1.0   INTRODUCTION

The Higher Education Equipment Trust Fund (HEETF) was established by the General Assembly to provide funding to purchase equipment needed for instruction and research. The State Council of Higher Education for Virginia (SCHEV) works together with the Virginia College Building Authority (VCBA), and the Department of Treasury to administer HEETF through the financing of Trust Funds and the issuance of revenue bonds. Based on identified equipment needs, the General Assembly allocates appropriation to each Institution for the purchase of HEETF Equipment. Each institution then purchases equipment using their operating funds and submits requests for reimbursement from the Trust Fund.

Replacing General and Obsolete equipment is the primary focus for the Trust Fund; with an emphasis on accomplishing the following goals outlined by SCHEV:

- 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
- Install management information systems that are flexible and directly accessible to users to help support administrative restructuring and cost-containment

2.0   PURPOSE

The purpose of this document is to clarify The Higher Education Equipment Trust Fund guidelines and establish consistent procedures for execution of the program.

3.0   DEFINITIONS

SYSTEM – An assemblage of instruments, modules, and components that together operate as a single functional unit that interdependently perform a specific task and will remain assembled and operate as a single functional unit for the entirety of its useful life. The system components must be required for the system to perform its specific task.

Example of a system: The purchase of an iPad, chassis and wheels. Together these items combine to form a Robot. The chassis and wheels form the framework of the robot and the ipad is used for the robot to function. They interdependently work together to form a single functional unit that will remain together for the entirety of it's useful life.

RETENTION PERIOD – The timeframe in which equipment will remain in service for its original purpose. For example, computing equipment (Desktops, Laptops, Computer Monitors, Servers, Storage Devices, iPads, and Printers) requires a minimum 3 year retention period while all other ETF equipment requires 7 years.

REQUISITION FORM – Formal request document for equipment purchases. This includes all information needed to process the purchase request for ETF (Equipment, quotes, suggested vendor, ETF number, etc.).

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

INSTALLATION COSTS – Cost for unpacking, setting up, and testing the equipment. Building modifications, new electrical outlets, etc. are not allowable costs. Installation charges may be submitted for HEETF reimbursement only if they are included on the same payment voucher as the equipment.

ETF NUMBER – Number assigned to each item or system that serves as a cross-reference for SCHEV's authorization records and VCBA's payment process.

4.0   GUIDELINES

- Each item and/or system **must cost $500 or greater** and not be considered an excluded item from the HEETF "Exclusion List" (See Attachments) in order to qualify for the ETF reimbursement.
- "Authorization for Purchase" forms shall not be utilized to purchase ETF equipment.
- Purchase Cards shall not be used to purchase ETF equipment.
- Items being purchased must match the description associated with the ETF authorization number assigned.
- In addition to the items identified in the exclusion list (attached), consumables, supplies or any equipment not expected to last the required retention are not permitted as an ETF purchase.
- ETF and Non-ETF equipment purchases should be requested on separate requisitions.
- FY20 requisitions shall be received in Procurement Services by **March 6, 2020**. If your ETF allocation is not committed by this deadline, balances may be reallocated to other programs on a priority basis.
- All items and system components must be received and paid in full by the university before a reimbursement request is submitted to SCHEV for processing. As such, all items and system components ordered under this ETF cycle must be received and invoiced no later than **June 19, 2020**. This includes high tech research equipment requiring calibration/ installation/ software fine-tuning.
- Respective departments' ETF budgets should be monitored and reconciled to ensure outstanding encumbrances are still valid or need to be liquidated. ETF Coordinators must ensure that Departments monitor and reconcile orders and stay within the ETF Budget Allocation.
- While every effort has been made to ensure that only valid ETF items are included in the approved list; should an item be deemed unacceptable for ETF funding after it is procured, the respective Department is responsible for providing alternative sources of funding for the item
- Components of a system must be purchased using one ETF number and entered

on separate lines of the purchase order referencing the corresponding ETF number of the system. Every effort should be made to order all components of the system from one vendor.

