
FY 2024 Start-Up Budget Instructions



**Virginia Department of
Planning and Budget**

May 2023

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Introduction

The following provides detailed instructions and procedures to start-up FY 2024 budgets for operating appropriations. You will receive detailed accounting procedures and payroll information from the State Comptroller.

The significant deadlines for new year start-up actions are as follows:

<i>Date</i>	<i>Action</i>
June 16, 2023	The Performance Budgeting (PB) system becomes available for FY 2024 transactions
June 21, 2023	Deadline to submit FY 2024 budget execution adjustments that must be in place when DOA's Cardinal system opens for the new year
July 25, 2023	Deadline for agencies to submit budget execution adjustments to clear out convenience subobject codes other than the xx95 series. Agencies should plan on coordinating with their budget analyst if this deadline cannot be met. Budgets will be reviewed in the fall.
August 25, 2023	Deadline for cabinet secretaries and agency heads to electronically return the "Deficit Provision Acknowledgement Form"

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

- ✓ **2023 Appropriation Act** means the budget as passed by the 2023 General Assembly, for the 2022-2024 biennium (Chapter 2, 2022 Acts of Assembly, Special Session I, as amended by Chapter 769, 2023 Acts of Assembly).
- ✓ **FY 2023** means the fiscal year beginning July 1, 2022, and ending on June 30, 2023.
- ✓ **FY 2024** means the fiscal year beginning July 1, 2023, and ending on June 30, 2024.
- ✓ **PB system** means the Commonwealth's Performance Budgeting system.

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

Deficits

Section 4-3.01 Requirements

Section 4-3.01 of the - Appropriation Act prohibits agencies from obligating or expending general fund amounts in excess of appropriations or obligating or expending at a rate that would result in expenditures in excess of nongeneral fund revenue collections and appropriations, without prior approval by the Governor. The prohibition from incurring a deficit applies to the legislative, judicial, and executive branch, as well as independent agencies that are designated in the - Appropriation Act by title and assigned a three digit agency code by DPB.

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. Agencies must alert DPB as soon as possible if a problem is detected and anticipated at year-end close. Any agency currently aware of potential deficits **must** notify DPB immediately. **Do 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 prior-year, unexpended balances. 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 result in a deficit.

Pursuant to § 4-3.01, if any agency violates any of the prohibitions stated above and incurs an unauthorized deficit, the Governor is directed to withhold approval of such excess obligation or expenditure. The section stipulates that there will be no reimbursement of said excess, nor shall there be any liability or obligation upon the state to appropriate funds to address the unauthorized deficit. Instead, those members of the governing board of any such agency who shall have voted, or its head if there is no governing board, shall be personally liable for the full amount of such unauthorized deficit. At the discretion of the Governor, violators shall be deemed guilty of neglect of official duty, and will be subject to removal from his/her position.

Required Form

Section 4-3.01 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 Deficit Provision Acknowledgement form which is available on the DBP website under the "Documents" tab. An example of this form is found in **Appendix A** of this document.

A signed Deficit Provision Acknowledgement form is required from each cabinet secretary and all agency heads in the legislative, judicial, and executive branches and the independent agencies. **Acknowledgement cannot be delegated and must contain the signature of the cabinet secretary or agency head.**

Signed forms must be returned electronically by **Friday, August 25, 2023**, using the following procedures:

- Download the standalone Microsoft Word version of the Deficit Provision Acknowledgement Form from the DPB website;
- After your agency head has signed the form, make a scanned copy of the original, signed document and save it as a PDF;
- Email the PDF copy to budget@dpb.virginia.gov.

NOTE: Provide your agency name and agency number, *as well as the phrase* “Deficit Provision Acknowledgment Form” in the subject line of the email.

The heads of agencies with governing boards must also provide each board member with a copy of this notice and of § 4-3.01. The governing boards are those classified 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.

FY 2024 Operating Appropriations

Establishing Appropriations

DPB will create initial appropriations and allotments for FY 2024 operating expenses and transmit them to Cardinal so that they are available when DOA opens Cardinal for FY 2024.

