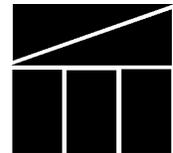


Budget Execution Instructions

**FY 2009 Year-end Closing
FY 2010 New Year Start-up**



**Virginia Department of
Planning and Budget**

April, 2009

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Introduction

This package provides guidance and instructions to close out FY 2009 and start-up FY 2010. The significant Department of Planning and Budget (DPB) dates for year-end close and new year start-up actions are:

<i>Date</i>	<i>Action</i>
June 1, 2009	Cutoff date for submission of FATS transactions for FY 2009
June 5, 2009	FATS available for FY 2010 transactions
June 5, 2009	Agencies submit requests for the first-time use of recovery subobject codes
June 8, 2009	Deadline to notify DPB of problems closing out FY 2009
June 12, 2009	Deadline for agencies to submit packages for reappropriations of capital projects for FY 2010
June 15, 2009	Deadline to submit FY 2010 FATS adjustments that must be in place when CARS is opened for the new year
June 17, 2009	Deadline for agencies to submit the “Acknowledgement of Notification of Provisions of the Appropriation Act Relating to Indebtedness of State Agencies”
July 10, 2009	Deadline for institutions of higher education to submit updated operating plans must be submitted to DPB and the State Council of Higher Education (SCHEV)
September 30, 2009	Deadline for agencies submit FATS to clear out convenience subobject codes other than the xx95 series

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

- ✓ 2008 Appropriation Act means Chapter 879, the biennial appropriation act for the 2008-10 biennium as passed by the 2008 General Assembly.
- ✓ 2009 Appropriation Act means Chapter xxx, 2009 Amendments to the 2008 Appropriation Act for the 2008-10 biennium, as passed by the 2009 General Assembly.
- ✓ *FY 2009* means the fiscal year beginning July 1, 2008, and ending on June 30, 2009.
- ✓ *FY 2010* means the fiscal year beginning July 1, 2009, and ending on June 30, 2010.
- ✓ *FATS* refers to DPB’s Form 27 Automated Transaction System for budget execution.

Deficits

Section 4-3.01 of the General Provisions of the 2009 Appropriation Act prohibits agencies from obligating or expending funds in excess of appropriations or obligating or expending at a rate which would result in expenditures in excess of nongeneral fund revenue collections, without prior approval by the Governor. The prohibition from incurring a deficit applies to all agencies in the legislative, judicial, and executive branches, and to the independent agencies which are designated in the Appropriation Act by title and a three digit agency code.

Pursuant to this section, if any agency contravenes any of the prohibitions stated above, thereby incurring an unauthorized deficit, the Governor is directed to withhold approval of such excess obligation or expenditure. There will be no reimbursement of said excess, nor shall there be any liability or obligation upon the state to make any appropriation hereafter to meet such unauthorized deficit. The language stipulates that those members of the governing board of any such agency who shall have voted 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.

This section also requires the Governor to bring the deficit provision to the attention of the members of the governing board of each state agency or the agency head if there is no governing board. Consistent with this provision, the agency head is directed to acknowledge the receipt of this notification by completing the form found in Appendix A and returning it to DPB by June 17, 2009. A signed form with a personal signature is required from each cabinet secretary and all agency heads in the legislative, judicial, and executive branches and the independent agencies. Acknowledgement cannot be delegated and this must be an original signature.

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

Agency analysis and monitoring of expenditures against cash, allotments, and appropriations are critical to avoid incurring a deficit at the close of the fiscal year on June 30, 2009. Agencies must alert DPB before June 8, 2009, if a problem is anticipated in year-end close. Agencies should NOT wait until year-end close is underway.

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

Final Appropriation and Allotment Actions for FY 2009

The deadline to submit FATS transactions to DPB for FY 2009 appropriation and allotment actions, both operating and capital, is:

5:00 p.m., Monday, June 1, 2009

DPB will process the final FY 2009 actions and send them to the Department of Accounts (DOA) by Monday, June 8, 2009. Inquiry access will be allowed after the deadline for review purposes only. Agency pending FATS transactions that no longer need processing should be voided before the June 1 closing date.

FY 2010 Operating Appropriations

Establishing Appropriations

DPB will create initial appropriations and allotments for FY 2010 operating expenses and will transmit them to CARS so that they are available when DOA opens CARS for FY 2010. Agency action is not needed. DPB's initial actions will include:

- Establish legislative appropriations in the 2009 Appropriation Act.
- Transfer (rollover) of Fund 0100 to Fund 0300 in program 100 (Educational and General Programs) for institutions of higher education for the initial FY 2010 legislative appropriation in the 2009 Appropriation Act.
- Unallot FY 2010 appropriations based on language in the 2009 Appropriation Act that directs certain appropriations not to be initially allotted and available for expenditure on July 1, 2009, for the following reasons:
 - ✓ Some type of prior approval by the Governor or other designated person is required;
 - ✓ There is a match requirement; or
 - ✓ The appropriation is not expended in the agency to which it is made, but is transferred to other agencies for expenditure.