- Freight/shipping charges shall be entered on the same purchase order as the equipment, but on a separate line item with the appropriate commodity code (96286) and sub-account code (5021).
- Installation costs should be entered on the same purchase order as the equipment, but on separate line items.
- Once an assemblage of components are deemed a "system", they may not be separated for partial disposal, i.e., a recording spectrophotometer with demountable cell assembly and windows that was approved as a system must be maintained as a system for the entire retention period and disposed of as a single unit. This standard applies even when a system includes components that individually may have different retention periods. (Computing and Non-computing components in a single system).
- All ETF orders will be processed through eVA, with the exception of Apple items purchased from the bookstore (refer to section III.B). All requisitions (eVA and paper) for ETF procurements shall be received in Procurement Services by March 6, 2020. Additionally, all ETF items must be received and invoiced no later than June 19, 2020.
- While adjustments to ETF authorization listings are permitted, they must be submitted to the Budget Office for prior approval and only when the following circumstances apply: (1) asset is no longer available in the market place, (2) asset will not be able to be delivered within the timeline for the current ETF cycle, (3) savings accrued during the procurement process enables the procurement of additional items not included in the originally approved listing.

5.0   PROCEDURES

I.   All ETF orders will be processed through eVA, with the exception of Apple items purchased from the bookstore (refer to section III.B). All requisitions (eVA and Paper) for ETF procurements shall be received in Procurement Services by March 6, 2020. Additionally, all ETF items must be received and invoiced no later than June 19, 2020.

II.   Requisitions
   A.   Each requisition must be filled out completely and include the following:

   eVA Users
   1. eVA electronic requisitions must note "ETF" and the ETF budget code in the title line and check the "Equipment Trust Fund" checkbox on the first screen of the requisition.
   2. eVA electronic requisitions should include the contract number in each line item contract number field whenever applicable.
   3. If you provide a suggested vendor, also provide the name of the contact person, phone number, fax number, and vendor tax identification number.
   4. Indicate on the requisition if prices quoted by the vendor include freight/shipping or if freight/shipping will be an additional charge. If freight/shipping is not included in the quote then freight/shipping shall be added on a separate line item with the appropriate freight/shipping commodity code number 96286 and sub-account code 5021
   5. Indicate on the requisition if prices quoted by the vendor include installation, testing, or calibration.

6. If available, include information on any additional sources or vendors.
7. Systems:
    a. All component parts of a system, and any related freight and or installation costs that are related to a particular ETF authorization number, shall be submitted on separate line items on the purchase order. This ensures an entire ETF number is tracked through the Fixed Asset system and reported accurately to SCHEV for reimbursement.
    b. If software is approved (required to operate the research equipment) it should be noted with cost on the same line item as the equipment.
    c. Multiple Vendors: While every effort should be made to utilize a single vendor for the purchase of a system, when multiple vendors are absolutely required,
        i. Note in the comment section of the requisition "**System involves multiple purchase orders"** and the associated requisitions or purchase orders, if available.
        ii. General Accounting **must** be notified at the time the orders are created in eVA by sending a detailed list to FixedAssets@odu.edu including:
            1. Vendors' names
            2. Descriptions
            3. Amounts.
        iii. All POs associated with the "system" shall reference the same ETF authorization number.
8. eVA electronic requisitions require budget code, sub-account code and ETF number for each line item. When purchasing a system consider the purpose of the system (Laboratory Equipment, Medical and Dental Equipment, etc.) instead of the component parts when identifying the appropriate sub-account for a "system".
9. All ETF items, with the exception of equipment that requires special handling from vendors or freight companies, installation and/or calibration, must be delivered to ODU Property Control. In the overall PO comment section of the requisition, the final delivery location must be stated to include the building, room number, contact name and contact phone number of the person responsible for the department's inventory of equipment, and any other special delivery instructions.

