

Higher Education Equipment Trust Fund

Policies and Procedures Manual

September 2023



**STATE COUNCIL OF HIGHER
EDUCATION FOR VIRGINIA**

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BACKGROUND

The Higher Education Equipment Trust Fund (HEETF) was established in 1986 by the General Assembly to provide supplemental funding to upgrade equipment needed for instruction and research. At that time, a large infusion of equipment was needed in a short period of time, and the state could not afford to pay for it directly from operating appropriations. In 1999, the General Assembly removed the requirement for leases from the equipment leasing program, now referred to as the Equipment Program. The State Council of Higher Education for Virginia (SCHEV) shares administrative responsibility for the program with the Virginia College Building Authority (VCBA) and the Department of Treasury.

The financing for the Trust Fund is handled by the Department of the Treasury which serves as staff to the VCBA. The Authority issues revenue bonds with a final maturity of up to seven years. Personal computers and other shorter-lived equipment may be surplussed at three years. The term of the bonds is matched to the useful life of most eligible equipment to maximize the leveraging effect of debt financing. Institutions purchase equipment worth \$500 or greater using their operating funds and are reimbursed by the Trust Fund. The General Assembly appropriates funds to the Treasury Board for the payment of the debt service on the bonds.

While the financing of the Trust Fund is handled by the VCBA and bond counselors, SCHEV recommends how it is to be distributed among institutions based on identified equipment needs. The Council's recommendation is then communicated to the Governor and the General Assembly for consideration in the budget process. The General Assembly makes the final decision on dollar allocations. For the first several years, Trust Fund allocations were based on addressing discipline-specific equipment deficiencies. After these initial allocations, general equipment obsolescence became the focus. Since 1996, the Trust Fund has been used to accomplish the following goals:

- Significantly reduce the amount of obsolete technology and equipment.
- Provide every student with access to an appropriate level of information and technology.
- Establish a statewide network that supports and encourages sharing and cooperation.
- Provide every faculty member with appropriate equipment and training to use technology in support of teaching and learning.
- Support faculty in the introduction of new ways of instruction and learning, provide courses customized to student needs and take advantage of distance-learning opportunities.
- Install high quality, easy-access, network-deliverable student support services, such as transcripts, grades, class scheduling and account balance and payment information.

I. INTRODUCTION

The following procedures for operation of HEETF reflect the necessity to maintain a working relationship between VCBA and the institutions, and to provide state oversight of purchases. State agencies (Department of Accounts, SCHEV, and Treasury) support VCBA, and the procedures incorporate traditional internal controls associated with these agencies.

These procedures do not supplant the Department of General Services Agency Procurement Manual. The primary reason for developing these complementary procedures is to direct requests for payment from the VCBA.

II. PROCESS

Annually, institutions are required to enter into a facilities agreement **or a supplement, as required**, which outlines the terms for involvement in the HEETF. The Facilities Agreement is the contractual agreement between the institution and the VCBA. Article IV Section 4.1 of the Facilities Agreement states that an institution should complete the acquisition and installation of equipment prior to the issuance of each new series of bonds which effectively means by the end of the fiscal year for which ETF funds are allocated. The VCBA coordinates this process. Institutions use SCHEV guidelines (see Attachment A for categories excluded from funding) to create their own authorized Equipment Wish List (see Attachment B for required format) which are then submitted to SCHEV. SCHEV reviews the equipment lists to assure VCBA of their compliance with legislation.

Revisions to an institution's original Wish List may be required during the current fiscal year due to changing business needs, such as new research endeavors, new sponsor research grants, significant price changes and other unforeseen changes. Institutions may amend their original Wish Lists as needed, provided the equipment changes meet the requirements as outlined in this policy but must obtain SCHEV approval before modifying their authorized list. If an institution wishes to purchase additional previously approved items, SCHEV processing will be automatic. However, if the additional items have not been previously approved, a more detailed review may be necessary.

III. GUIDELINES USED TO CREATE AUTHORIZED LISTS

REFERENCE NUMBER – On each of these forms a reference number for the individual item should appear. Its layout is:

	AGENCY #	YEAR #	ITEM #	ALLOCATION #
Digits	3	2	4	1

For example, if William and Mary (Agency 204) purchased equipment in December 2022, with an item number of 4 and an allocation number 1, the reference number should appear as follows: 20412200041.