A listing of unallotted appropriations can be found in Appendix B. These amounts will be established as unallotted in FATS and CARS on July 1, 2009, and will not be available for

expenditure. If expenditure is conditional upon a prior approval action or a match requirement, these criteria must be satisfied before the appropriation can be allotted. Once the condition is met, an agency can submit a FATS to request the allotment of the appropriation.

The July 1, 2009, 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 2009 General Assembly.

Appropriation Adjustments Required to be Available on July 1, 2009

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

- Dollar amounts at subobject level detail for sum sufficient items included in the 2009 Appropriation Act.
- Appropriation of certain unexpended federal grants or other nongeneral funds that must be immediately available on July 1, 2009, to ensure that services may continue without interruption. Note, however, that the general policy is that requests to appropriate unexpended nongeneral fund cash balances are limited to circumstances where there is no nongeneral fund appropriation in FY 2010 or the FY 2010 appropriation is insufficient to meet the provisions of §4-1.04 a, **Unappropriated Nongeneral Funds**, of the 2009 Appropriation Act.

FATS transactions must be submitted for appropriation adjustments, (such as establishing a new appropriation and/or appropriating unexpended June 30, 2009, balances) when CARS is opened for the new year. **The form must be submitted by June 15, 2009.**

Sum Sufficient Requests

For sum sufficient appropriations, use adjustment type “F” to reverse the negative dollar amount in subobject code 4101. and include a transaction brief stating: “To establish the sum sufficient amount for Item # in the 2009 Appropriation Act.”

Nongeneral Fund Balances

For unexpended nongeneral funds, use adjustment type “E” and **round up** the requested amount to the nearest whole dollar. The amount requested should not exceed the agency’s estimate of the cash balance that will be unexpended on June 30, 2009. Some of the June 30, 2009, cash balance may have been anticipated during budget development and included in the FY 2010 nongeneral fund appropriations in the act. If so, such amounts should be netted out of your type “E” adjustment request. (An agency may need to consult with its budget analyst to determine if any portion of the balance is already appropriated in the act).

The transaction brief should clearly describe how the funds will be used and the need for the appropriation and note that it is an estimated amount. Pages four and five of the FATS Online System User Manual lists the questions that must be addressed in the FATS transaction brief. The manual can be found at <http://dpb.virginia.gov/forms/forms.cfm>. Search for “FATS Manual.”

The State Comptroller will close the fiscal year on July 25, 2009, and report the exact amount of the unexpended appropriations in the last week of July in the year-end reports. If the originally requested amount exceeds the amount reported by the State Comptroller, the agency must submit another FATS transaction to adjust the original request down to the exact amount.

Reappropriation of FY 2009 Unexpended General Fund Appropriations

As part of the year-end close process, the State Comptroller reverts all unexpended general fund operating expense appropriations to the fund balance of the general fund. Section 4-1.05 of the 2009 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 branch agencies, other than those for which the General Assembly has mandated reappropriations by specific language in the act.

The 2009 Appropriation Act mandates the reappropriation of unexpended appropriations for agencies in the legislative and judicial branch agencies 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 2009.

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 2009 final close, which will be available the last week of July.

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

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

After the reappropriation process is complete, agencies may submit FATS transactions to distribute the amounts to valid service areas 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, 2008. Any such program transfers must be accompanied by a transaction brief providing the basis for the request. (See page eight of the FATS Online System Users Manual for items that must be included in the brief.)

Appropriation of FY 2009 Nongeneral Fund Unexpended Cash Balances

Unexpended nongeneral fund appropriations **are not** automatically brought forward in FATS and CARS. Unexpended nongeneral fund cash balances on June 30, 2009, must be appropriated in FATS to be available for expenditure in FY 2010. The appropriation is subject to DOA's cash controls. DOA will not approve expenditures that exceed the available cash.

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

For authorized nongeneral fund carryforward requests, agencies should:

1. Verify on the final close CARS ACTR 402 report the actual unexpended cash balance. (DPB will not notify agencies of this amount.)
2. Submit a FATS transaction (adjustment type "E") to DPB requesting appropriation and allotment of the amount estimated to be needed in FY 2010. If the entire balance is needed, it should be rounded up to the nearest dollar.

Additional Nongeneral Fund Revenue Appropriations

If the agency desires to create a nongeneral fund operating appropriation on or after July 1 in anticipation of new or supplemental revenues to be received in FY 2010, a FATS transaction (adjustment type "G") must be submitted. The request must be consistent with the provisions in § 4-1.04 of the Appropriation Act and include a transaction brief clearly explaining and justifying how the additional nongeneral funds will be expended and why the additional appropriation is needed. Also, describe the additional funding source and include the revenue source code(s) for the additional nongeneral fund revenue. 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.

