

**State of West Virginia**

**Expenditure Schedule**

**Amendments in wvOASIS**

**Fiscal Year 2016**



**State Budget Office**

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## Expenditure Schedule Amendments in wvOASIS

Original FY 2016 Expenditure Schedules, including quarterly allotments, budget objects, and revenue anticipations, were interfaced from wvOASIS Budget Development into wvOASIS Financial at the beginning of the fiscal year. Expenditure schedules may be revised during the fiscal year to reflect more accurate revenue collections and/or estimated expenditures, to transfer between appropriations, or to add new accounts.

All amendments at the central budget structure (budget structures 92 for expense and 93 for revenue) must be approved by the State Budget Office (SBO). These instructions are not a replacement for wvOASIS Budget Control training and will assume the user has a working knowledge of the navigation and workflow of wvOASIS Financial. The following will provide the guidelines for the content and requirements of central level amendments. Departments budgeting at the unit level will maintain control and guidelines over the decentral budget structures (budget structures 90 for expenses and 91 for revenue). See the wvOASIS Budget Control manual or your agency's financial management for information on maintaining decentral budgets.

### When to do an amendment

Expenditure schedule amendments are most commonly needed:

- To request an intra-department transfer (BG92TRF) or a cabinet secretary transfer (BG92SEC excel form).
- To adjust quarterly allotments to reflect spending patterns (BG92AMND).
- To adjust between budget objects to better reflect anticipated expenditures (BG92AMND).
- To change the amount budgeted for Personal Services (BG92AMND). Note: You cannot reduce the Personal Services budgeted unless there are sufficient funds budgeted in PIMS in the account's Position #99999, Reserve for Salary Adjustment.
- To increase or decrease a nonappropriated fund's total expenditures (BGE92 excel form).
- To revise a fund's estimated revenues (BGR93).
- To add a new nonappropriated fund to the expenditure schedule (BGE92 excel form).
- To request increased spending authority for an Appropriated Federal or Special Revenue fund (INC\_SPEND\_LTR Budget Development form).
- To include a supplemental or surplus appropriations (AR5 Budget Development form). See Appropriation Request Instructions for information on AR5 forms.

### General Guidelines

- **Do not** use cents on any expenditure schedule amendment (except reappropriated expenditure schedules).
- **Do not** enter dates in any field of any budget document in wvOASIS Financial.
- Allow at least five (5) working days for expenditure schedule amendments to be processed. **Do not notify SBO unless urgent.**
- The BG92AMND, BG92TRF, and BGR93 are completed and submitted to the SBO within the wvOASIS Financial portal.
- The BGE92 and BG92SEC are completed using excel forms and scanned to the SBO for approval and entry into wvOASIS Financial.
- The INC\_SPEND\_LTR and AR5 Supplemental form are completed in wvOASIS Budget Development and interfaced into wvOASIS Financial upon approval.
- To update a lump sum position in PIMS (example: #66666 Temporary) you must do an expenditure schedule amendment (BG92AMND) adjusting the lump sum budget object (example: 1201 Temporary). Lump sum positions in PIMS must match the corresponding budget object in wvOASIS Financial. WV-11s will no longer be used to adjust lump sum position's budgets.
- For Special Revenue and Federal Revenue funds, once the beginning balances are finalized after the 13th month, if the estimated ending balance for any fund is negative, an amendment must be processed to correct the negative.
- Once a document is submitted into workflow for approval, it cannot be modified by the next approver. If a document requires modification, the SBO must reject it back to the user who originally entered the document for modification and resubmission. If a document is rejected, check the document comments for the reason.

## wvOASIS Financial Documents

### Central Level Expense Budget Amendment (BG92AMND)

A Central Level Expense Budget Amendment (BG92AMND) can be processed to adjust between budget objects within an appropriation, to adjust the quarterly expense allotments of an appropriation, or both. A BG92AMND document should only include modifications for one fund. **Do not include multiple funds on the same document**; submit a separate BG92AMND document for each fund requiring changes.