Agency action is not required. DPB's initial actions will include:

- Establish FY 2024 legislative appropriations per the Appropriation Act.
- Transfer (rollover) Fund 01000 to Fund 03000 in program 100 (Educational, General, and other applicable programs) for institutions of higher education for the initial FY 2024 legislative appropriations in the - Appropriation Act.
- Unallot FY 2024 appropriations based on language in the Appropriation Act that directs certain appropriations to not be initially allotted and available for expenditure on July 1, 2023, 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 the unallotted appropriations can be found in **Appendix F**. If expenditure is conditional upon a prior approval action or a match requirement, these criteria must be satisfied before the appropriation can be allotted. Once the condition is met, an agency can submit a budget execution adjustment in the PB system to request the allotment of the appropriation.

Appropriation Adjustments Required to be Available on July 1, 2023

In some cases, appropriations beyond an agency's legislative appropriation must be in place on July 1 to ensure that services continue without interruption. This includes the appropriation of unexpended federal grants or other nongeneral funds. In certain situations, an agency may require FY 2023 NGF cash balances be brought forward to FY 2024 by July 1, particularly when no NGF appropriation is established in the - Appropriation Act. If this need occurs, see the section below titled "Appropriation of FY 2023 Nongeneral Fund Cash Balances" for submission requirements.

The PB system execution module will be available on **June 16, 2023**, for FY 2024 budget execution adjustments. For any appropriations to be available when Cardinal is opened for the new fiscal year, budget execution adjustments must be submitted by **June 21, 2023**.

Reappropriation of FY 2023 Unexpended General Fund Appropriations

As part of the year-end close process, the State Comptroller will revert all unexpended general fund operating expense appropriations to the fund balance of the general fund. Language in § 4-1.05 a. of the - Appropriation Act provides that:

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

General fund appropriations for agencies in the Legislative Department, the Judicial Department, and the Independent Agencies shall be reappropriated, except as may be specifically provided otherwise by the General Assembly.

General fund appropriations shall also be reappropriated for institutions of higher education, subject to § 23.1-1002, Code of Virginia.

However, for institutions of higher education, the cash balance in Educational and General program (Fund 03000) 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 2023 and will be reappropriated in accordance with the provisions of § 23.1-1002, Code of Virginia.

Any amounts available for reappropriation for each agency or institutions of higher education will be based on the State Comptroller’s report of unexpended general fund balances (Cardinal Report ID RGL006) for FY 2023 final close and will include any adjustments required by the Governor’s office. DPB may request additional information from agencies on whether the unexpended balances are needed to meet pre-existing obligations, to meet any of the criteria set out in § 4-1.03 c.5 of the Appropriation Act or to meet incentives proposed by the Governor to reduce spending to affect current or future cost savings.

Governor-approved amounts for reappropriation must be reappropriated to the respective programs in which the balance occurred. If any such reappropriation actions are authorized by the Governor, DPB will centrally load the general fund reappropriation amounts in the PB system and will notify agencies with the approved amounts by program. These actions generally occur in late fall.

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

Appropriation of FY 2023 Nongeneral Fund Cash Balances

Appropriations for unexpended nongeneral fund cash balances **are not** automatically brought forward in the PB system and Cardinal. Unexpended nongeneral fund cash balances on June 30, 2023, must be reappropriated in the PB system to be available for expenditure in FY 2024. The appropriation is subject to DOA's cash controls. DOA **will not** approve expenditures that exceed the available cash.

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 2024 or the FY 2024 appropriation is insufficient to meet the provisions of § 4-1.04 a., **Unappropriated Nongeneral Funds**, of the - Appropriation Act.

To seek authorization to carry forward unexpended nongeneral fund balances, agencies should:

- Verify on DOA's final close report (Cardinal Report ID RGL001) the actual unexpended cash balance.
- Submit a budget execution adjustment type "E" (Nongeneral fund cash balance) to DPB requesting appropriation and allotment of the amount estimated to be needed in FY 2024.

For special situations where nongeneral fund cash balances must be in place by July 1 of the new fiscal year:

- Use adjustment type "E" (Nongeneral fund cash balance). The amount requested should not exceed the agency's estimate of the cash balance less Accounts Payable in that fund detail that will be unexpended on June 30, 2023.
- Some of the June 30, 2023, cash balance may have been anticipated during budget development and included in the FY 2024 nongeneral fund appropriations in the - Appropriation Act. If so, such amounts should be netted out of your request.
- The transaction brief should clearly describe how the funds will be used, the need for the appropriation, and note that it is an estimated amount. The PB system 'Help' documentation lists the questions that must be addressed in the budget execution adjustment transaction brief.