Non-eVA Users
(Paper Requisitions shall be submitted to Procurement Services)
1. The ordering department / contact person shall be specified and shall be the point of contact able to authorize changes and answer questions.
2. If you are placing an order against a contract, indicate the contract number in the space provided on the requisition in the upper left corner.
3. If you provide a suggested vendor, also provide the name of the contact person, phone number, fax number, and vendor tax identification number.
4. Indicate on the requisition if prices quoted by the vendor include freight/shipping or if freight/shipping will be an additional charge.
5. Indicate on the requisition if prices quoted by the vendor include installation, testing or calibration.
6. If available, include information on any additional sources or vendors.
7. Systems:
    a. All component parts of a system, and any related freight and or

installation costs that are related to a particular ETF authorization number, shall be submitted on separate line items on the purchase order. This ensures an entire ETF number is tracked through the Fixed Asset system and reported accurately to SCHEV for reimbursement.

   b. If software is approved (required to operate the research equipment) it should be noted with cost on the same line item as the equipment.

   c. Multiple Vendors: While every effort should be made to utilize a single vendor for the purchase of a system, when multiple vendors are absolutely required,

      i. Note in the comment section of the requisition "**System involves multiple purchase orders**" and the associated requisitions or purchase orders, if available.

      ii. General Accounting **must** be notified at the time the orders are created in eVA by sending a detailed list to FixedAssets@odu.edu including:

         1. Vendors' names
         2. Descriptions
         3. Amounts.

      iii. All POs associated with the "system" shall reference the same ETF authorization number.

8. For each line item on the purchase requisition enter the appropriate ETF budget code, ETF sub-account code and ETF number.

9. When submitting a paper requisition for more items than can be entered in the space allotted, attach the list of items and note in the description field that a detailed list is attached.

10. All ETF items, with the exception of equipment that requires special handling from vendors or freight companies, installation and/or calibration, must be delivered to ODU Property Control. The final delivery location must be stated on the requisition to include the building, room number, contact name and contact phone number of the person responsible for the department's inventory of equipment, and any other special delivery instructions.

B. Incomplete requisitions will be returned with deficiencies noted. Multiple line item requisitions submitted without corresponding ETF numbers will be returned. Corrected requisitions should be forwarded to Procurement Services for processing.

C. All items delivered to Property Control will be tagged, added to the University's inventory, and scheduled for immediate delivery upon completion of asset tagging and eReceiving process.

III. Computer Purchases:

A. All faculty and staff desktop and laptop computer purchases shall be made via existing University contract vendors: Dell and Apple. Details of the purchase program and order information for each vendor can be found at http://www.odu.edu/facultystaff/computing/workstations/institutional-computer-purchase

B. ETF Apple items must be purchased from the Bookstore. The ETF Purchase Authorization form may be found at

https://www.odu.edu/content/dam/odu/offices/monarch-techstore/docs/university-village-bookstore-etf-purchase-authorization-form.pdf. ETF Apple computer purchases from the Bookstore are delivered to the Property Control warehouse by the Bookstore staff for inventory tagging. Property Control will coordinate the deliveries of the Bookstore ETF Apple purchases to the designated departments after tagging is complete.

C. In addition, please note that it is **not allowable to include add-on accessory items** such as iPad cover's, keyboard's, cases, etc. in order to meet the $500 cost requirement.

IV. Appropriate use of Banner expenditure sub-accounts on all requisitions are critical for inventory tagging requirements and reconciliation with Finance reimbursement submissions to SCHEV. Consider the purpose of the system (Laboratory Equipment, Medical and Dental Equipment, etc.) instead of the component parts when identifying the appropriate sub-account for a "system." A listing of expenditure sub-account codes may be found on the Budget Office website at: http://www.odu.edu/facultystaff/university-business/budget/resources

V. Property Control will ensure the electronic receiver in Banner is completed appropriately for all purchase orders related to equipment delivered to Property Control. If equipment must be delivered directly to a department due to requirements for calibration and/or installation, please ensure that General Accounting is notified (FixedAssets@odu.edu) immediately upon receipt, so they can schedule an asset tagging appointment. The receiving department will be responsible for completing the electronic receiver in Banner for equipment delivered directly to their location.