Clearing Out Convenience Subobject and Fund Codes

While the initial appropriations on CARS will contain "convenience" subobject codes (see Appendix C), expense vouchers to be processed through CARS must be coded using valid expenditure subobject codes. By September 30, 2009, agencies must submit a FATS (adjustment type "M") to convert any convenience subobject and fund codes, other than the xx95 subobject

codes, to regular subobject or fund codes. This includes any convenience codes affecting personal services amounts, positions, and nonpersonal services. It is optional to clear out the xx95 convenience codes for undistributed nonpersonal services. However, agencies cannot expend against these xx95 convenience codes.

For institutions of higher education only: In order to have the most current financial information available for calculation of base adequacy and the financial component of the six-year plans, the updated operating plans must be submitted to DPB by Friday, July 10th. DPB and the State Council of Higher Education (SCHEV) will be using this information to benchmark guideline calculations during this period as well as running preliminary budget scenarios for the upcoming biennial budget (2010-2012). SCHEV is planning to distribute the data-loaded six-year financial plan templates to individual institutions by early August.

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

Request for Use of Recovery Subobject Codes

DPB has established the xx98 (Inter-agency Recovery) and xx99 (Intra-agency Recovery) subobject codes for each of the major objects of expenditure. These codes may be used only with prior DPB approval. The decision to use the xx98 subobject codes should be in concurrence with the joint DPB and DOA guidelines entitled “Procedures for Identifying and Accounting for Transactions Between State Agencies and Institutions,” dated May 20, 1998, which are found on DOA’s website at: www.doa.virginia.gov/Financial_Reporting/Pass_Through/Pass_Through_Main.cfm.

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

If the agency wants to use either or both codes after June 30, 2009, and has not previously received approval from DPB to use these codes, complete the enclosed Form OC-1 (Appendix D) for each application at the program level and **submit it to DPB as an e-mail attachment by June 5, 2009**. The form is also available as part of the year-end close folder at the following link: <http://dpb.virginia.gov/forms/forms.cfm>.

Appendix E lists the agency approved recovery codes. For these recovery codes, no further action is necessary. Any requests for new codes after June 8, 2009, require up to 30 days for action.

In addition to the recovery subobject codes discussed above, there are two personal services recovery codes available for use by institutions of higher education. These are 1196 (Indirect Cost Recoveries from Auxiliary Programs for Personal Services) and 1197 (Indirect Cost Recoveries from Sponsored Programs for Personal Services). It is very important that

institutions of higher education record expenditures to these subobject codes appropriately, promptly, and accurately in CARS. Institutions should record the personal service expenditure recoveries at least monthly in CARS. This action provides DPB with the most complete picture of how much the institution is recovering from Auxiliary Enterprises and Sponsored Programs for services provided within the Educational and General Program (E&G). **Use of subobject codes 1196 and 1197 does not require prior DPB approval.**

FY 2010 Fringe Benefit Rates

Appendix F provides the employer fringe benefit rates effective July 1, 2009.

Central Appropriation and Part Three Transfers

Transfers in Central Appropriations and Part Three Miscellaneous Transfers of the 2009 Appropriation Act may affect an agency. During the first half of FY 2010, DPB will provide further details about the FY 2010 transfers to and from Central Appropriations and nongeneral fund cash transfers required by Part Three of the 2009 Appropriation Act that affect multiple agencies. In both cases, the DPB analyst will work with the agency to identify the proper service areas and fund/fund details for the transfers. Agencies are highly encouraged to become familiar with the contents of both of these sections of the 2009 Appropriation Act to find out if any specific transfers impact their agencies.

Higher Education Equipment Trust Fund Lease Payments

The 2009 Appropriation Act provides funding to support debt service on equipment purchased through the Virginia College Building Authority's (VCBA) Higher Education Equipment Trust Fund. As has been the case since FY 2000, the general and nongeneral fund appropriations are included within the Treasury Board budget instead of within the budgets of each institution of higher education. This allows the Commonwealth to consolidate debt service on tax-supported debt (i.e. debt supported primarily from the general fund) in one central location within the Treasury Board.

Since the general fund appropriation is now included as part of the Treasury Board budget, the Treasury Board makes the debt service payment to the VCBA directly. However, the nongeneral fund portion of the payment cannot be made to the VCBA until funds are transferred from each institution to support the nongeneral fund appropriation authority provided in the 2009 Appropriation Act. Therefore, DOA will take action on or about July 1 to transfer the appropriate cash amount listed in Item 280, paragraph E. 4. for all institutions from balances in fund code 0300 (higher education operating). See Appendix G.