*If a new nonappropriated fund needs added or an existing nonappropriated fund's spending authority total needs adjusted (increased or decreased) see instructions for BGE92.*

To adjust budget objects, starting on the State Expense Budget tab, insert new lines for each budget object being modified or added using the appropriate action (new, modify). All lines will be marked as increase. Use event type BG06 for the objects that are increasing. Use event type BG07 for the objects that are decreasing. Once all State Expense Budget lines are added, click the Smart Budget Rollup and the State Appropriation Budget tab will populate. Both event type dollar amounts, BG06 and BG07, for each appropriation being modified on the State Appropriation Budget tab must be equal.

To adjust quarterly allotments, select the BG06 line on the State Appropriation Budget tab for the appropriation requiring modification. If the amendment is only modifying the allotment for an appropriation that does not also have changes to budget objects, insert a new line on the State Appropriation Budget tab using the modify action with event type BG06. With BG06 line selected, click on the Allotments tab and insert new lines for as many quarters (periods) that need adjusted. Signify the amount and increase/decrease for each quarter. **Do not use negative numbers in the document for decreases.** You cannot decrease an allotment more than what is currently budgeted for that quarter.

Enter the purpose of the amendment in the description field for one of the modified appropriation lines on the State Appropriation Budget tab. Be specific for the purpose of the amendment.

### Authority to Transfer Intra-Departmental Funds (BG92TRF)

An Authority to Transfer Intra-Departmental Funds (BG92TRF) is used to transfer between appropriations within the same fund of a department's appropriated funds. This form can only be used to:

- Transfer from Personal Services and Employee Benefits (appropriation 00100) to other lines of appropriation within the same fund.
- Transfer from Personal Services and Employee Benefits (00100), Current Expenses (13000), or any other applicable appropriation to the appropriation for BRIM Premium (91300) should the appropriation for BRIM be insufficient to cover the premium for the department.
- Transfer between Current Expenses (13000), Repairs and Alterations (06400), Buildings (25800), Equipment (07000), Land (73000), Other Assets (69000), or from Unclassified (09900).
- **Funds cannot be transferred to Personal Services and Employee Benefits (00100) or Unclassified (09900).**
- **Funds cannot be transferred from a programmatic appropriation (Example: 43100 - Highway Authorities) or transferred to an appropriation that does not already exist on a fund.**

The BG92TRF document modifies the appropriations, budget objects, and quarterly allotments all within the same document. Starting on the State Expense Budget tab, insert new lines for each budget object being modified or added. All lines will be marked as increase. Use event type BG06 for the objects that are increasing. Use event type BG07 for the objects that are decreasing. Once all State Expense Budget lines are added, run the Smart Budget Rollup and the State Appropriation Budget tab will populate.

Select one of the State Appropriation Budget lines and then click on the Allotments tab. Insert a new line for the allotments. All Allotment lines should be marked as increase, the event type used on the State Appropriation Budget determines the action.

Enter the purpose of the transfer in the description field for one of the modified appropriation lines on the State Appropriation Budget tab. Be specific for the purpose of the transfer.

### **Centralized Revenue Budget Document (BGR93)**

Centralized revenue budgets were established through an interface with wvOASIS Budget Development. There is no longer the concept of FIMS revenue class (ex. 640, 700). All necessary revenue sources must be budgeted on a fund in order to use them. If estimated revenue anticipations require modification during the fiscal year or a new revenue source needs added for a fund, use the BGR93. To add a new revenue source, use event type BG23. To modify an existing revenue source, use event type BG25.

If a new revenue source is required on a fund, you must provide an estimated revenue amount for the new source, do not budget at zero. If an existing revenue source estimate included the anticipated revenue from the new source, there should also be a corresponding decrease to the existing source to avoid overstating a fund's total anticipated revenue.

If a revenue source is not on the Valid Fund Revenue Source Combination (VFRSRC) table, you must contact the wvOASIS helpdesk before you will be able to deposit revenue using that source. The BGR93 document will accept the revenue source, but you will get an error when posting a deposit to it.