VI. General Accounting will ensure all inventory data is accurately entered into Banner prior to submission to SCHEV. It is critical that ETF Coordinators collaborate with the department Fixed Asset Coordinator and ensure their departments maintain inventory tracking and control systems.

VII. Signature Authority and Banner Access:

A. The new Budget Create Package will be distributed to each BUD by the University Budget Office
This package will include:
  1. New Org create forms- Which must be signed by the BUD and VP of each unit
  2. Master Signature list- Where no one may authorize their own signature authority. i.e. (Associate Deans must have their Dean approve the Master Signature List Form).
  3. eVA ETF Process Guidelines- Which requires an eVA requestor and eVA approver signature.
Once completed, **all forms should be returned to the Budget Office** for review and signatures.

B. The Budget Office will then distribute the Budget Create Package to Data Control for the processing. Once data control has completed their processing, they will notify the Budget Office.

C. The Budget Office will then notify Procurement Services by sending the signed

eVa ETF Guidelines forms with the newly created Org codes so they can add the budget codes to eVa. Once this is complete Procurement services will notify the Budget Office.

D. The Budget Office will then load all ETF budget allocations and submit Banner access forms to Data control for final Banner access.

E. The Budget office will then open the ETF cycle for ordering by notifying all Academic units BUD's. At this time, approved lists will be distributed with the designated Authorization numbers.

F. For access other access levels or changes to access outside of the normal ETF process, please follow the:

- For individuals that need access to eReceiving in Banner please follow the link below for instructions.
  https://www.odu.edu/content/dam/odu/offices/procurement-services/ereceiving/ereceiving-access-request-instructions.pdf

- In the event changes need to be made to the Master Signature List during the ETF cycle, please complete the form in the attached link and submit to Linda Meyers.
  https://www.odu.edu/facultystaff/university-business/information-management/data-control/authorized-signature-list

- For any Finance Banner changes please follow the below link for instructions.
  https://www.odu.edu/facultystaff/university-business/information-management/data-control/banner-financial-access#tab138=0

VIII. Retention Periods: ETF Computing Equipment (Desktops, Laptops, Computer Monitors, Servers, Storage Devices, iPads, and Printers) must remain on the active inventory for a minimum of 3 years. All other ETF equipment must remain on the active inventory for 7 years. **ETF equipment shall not be turned in to Property Control for surplus/disposal during the retention period. In addition, systems must remain intact throughout the retention period and shall be disposed of as a single system.** Refer to ETF Retention Schedule at: https://www.odu.edu/content/dam/odu/offices/finance-office/docs/etf-retention-schedule.pdf

6.0   CONTACTS

University Budget Office:
- Tiffany Hampton, Assoc. Budget Officer (3-3130) or tchampto@odu.edu
- Shawnda Green, Budget Analyst (3-3128) or slgreen@odu.edu
- Budget@odu.edu (3-3127)