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

Capital Fees for Out-of-State Students

The 2009 General Assembly approved an additional fee to be charged to out-of-state students beginning in FY 2010. The funds will be used to pay a portion of the debt service on the bond issues to finance equipment purchases in the 2008-2010 biennium. Item 280, paragraph E. 3. of the 2009 Appropriation Act, sets out the amounts designated for each institution. No action is necessary at this time. See Appendix H.

Capital Projects

Review of Active Projects

All capital outlay projects recorded in CARS as of April 30, 2009, including projects authorized in prior biennia or under §4-4.01.n of the General Provisions of the Appropriation Act, must be reviewed at the close of the fiscal year to identify and close-out unobligated appropriation balances that can be reverted and projects that have been completed. Also, the Form A will be used to collect capital project performance measurement information in addition to the project reappropriation information.

Agency reappropriation requests are submitted on the DPB Form A (2009), “Capital Project Review Summary.” See Appendix I for detailed instructions on how to complete the form. The form is available for data entry at <http://dpb.virginia.gov/forms/forms.cfm>.

Please note that the DPB Form A for 2009 has been simplified to eliminate certain information previously requested.

Form A is a Microsoft Access document that agencies must submit electronically for each project that is on the CARS ACTR 1408 Report as of April 30, 2009, including maintenance reserve projects. **Projects that were closed-out on last fiscal year’s Form A should not be included in this year’s Form A submission.** 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.

Higher education institutions with Level III status will be responsible for submitting financial data reports that provide the same information reflected in the CARS ACTR 1408 report as of April 30, 2009, at the time they make Form A submissions to DPB. In addition, as part of their management agreements, Level III institutions only need to submit forms for those projects that are funded entirely or in part by a general fund appropriation or state tax-supported debt.

If a capital project meets at least one of the following conditions, unexpended balances will not be reverted:

- 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.

For projects that have an approved DGS Form CO-8 or that have been granted “proceed authority,” agencies must justify on 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.

For any project not approved for carryforward, DPB will close out the project and remove its appropriation from FATS and CARS as of June 30, 2009. **If no Form A is submitted, DPB will assume the project has been completed and will close it out.**

The Construction and Professional Services Manual (2004), issued by DGS requires agencies to submit an E & B Form CO-14, Project Completion Report, when a Certificate of Occupancy has been issued by the state building official. This must be done:

- No later than 12 months after the owner occupies the building, or
- When the work has been accepted as substantially completed, or
- Where there is no change in use group classification, or
- 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.

Agencies should submit requests to carryforward project balances to DPB **no later than June 12, 2009**. The requests should be submitted electronically (as an e-mail attachment) to the following address: CapitalBudget@dpb.virginia.gov. A copy should also be sent to the agency’s DPB budget analyst. ***The agency code and name should be clearly identified in the e-mail file attachment.***

Once year-end close is completed for approved projects, DPB will bring forward into FY 2010 the project appropriations in FATS as of June 30, 2009. This action will take place in mid-to-late August, 2009. Until the capital project appropriations are re-established in CARS, DOA will process expenditures that take place on and after July 1 through overrides of the normal controls. These transactions may default to the CARS error file briefly until the override takes effect. For questions, contact DOA error correction personnel by fax at (804) 225-4250 or by submitting an Error Correction Form.

New Capital Projects

DPB will create initial appropriations and unallotments for FY 2010 capital expenses (general fund and nongeneral fund) and will transmit them to CARS. The appropriations will be available on *June 16, 2009*.

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

Project Initiation or Change. Each affected agency must submit an E&B Form CO-2 to DGS to initiate a project. If a project is partially funded in each year of the biennium, a separate CO-2 form must be submitted in FY 2010 for the second year funds. Forms CO-2 for FY 2010 submitted before the start of the fiscal year will be held at DPB until the start of the fiscal year. CO-2 forms for FY 2009 funding approved by the 2009 Appropriation Act *may be processed now that the budget bill has become law.*

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

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

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

FY 2010 Maintenance Reserve Funding

Item C-176 of 2009 Appropriation Act lists the tax-supported debt allocations for affected agencies and institutions of higher education for this biennium. This item also 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, 2010. Next year, DPB will seek information from agencies to determine whether this threshold has been met or not.

Re-establishing Closed Out Capital Outlay Projects and Restoring Reverted Appropriations

Occasionally, after a project is closed out or an unexpended balance is reverted, an agency may discover that an unpaid obligation or requirement for the project exists. Because of these situations, there is language in §4-1.05.c.3 of the General Provisions of the 2009 Appropriation Act authorizing the DPB Director to restore reverted capital project balances and reestablish closed-out projects. ***Restoration authorization is limited to reversions that occurred in the current and prior biennia.***

In some instances, there are no unexpended balances in the closed out project to be restored, and funds must come from another source to meet the unpaid obligation. In these situations, the project would be re-established under the authority of §4-1.05.c.3. However, because the project's fund source would be obtained through a transfer of appropriations or through additional nongeneral fund revenue, other sections of the General Provisions must be satisfied as well. Section 4-1.03 authorizes the transfer of appropriations and § 4-1.04 authorizes the appropriation of unappropriated nongeneral funds.

