

Expenditure Schedule Instructions FY 2020

Table of Contents

		<u>Page Number</u>
 Section I – General Instructions		
Expenditure Schedule Submission Instructions.....		2
Contact Information		3
General Information		3
 <i>Forms</i>		
ES_AGENCY_SCHED	Expenditure Schedule	4
AR13_AGENCY_REQ	Quarterly Allotments	5
ES-1A	Monthly Allotments.....	6
EST_BEGINNING_BAL	Estimated Beginning Balances	6
AR12_AGENCY_EST	Revenue Funds Estimate	6
AR14_AGENCY-REQ	Association Dues and Professional Memberships	7
 <i>Business Intelligence Reports</i>		
WV-AB-ES-011	Expenditure Schedule by Department.....	8
WV-AB-ES-007	Summary of Revenue, Expenditures, and Balances	8
WV-AB-ES-003	Allotment Budget Reconciliation	8
WV-AB-ES-004	Enrolled Budget Reconciliation.....	9
WV-AB-ES-005	Allotment Revenue Source Reconciliation	9
WV-AB-ES-009-PS1	Personal Services Account Summary	9
WV-AB-AR14	Dues and Memberships	9
 Section II – Appendix/Glossary		
Employee Benefits Guidelines		11
Professional Membership Agreement Example		12
Glossary		13

GLOSSARY

FY 2020

(continued)

Lease/Purchase: Lease/purchase items include equipment under a capital lease or installment purchase agreement. These items are or will become property of the State. They are NOT under a rental agreement or operating lease.

Lottery Net Profits: Those appropriations in Title II, Section 4, of the Budget Act.

Maintenance of Effort: A requirement stating that a grantee (the State) must maintain a specified level of financial effort in a specific area in order to receive federal funds, and that the federal funds may be used only to supplement, not supplant, the level of grantee funds.

New Construction: Includes costs for construction of roads, bridges, new buildings or facilities (including landscaping), or for the expansion or extension of existing facilities.

Nonaccountable Travel Plans: A nonaccountable travel plan is a reimbursement of expense allowance arrangement that does not meet the three qualifying requirements of an accountable plan.

Object Code: An expenditure classification (See Budget Object).

Onetime Appropriation: Funds appropriated for a specific purpose not to be funded on a continuing basis.

Operating Lease Payment: Rental as opposed to lease purchase.

Organization: See the definitions of "Division," "Department," and "Unit."

Other Federal Funds: Those Federal Funds not specifically listed in the Budget Act, but appropriated by Title II, Section 12, of the Budget Act.

Other Postemployment Benefits (OPEB): Fringe benefits provided to retired and former employees other than pension benefits.

Other Special Revenue Accounts: Those funds made available to the spending agency through collections for specific accounts through fees, assessments, etc. These other funds are not specifically listed in the Budget Act, but are appropriated by Title II, Section 12, of the Budget Act.

Per Diem: A "per diem" (daily) allowance is a payment under a reimbursement arrangement that meets the requirements of an accountable travel plan and (1) paid for business-related expenses, (2) reasonably calculated not to exceed the amount of the (anticipated) expenses, and (3) paid at the federal per diem rate for the locality.

Reappropriated Funds: 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.

Renovation and Repair: Restoration projects to the government's physical assets.

Spending Unit: The department, bureau, division, office, board, commission, agency, or institution to which an appropriation is made.

GLOSSARY
FY 2020
(continued)

State Funds: Nonfederal dollars.

State Excess Lottery Revenue Funds: Those appropriations in Title II, Section 5, of the Budget Act.

State Road Funds: Consists of revenues from gasoline and other motor fuel excise and license taxes, motor vehicle registration and license tax, and all other revenue derived from motor vehicles or motor fuel. Used solely for construction, reconstruction, repair, and maintenance of public highways; the payment of the interest and principal on all road bonds; and the administrative expenses of the Division of Highways, the Division of Motor Vehicles, and the Office of Administrative Hearings. All Federal Funds received for road construction, reconstruction, and maintenance are also deposited into and become part of the State Road Fund. State Road Funds are appropriated in Title II, Section 2, of the Budget Act.

Supplemental Appropriation: An appropriation made by the governing body, contingent upon excess funds being available after all regular appropriations have been funded.

Surplus Appropriation: An additional appropriation made by the governing body, from excess funds from the prior year after the next budget year has started.

Unit: A wvOASIS Chart of Account element representing the lowest level organization accounting detail.