Procurement Services:
- Procurement@odu.edu

eVA Setup
- Barbie Edwards: bdedwards@odu.edu

Procurement Process 757-683-3105 or
- Harry Smithson: hrsmiths@odu.edu
- Janis Hall: jnhall@odu.edu
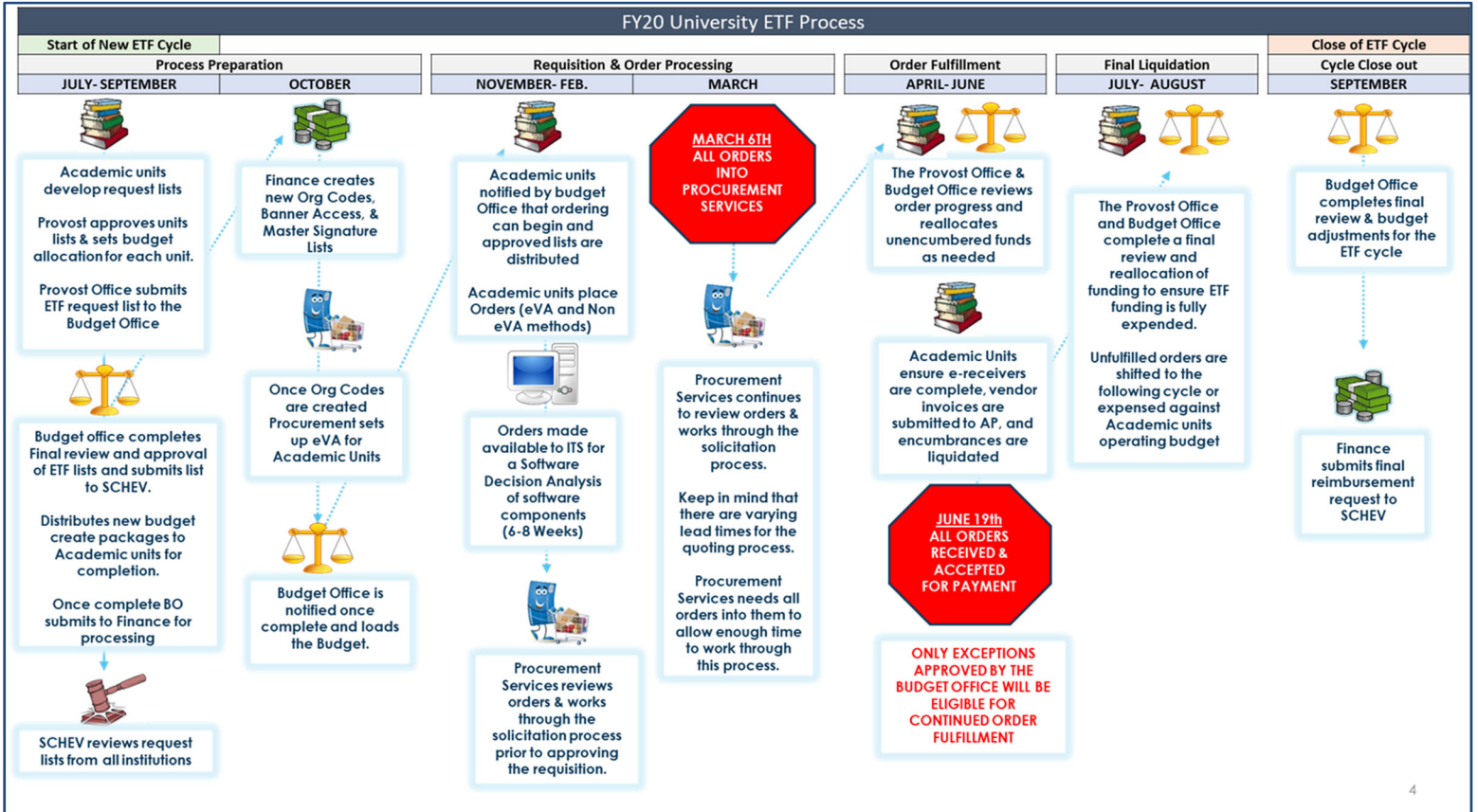- Neil Cutler: ccutler@odu.edu

Fixed Assets/ Property Control:
- FixedAssets@odu.edu

7.0   ATTACHMENTS

- University ETF Process Diagram
- HEETF Exclusion List
- Distribution List
- Retention Schedule

FY20 University ETF Process

FY20 University ETF Process

Start of New ETF Cycle						Close of ETF Cycle
Process Preparation		**Requisition & Order Processing**		**Order Fulfillment**	**Final Liquidation**	**Cycle Close out**
JULY- SEPTEMBER	OCTOBER	NOVEMBER- FEB.	MARCH	APRIL- JUNE	JULY- AUGUST	SEPTEMBER

JULY- SEPTEMBER (Process Preparation)

Academic units develop request lists

Provost approves units lists & sets budget allocation for each unit.