AGY# (Agency) codes are in Attachment C: **YEAR# is the calendar year in which allocation begins.** ITEM# is the number assigned by the institution on the authorized list of equipment. ALLOCATION# should be coded as "1," unless there is more than one allocation per calendar year.

The reference number is of critical importance. It serves as a cross-reference for SCHEV's authorization records and VCBA's payment process. Requests for reimbursement cannot be made without the reference number appearing on the requisition form. Each reference number must relate

to an identifiable piece of equipment. If a single piece of equipment is ordered in components, each component has the same reference number.

FUNCTIONAL UNIT – A functional unit can be a standalone piece of equipment or an assemblage of instruments, modules and components, which together perform a specific task and remain assembled as a unit. Examples of functional units are oscilloscope with probes, recording spectrophotometer with demountable cell assembly and windows, or a computer with printer. The individual components may cost less than \$500, but the aggregate cost of the functional unit must be at least \$500 to be approved by SCHEV.

Items merely aggregated together so the group costs more than \$500 are not a functional unit. For example, an order for 15 \$100 keyboards for computers is not a functional unit. The institution should submit documents to SCHEV for processing only after it has received all the components for a functional unit.

SPLIT FUNDING – Equipment can be split funded with VCBA paying any percentage of the equipment. Code the Fixed Asset Accounting and Control (FAACS) transaction using the split funding fields.

PAYMENT VOUCHER – Upon receipt and acceptance of the equipment and vendor's invoice, the institution generates a payment voucher. An appointed institution official certifies the property of the request for payment by signing the requisition form. The appointed official is required by Treasury to complete a Trust Signature form with the name and initials of the signee. This form can be found on the Department of Treasury's website.

REQUISITION FORM – The institution completes this document (see Attachment F) including a detailed list of equipment purchased, and submits it to SCHEV for review and approval. Check the SCHEV website for updated forms each year. Institutions must submit copies of the completed requisition forms via email to heetf@schev.edu. Submissions must include a verified digital signature on Adobe PDF. Treasury will not process requisitions without a verified signature from the Agency. Although it is not required to submit other supporting documents (e.g., voucher/purchase order, vendor's invoice, etc.), this information should be retained in your files for verification purposes. If problems develop with this streamlined process, it may be necessary to return to the more detailed submission package. A change could be made on an institution-by- institution basis.

TAGS – All equipment purchased using funding from the VCBA requires an inventory tag. In an instance where there are many components that work together to create a functional unit, tag the most expensive piece of equipment. For example, computer monitors and keyboards costing less than \$200 need not be separately tagged but the CPU must be tagged. Similarly, when several pieces of equipment are used together to form a single functioning unit (e.g., electronic classroom) only the largest few pieces of equipment should be tagged.

FREIGHT CHARGES – These charges can only be paid using VCBA funding if they are included in the total cost of the equipment.

INSTALLATION COSTS – Do not include these charges in the cost of the equipment unless they are for setting up the equipment. Building modifications, new electrical outlets, etc., are not allowable costs. Unpacking and testing are allowable costs.

REQUEST FOR REIMBURSEMENT – Send requisition forms (including the prescribed list of equipment) to SCHEV for verification of equipment authorization. Institutions will be reimbursed by the VCBA. The VCBA will not pay vendors directly. **Email requests directly to heetf@schev.edu.**

SCHEV receives the requisition form, reviews for the request against the authorized equipment list and checks for authorized signatures, among other things. If SCHEV then approves the purchase, it forwards the documentation to the Department of the Treasury for processing. The review ensures that the acquired equipment is authorized and meets the legislative intent of SB45 as determined by SCHEV.

SCHEV maintains a cross-reference system of authorization and approvals for payment. SCHEV uses this information to control approvals to the authorized items for each institution. SCHEV forwards approved purchase documents to Treasury and returns incomplete documents to the institution.

Upon receipt of appropriate documentation (including SCHEV approval for payment), the department of Treasury Trust Accounting staff determines if the request is within allocation limits and reimburses the institution using Cardinal. Unless instructed otherwise, all reimbursements will be recorded to Account 255470, Fund 0300. Alternative instructions are restricted to a single line of Cardinal coding. Year-to-date expenditure information is made available to SCHEV and the institutions.