Additional Nongeneral Fund Revenue Appropriations

If the agency wishes to create a nongeneral fund operating appropriation on or after July 1 in anticipation of new or supplemental revenues to be received in FY 2024, a budget execution adjustment type “G” (Nongeneral fund revenue adjustment) must be submitted. The request must be consistent with the provisions of § 4-1.04 of the -Appropriation Act and include a transaction brief clearly explaining and justifying how the additional nongeneral funds will be expended and why the additional appropriation is needed. The brief should also describe the additional funding source and include the revenue source code(s) for the additional nongeneral fund revenue. The PB system ‘Help’ documentation lists the questions that must be addressed in the budget execution adjustment transaction brief. It is the agency’s responsibility to provide cash to support the appropriation thus created.

Clearing Out Convenience Subobject and Fund Codes for FY 2024

An agency's initial appropriations for FY 2024 may contain "convenience" subobject and fund detail codes (see Table 1 below). Because of the need-to-know what agencies plan to purchase and because expense vouchers to be processed through Cardinal must be coded using valid expenditure subobject codes, these convenience codes must be replaced with valid objects of expenditures and fund details.

If any convenience codes exist in an agency's budget, **agencies are required to submit a budget execution transaction using adjustment type "M" (Adjustment to service areas and subobject codes) by July 25, 2023, to convert any remaining convenience subobject and fund detail codes to regular subobject and fund codes.** It should be noted that expenditures cannot be posted against the xx95 convenience codes in Cardinal.

Agencies **should not** use convenience codes (including the xx95 convenience codes) to appropriate or adjust funds during the fiscal year in the PB system.

Table 1: Convenience codes that should be removed by July 25, 2023, by distributing the amounts to valid expenditure subobject codes:

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

For full descriptions of these convenience codes, refer to the complete list of subobject and fund codes available in PB "Chart of Accounts" reports, available in the PB system reports subsystem and at the Chart of Accounts tab on the "Virginia's Budget" section of DPB's Web site [\[Link to Chart Of Accounts Reports\]](#) or [\[Direct link to the COA Subobjects Report\]](#).

Central Appropriations Transfers

Transfers included in Central Appropriations of the -Appropriation Act may affect your agency's budget. **Appendix B** includes a summary of the Central Appropriations transfers for FY 2024 impacting multiple agencies and for which dollar amounts by agencies are not identified.

Part Three Transfers

Various paragraphs within § 3-1.01 of the - Appropriation Act instruct the State Comptroller to transfer specified cash balances from nongeneral fund accounts to the general fund. You should read the entirety of § 3-1.01 and scan the remainder of Part 3 to ascertain any potential impact to your agency.

FY 2024 Fringe Benefit Rates

Employer fringe benefit rates are based on the latest Appropriation Act and other existing law. Further rate documentation can be found in the Department of Accounts (DOA) fiscal year-end payroll bulletin. Payroll bulletins can be found at the following DOA Web link:

<https://www.doa.virginia.gov/reference/payroll/bulletins.shtml>

A copy of the most current (as of the printing of this document) employer benefit rates can be found in **Appendix C**.

Higher Education Equipment Trust Fund Lease Payments

The - Appropriation Act provides funding to support debt service on equipment purchased through the Virginia College Building Authority's (VCBA's) Higher Education Equipment Trust Fund. As has been the case in previous years, the general fund and nongeneral fund appropriations are included within the Treasury Board budget instead of 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 by 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 debt service payment is made 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 -Appropriation Act. Therefore, DOA will take action on or about July 1 to transfer the appropriate cash amount listed in Item 280, paragraph D. 5. for all institutions from balances in Fund 03000 (higher education operating). See **Appendix D**.

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 (Higher Ed Institutions Only)

The 2023 General Assembly made no changes to the fee to be charged to out-of-state students beginning in FY 2024. The funds will be used to pay a portion of the debt service on bonds issued under the 21st Century Program. Item 280, paragraph D. 4. of the - Appropriation Act sets out the amounts designated for each institution. No action is necessary at this time. See **Appendix E**.