Provost Office submits ETF request list to the Budget Office

Budget office completes Final review and approval of ETF lists and submits list to SCHEV.

Distributes new budget create packages to Academic units for completion.

Once complete BO submits to Finance for processing

SCHEV reviews request lists from all institutions

OCTOBER

Finance creates new Org Codes, Banner Access, & Master Signature Lists

Once Org Codes are created Procurement sets up eVA for Academic Units

Budget Office is notified once complete and loads the Budget.

NOVEMBER- FEB.

Academic units notified by budget Office that ordering can begin and approved lists are distributed

Academic units place Orders (eVA and Non eVA methods)

Orders made available to ITS for a Software Decision Analysis of software components (6-8 Weeks)

Procurement Services reviews orders & works through the solicitation process prior to approving the requisition.

MARCH

MARCH 6TH ALL ORDERS INTO PROCUREMENT SERVICES

Procurement Services continues to review orders & works through the solicitation process.

Keep in mind that there are varying lead times for the quoting process.

Procurement Services needs all orders into them to allow enough time to work through this process.

APRIL- JUNE (Order Fulfillment)

The Provost Office & Budget Office reviews order progress and reallocates unencumbered funds as needed

Academic Units ensure e-receivers are complete, vendor invoices are submitted to AP, and encumbrances are liquidated

JUNE 19th ALL ORDERS RECEIVED & ACCEPTED FOR PAYMENT

ONLY EXCEPTIONS APPROVED BY THE BUDGET OFFICE WILL BE ELIGIBLE FOR CONTINUED ORDER FULFILLMENT

JULY- AUGUST (Final Liquidation)

The Provost Office and Budget Office complete a final review and reallocation of funding to ensure ETF funding is fully expended.

Unfulfilled orders are shifted to the following cycle or expensed against Academic units operating budget

SEPTEMBER (Cycle Close out)

Budget Office completes final review & budget adjustments for the ETF cycle

Finance submits final reimbursement request to SCHEV

4

HEETF Exclusion List

	The Following Items:	**The Following Programs:**
a.	Library Books, Films, Videotapes, DVD's and Library Materials	All Programs
b.	Microfilm Collection and Materials	All Programs
c.	Library Shelving	All Programs
d.	Office Appurtenances (Blinds, Carpets, File Cabinets and Similar Items)	All Programs
e.	Office Furniture (Desks, Chairs, Tables and Similar Items)	All Programs
f.	Transportation Equipment	All Programs
g.	Equipment Normally Affixed to a Building or Functional as a Part of an Operating System of a Building	All Programs
h.	Climate Control and Security Systems	All Programs
i.	General Telecommunications Equipment	Public Service and Physical Plant
j.	Buildings	All Programs
k.	Equipment with a Useful Life Less Than 7 Years and Computing Equipment with a Useful Life Less Than 3 years	All Programs
l.	General Applications Software (Lotus, Excel, Word, etc.)	All Programs
m.	Items Costing Less Than $500	All Programs
n.	Used Equipment	All Programs

Distribution List

OFFICE	Budget Unit Director	ETF Coordinator	ETF Contacts
Academic Affairs	Elaine Pearson	Elaine Pearson	Maria Bowman
College of Arts & Letters	Dr. Kent Sandstrom	Dr. Janet Katz	Dee Dee Williams
College of Business	Dr. Jeff Tanner	Dr. Connie Merriman	John Barker
College of Education	Dr. Jane Bray	Jeff Ludvik	Jeff Ludvik
College of Engineering	Nina Gonser	Nina Gonser	Keisha Riddick
College of Health Sciences	Bonnie Van Lunen	Deborah Bauman	Charlotte Alexander
Distance Learning	Andy Casiello	Andy Casiello	Sabrina Bruno
International Programs	Paul Currant	Annette Hurdle	Annette Hurdle
University Library	George Fowler	Stuart Frazer	Stuart Frazer, Margaret Oliver
Research	Morris Foster	Tawana Hardy	Tawana Hardy
College of Science	Dr. Gail Dodge	Richard Waters	Richard Waters
Center for High Impact Practices	Lisa Mayes	Lisa Dunbar	Lisa Dunbar
Higher Ed Centers	Renee Olander	Renee Olander	Diane Leegwater
Information Technology	Robert Kline	Robert Kline	Rusty Waterfield
Graduate School	Robert Wojtowicz	Robert Wojtowicz	Missy Barber