IV. RELATED ACTIVITIES

A. SUBMISSION OF UNAUTHORIZED ITEMS – SCHEV will return to the institution requests for reimbursement for an unauthorized item. Institutions are required to contact SCHEV’s HEETF Coordinator if there are changes or substitutions to their Wish Lists.

B. VCBA BUDGET – The Department of Treasury submits the amounts necessary to pay debt service on the VCBA bonds issued for the HEETF to the Department of Planning and Budget the next fiscal year. The Department of Planning and Budget (DPB) determines the amount to include in the Governor’s budget bill for covering debt payments.

C. PAYMENT TRANSFER – DPB initiates the process by transferring the general fund portion of the debt service from the Treasury Board to each institution. The nongeneral fund portion is included in each institution’s Educational and General appropriation. DOA processes an expenditure payment from the institutions to the VCBA, for the total lease amount. The VCBA then pays the Trustee.

D. TRADE-INS – Institutions may trade-in prior year “active” ETF purchased equipment without written permission of VCBA, provided: 1) they DO NOT involve current year ETF funding and 2) new equipment replacing the traded-in is treated as ETF equipment with the same lease year and ETF reference, 3) should be one-to-one ETF replacement and 4) that adequate records (e.g., lease year and ETF reference number) of the transaction are maintained which track the new replacement equipment to the original equipment. (Description field 3 may be used to note that the equipment is a replacement item.) Further, any replacement equipment must meet SCHEV policy and cost at least as much as the depreciated value of the original equipment but cannot be lower than \$500. Note:

Replacement equipment DOES NOT have to be identical to the original equipment. (“Active” refers to equipment that is still under the lease obligation)

E. LOST OR STOLEN EQUIPMENT – Lost or stolen items also must be replaced with either the same or different equipment that costs at least as much as the depreciated value of the original equipment. Calculate Net Book Value (NBV) to match the useful life of the lost or stolen equipment (i.e. one or seven years). The replacement value cannot fall below \$500 regardless of the original ETF asset’s NBV. Institutions must maintain a record of such replacements similar to “Trade-Ins,” maintaining the same lease year and ETF reference number for replacement equipment.

F. USE OF OLDER EQUIPMENT – Institutions have the ability to use ETF equipment that has outlived its useful life in programs other than instruction, research and academic support. For example, computers that were purchased originally for lab use by students could now be used for administrative purposes since they exceeded their useful life. If an institution chooses this option, the equipment inventory data must be updated to reflect this change in use. A discipline code of **0000** should be applied in addition to any other appropriate changes (e.g., program, location, etc.). The equipment must be maintained in good working order.

G. EQUIPMENT AUDITS – SCHEV may conduct on-site verification of equipment location and use. Sampling from the institution’s inventory helps ensure meeting the requirements of the Facilities Agreement and SCHEV guidelines.

ATTACHMENT A

Note: Almost all exclusions are policy related, which is under SCHEV's purview. Contact SCHEV's HEETF coordinator if unsure about a particular piece of equipment.

Excluded From Funding From HEETF The Following Items:

In the Following Programs:

a. Library books, films and library materials	All Programs
b. Fixed Library shelving	All Programs
c. Office Accessories (blinds, carpets, file cabinets and similar items)	All Programs
d. Office furniture (desks, chairs, tables and similar items)	All Programs
e. Transportation equipment	All Programs
f. Equipment normally affixed to a building or functional as a part of an operating system of a building	All Programs
g. Climate control and security systems	All Programs
h. General telecommunications equipment	Public Service and Physical Plant
j. Equipment with a useful life of less Than 3 Years for shorter-lived equipment and 7 years for all other equipment	All Programs
k. General applications software (Lotus, Excel, etc.)	All Programs
l. Items costing less than \$500	All Program
m. Used or refurbished equipment	All Programs
n. Fabrications (to build or construct customized equipment)	All Programs

ATTACHMENT B

Authorized Equipment List Format

Submit a Hard Copy and
Excel File to SCHEV

<u>Reference Number</u>	<u>Description</u>	<u>Purchase Price</u>	<u>Program Code</u>	<u>Discipline Code</u>
2042200011	Electron Microscope	\$60,000.00	101	0401
2042200021	Computer	\$2,000.00	101	0701