Appendices

APPENDIX A: Deficit Provision Acknowledgment Form

[Actual form is available in the same location on the DPB website where you downloaded these instructions]

Acknowledgement To: Director, Department of Planning and Budget

Section A (for all agencies)

Agency Acknowledgement

I have received, read, and understand your instructions regarding indebtedness of state agencies as they relate to the requirements of § 4-3.01 of the current Appropriation Act.

Agency Name _____ Agency Code _____

Other agencies in the Act (if any) for which your agency is responsible: _____

Agency/Cabinet Head Name _____

Agency/Cabinet Head Signature _____

(Personal signature is required above and cannot be delegated)

Date _____

Section B (if applicable to your agency)

Supervisory Board (see §2.2-2100 of the Code of Virginia for what constitutes a “supervisory board”)

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

(Personal Signature of Agency Head)

Date: _____

Due to COVID-19 complications, an email option is provided this year instead of traditional mail:

E-mail to:

Scan the **signed** original; Save as a PDF, and
budget@dpb.virginia.gov.

Email to

NOTE: Provide your agency name and
agency number. as well as the phrase
“Deficit Provision Acknowledgment Form”
in the subject line of the email.

APPENDIX B: Multi-Agency Transfers in Central Appropriations

Item	Transfer Description
483 G.	GF cost of state employee health insurance premium changes
483 H.	GF cost of state employee retirement contribution changes
483 O.	GF savings of Line of Duty Act premium and enrollment changes
483 P.	GF savings of workers' compensation premium changes
483 R.	GF cost of the minimum wage increase for state employees
483 S.	GF cost of state employee salary increase
483 T.	GF cost of state supported local employee salary increase
483 U.	GF cost of adjunct faculty base pay increase
483 V.	GF cost of graduate teaching assistant base pay increase
484 C.	GF cost of estimated changes in technology services usage
484 D.	GF cost of state agency rental costs
484 E.	GF cost of information technology audit and information security officer services
484 F.	GF cost of agency charges for the Cardinal Financial System
484 G.	GF cost of agency charges for the Cardinal Human Capital Management System
484 H.	GF savings of agency charges for the Performance Budgeting System
484 I.	GF savings of agency charges for the Personnel Management Information System
484 J.	GF cost of agency premiums for property insurance
485 K.	GF cost of agency charges for rate changes in lease administration services

APPENDIX C: Employer Fringe Benefit Rates

Employer fringe benefit rates are based on the latest Appropriation Act and other existing law. Further rate documentation can be found in the Department of Accounts (DOA) fiscal year-end payroll bulletin. Payroll bulletins can be found at the following DOA Web link:

<https://www.doa.virginia.gov/reference/payroll/bulletins.shtml>

Sub Object	Benefit	FY 2024 Rates/Factors ¹
1111	VRS Retirement Contributions	
	State Employees	14.46%
	Virginia Law Officers Retirement (VaLORS)	24.60%
	State Police (SPORS)	29.98%
	Judges (JRS)	30.67%
1112	Social Security²	6.20% capped at \$160,200
1112	Medicare	1.45%
1114	Group Life	1.34%
1115	Annual Employer Health Insurance Premiums	
	<i>COVA Care</i>	
	Single	\$8,856
	Employee + One	\$15,840
	Family	\$23,220
	<i>COVA High Deductible</i>	
	Single	\$7,512
	Employee + One	\$13,992
	Family	\$20,448
	<i>COVA HealthAware</i>	
	Single	\$8,676
	Employee + One	\$15,840
	Family	\$23,184
	<i>Kaiser Permanente</i>	
	Single	\$8,844
	Employee + One	\$15,732
	Family	\$22,992
	<i>Optima Health Vantage</i>	
	Single	\$8,796
	Employee + One	\$15,780
	Family	\$22,884
1116	Retiree Health Insurance Credit Premium	1.12%
1117	VSDP & Long-Term Disability Insurance	0.61%
1118	Teachers Insurance and Annuity³ Plan 1	10.40%
	Teachers Insurance and Annuity³ Plan 2	8.50%
1119	Defined Contribution Program⁴ Plan 1	10.40%
	Defined Contribution Program⁴ Plan 2	8.50%
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 Percentages refer to percent of salaries. Health insurance premiums are the annual employer dollar cost for an individual.

