

FY 2018 Year-End Close Budget Instructions



**Virginia Department of
Planning and Budget**

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Introduction

About these budget execution year-end close instructions

This package provides instructions to close out FY 2018 from a budget execution perspective, as offered by the Department of Planning and Budget (DPB). Typically, our agency provides instructions for year-end close AND new year start-up in one package. However, as of the issuance of these instructions, details regarding the passage of a new budget for the 2018-2020 biennium are not yet known. New-year startup instructions will, therefore, be issued separately after more is known about the status of the 2018-2020 budget. It should be noted that the Department of Accounts (DOA) will be distributing a separate memorandum detailing accounting procedures and payroll information for year-end close. Do not confuse these instructions as a substitute for DOA's instructions.

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

- **FY 2018** means the fiscal year beginning July 1, 2017, and ending on June 30, 2018.

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

Budget execution year-end close dates

The significant budget deadlines for year-end close are as follows:

<i>Date</i>	<i>Action</i>
June 15, 2018	Deadline for agencies to submit execution transactions for FY 2018
June 15, 2018	Deadline for agencies to submit capital project review work items in the Performance Budgeting system

About the later release of FY 2019 Start-Up budget instructions

Once a budget is passed for the 2018-2020 biennium, FY 2019 Start-Up instructions will be released and will provide key dates and detail guidance for the appropriation and reappropriation of funds, Central Appropriation and Part 3 transfers, special higher education issues, and capital projects issues including maintenance reserve requirements.

Final FY 2018 Appropriation and Allotment Actions

Deadline for FY 2018 execution transactions

The deadline to submit budget execution adjustments in the Performance Budgeting system to DPB for FY 2018 appropriation and allotment actions, both operating and capital, is:

5:00 p.m., June 15, 2018

Upon receipt and approval, DPB will process the final FY 2018 actions and transmit them to the Department of Accounts (DOA). Agency pending budget execution adjustments that no longer need processing should be voided in the PB system before the closing date. After this date, agencies will no longer be able to submit FY 2018 budget execution adjustments in the PB system. You will, however, have access to Performance Budgeting system reports after the deadline to allow you to view voided or completed transactions.

Capital Projects

Review of Active Projects

All active capital outlay projects, including projects authorized in prior biennia or under §4-4.01.I of the General Provisions of the Appropriation Act, must be reviewed to identify projects that have been completed and can be closed out and their appropriation balances reverted, as well as any unobligated appropriation balances in active projects that can be reverted. As a result of this review, agencies are required to submit a report through the PB System **only on those projects that are ready to be closed out or for which some unobligated balances can be reverted**.

After identifying which projects can be closed or have some unobligated balances reverted, and by June 15, 2018, enter each of those projects using the Capital Project Review module. To find the module in the PB System, place your cursor on the “Capital Budget” tab. From the list of tasks displayed, place the cursor on “Capital Project Review”. From the list of tasks displayed, click on “Capital Project Review”. For each project, follow these steps:

1. Enter agency code.
2. Select project from drop down list.
3. Project title field should automatically fill.

4. Year field should be defaulted to 2018.
5. Carryforward type field—Select “B” if the project is to remain active, but some balances can be reverted. Select “C” if the project is to be closed and all balances reverted. (If “A” (remain active and no balances reverted) is applicable, no action is needed. You do not need to complete a capital project review work item for carryforward type “A” projects.)
6. “Total Amount to be Reverted” Section.
7. There will be a line for each fund detail applicable to the project. The “Current Project Budget” for each fund detail is not necessarily the current appropriation balance for that fund detail; rather, it is the project’s appropriation for the fund detail at the beginning of FY 2018. You will need to identify the current fund detail appropriation in either Cardinal or the project’s operating plan in order to complete this form. For the “Amount” field:
 - a. If you selected “B” (active, partial reversion) in the Carryforward type field, enter the amount to be reverted for each fund detail;
 - b. If you selected “C” (closed, complete reversion) in the Carryforward type field, enter the amount of the balance anticipated to be available on June 30, 2018 for each fund detail. (For projects designated to be closed, the Department of Accounts will revert the entire June 30 balance.)
8. Submission to DPB.

Follow the instructions in the Help feature in the PB System to submit to DPB.

Agencies must complete their entries **no later than June 15, 2018**.