ATTACHMENT C

AGENCY CODES

<u>Name</u>	<u>#</u>
College of William & Mary	204
University of Virginia	207
Virginia Polytechnic Institute	208
Virginia Military Institute	211
Virginia State University	212
Norfolk State University	213
Longwood University	214
University of Mary Washington	215
James Madison University	216
Radford University	217
Old Dominion University	221
Virginia Commonwealth University	236
Richard Bland College	241
Christopher Newport University	242
University of Virginia's College at Wise	246
George Mason University	247
VCCS Central Office	261
Virginia Institute for Marine Sciences	268
Eastern Virginia Medical School	274
New River Community College	275
Southside Virginia Community College	276
Paul D. Camp Community College	277
Rappahannock Community College	278
Danville Community College	279
Northern Virginia Community College	280
Piedmont Virginia Community College	282
J. Sargeant Reynolds Community College	283
Eastern Shore Community College	284
Patrick & Henry Community College	285
Virginia Western Community College	286
Mountain Gateway Community College	287
Wytheville Community College	288
Brightpoint Community College	290
Blue Ridge Community College	291
Central Virginia Community College	292
Virginia Peninsula Community College	293
Southwest Virginia Community College	294
Tidewater Community College	295
Virginia Highland Community College	296

ATTACHMENT C

Agency Codes (Continued)

<u>Name</u>	<u>#</u>
Germanna Community College	297
Laurel Ridge Community College	298
Mountain Empire Community College	299
Institute for Advanced Learning and Research	885
Southwest Virginia Higher Education Center	948
Southern Virginia Higher Education Center	937
Roanoke Higher Education Authority	935
New College Institute	938
Virginia College Building Authority	941

ATTACHMENT D

PROGRAM CODES

<u>Program</u>	<u>Code</u>
Educational & General	
Instruction	101
Research	102
Public Service	103
Academic Support	104
Student Services	105
Institutional Support	106
Physical Plant	107
For E&G Services	110

ATTACHMENT E

DISCIPLINE CODES

<u>Discipline</u>	<u>Code</u>
GENERAL USE	0000
AGRICULTURE AND NATURAL RESOURCES	0100
Agriculture, General Management	0101
Agronomy	0102
Soils Science	0103
Animal Science	0104
Dairy Science	0105
Poultry Science	0106
Fish, Game and Wildlife Management	0107
Horticulture	0108
Ornamental Horticulture	0109
Agricultural and Farm Management	0110
Agricultural Economics	0111
Agricultural Business	0112
Food Service and Technology	0113
Forestry	0114
Natural Resources Management	0115
Agriculture and Forestry Technologies	0116
Range Management	0117
Other, Aquaculture	0197
Other, Equestrian Studies	0198
Other, Agricultural Sciences	0199
ARCHITECTURE AND ENVIRONMENTAL DESIGN	0200
Environmental Design, General	0201
Architecture	0202
Interior Design	0203
Landscape Architecture	0204
Urban Architecture	0205
City, Community and Regional Planning	0206
Other, Building Construction	0298
Other, Architectural History	0299
AREA STUDIES	0300
Asian Studies, General	0301
East Asian Studies	0302
South Asian Studies	0303
Southeast Asian Studies	0304
African Studies	0305

Islamic Studies	0306
Russian and Slavic Studies	0307
Latin American Studies	0308
Middle Eastern Studies	0309
European Studies, General	0310
Eastern European Studies	0311
West European Studies	0312
American Studies	0313
Pacific Area Studies	0314
Other, Cross-Cultural Studies	0398
Other, Western Traditions	0399
BIOLOGICAL SCIENCES	0400
Biology, General	0401
Botany, General	0402
Bacteriology	0403
Plant Pathology	0404
Plant Pharmacology	0405
Plant Physiology	0406
Zoology, General	0407
Pathology, Human and Animal	0408
Pharmacology, Human and Animal	0409
Physiology, Human and Animal	0410
Microbiology	0411
Anatomy	0412
Histology	0413
Biochemistry	0414
Biophysics	0415
Molecular Biology	0416
Cell Biology	0417
Marine Biology	0418
Biometrics and Biostatistics	0419
Ecology	0420
Entomology	0421
Genetics	0422
Radiobiology	0423
Nutrition, Scientific	0424
Neurosciences	0425
Toxicology	0426
Embryology	0427
Other, Environmental Science	0499
BUSINESS AND MANAGEMENT	0500
Business and Commerce, General	0501
Accounting	0502
Business Statistics	0503
Banking and Finance	0504