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

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

To: Director, Department of Planning and Budget

Section A

All Agencies

I have received and read your instructions and notice of April, 2009, and the enclosed copy of §4-3.01, 2009 Appropriation Act, regarding indebtedness of state agencies.

Agency Name _____ Agency Code _____

Agency Head Name _____

Agency Head Signature _____

(Personal signature is required)

Date _____, 2009

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.

Personal Signature of Agency Head

Date: _____, 2009

Please return this acknowledgment form by mail* to:

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

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

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

[2009DebtAcknowledgementForm.doc](#)

Appendix B

Appropriations Not To Be Allotted July 1, 2009

The 2009 Appropriation Act contains certain appropriations that are not to be initially allotted and available for expenditure on July 1, 2009, for the following reasons:

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

The following table is a list of such appropriations. These amounts will be established as unallotted in FATS and CARS on July 1, 2009, and will not be available for expenditure. If expenditure is conditional upon a prior approval action or a match requirement, these criteria must be satisfied before the appropriation can be allotted.

<i>Item</i>	<i>Agency Code</i>	<i>Agency</i>	<i>Amount</i>	<i>Fund</i>	<i>Program/Service Area</i>	<i>Description</i>
69	157	Compensation Board	\$6,940,554	1	30710	Delayed opening regional jail beds (Blue Ridge, New River Rappahannock, Riverside,)
69	157	Compensation Board	\$1,345,420	1	30718	Delayed opening of new jail beds (Loudoun)
70.D	157	Compensation Board	\$377,010	1	35601	Unbudgeted medical expenses in local correctional facilities
148.B.1	245	State Council of Higher Education	\$4,017,644	1	110	Appropriations (Eminent Scholars) for transfer to institutions subject to Secretary of Education approval
153	242	Christopher Newport University	\$3,924,950	1	108	Approval of plan by SCHEV*
157	204	College of William and Mary	\$2,842,710	1	108	Approval of plan by SCHEV*
157	204	College of William and Mary	\$4,862,911	3	108	Approval of plan by SCHEV*
161	241	Richard Bland College	\$313,819	1	108	Approval of plan by SCHEV*
167.B	247	George Mason University	\$289,614	1	100	Plan for graduate engineering education to be approved by SCHEV.
167.B	247	George Mason University	\$124,120	3	100	Plan for graduate engineering education to be approved by SCHEV.
168	247	George Mason University	\$12,663,418	1	108	Approval of plan by SCHEV*
168	247	George Mason University	\$1,200,000	3	108	Approval of plan by SCHEV*

<i>Item</i>	<i>Agency Code</i>	<i>Agency</i>	<i>Amount</i>	<i>Fund</i>	<i>Program/Service Area</i>	<i>Description</i>
172	216	James Madison University	\$6,334,626	1	108	Approval of plan by SCHEV*
172	216	James Madison University	\$2,841,460	3	108	Approval of plan by SCHEV*
176	214	Longwood University	\$ 3,517,587	1	108	Approval of plan by SCHEV*
179.C.1	213	Norfolk State University	\$70,000	1	100	Match requirement for Dozoretz Institute.
180	213	Norfolk State University	\$6,413,601	1	108	Approval of plan by SCHEV*
180	213	Norfolk State University	\$4,900,000	3	108	Approval of plan by SCHEV*
183.B	221	Old Dominion University	\$431,013	1	100	Plan for graduate engineering education to be approved by SCHEV
183.B	221	Old Dominion University	\$198,244	3	100	Approval of plan by SCHEV*
184	221	Old Dominion University	\$ 13,750,589	1	108	Approval of plan by SCHEV*
188	217	Radford University	\$6,443,250	1	108	Approval of plan by SCHEV*
188	217	Radford University	\$1,100,000	3	108	Approval of plan by SCHEV*
191.B	215	University of Mary Washington	\$80,483	1	100	Plan for graduate engineering education to be approved by SCHEV.
191.B	215	University of Mary Washington	\$36,130	3	100	Plan for graduate engineering education to be approved by SCHEV.
192	215	University of Mary Washington	\$1,468,704	1	108	Approval of plan by SCHEV*
197.D	207	University of Virginia	\$775,197	1	100	Plan for graduate engineering education to be approved by SCHEV. Approval of plan by SCHEV.
197.D	207	University of Virginia	\$468,850	3	100	Plan for graduate engineering education to be approved by SCHEV. Approval of plan by SCHEV.
198	207	University of Virginia	\$5,098,448	1	108	Approval of plan by SCHEV
198	207	University of Virginia	\$2,565,121	3	108	Approval of plan by SCHEV
205	246	University of Virginia's College at Wise	\$1,762,472	1	108	Approval of plan by SCHEV
208.C	236	Virginia Commonwealth University	\$388,468	1	100	Plan for graduate engineering education to be approved by SCHEV.