## Off System Excel Forms

### Central Nonappropriated Spending Authority Amendment (BGE92)

The Central Nonappropriated Spending Authority Amendment (BGE92) is used to add new spending authority for nonappropriated funds (special or federal) in the middle of the fiscal year or to modify (increase or decrease) a nonappropriated fund's total spending authority. The BGE92 is an off system excel form available to agencies on the State Budget Office website ([budget.wv.gov](http://budget.wv.gov)) and will be entered in wvOASIS Financial by the State Budget Office.

1. Enter the required funding information at the top of the form. Be sure to check if the fund is special nonappropriated/federal nonappropriated and existing/new.
2. Enter the justification for the modification, be specific.
3. In the Allotments section, enter only the adjustments. Use positive numbers for increases and negative numbers for decreases. If this is a modification to an existing fund, the amendment total will only be the total change, **not** the adjusted fund total.
4. In the State Expense Budget section, list the budget objects and adjustment amount for each budget object requiring modification. Use positive numbers for increases and negative numbers for decreases. **Do not** put anything in the "A/M" columns; this is for SBO use only.
5. The Amendment Total for the Allotments section and the State Expense Budget section must match. If they don't, the cells will be shaded red and must be corrected prior to submission to the SBO.
6. The completed BGE92 form must be approved and signed by someone with budget signature authority for the department. Email an approved scanned copy to the [state.budget.office@wv.gov](mailto:state.budget.office@wv.gov) and the cabinet's assigned budget analyst.
7. After the SBO has entered the amendment in wvOASIS, the SBO will contact the agency to review and approve the BGE92 document from their pending worklist.

If estimated revenue anticipations must be added or modified, a BGR93 document must be submitted in wvOASIS Financial in concurrence with submission of the BGE92 excel form. Requested amendments will not be approved if the amendment will cause the estimated ending balance to be negative.

FY 2016 Expenditure Schedule Spending Authority Amendment (BGE92)					
Cabinet/Department	Commerce/DNR			<input checked="" type="checkbox"/> Special	<input type="checkbox"/> Federal
Department Code	0310			<input checked="" type="checkbox"/> Existing Fund	<input type="checkbox"/> New Fund
Fund Code	3265		Fund Name	Parks Operating Fund	
Justification	To cover operating expenses for the State Park System for the remainder of the fiscal year.				

Allotments					
Appropriation	1st Quarter Adjustment	2nd Quarter Adjustment	3rd Quarter Adjustment	4th Quarter Adjustment	Amendment Total
09900-Unclassified	0	2,000,000	0	1,000,000	3,000,000

State Expense Budget								
A/M	Budget Object	Adjustment Amount	A/M	Budget Object (cont)	Adjustment Amount	A/M	Budget Object (cont)	Adjustment Amount
	1200-Personal Services	1,000,000						
	2202-Social Security	76,500						
	2203-PEIA	200,000						
	2207-Retirement	140,000						
	3200-Office Supplies	1,000,000						
	5200-Office Equipment	583,500						

Approved: _____ Division Administrator Date: _____	<b>Amendment Total</b> 3,000,000
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## Cabinet Secretary Inter-Agency Transfer (BG92SEC)

The Cabinet Secretary Inter-Agency Transfer (BG92SEC) is used to transfer General Revenue funds between departments (or between funds) within a department. The Budget Act allows for the transfer of up to 5% of the department's General Revenue appropriations. No funds may be transferred from a Special Revenue fund, dedicated account, capital expenditure account, any account specifically exempted from transfer by the Legislature, or to an appropriation that does not already exist on a fund. The BG92SEC is an off system excel form available to agencies on the State Budget Office website (budget.wv.gov) and will be entered in wvOASIS Financial by the State Budget Office and workflowed for approval by the State Auditor's Office.

1. Enter the required funding information at the top of the form. The transferring department and fund is the one reducing its appropriation. The receiving department and fund is the one increasing its appropriation. Use a new form for each department-fund-appropriation combination.

2. Enter the justification for the modification, be specific.

3. In the Allotments section, enter only the adjustments for the Transferring and Receiving Appropriation. The Transferring Appropriation will be negative, the Receiving Appropriation will be positive. The Amendment Total must always be zero.

