay or \$480 annually.

¹Due to lag pay, the first pay period in FY 2003 will use FY 2002 rates. The listed rates will therefore be effective for only 23 pay periods during FY 2003.

²For 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.

³Used for employees eligible for a defined contribution plan established pursuant to § 51.1-126.5 of the Code of Virginia.

APPENDIX I

Summary of FY 2003 E-procurement Implementation and Development Charges by Agency

<i>Agency Number</i>	<i>Agency Title</i>	<i>General Fund Charge</i>	<i>Nongeneral Fund Charge</i>
100	Senate of Virginia	\$2,956	\$0
101	House of Delegates	\$3,777	\$0
103	The Magistrate System	\$2,691	\$0
107	Division of Legislative Services	\$2,438	\$20
108	Code Commission	\$1,472	\$0
109	Division of Legislative Automated Systems	\$1,294	\$100
110	Joint Legislative Audit and Review Commission	\$283	\$11
111	Supreme Court	\$13,226	\$2,482
112	Judicial Inquiry and Review Commission	\$112	\$0
113	Circuit Courts	\$4,959	\$26
114	General District Courts	\$15,380	\$0
115	Juvenile and Domestic Relations Courts	\$8,048	\$0
116	Combined District Courts	\$7,399	\$0
117	Virginia State Bar	\$322	\$1,339
121	Office of the Governor	\$1,405	\$0
122	Department of Planning and Budget	\$638	\$0
123	Department of Military Affairs	\$4,102	\$13,652
125	Court of Appeals	\$1,480	\$0
127	Department of Emergency Management	\$803	\$2,458
128	Virginia Veterans Care Center Board of Trustees	\$0	\$119
129	Department of Human Resource Management	\$2,403	\$1,417
131	Department of Veterans' Affairs	\$550	\$10
132	State Board of Elections	\$2,002	\$0
133	Auditor of Public Accounts	\$1,105	\$93
137	Department of Technology Planning	\$156	\$838
138	Department of Information Technology	\$0	\$45,576
140	Department of Criminal Justice Services	\$9,169	\$1,578
141	Attorney General and Department of Law	\$1,471	\$474

<i>Agency Number</i>	<i>Agency Title</i>	<i>General Fund Charge</i>	<i>Nongeneral Fund Charge</i>
142	State Crime Commission	\$155	\$55
146	Science Museum of Virginia	\$1,598	\$2,246
148	Commission for the Arts	\$90	\$10
150	Department of the State Internal Auditor	\$117	\$0
151	Department of Accounts	\$826	\$4
152	Department of the Treasury	\$5,140	\$3,329
154	Department of Motor Vehicles	\$0	\$68,962
156	Department of State Police	\$106,693	\$19,382
157	Compensation Board	\$862	\$8
158	Retirement System	\$0	\$5,348
160	Criminal Sentencing Commission	\$541	\$39
161	Department of Taxation	\$2,478	\$1,664
163	Department for the Aging	\$267	\$409
165	Department of Housing and Community Development	\$847	\$932
166	Office of the Secretary of the Commonwealth	\$305	\$0
169	Commonwealth Competition Council	\$150	\$0
171	State Corporation Commission	\$0	\$12,944
172	State Lottery Department	\$0	\$53,619
173	Charitable Gaming Commission	\$0	\$372
174	The Virginia College Savings Plan	\$0	\$1,936
180	Secretary of Administration	\$150	\$0
181	Department of Labor and Industry	\$699	\$1,019
182	Virginia Employment Commission	\$5	\$15,366
184	Secretary of Technology	\$97	\$0
188	Secretary of Health and Human Resources	\$160	\$30
191	Virginia Workers' Compensation Commission	\$0	\$3,037
194	Department of General Services	\$59,207	\$169,415
199	Department of Conservation and Recreation	\$15,909	\$16,296
201	Department of Education (Central Office administration only)	\$94,153	\$40,842
202	The Library Of Virginia	\$8,778	\$1,604
203	Woodrow Wilson Rehabilitation Center	\$3,208	\$10,529
204	College of William and Mary in Virginia	\$23,972	\$45,988
207	University of Virginia (Academic Division)	\$114,737	\$319,204