Investments and Securities	0505
Business Management and Administration	0506
Operations Research	0507
Hotel and Restaurant Management	0508
Marketing and Purchasing	0509
Transportation and Public Utilities	0510
Real Estate	0511
Insurance	0512
International Business	0513
Secretarial Studies	0514
Personnel Management	0515
Labor and Industrial Relations	0516
Business Economics	0517
Other, Taxation	0595
Other, Leadership Studies	0596
Other, Entrepreneurship	0597
Other, Information Systems	0598
Other, Business Law	0599
COMMUNICATIONS	0600
Communications, General	0601
Journalism	0602
Radio/TV	0603
Advertising	0604
Communication Media	0605
Other, Public Relations	0698
Other, Telecommunications	0699
COMPUTER AND INFORMATION SCIENCES	0700
Computer and Information Sciences, General	0701
Information Sciences	0702
Data Processing	0703
Computer Programming	0704
Systems Analysis	0705
Other, Computer Network Technology	0797
Other, Computer Engineering	0798
Other, Specify	0799
EDUCATION	0800
Education, General	0801
Elementary Education, General	0802
Secondary Education, General	0803
Junior High School, General	0804
Higher Education, General	0805
Junior and Community College Education	0806
Adult and Continuing Education	0807
Special Education, General	0808

Administration of Special Education	0809
Education of the Mentally Retarded	0810
Education of the Gifted	0811
Education of the Deaf	0812
Education of the Culturally Disadvantaged	0813
Education of the Visually Handicapped	0814
Speech Correction	0815
Education of the Emotionally Disturbed	0816
Remedial Education	0817
Special Learning Disabilities	0818
Education of the Physically Handicapped	0819
Education of the Multiple Handicapped	0820
Social Foundations	0821
Educational Psychology	0822
Pre-elementary Education	0823
Educational Statistics and Research	0824
Educational Testing, Evaluation and Measurement	0825
Student Personnel	0826
Educational Administration	0827
Educational Supervision	0828
Curriculum and Instruction	0829
Reading Education	0830
Art Education	0831
Music Education	0832
Mathematics Education	0833
Science Education	0834
Physical Education	0835
Driver and Safety Education	0836
Health Education	0837
Business, Commerce and Distributive Education	0838
Industrial Arts, Vocational and Tech Education	0839
Human Services	0840
Leadership, Foundations, and Policy	0841
Other, Environmental Education	0893
Other, Teaching English as Second Language	0894
Other, Cooperative Education	0895
Other, Foreign Language Education	0896
Other, Social Studies Education	0897
Other, Instructional Technology	0898
Other, English Education	0899
ENGINEERING	0900
Engineering, General	0901
Aerospace, Aeronautical, Astron Eng	0902
Agricultural Engineering	0903
Architectural Engineering	0904
Bioengineering and Biomedical Engineering	0905

Chemical Engineering	0906
Petroleum Engineering	0907
Civil, Construction and Transportation Engineering	0908
Electrical, Electronics and Commun Engineering	0909
Mechanical Engineering	0910
Geological Engineering	0911
Geophysical Engineering	0912
Industrial and Management Engineering	0913
Metallurgical Engineering	0914
Materials Engineering	0915
Ceramic Engineering	0916
Textile Engineering	0917
Mining and Mineral Engineering	0918
Engineering Physics	0919
Nuclear Engineering	0920
Engineering Mechanics	0921
Environmental and Sanitary Engineering	0922
Naval Architecture and Marine Engineering	0923
Ocean Engineering	0924
Engineering Technologies	0925
Macromolecular Science and Engineering	0930
Other, Statistical Science	0992
Other, Urban Systems Engineering	0993
Other, Information Systems	0994
Other, Software Systems Engineering	0995
Other, Electronic and Computer Engineering	0996
Other, Information Technology	0997
Other, Systems Engineering	0998
Other, Engineering Humanities	0999
FINE AND APPLIED ARTS	1000
Fine Arts, General	1001
Art	1002
Art History and Appreciation	1003
Music (Performing, Composition, Theory)	1004
Music (Liberal Arts Program)	1005
Music History and Appreciation	1006
Dramatic Arts	1007
Dance	1008
Applied Design	1009
Cinematography	1010
Photography	1011
Other, Film Arts	1099
FOREIGN LANGUAGES	1100
Foreign Languages, General	1101
French	1102