*You may NOT transfer into a department's Personal Services and Employee Benefits appropriation unless the source funds are from a Personal Services and Employee Benefits appropriation or another appropriation that has exclusively funded employee expenses for a year prior to the time of transfer.*

4. In the State Expense Budget section, list the budget objects and adjustment amount for both the Transferring and Receiving Appropriations. The Transferring Appropriation will be negative, the Receiving Appropriation will be positive. The Amendment Total must always be zero. **Do not** put anything in the "A/M" columns; this is for SBO use only.
5. The Amendment Total for the Transferring Appropriation's and Receiving Appropriation's Allotments section and the State Expense Budget section must match. If they don't, the cells will be shaded red and must be corrected prior to submission to the SBO.
6. The BG92SEC form must be approved and signed by the Cabinet Secretary. Email a scanned copy to [state.budget.office@wv.gov](mailto:state.budget.office@wv.gov) and the cabinet's assigned budget analyst.
7. After the SBO has entered the amendment in wvOASIS, the SBO will contact the Cabinet to review and approve the BGE92 document from their pending worklist.

FY 2016 Expenditure Schedule Cabinet Secretary Inter-Agency Transfer Amendment (BG92SEC)					
<b>Cabinet</b> <u>Commerce</u>					
<b>Transferring Dept Name</b>	<u>DNR</u>		<b>Receiving Dept Name</b>	<u>Development Office</u>	
<b>Transferring Dept Code</b>	<u>0310</u>		<b>Receiving Dept Code</b>	<u>0307</u>	
<b>Transferring Fund Code</b>	<u>0265</u>		<b>Receiving Fund Code</b>	<u>0256</u>	
<b>Justification</b>	<u>To pay for operating expenses of the Development Office for the remainder of the fiscal year.</u>				
<b>Allotments</b>					
Appropriation	1st Quarter Adjustment	2nd Quarter Adjustment	3rd Quarter Adjustment	4th Quarter Adjustment	Amendment Total
<b>(Transferring Appropriation)</b>					
00100-Personal Services and Employee Benefits	(100,000)	0	0	0	(100,000)
<b>Receiving Appropriation</b>					
00100-Personal Services and Employee Benefits	100,000	0	0	0	100,000
<b>Amendment Total</b>					<b>0</b>
<b>State Expense Budget</b>					
<b>(Transferring Appropriation)</b>			<b>Receiving Appropriation</b>		
A/M	Budget Object	(Reduction Amount)	A/M	Budget Object	Increase Amount
	1200-Personal Services	(100,000)		1200-Personal Services	100,000
<b>Transferring Fund Total</b>		<b>(100,000)</b>	<b>Receiving Fund Total</b>		<b>100,000</b>
<b>Approved:</b> _____ Cabinet Secretary <b>Date:</b> _____				<b>Amendment Total</b>	<b>0</b>



## **Additional Information**

### **Increased Spending Authority (INC\_SPEND\_LTR)**

To request an increase spending authority, use the INC\_SPEND\_LTR form in wvOASIS **Budget Development**. The INC\_SPEND\_LTR form is completed at the unit level. If your department does not budget by unit, use the default unit (department code repeated). If an increase spending authority is for multiple units, complete a separate form for each unit. On the Budget Lines tab, add new lines for each funding string necessary. Attach a pdf copy of a requesting letter using the Document Attachments tab. Use the guidelines below for required content of the letter. Make sure the total for each appropriation on the Budget Lines tab matches the letter.

Once the INC\_SPEND\_LTR is finalized, it must be approved and moved to stage 60 by the Cabinet Secretary, if applicable. Once at stage 60, email the SBO at [State.Budget.Office@wv.gov](mailto:State.Budget.Office@wv.gov) and the department's assigned budget analyst to notify the form is submitted.

#### *Guidelines for Requesting Increased Spending Authority for Appropriated Special Revenue and Federal Fund*

The West Virginia Code makes provisions for the Governor to increase certain appropriated Special Revenue and Federal Fund (4-11-5) accounts when the West Virginia Legislature is not in session. However, the Legislature has requested the Governor to refrain from increasing these accounts, especially personal services, except in extreme circumstances.