<i>Item</i>	<i>Agency Code</i>	<i>Agency</i>	<i>Amount</i>	<i>Fund</i>	<i>Program/Service Area</i>	<i>Description</i>
208.C	236	Virginia Commonwealth University	\$168,533	3	100	Plan for graduate engineering education to be approved by SCHEV
209	236	Virginia Commonwealth University	\$17,514,773	1	108	Approval of plan by SCHEV*
209	236	Virginia Commonwealth University	\$3,750,000	3	108	Approval of plan by SCHEV
213.H.2	260	Virginia Community College System	\$296,415	1	100	Match for A.L. Philpott manufacturer's assistance program.
213.N	260	Virginia Community College System	\$508,140	1	100	Match for four work force training centers
214	260	Virginia Community College System	\$187,858,353	3	108	Approval of plan by SCHEV*
214	260	Virginia Community College System	\$27,092,308	1	108	Approval of plan by SCHEV*
220	211	Virginia Military Institute	\$750,632	1	108	Approval of plan by SCHEV*
220	211	Virginia Military Institute	\$550,000	3	108	Approval of plan by SCHEV*
224.B	208	Virginia Polytechnic Institute and State University	\$869,882	1	100	Plan for graduate engineering education to be approved by SCHEV.
224.B	208	Virginia Polytechnic Institute and State University	\$436,357	3	100	Plan for graduate engineering education to be approved by SCHEV.
225	208	Virginia Polytechnic Institute and State University	\$13,267,618	1	108	Approval of plan by SCHEV*
231	212	Virginia State University	\$4,857,518	1	108	Approval of plan by SCHEV*
231	212	Virginia State University	\$1,206,410	3	108	Approval of plan by SCHEV*
246	274	Eastern Virginia Medical School	\$6,158,108	1	110	Approval of plan by Department of Medical Assistance Services
251.B	937	Southern Virginia Higher Education Center	\$29,050	1	199	Plan for graduate engineering education to be approved by SCHEV
420.C	156	State Police	\$414,768	410	31002	Supports Commercial Vehicle Enforcement Officers (CVEO)
431.10.A.2	136	Virginia Information Technologies Agency	\$1,000,000	9	712	Approval of Wireless E-911 Services Board required for allotment

* Pursuant to §4-5.01 b.1.a, 2009 Appropriation Act

Appendix C

Convenience Subobject Codes

The following convenience subobject codes may appear in the July 1, 2009, appropriations data in FATS and CARS. These convenience codes are broken out into those that must be removed on or before September 30 by submitting a FATS Type M transaction and those that do not have to be cleared out. *Expenditures cannot be made against either group of convenience codes.*

The following convenience codes that must be removed by September 30, 2009, by distributing the amounts to valid expenditure subobject codes:*

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

Convenience codes that do not need to be cleared out:

1295	Undistributed Contractual Services
1395	Undistributed Supplies and Materials
1495	Undistributed Transfer Payments
1595	Undistributed Continuous Charges
2195	Undistributed Property and Improvements
2295	Undistributed Equipment
2395	Undistributed Obligations

Convenience fund codes that must be removed by September 30, 2009, by distributing the amounts to valid fund group*

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

For descriptions of these convenience codes, refer to the complete list of convenience codes in effect for FY 2010 that will be available on June 3, 2009, on DPB's web site at the following link: <http://dpb.virginia.gov/> (search for "Expenditure Structure".)

**Institutions of higher education must have convenience codes cleared out and the appropriation allocated to the appropriate subobject code by July 10, 2009.*

Appendix D

Request to Use Recovery Subobject Codes



VIRGINIA DEPARTMENT OF PLANNING AND BUDGET

FORM OC-1 (2009)



Agency Name: _____	Agency Code: _____
Program Name: _____	Program Code: _____
Requested Recovery Subobject Code Number(s): _____	Fiscal Year: _____
Person Completing Form (please print): _____	Phone # _____
E-mail Address: _____	

PURPOSE OF RECOVERY:

Check how the recovery codes are used:

<input type="checkbox"/>	Refunds made by vendors or parties outside of state government
<input type="checkbox"/>	Transfer expenses between funds
<input type="checkbox"/>	Process reimbursable federal grants
<input type="checkbox"/>	Other (describe)

DESCRIPTION AND EXPLANATION

ALTERNATIVE TO USING THE CODE:

DPB ACTION

Approved
 Denied

Signature: _____ Date: _____

Instructions for DPB Form OC-1

Request to Use Recovery Subobject Codes xx98 and xx99

1. Complete one copy of this form* for each unique recovery occurring that has not been previously approved by DPB**. 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.