² The \$160,200 Social Security cap applies to calendar year 2023. Future year caps are unknown at this time.

³ 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. Plan 1 employees are those employees hired before July 1, 2010. Plan 2 employees were hired after June 30, 2010.

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

APPENDIX D: FY 2024 HEETF Lease Payments

Institution	FY 2024 Amount (NGF 03000)
College of William and Mary	\$259,307
University of Virginia	\$1,088,024
Virginia Polytechnic Institute and State University	\$992,321
Virginia Military Institute	\$88,844
Virginia State University	\$108,886
Norfolk State University	\$108,554
Longwood University	\$54,746
University of Mary Washington	\$97,063
James Madison University	\$254,504
Radford University	\$135,235
Old Dominion University	\$374,473
Virginia Commonwealth University	\$401,647
Richard Bland College	\$2,027
Christopher Newport University	\$17,899
University of Virginia's College at Wise	\$19,750
George Mason University	\$205,665
Virginia Community College System	\$633,657
Total	\$4,842,602

Note: Table reflects amounts in Item 280, Paragraph D.5.

APPENDIX E: FY 2024 Capital Fee for Out-of-State Students

Institution	FY 2024
George Mason University	\$2,804,490
Old Dominion University	\$1,108,899
University of Virginia	\$5,006,754
Virginia Polytechnic Institute and State University	\$5,192,295
Virginia Commonwealth University	\$2,359,266
College of William and Mary	\$1,639,845
Christopher Newport University	\$131,508
University of Virginia's College at Wise	\$48,330
James Madison University	\$2,843,787
Norfolk State University	\$420,789
Longwood University	\$106,149
University of Mary Washington	\$234,834
Radford University	\$300,486
Virginia Military Institute	\$400,470
Virginia State University	\$773,577
Richard Bland College	\$10,830
Virginia Community College System	\$3,301,665
Total	\$26,683,974

Note: Table reflects amounts in Item 280, Paragraph D.4.

APPENDIX F: Appropriations Not To Be Allotted July 1, 2023

The 2022 and 2023 Appropriation Acts contains certain appropriations that are initially withheld from expenditure on July 1, 2023, and therefore unallotted. Funds are generally unallotted for the following reasons:

- Some type of prior approval by the Governor or other designated person/group 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 appropriation is being unallotted in response to potential revenue shortfalls.

These appropriations will be established as unallotted in the PB System and Cardinal on July 1, 2023, 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.

The amounts in the following table are specific amounts to be unallotted for the reasons shown in the description column per appropriation act requirements.

Item	Agency	Amount	Fund	Program / Service Area	Description
73.D	Compensation Board (157)	\$377,010	01000	35601	Unbudgeted emergency medical expenses
76.I	Compensation Board (157)	\$600,000	09163	77202	Contingent upon agreements reached with the Commonwealth's Attorneys related to the Insurance Fraud Fund.
115.T	Housing and Community Development (165)	\$18,000,000	01000	53305	Biotechnology, Life Sciences, and Pharmaceutical Manufacturing Cluster - contingent on approval of Secretary of Commerce and Trade and Secretary of Education
125.T	Virginia Economic Development Partnership (310)	\$1,500,000	01000	53412	Increased administrative funds - contingent on approval of the Secretary of Finance
127.J	Virginia Innovation Partnership Authority (309)	\$3,750,000	01000	53412	Virginia Biosciences Health Research Corporation - contingent on approval of DPB Director
215.C.2	Virginia Community College System (260)	\$1,086,350	03000	53427	Contingent upon match from U.S. Department of Commerce to develop a manufacturer assistance program

Item	Agency	Amount	Fund	Program / Service Area	Description
215.G	Virginia Community College System (260)	\$470,880	03000	53427	Each center shall provide a 25 percent match prior to the release of state funding.
418 A.1	Department of Emergency Management (127)	\$1,000,000	09281	71201	Approval of expenditures by the Wireless E-911 Services Board required for allotment.