EQUIPMENT TRUST FUND RETENTION

The following schedule is provided to determine the "minimum" required retention period. If the equipment is still functional after this date the department should continue to maintain and control the equipment.

ACQUISITION MONTH (eReceiver Month)	EARLIEST TURN-IN MONTH	
	Desktop Computers & Monitors, Printers, Laptops, & iPads	Non-Computer Items
EQUIPMENT TRUST FUND (ETF) RETENTION SCHEDULE		
Sep-2011	Sep-2014	Sep-2018
Oct-2011	Oct-2014	Oct-2018
Nov-2011	Nov-2014	Nov-2018
Dec-2011	Dec-2014	Dec-2018
Jan-2012	Jan-2015	Jan-2019
Feb-2012	Feb-2015	Feb-2019
Mar-2012	Mar-2015	Mar-2019
Apr-2012	Apr-2015	Apr-2019
May-2012	May-2015	May-2019
Jun-2012	Jun-2015	Jun-2019
Jul-2012	Jul-2015	Jul-2019
Aug-2012	Aug-2015	Aug-2019
Sep-2012	Sep-2015	Sep-2019
Oct-2012	Oct-2015	Oct-2019
Nov-2012	Nov-2015	Nov-2019
Dec-2012	Dec-2015	Dec-2019
Jan-2013	Jan-2016	Jan-2020
Feb-2013	Feb-2016	Feb-2020
Mar-2013	Mar-2016	Mar-2020
Apr-2013	Apr-2016	Apr-2020
May-2013	May-2016	May-2020
Jun-2013	Jun-2016	Jun-2020
Jul-2013	Jul-2016	Jul-2020
Aug-2013	Aug-2016	Aug-2020
Sep-2013	Sep-2016	Sep-2020
Oct-2013	Oct-2016	Oct-2020
Nov-2013	Nov-2016	Nov-2020
Dec-2013	Dec-2016	Dec-2020
Jan-2014	Jan-2017	Jan-2021
Feb-2014	Feb-2017	Feb-2021
Mar-2014	Mar-2017	Mar-2021
Apr-2014	Apr-2017	Apr-2021
May-2014	May-2017	May-2021
Jun-2014	Jun-2017	Jun-2021
Jul-2014	Jul-2017	Jul-2021
Aug-2014	Aug-2017	Aug-2021
Sep-2014	Sep-2017	Sep-2021
Oct-2014	Oct-2017	Oct-2021
Nov-2014	Nov-2017	Nov-2021
Dec-2014	Dec-2017	Dec-2021
Jan-2015	Jan-2018	Jan-2022
Feb-2015	Feb-2018	Feb-2022
Mar-2015	Mar-2018	Mar-2022
Apr-2015	Apr-2018	Apr-2022
May-2015	May-2018	May-2022
Jun-2015	Jun-2018	Jun-2022
Jul-2015	Jul-2018	Jul-2022
Aug-2015	Aug-2018	Aug-2022
Sep-2015	Sep-2018	Sep-2022
Oct-2015	Oct-2018	Oct-2022
Nov-2015	Nov-2018	Nov-2022
Dec-2015	Dec-2018	Dec-2022
Jan-2016	Jan-2019	Jan-2023
Feb-2016	Feb-2019	Feb-2023
Mar-2016	Mar-2019	Mar-2023
Apr-2016	Apr-2019	Apr-2023
May-2016	May-2019	May-2023
Jun-2016	Jun-2019	Jun-2023