In order for the Governor to make a fully informed decision regarding these appropriation increases, please provide the following information should it become necessary to increase any of your special or federal appropriations.

1. A complete plan of expenditure showing what the additional spending authority will be used for, including the appropriated account number(s) and amount(s).
2. A statement of justification showing the reason(s) why the additional spending authority is necessary and desirable.
3. A statement showing the reason why this increase should be approved by the Governor instead of waiting for the Legislature to convene and pass a supplemental appropriation bill.
4. A statement showing the reason why this additional spending authority was not anticipated in time for such expenditure to have been approved as part of the adopted budget.

In the case of Federal Funds, please add the following to the information required above.

1. The federal grantor.
2. The date the Federal Funds became available.
3. A statement showing the increase in spending authority is for an existing program and does not create a new program or significantly alter an existing program.

This written justification must be approved by the Cabinet Secretary, if applicable, the Department or Division Director and the chief financial officer. It must also be approved by the general counsel of the department or division certifying the request for additional spending authority is in accordance with applicable law and is not exempted from the Governor's authority to increase the account.

This request will be subject to legislative review for a period of approximately three weeks prior to the Governor's approval.

All requests for an increase in spending authority should be completed in the wvOASIS Budget Development system and notification provided to the assigned budget analyst upon completion.

### **Reappropriated Expenditure Schedules**

Reappropriated funds are those funds remaining at the end of the fiscal year which, through specific language in the Budget Act, are authorized to be available for expenditure in the next fiscal year. Reappropriated balances automatically roll over into the next fiscal year and are available for expenditure.

If a reappropriated account requires adjustment, you can amend the reappropriated schedule using a BG92AMND document to modify the schedule. To amend a reappropriated expenditure schedule, follow the same steps as a current year BG92AMND document except you must enter the year you are amending (< 2016) in the BFY field on the State Expense Budget tab.

All reappropriated schedules for personal services should be budgeted in budget object 1202 for payroll reimbursement. Payroll will be processed using the current fiscal year and will have to be reimbursed from the prior year after payroll has completed.

Cents may be used on reappropriated expenditure schedule amendments, except in the personal services budget objects (1200-1206).

## Clearing Accounts

A clearing account may be utilized for expenditure processing or for revenue depositing. Clearing accounts are not part of an agency's operations and act as a pass-thru account for funds that the necessary level of spending authority cannot be easily estimated. This can also apply to nonappropriated appropriations on an otherwise appropriated fund (Example: 42600 Transfers, 74100 Statutory Revenue Distribution).

### *Revenue Clearing Accounts*

Since revenue budgets are not constrained to budgeted amounts, a revenue clearing account may be budgeted for \$0 and will still be able to deposit using that funding string. The revenue source must be on the VFRSRC table for that fund in order to process transactions against it. There are two ways to establish a revenue clearing account in wvOASIS:

1. When setting up the expenditure schedule for the upcoming fiscal year in wvOASIS Budget Development in the spring, include any clearing accounts on the AR12 form for revenue estimates. Revenue lines for \$0 will be interfaced in wvOASIS Financial.
2. If it is after the budgets have been interfaced into wvOASIS Financial, process a BGR93 document to activate the fund and revenue source.

### *Expenditure Clearing Accounts*

Since expenditure budgets are constrained to the budget amount, an expenditure clearing account cannot exceed its established spending authority without removing the constraints from the fund. There are three ways you can establish an expenditure clearing account in wvOASIS:

1. When setting up the expenditure schedule for the upcoming fiscal year in wvOASIS Budget Development in the spring, include any clearing accounts with an estimated spending authority level on the ES and AR13 forms. Expenditure lines for \$0 will not be interfaced into wvOASIS Financial, an amount should be estimated and funds will be constrained and cannot exceed their budgeted spending authority without processing an amendment.
2. If it is after the budgets have been interfaced into wvOASIS Financial, process a BGE92 excel form and establish the fund with an estimated level of spending authority. These funds will be constrained and cannot exceed their budgeted spending authority without processing another amendment.
3. If a fund cannot easily estimate a level of spending authority and doing so would require constant amendment and delay processing, you may submit a memo requesting a clearing account be established without constraints. The SBO would activate the fund and remove the constraints; spending authority would be restricted to available cash in the fund.