German	1103
Italian	1104
Spanish	1105
Russian	1106
Chinese	1107
Japanese	1108
Latin	1109
Greek, Classical	1110
Hebrew	1111
Arabic	1112
Indian	1113
Scandinavian Languages	1114
Slavic Languages	1115
African Languages	1116
Other, Tagalog	1194
Other, Oriental Languages	1195
Other, Portuguese	1198
Other, Classical Studies	1199
HEALTH PROFESSIONS	1200
Health Professions, General	1201
Hospital and Health Care Administration	1202
Nursing	1203
Dentistry	1204
Dental Specialties	1205
Medicine	1206
Medical Specialties	1207
Occupational Therapy	1208
Optometry	1209
Osteopathic Medicine	1210
Pharmacy	1211
Physical Therapy	1212
Dental Hygiene	1213
Public Health	1214
Medical Record Librarianship	1215
Podiatry or Podiatric Medicine	1216
Biomedical Communication	1217
Veterinary Medicine	1218
Veterinary Medicine Specialties	1219
Speech Pathology and Audiology	1220
Chiropractic	1221
Clinical Social Work	1222
Medical Laboratory Technologies	1223
Dental Technologies	1224
Radiologic Technologies	1225
Other, Athletic Training Profession	1298
Other, Epidemiology	1299

HOME ECONOMICS	1300
Home Economics, General	1301
Home Decoration and Home Equipment	1302
Clothing and Textiles	1303
Consumer Economics and Home Management	1304
Family Relations and Child Development	1305
Foods and Nutrition	1306
Institutional Management and Cafeteria Management	1307
Other, Dietetics	1398
Other, Gerontology	1399
LAW	1400
Law, General	1401
Other, Law and Taxation	1499
LETTERS	1500
English, General	1501
Literature, English	1502
Comparative Literature	1503
Classics	1504
Linguistics	1505
Speech, Debate and Forensic Science	1506
Creative Writing	1507
Teaching of English as a Foreign Language	1508
Philosophy	1509
Religious Studies	1510
Tech & Scientific Communication	1596
Other, Cultural Studies	1597
Other, Remedial Reading	1598
Other, English as a Second Language	1599
LIBRARY SCIENCE	1600
Library Science, General	1601
Other, Specify	1699
MATHEMATICS	1700
Mathematics, General	1701
Statistics, Mathematical and Theory	1702
Applied Mathematics	1703
Other, Mathematical Science	1799
MILITARY SCIENCES	1800
Military Science	1801
Naval Science	1802
Aerospace Science	1803

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Other, Specify	1899
PHYSICAL SCIENCES	1900
Physical Sciences, General	1901
Physics, General	1902
Molecular Physics	1903
Nuclear Physics	1904
Chemistry, General	1905
Inorganic Chemistry	1906
Organic Chemistry	1907
Physical Chemistry	1908
Analytical Chemistry	1909
Pharmaceutical Chemistry	1910
Astronomy	1911
Astrophysics	1912
Atmospheric Sciences and Meteorology	1913
Geology	1914
Geochemistry	1915
Geophysics and Seismology	1916
Earth Sciences, General	1917
Paleontology	1918
Oceanography	1919
Metallurgy	1920
Other, Chemical Physics	1998
Other, Environmental Science	1999
PSYCHOLOGY	2000
Psychology, General	2001
Experimental Psychology	2002
Clinical Psychology	2003
Psychology for Counseling	2004
Social Psychology	2005
Psychometrics	2006
Statistics in Psychology	2007
Industrial Psychology	2008
Developmental Psychology	2009
Physiological Psychology	2010
Other, Specify	2099
PUBLIC AFFAIRS AND SERVICES	2100
Community Services, General	2101
Public Administration	2102
Parks and Recreation Management	2103
Social Work and Helping Services	2104
Law Enforcement and Corrections	2105
International Public Service	2106
Other, Public Policy Studies	2198