Requests must be submitted to DPB by June 5, 2009, for code availability by July 1, 2009. Any requests after June 5 will be processed within 30 days. E-mail the completed form to budget@dpb.virginia.gov.

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: [2008FormOC-1.doc](#) .

** Appendix E provides a list of all approved recovery codes.

Appendix E Authorized Recovery Codes

Agency Code	Agency Title	Program	1 1 9 8	1 1 9 9	1 2 9 8	1 2 9 9	1 3 9 8	1 3 9 9	1 4 9 8	1 4 9 9	1 5 9 8	1 5 9 9	2 1 9 8	2 1 9 9	2 2 9 8	2 2 9 9	2 3 9 9
122	Dept of Planning and Budget	715	X														
140	Dept. of Criminal Justice Services	390							X								
156	Dept of State Police	302, 310				X											
171	State Corporation Commission	552, 563, 599		X		X							X				X
204	College of William and Mary	100- 107, 110, 809		X		X		X		X		X		X		X	X
207	University of Virginia	100- 107, 110, 809	X	X	X	X	X	X	X	X	X	X	X	X	X	X	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	X
209	UVA Health Systems	430, 449								X							
211	Virginia Military Institute	100- 107, 809		X		X		X		X		X		X		X	X
212	Virginia State University	100- 107, 110,		X		X		X		X		X				X	X

Agency Code	Agency Title	Program		1 1 9 8	1 1 9 9	1 2 9 8	1 2 9 9	1 3 9 8	1 3 9 9	1 4 9 8	1 4 9 9	1 5 9 8	1 5 9 9	2 1 9 8	2 1 9 9	2 2 9 8	2 2 9 9	2 3 9 9	
		809																	
213	Norfolk State University	100-107			X		X		X				X						
214	Longwood University	100-107, 110, 809			X		X		X										
215	University of Mary Washington	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	X	X
217	Radford University	100-107, 809			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		
241	Richard Bland College	100-107			X														
242	Christopher Newport University	100-107, 110,			X		X		X		X		X		X		X	X	

Agency Code	Agency Title	Program	1 1 9 8	1 1 9 9	1 2 9 8	1 2 9 9	1 3 9 8	1 3 9 9	1 4 9 8	1 4 9 9	1 5 9 8	1 5 9 9	2 1 9 8	2 1 9 9	2 2 9 8	2 2 9 9	2 3 9 9
		809															
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				X	
268	Virginia Institute of Marine Science	100-107, 110	X	X	X	X	X	X				X			X	X	
325	Dept. of Business Assistance	534			X												
440	Dept of Environmental Quality	509, 512, 513, 599		X X X X	X X X							X X X					
601	Dept of Health	405 499 565	X	X	X X	X X	X X	X X	X	X	X	X					
602	Dept of Medical Assistance Services	456, 466, 499				X X X											
799	Dept of Corrections	361, 398				X	X	X									

Appendix F

Employer Fringe Benefit Rates for FY 2010

<i>Subobject</i>	<i>Factor</i>	<i>Annual Costs/Factor</i> ¹
1111	VRS Retirement Contributions²	
	State Employees	11.26%
	Virginia Law Officers Retirement (VaLORS)	19.23%
	State Police (SPORS)	25.05%
	Judges (JRS)	39.51%
1112	Social Security³	6.20% capped at \$106,800
1112	Medicare	1.45%
1114	Group Life	0.79%
1115	Annual Employer Health Insurance Premiums	
	<i>COVA Care</i> Single	\$4,476
	Employee Plus One	\$7,968
	Family	\$11,688
	<i>COVA High Deductible</i> Single	\$3,984
	Employee Plus One	\$7,356
	Family	\$10,764
	<i>Kaiser Permanente</i> Single	\$4,368
	Employee Plus One	\$7,752
	Family	\$11,388
1116	Retiree Health Insurance Credit Premium	1.00%
1117	VSDP & Long-Term Disability Insurance	1.00%
1118	Teachers Insurance and Annuity⁴	10.40%
1119	Defined Contribution Plan⁵	10.40%
1138	Deferred Compensation Match Payments	One-half of employee's contribution per pay period, up to a max of \$20 per pay period or \$480 annually

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

² Retirement contribution rates include the five percent employee portion (paid by the Commonwealth for state employees).

³ The \$106,800 Social Security cap applies only to calendar year 2009. The Federal Social Security Administration will update this 2010 calendar year cap at a later date.

⁴ For institutions of higher education: This includes alternative retirement options, such as TIAA-CREF, for those employees as defined in § 51.1-126 of the *Code of Virginia*.

⁵ Used for employees eligible for a defined contribution plan established pursuant to § 51.1-126.5 of the *Code of Virginia*.

Appendix G

FY 2010 HEETF Lease Payments

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

*Table reflects amounts in the 2009 Appropriation Act, Item 280, Paragraph E. 4.