Sometime in early August, DOA and DPB will bring forward into FY 2019 the June 30, 2018, capital project appropriation balances for those amounts not identified for reversion in the Capital Project Review process described above. Prior to this reappropriation, DOA will calculate 75 percent of the current appropriation/allotment balance in mid-June, and will process an entry in FY 2019 to grant the calculated amount of appropriation/allotment to each applicable capital project. This will enable project expenditures to continue until the carryforward of capital balances has been completed.

You may run a report of your Capital Project Review submissions by clicking on the “[BE2.40 - Capital Project Review](#)” report within the Performance Budgeting system reports menu. This report contains a simple listing of active capital projects along with an indication of whether a Capital Project Review work item has been completed for a project. A snapshot of a sample report is shown on the next page.

Capital Project Review													
Hide Filter Help		⚙️ Secretarial Areas 📁 Groups Agencies		Year Submitted 2013 ▾									
		Administration Agriculture and Forestry Central Appropriations Commerce and Trade Education Executive Offices		189: Secretary of Transportation and Public Safety 190: Secretary of Finance 191: Virginia Workers' Compensation Commission 192: Secretary of Commerce and Trade 193: Secretary of Agriculture and Forestry 194: Department of General Services									
Output Options <input checked="" type="checkbox"/> Show Submission Status Shows 1 row per project and whether it has been started, is at the agency, or has been submitted to DPB <input type="checkbox"/> Tabular Report for DGA													
<button>Submit</button>													
Agency Cd	Agency Name	Project Code	History	Project Title	Workflow Status	FY 2013 Current Amount	FY 2013 YTD Expenditures						
194	Department of General Services	14008	history	Restore Bell Tower [inactive]	Submitted to DPB	\$1,348,837	\$372,761						
194	Department of General Services	14260	history	Maintenance Reserve	Not Started	\$939,578,276	\$108,671,453						
194	Department of General Services	16780	history	Renovate Capitol Square, Phase I	Not Started	\$272,268	\$41,806						
194	Department of General Services	16881	history	Renovate State Capitol	Not Started	\$673,786							
194	Department of General Services	17091	history	Renovation of the 9th Street Office Building and Parking Deck	Not Started	\$7,730,249	\$201,319						
194	Department of General Services	17141	history	Energy conservation measures at the Capital Square Complex	Not Started	\$16,231	\$4,845						
194	Department of General Services	17177	history	Construct educational wing of Virginia War Memorial [inactive]	Submitted to DPB	\$369,570	\$61,595						
194	Department of General Services	17232	history	Energy Efficiency Projects for the Capitol Complex [inactive]	Submitted to DPB	\$37,949	\$37,319						
194	Department of General Services	17490	history	Renovate exterior and interior of the Supreme Court Building	Not Started	\$11,818,158	\$6,791,640						
194	Department of General Services	17499	history	Critical Repairs to the General Assembly	Not Started	\$4,127,484	\$199,283						
194	Department of General Services	17648	history	Construct, or Acquire and Renovate, Taxation Channel Facility	Not Started	\$673,076	\$35,124						
194	Department of General Services	17784	history	Construct Main Street Centre Employee Parking Deck	Not Started	\$22,105,875	\$430,635						
194	Department of General Services	17862	history	Main Street Center Energy Improvements	Not Started	\$0							
194	Department of General Services	17884	history	14th Street Parking Deck Lighting Upgrade	Not Started	\$0							
194	Department of General Services	17885	history	Virginia Distribution Center Lighting Upgrade	Not Started	\$0							
194	Department of General Services	17886	history	Madison Parking Deck Lighting Upgrade	Not Started	\$0							
194	Department of General Services	17887	history	Poehontas Building Chiller Upgrade	Not Started	\$0							
194	Department of General Services	17905	history	James Monroe Building Mechanical Equipment Replacements and Building Upgrades	Not Started	\$0							
194	Department of General Services	17907	history	Main Street Center Building Energy Upgrades	Not Started	\$0							
194	Department of General Services	17908	history	Filter Replacements at Pocahontas Building and VRS Parking Deck	Not Started	\$0							
194	Department of General Services	18007	history	Capitol Projects Space Improvement, Department of Conservation and Recreation	Not Started	\$42,399,532	\$7,376,977						
194	Department of General Services	18008	history	Monroe Exterior Repairs and Jefferson Building Window Replacement	Not Started	\$694,120	\$87,682						
194	Department of General Services	18030	history	Renovate Consolidated Labs	Not Started	\$160,000	\$9,639						
194	Department of General Services	18064	history	Renovate Morson Row	Not Started	\$0							
194	Department of General Services	18081	history	Capitol Complex Infrastructure and Security	Not Started	\$0							

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