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Other, Environmental Studies	2199
SOCIAL SCIENCES	2200
Social Sciences, General	2201
Anthropology	2202
Archaeology	2203
Economics	2204
History	2205
Geography	2206
Political Science and Government	2207
Sociology	2208
Criminology	2209
International Relations	2210
Afro-American Studies	2211
American Indian Cultural Studies	2212
Mexican-American Cultural Studies	2213
Urban Studies	2214
Demography	2215
Other, Historical Preservation	2297
Other, Personal Skills	2298
Other, Conflict Analysis	2299
THEOLOGY	2300
Theological Professions, General	2301
Religious Music	2302
Biblical Languages	2303
Religious Education	2304
Other, Missionary Studies	2398
Other, Biblical Studies	2399
Bioinformatics	2611
INTERDISCIPLINARY STUDIES	4900
General Liberal Arts and Sciences	4901
Biological and Physical Sciences	4902
Humanities and Social Sciences	4903
Engineering and Other Disciplines	4904
Leadership	4983
Other, Medieval and Renaissance Studies	4984
Other, Management & Organizational Development	4985
Other, Freshman Orientation	4986
Other, Peace Studies	4987
Other, Cooperative Education	4988
Other, CORE Curriculum	4989
Other, Political Social Thought	4990
Other, Women's Studies	4991
Other, Graduate Interdisciplinary	4992
Other, University Seminary Topics	4993
Other, Exchange Courses	4994

Other, General Studies	4995
Other, Academic Affairs	4996
Other, Study Abroad/Domestic Exchange	4997
Other, Science and Technology	4998
Other, Honors	4999
BUSINESS AND COMMERCE TECHNOLOGIES	5000
Business and Commerce Technology, General	5001
Accounting Technology	5002
Banking and Finance Technology	5003
Marketing, Distribution, Purchasing	5004
Secretarial Technology	5005
Personal Service Technologies	5006
Photography Technology	5007
Communications and Broadcasting Technology	5008
Printing and Lithography Technology	5009
Hotel and Restaurant Management Technology	5010
Transportation and Public Utility Technology	5011
Applied, Graphic and Fine Arts Technology	5012
Motorsports, Management and Technology	5013
Other, Industrial Distribution Technology	5084
Other, Office Systems Technology	5086
Other, Telecommunications	5087
Other, Office Administration	5088
Other, Interior Design	5090
Other, Decorating	5092
Contracting	5093
Other, Travel and Tourism	5094
Other, Acquisitions	5096
Other, Real Estate	5097
Other, Insurance	5098
Other, Legal Administration	5099
DATA PROCESSING TECHNOLOGIES	5100
Data Processing Technology, General	5101
Key Punch Operator Technology	5102
Computer Programmer Technology	5103
Computer Operator Technology	5104
Data Processing Equipment Maintenance Technology	5105
Information, Technology Database Processing	5106
Information Technology Networking	5107
Information Technology Programming	5113
Geograph Info Systems	5190
Other, Specify	5199
HEALTH SERVICES AND PARAMEDICAL TECH	5200
Health Services Assistant Tech, General	5201

Dental Assistant Technology	5202
Dental Hygiene Technology	5203
Dental Laboratory Technology	5204
Medical or Biological Lab Assistant Technology	5205
Animal Laboratory Assistant Technology	5206
Radiologic Technologies	5207
Nursing, R.N.	5208
Nursing, Practical	5209
Occupational Therapy Technology	5210
Surgical Technology	5211
Optical Technology	5212
Medical Record Technologies	5213
Medical Assistant Technology	5214
Inhalation Therapy Technology	5215
Psychiatric Technology	5216
Electro Diagnostic Technology	5217
Institutional Management Technology	5218
Physical Therapy Technology	5219
Other, Athletic Training	5289
Other, Dietetics	5290
Other, Funeral Service	5291
Other, Health Care Technology	5292
Other, Ophthalmic Medical Personnel	5293
Other, Diagnostic Medicine	5294
Other, Polysomnographic Technology	5295
Radiation/Oncology	5297
Other, Emergency Health / Paramedic	5298
Other, Exercise Science	5299
MECHANICAL AND ENGINEERING TECHNOLOGIES	5300
Mechanical and Engineering Tech, General	5301
Aeronautical and Aviation Technology	5302
Engineering Graphics	5303
Architectural Drafting Technology	5304
Chemical Technology	5305
Automotive Technology	5306
Diesel Technology	5307
Welding Technology	5308
Civil Technology Surveying	5309
Electronics and Machine Technology	5310
Electromechanical Technology	5311
Industrial Technology	5312
Textile Technology	5313
Instrumentation Technology	5314
Mechanical Technology	5315
Nuclear Technology	5316
Construction and Building Technology	5317
Broadcasting	5318