Appendix H

FY 2010 Capital Fee for Out-of-State Students

<i>Institution</i>	<i>Amount</i>
Christopher Newport University	\$57,130
College of William and Mary	\$769,745
George Mason University	\$1,124,340
James Madison University	\$1,569,990
Longwood University	\$76,210
University of Mary Washington	\$292,450
Norfolk State University	\$286,560
Old Dominion University	\$565,155
Radford University	\$205,840
Richard Bland College	\$3,440
University of Virginia	\$2,830,205
University of Virginia's College at Wise	\$26,960
Virginia Commonwealth University	\$1,237,060
Virginia Community College System	\$1,753,660
Virginia Military Institute	\$191,055
Virginia Polytechnic Institute and State University	\$2,600,180
Virginia State University	\$405,790
Total	\$13,995,770

Table reflects amounts in the 2009 Appropriation Act, Item 280, Paragraph E. 3.

Appendix I

Instructions for DPB Form A (2009)

Capital Project Review Summary

Due June 12, 2009

General Instructions for the Access Form:

1. Complete this form for each project reported on the CARS ACTR 1408 Option A2, as of April 30, 2009. Institutions of higher education that have been granted Level III status through their management agreements will follow a different process as listed in steps three and four. This includes active projects and completed projects. This does not include projects on the CARS ACTR 1408 that were reported as completed on the 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 to initiate pursuant to the Appropriation Act.
3. For those higher education institutions with Level III status, financial data reports reflecting comparable information provided on the CARS ACTR 1408 report will need to be provided to support the Form A submissions. These reports should indicate the status of the projects as of April 30, 2009.
4. As a part of their management agreements, higher education institutions with Level 3 status are only required to submit forms for those projects that are funded entirely or in part by a general fund appropriation or state tax-supported debt.
5. For any project not approved for carryforward, DPB will close out the project and remove its appropriation from FATS and CARS as of June 30, 2009. **If no Form A is submitted, DPB will assume the project has been completed and will close it out.**
6. **Do not** submit a separate Access file for each project. Enter all of the agency project information in one Access file. The report can be viewed 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. Send the completed Access database electronically to CapitalBudget@dpb.virginia.gov, with a copy to your DPB analyst.

Section-By-Section Instructions For The Access Form:

General Information

Complete this section by entering the agency's name and its three-digit code and by entering the official project title and project code. The "Project Type" block contains a drop-down menu. In some cases, more than one choice may apply to a project. If this is the case, choose the description that best fits the project. **If the project is an "umbrella" project (such as**

maintenance reserve), then identify it as an umbrella project 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 carryforward request for the project in question. The choices include: “A. Active, Carryforward All Balances”; “B. Active, Partial Reversion”; and “C. Project Complete.”

In the “Date Funding Made Available” block, **please enter the date on which funds were first made available for this project;** i.e., the initial authorization date of the project’s funding; even if the initial funding was only for planning purposes. 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 by the Governor, 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 (xx/xx/xx).

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

Basis for Carry forward

Please check all of the conditions that apply to the project. A project must meet one of these criteria to be eligible for carryforward approval.

Status of Project

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

If any of the listed capital outlay forms have been approved for the project, check the appropriate box. In addition, please enter the date on which that initial approval was granted and the date on which approval was granted for the latest revision of that form. If there is no revision to the original, leave blank. Dates should be entered as month, day, and year (xx/xx/xx).. 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 except for maintenance reserve projects. This section has been changed and it is only necessary to report project totals and the general fund share of the project by the following categories.

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 or the total of the original CO-2s if there are subprojects.

Current Project Budget — The amounts entered in this column should equal those listed in the project budget shown on the **most recently approved** CO-2 or the total of the most recently approved CO-2s if there are subprojects.

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 April 30, 2009. Please note the following guidelines for contingencies:

- 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
- The contingency amount should be equal to 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 or the financial systems of the Level III higher education institutions during this fiscal year (through April 30, 2009) **plus** expenditures from prior fiscal years. In other words, this column should reflect **lifetime-to-date** expenditures for the entire project.

Carryforward Request — In this column, enter the total carryforward request.

Amount to be Reverted — This section is used to identify the appropriation to be reverted. For any reversions, the agency should identify the amount and for any nongeneral funds, the fund detail of the reversion. In the case of nongeneral funds, the appropriation will be reduced, but the agency will retain any remaining cash.

Justification —For those projects initiated prior to July 2005, you must explain why the project has not yet been completed. Also, provide any supplemental information to explain and justify your carryforward request.

Change Orders

Total Change Order Costs — Provide the total value of any change orders by general fund and nongeneral fund since the initiation of the project. If no change orders have been processed, leave this field blank.

Total Change Orders — Since the initiation of the project, enter the total number of change orders processed for the project then do not enter anything in these fields. If no change orders have been processed, leave this field blank.

Contact Information

In this section, enter the name, title, email address, and phone number of the person completing this form.