	GENERAL	APPROPRIATED SPECIAL	APPROPRIATED FEDERAL	NON-APPROPRIATED SPECIAL	NON-APPROPRIATED FEDERAL
Increase Bottom-Line Total?	Yes. Secretary Transfer (Receiving)* <b>BG92SEC excel form</b>	Yes. Increased Spending Authority <b>wvOASIS Budget Development</b>	Yes. Increased Spending Authority <b>wvOASIS Budget Development</b>	Yes. <b>BGE92 excel form</b>	Yes. <b>BGE92 excel form</b>
Decrease Bottom-Line Total?	Yes. Secretary Transfer (Transferring)* <b>BG92SEC excel form</b>	No. (Except for a Supplemental Bill.)	No. (Except for a Supplemental Bill.)	Yes. <b>BGE92 excel form</b>	Yes. <b>BGE92 excel form</b>
Shift Money Between Quarters? (i.e., Change the Quarterly Allotment)	Yes.** (Approval depends on sufficient funds being available in general fund.) <b>BG92AMND</b>	Yes.** <b>BG92AMND</b>	Yes.** <b>BG92AMND</b>	Yes.** <b>BG92AMND</b>	Yes.** <b>BG92AMND</b>
Move Money Between Items of Appropriation? (e.g., Move \$ from 13000 Current Expenses to 07000 Equipment)	Yes. Intra-agency Transfer (cannot move \$ to Personal Services or Unclassified.) <b>BG92TRF</b>	Yes. Intra-agency Transfer (Cannot move \$ to Personal Services or Unclassified.) <b>BG92TRF</b>	Yes. Intra-agency Transfer (Cannot move \$ to Personal Services or Unclassified.) <b>BG92TRF</b>	Since this is nonappropriated, money may be shifted as necessary.	Since this is nonappropriated, money may be shifted as necessary.
Move Money Between Object Codes Within an Item of Approp.? (e.g., Move \$ from object code 2203 PEIA to 2207 Pension & Ret.)	Yes. <b>BG92AMND</b>	Yes. <b>BG92AMND</b>	Yes. <b>BG92AMND</b>	Yes. <b>BG92AMND</b>	Yes. <b>BG92AMND</b>
Increase Personal Services?	Yes.*** Secretary Transfer (with corresponding decrease in another account.) <b>BG92SEC excel form</b>	Yes. Increased Spending Authority <b>wvOASIS Budget Development</b>	Yes. Increased Spending Authority <b>wvOASIS Budget Development</b>	Yes. <b>BG92AMND</b>	Yes. <b>BG92AMND</b>
Decrease Personal Services?****	Yes.*** Secretary Transfer or Intra-agency Transfer <b>BG92TRF or BG92SEC excel form</b>	Yes. Supplemental Bill or Intra-agency Transfer <b>BG92TRF</b>	Yes. Supplemental Bill or Intra-agency Transfer <b>BG92TRF</b>	Yes. <b>BG92AMND</b>	Yes. <b>BG92AMND</b>
Add or modify a revenue source?	General Revenue sources are centrally maintained, contact SBO.	Yes. <b>BGR93</b>	Yes. <b>BGR93</b>	Yes. <b>BGR93</b>	Yes. <b>BGR93</b>

\* Does not apply to Miscellaneous Board and Commission.

\*\* Sufficient funds must be budgeted in all four quarters to cover any personal services and employee benefits that may be budgeted on an appropriation.

\*\*\*For cabinet agencies only, a Cabinet Secretary may transfer funds from one department's personal services and employee benefits appropriation to another department's personal services and employee benefits appropriation, as long as the total personal services for the cabinet does not increase.

\*\*\*\*Personal services, in any fund type, may only be reduced by an amount equal to or less than the amount budgeted in position #99999, Reserve for Salary Adjustment in PIMS.