Other, Glazier Technology	5377
Other, Railroad Operations	5378
Other, Mechanical Engineering Technology	5379
Other, Electricity	5380
Other, Avionics and Aviation	5381
Other, Planning	5382
Other, Safety	5383
Other, Auto Body	5386
Other, Woodworking	5387
Other, Heavy Equipment	5388
Other, Ground Water Res.	5389
Other, Building	5390
Other, Appliance Servicing	5391
Other, Mechanical Engineering	5392
Other, Trucking	5394
Other, Mining	5395
Other, Furniture Production	5396
Other, Radio and Television	5397
Other, Recreational Vehicle Maintenance	5398
Other, Crafts	5399
NATURAL SCIENCE TECHNOLOGIES	5400
Natural Science Technology, General	5401
Agriculture Technology	5402
Forestry and Wildlife Technology	5403
Food Services Technology	5404
Home Economics Technology	5405
Marine and Oceanographic Technology	5406
Laboratory Technology, General	5407
Sanitation & Public Health Inspect Technology	5408
Other, Biological Technology	5489
Other, Pulp and Paper Technology	5490
Other, Horticulture	5491
Other, Environmental Science	5492
Other, Veterinary Technology	5493
Other, Equine Studies	5499
PUBLIC SERVICE RELATED TECHNOLOGY	5500
Public Service Technology, General	5501
Bible Study or Religion-Related Occupations	5502
Education Technology	5503
Library Assistant Technology	5504
Police, Law Enforcement, Corr Tech	5505
Recreation and Social Work Related Techology	5506
Fire Control Technology	5507
Public Administration and Management Technology	5508
Other, Public Safety Communication	5589

Other, Sign Communication	5590
Interpreter, Education	5591
Education Interpreter Program	5592
Other, Human Services	5593
Other, Child Development	5594
Other, Specify	5599

Agency Code: _____

Requisition Number: _____

Date: _____

**VIRGINIA COLLEGE BUILDING AUTHORITY
EDUCATIONAL FACILITIES REVENUE BONDS,
SERIES 2022A EQUIPMENT REQUISITION
2023 Acquisition Fund**

State Treasurer
Richmond, Virginia

Page ___ of ___

Goods or services received on or before 6/30/23: \$ _____

Goods or services received after 6/30/23: \$ _____

On behalf of _____ (the "Institution"), this is to request the transfer of \$ _____ (total for this request) from the 2023 Acquisition Fund established by the Virginia College Building Authority ("VCBA") pursuant to the issuance of its Educational Facilities Revenue Bonds, Series 2023A. I hereby certify that this amount will be used to reimburse the Institution for the cost of equipment: (1) in accordance with the procedures established by the State Council of Higher Education; and, (2) as defined in Chapter 12, Title 23.1, Code of Virginia of 1950, as amended.

I further certify that the corresponding Cardinal vouchers have been submitted to the Department of Accounts' Cardinal system and that payment for the cost of equipment has been made. **A list of this equipment is provided as Attachment A.**

I understand that the Department of the Treasury will process a Funds Receipt entry to record the reimbursement in Cardinal. Unless alternative instructions are provided, all reimbursements will be recorded to Account 255470, Fund 03000. These amounts will then be appropriately allocated by this Institution by Journal Voucher. Alternative instructions are restricted to a single line of Cardinal coding.

(Signature)

(Name)

(Title)

(Do not mark below this line)

Date Received SCHEV: ___/___/___

Approval SCHEV: _____

Date: ___/___/___

Date Received VCBA: ___/___/___

Approval VCBA: _____

Date: ___/___/___

Agency Name: _____

List of Equipment (Attachment A)

Requisition Number _____

Agency Code: _____

Date: _____

Grand Total of All Pages: _____

Reference Number	Description	(A) ETF Funds	(B) Other Funds	(A+B) Actual Purchase Price	Program Code	Discipline Code	Voucher Number	Payment Date
TOTAL								