

STATE OF WEST VIRGINIA

EXPENDITURE SCHEDULE AMENDMENTS IN WVOASIS FISCAL YEAR 2020



State Budget Office

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Expenditure Schedule Amendments in wvOASIS

Original FY 2020 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 in "Available" on the QPBA, Position Budget Availability Inquiry in wvOASIS HRM for the fund/appropriation combination.
- 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 (Request letter).
- 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 AR5 Supplemental form is completed in wvOASIS Budget Development and entered into wvOASIS Financial using a BGE92 document upon approval.
- 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. 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.

Valid revenue sources guidelines:

- a. No federal source (7 series) on non-federal fund
- b. No general or federal (5 & 7 series) on a special fund (there are exceptions for 5523 and 5553)
- c. No State Road source (6160-6615) on non-road fund
- d. Nothing should be budgeted in 8391

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) 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 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.

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 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 2020 Expenditure Schedule			
Cabinet Secretary Inter-Agency Transfer Amendment (BG92SEC)			
Cabinet	Commerce		
Transferring Dept Name	DNR	Receiving Dept Name	Development Office
Transferring Dept Code	0310	Receiving Dept Code	0307
Transferring Fund Code	0265	Receiving Fund Code	0256
Justification	To pay for operating expenses of the Development Office for the remainder of the fiscal year.		

Allotments					
Appropriation	1st Quarter Adjustment	2nd Quarter Adjustment	3rd Quarter Adjustment	4th Quarter Adjustment	Amendment Total
(Transferring Appropriation)					
00100-Personal Services and Employee Benefits	(100,000)	0	0	0	(100,000)
Receiving Appropriation					
00100-Personal Services and Employee Benefits	100,000	0	0	0	100,000
Amendment Total					0

State Expense Budget					
(Transferring Appropriation)			Receiving Appropriation		
A/M	Budget Object	(Reduction Amount)	A/M	Budget Object	Increase Amount
	1200-Personal Services	(100,000)		1200-Personal Services	100,000
Transferring Fund Total		(100,000)	Receiving Fund Total		100,000
Approved: _____ Cabinet Secretary				Amendment Total	
Date: _____				0	

Additional Information

Increased Spending Authority

To request an increase spending authority for appropriated special or federal funds, submit a PDF copy of a requesting letter addressed to the budget director at State.Budget.Office@wv.gov and to the department's assigned budget analyst. A template is available upon request. Use the guidelines below for required content of the letter.

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.

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 (< 2020) 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.

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.

Amending Association Dues and Professional Memberships

If you are increasing your association dues **MORE** than 10% of the original budget submitted for the Expenditure Schedule, you must provide an updated form to the State Budget Office designating the funding source it will be paid from and the updated dollar amount needed to fully budget this object.

Please submit these changes via email using your exported document from Excel. Scan the amended document with signature and send to State.Budget.Office@wv.gov. See example of how this should be submitted below:

Example:

Commerce

WEST VIRGINIA TOURISM OFFICE

Name or Group of Association	Prior Year Actuals	Current Year Budgeted	wvOASIS no.
Public Relations Society of America	\$0	\$2,000	3067 - 0304 - 66200
Southeast Tourism Society (STS)	\$0	\$7,800	3067 - 0304 - 66200
Student Youth Travel Association	\$0	\$945	3067 - 0304 - 66200
Travel South	\$90,000	\$90,000	3067 - 0304 - 66200
Travel & Tourism Research	\$0	\$655	3067 - 0304 - 66200
US Civil Rights Trail Alliance	\$15,000	\$15,000	3067 - 0304 - 61800
US Travel Association	\$13,760	\$14,000	3067 - 0304 - 66200
WV Hospitality & Travel Association	\$250	\$245	3067 - 0304 - 66200
Total for WEST VIRGINIA TOURISM OFFICE	\$119,010	\$130,645	
Total for Commerce	\$119,010	\$130,645	

Signature



If this agency increases their dues or memberships total (The red circled section) **MORE THAN** \$13,064 ($\$130,645 \times \%10$) then an updated AR-14 form will need to be submitted via email to SBO.

	GENERAL	APPROPRIATED SPECIAL	APPROPRIATED FEDERAL	NON-APPROPRIATED SPECIAL	NON-APPROPRIATED FEDERAL
Increase Bottom-Line Total?	Yes. Secretary Transfer (Receiving)* BG92SEC excel form	Yes. Increased Spending Authority Submit request letter	Yes. Increased Spending Authority Submit request letter	Yes. BGE92 excel form	Yes. BGE92 excel form
Decrease Bottom-Line Total?	Yes. Secretary Transfer (Transferring)* BG92SEC excel form	No. (Except for a Supplemental Bill.)	No. (Except for a Supplemental Bill.)	Yes. BGE92 excel form	Yes. BGE92 excel form
Shift Money Between Quarters? (i.e., Change the Quarterly Allotment)	Yes.** (Approval depends on sufficient funds being available in general fund.) BG92AMND	Yes.** BG92AMND	Yes.** BG92AMND	Yes.** BG92AMND	Yes.** BG92AMND
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.) BG92TRF	Yes. Intra-agency Transfer (Cannot move \$ to Personal Services or Unclassified.) BG92TRF	Yes. Intra-agency Transfer (Cannot move \$ to Personal Services or Unclassified.) BG92TRF	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. BG92AMND	Yes. BG92AMND	Yes. BG92AMND	Yes. BG92AMND	Yes. BG92AMND
Increase Personal Services?	Yes.*** Secretary Transfer (with corresponding decrease in another account.) BG92SEC excel form	Yes. Increased Spending Authority Submit request letter	Yes. Increased Spending Authority Submit request letter	Yes. BG92AMND	Yes. BG92AMND
Decrease Personal Services?****	Yes.*** Secretary Transfer or Intra-agency Transfer BG92TRF or BG92SEC excel form	Yes. Supplemental Bill or Intra-agency Transfer BG92TRF	Yes. Supplemental Bill or Intra-agency Transfer BG92TRF	Yes. BG92AMND	Yes. BG92AMND
Add or modify a revenue source?	General Revenue sources are centrally maintained, contact SBO.	Yes. BGR93	Yes. BGR93	Yes. BGR93	Yes. BGR93

* 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 in Reserve for Salary Adjustment on the QPBA in HRM.