<i>Agency Number</i>	<i>Agency Title</i>	<i>General Fund Charge</i>	<i>Nongeneral Fund Charge</i>
208	Virginia Polytechnic Institute and State University	\$164,137	\$300,150
211	Virginia Military Institute	\$6,354	\$9,685
212	Virginia State University	\$21,079	\$30,293
213	Norfolk State University	\$17,513	\$24,885
214	Longwood College	\$5,991	\$7,677
215	Mary Washington College	\$10,265	\$17,470
216	James Madison University	\$42,620	\$90,914
217	Radford University	\$29,264	\$36,895
218	Virginia School for the Deaf and the Blind at Staunton	\$3,439	\$411
219	Virginia School for the Deaf, Blind and Multi-Disabled at Hampton	\$3,203	\$148
220	Melchers-Monroe Memorials	\$203	\$46
221	Old Dominion University	\$45,016	\$46,989
222	Department of Professional and Occupational Regulation	\$0	\$2,363
223	Department of Health Professions	\$0	\$2,526
229	VPISU Cooperative Extension and Agricultural Experiment Station	\$23,427	\$6,731
232	Department of Minority Business Enterprise	\$42	\$105
234	VSU Cooperative Extension and Agricultural Research Services	\$3,349	\$4,126
236	Virginia Commonwealth University	\$87,546	\$163,694
238	Virginia Museum of Fine Arts	\$1,549	\$1,430
239	Frontier Culture Museum of Virginia	\$335	\$110
241	Richard Bland College	\$2,530	\$1,352
242	Christopher Newport University	\$14,080	\$14,127
245	State Council of Higher Education	\$809	\$51
246	University of Virginia's College at Wise	\$4,739	\$4,051
247	George Mason University	\$48,598	\$79,701
261	Virginia Community College System	\$126,696	\$70,644
262	Department of Rehabilitative Services	\$6,384	\$18,928
263	Center for the Blind and Vision Impaired	\$33	\$240
268	Virginia Institute of Marine Science	\$12,215	\$9,093
301	Department of Agriculture and Consumer Services	\$2,749	\$4,155
319	Chippokes Plantation Farm Foundation	\$429	\$0

<i>Agency Number</i>	<i>Agency Title</i>	<i>General Fund Charge</i>	<i>Nongeneral Fund Charge</i>
325	Department of Business Assistance	\$796	\$112
402	Marine Resources Commission	\$14,109	\$5,672
403	Department of Game and Inland Fisheries	\$18	\$35,114
405	Virginia Racing Commission	\$0	\$506
407	Virginia Port Authority	\$1,395	\$30,994
408	Chesapeake Bay Local Assistance Department	\$134	\$2
409	Department of Mines, Minerals and Energy	\$4,087	\$7,201
411	Department of Forestry	\$11,179	\$8,575
413	Commission on the Virginia Alcohol Safety Action Program	\$0	\$843
417	Gunston Hall	\$240	\$67
423	Department of Historic Resources	\$297	\$13
425	Jamestown - Yorktown Foundation	\$5,491	\$3,553
440	Department of Environmental Quality	\$4,416	\$14,019
501	Department of Transportation	\$0	\$753,850
505	Department of Rail and Public Transportation	\$4,144	\$130,594
506	Motor Vehicle Dealer Board	\$0	\$99
601	Department of Health	\$41,942	\$77,174
602	Department of Medical Assistance Services	\$4,264	\$4,608
606	Virginia Board for People with Disabilities	\$28	\$179
702	Virginia Department for the Blind and Vision Impaired	\$12,807	\$36,407
703	Central State Hospital	\$6,564	\$1,033
704	Eastern State Hospital	\$16,556	\$7,944
705	Southwestern Virginia Mental Health Institute	\$4,951	\$2,986
706	Western State Hospital	\$11,324	\$2,188
707	Central Virginia Training Center	\$1,881	\$25,621
708	Commonwealth Center for Children and Adolescents	\$1,926	\$639
711	Department of Corrections (Correctional Enterprises)	\$0	\$129,828
720	Department of Mental Health, Mental Retardation and Substance Abuse	\$4,095	\$878
723	Southeastern Virginia Training Center	\$945	\$7,862
724	Catawba Hospital	\$1,731	\$5,054
725	Northern Virginia Training Center	\$949	\$9,477
726	Southside Virginia Training Center	\$6,583	\$31,249
728	Northern Virginia Mental Health Institute	\$7,082	\$480

<i>Agency Number</i>	<i>Agency Title</i>	<i>General Fund Charge</i>	<i>Nongeneral Fund Charge</i>
729	Piedmont Geriatric Hospital	\$1,132	\$8,262
738	Southwestern Virginia Training Center	\$431	\$4,842
739	Southern Virginia Mental Health Institute	\$1,800	\$394
748	Hiram W. Davis Medical Center	\$3,467	\$3,133
750	Department of Correctional Education	\$9,181	\$535
751	Department for the Deaf and the Hard-of-Hearing	\$996	\$74
762	Department for the Rights of Virginians with Disabilities	\$36	\$297
765	Department of Social Services	\$7,789	\$27,568
767	Division of Community Corrections	\$30,092	\$523
777	Department of Juvenile Justice	\$52,509	\$1,878
795	Division of Institutions	\$459,206	\$47,513
841	Department of Aviation	\$1,989	\$2,216
844	Joint Commission on Health Care	\$112	\$0
848	Public Defender Commission	\$1,953	\$1
851	Tobacco Indemnification and Community Revitalization Commission	\$0	\$261
852	Tobacco Foundation	\$0	\$309
853	Office of Substance Abuse Prevention	\$93	\$107
942	Virginia Museum of Natural History	\$840	\$139
948	Southwest Virginia Higher Education Center	\$2,716	\$402
957	Commonwealth's Attorneys' Services Council	\$181	\$6
960	Department of Fire Programs	\$0	\$525
961	Division of Capitol Police	\$1,803	\$0
962	Department of Employment Dispute Resolution	\$108	\$10
999	Department of Alcoholic Beverage Control	\$0	\$1,238,938