State of West Virginia

Expenditure Schedule Instructions
Fiscal Year 2013

State Budget Office

Department of Revenue

Building 1, Room W-310

State Capitol Complex

Charleston, West Virginia 25305

304/558-0040 • Fax: 304/558/1588

Email: State.Budget.Office@wv.gov

Web site: www.budget.wv.gov

Department of Revenue

Earl Ray tomblin
Governor

State Budget Office
Building 1, Room W310
1900 Kanawha Boulevard, East
Charleston, West Virginia 25305

Charles O. Lorensen
Cabinet Secretary

TO: All Spending Units

FROM: Charles O. Lorensen, Cabinet Secretary
Department of Revenue

SUBJECT: FY 2013 Expenditure Schedule

DATE: March 28, 2012

Enclosed are the Expenditure Schedule instructions and examples of forms to be used in filing your FY 2013 Expenditure Schedules. Changes in the FY 2013 Budget Act necessitated updates to the expenditure schedule forms. Make sure to review the updated forms for the new reporting structure. Schedules not submitted in the new format will be returned for revisions. **Do not use prior year forms.** The blank forms are available for download, in Excel, from the State Budget Office website by going to www.budget.wv.gov/stateagencyforms/expenditureschedules.

Senate Bill 160, the Budget Act, was printed before all new WVFIMS financial numbers could be verified. Therefore, please check your account numbers and activity numbers with the State Auditor's FY 2013 Account Number assignments before preparing your Expenditure Schedule or processing any FY 2013 transactions.

The FY 2013 Expenditure Schedules are due to the State Budget Office no later than 12:00 p.m. Tuesday, May 1, 2012.

Submit the original and one copy of the completed Expenditure Schedule(s) along with a cover memo with the name, phone number, and email address of the person who can answer questions about the schedules. The schedules shall be signed in **blue ink** by the Administrator, approved by the Department Secretary/Bureau Commissioner, and submitted to the ***State Budget Office, Department of Revenue, Building 1, Room W-310, Capitol Complex, Charleston, West Virginia 25305. In accordance with W.Va. Code §11B-2-12, each spending unit must also submit two (2) copies of the Expenditure Schedule(s) to the Legislative Auditor, Building 1, Room W-314, Capitol Complex, Charleston, WV 25305.***

FY 2013 approved expenditure schedules and personal services listings will be sent to you prior to the beginning of the fiscal year.

Please refer any questions to the State Budget Office at (304) 558-0040.

COL:jr

Enclosures

Expenditure Schedule Instructions
FY 2013

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GENERAL INSTRUCTIONS

FY 2013
Summary of Major Changes and New Items

**DO NOT USE PRIOR YEAR EXPENDITURE SCHEDULE FORMS —
MAJOR REORGANIZATION OF OBJECT CODES.**

Object Codes Added

167 Supreme Court Public Campaign Finance

Object Codes Updated

014 Workers' Compensation
026 Travel
027 Computer Services
033 Food Products
040 Merchandise for Resale
052 Training and Development
058 Miscellaneous Equipment Purchases

Revenue Sources Added

891 Pari-Mutual Tax
892 Horizontal Well Control Permit Fees

Review the Employee Benefits Guidelines in the Appendix for changes.

ADDITIONAL INFORMATION:

- Annual Increment is $60 per year after three full years of service as of July 1.
- Minimum wage is $7.25 per hour.
- The amount budgeted in object code 031 – Association Dues & Professional Memberships for each agency (all funds) must be equal to or greater than the total of Association Dues and Professional Memberships detailed on Form ES-4.
- The amount budgeted in object code 032 – Fire, Auto, Bond & Other Insurance for each agency (all funds) must be equal to or greater than the annual premiums to be charged by the Board of Risk and Insurance Management (BRIM).
- Beginning Fund Balances – Beginning balance on Form ES-2 must be updated on the first expenditure schedule amendment once the State Auditor has struck the fund balances.
- Make sure to include a code reference on Form ES-2B.
- **Cents are NOT to be used on any schedule, except reappropriated expenditure schedules.**
- If reappropriated funds are going to be used for personal services, they must be filed as an estimated balance (see Reappropriated Section) and revised after July 1, 2012.
- ALL Reappropriated expenditure schedules should be filed with the State Budget Office by July 13, 2012.
- Surplus appropriations should be filed as an amendment to your original schedule after August 1.

EXPENDITURE SCHEDULE ACCOUNT SUMMARY
Fiscal Year 2013

Page No. 1
Date Amended
Amend No.

Spending Unit Division of Natural Resources
Address 324 4th Avenue
South Charleston, WV 25303

WVFIMS Account No.
General Revenue/Special Revenue
Fund 0265 FY 2013 Org 0310

Federal Funds
Fund 8707 FY 2013 Org 0310

To: Director of the Budget
State Budget Office

I herewith submit for your approval the plan of expenditure from the Items of Appropriation as detailed below.

Quarterly Allotments Requested
(TO NEAREST DOLLAR)

Appropriation Title	Activity	1st Quarter Request	2nd Quarter Request	3rd Quarter Request	4th Quarter Request	Total Appropriated
Personal Services	001	$1,840,437	$2,024,480	$2,300,546	$3,036,720	$9,202,183
Annual Increment	004	292,050				292,050
Employee Benefits	010	883,543	971,897	1,104,429	1,457,846	4,417,715
Current Expenses	130	125	125	125	125	500
Repairs and Alterations	064	100	100	100	100	400
Unclassified	099	2,244	2,468	2,805	3,703	11,220
BRIM Premium	913	73,343	73,344	73,343	73,344	293,374
Other Appropriated Items:						
Equipment	070	100	100	100	100	400
Buildings	258	125	125	125	125	500
Litter Control Conservation Officers	564	15,000	20,000	30,000	94,382	159,382
Upper Mud River Flood Control	654	20,000	30,000	60,000	70,522	180,522
Other Assets	690	50	50	50	50	200
Land	730	100	100	100	100	400
Law Enforcement	806	333,000	708,000	834,000	1,079,720	2,954,720
Total Appropriated General/Special		$3,460,217	$3,830,789	$4,405,723	$5,816,837	$17,513,566
% of Total Appropriation		20%	22%	25%	33%	100%
Total Federal Funds or Federal Block Grants		Total Disbursements From ES-2				$13,893,241
Total Summary of Other Special Revenue Accounts		Total Disbursements From ES-2				$1,075,203
Total All Funds						$32,482,010

Example

Department/
Bureau of

Division of

Division Administrator Date

Approved Cabinet Secretary/Commissioner (Governing Body) Date

State Budget Office Use Only

Approved By
Director of the Budget/
State Budget Office

Date Approved

Form ES-1

Expenditure Schedule Account Summary
(Form ES-1)

DESCRIPTION: Form ES-1 details quarterly expenditures for each General Revenue or Appropriated Special Revenue account, and also summarizes estimated disbursements for other sources of funding (i.e., Federal Funds or other nonappropriated Special Revenues) related to the account. The form must be completed by all state agencies.

STEPS:

1. Enter Spending Unit name and address.
2. Enter the WVFIMS account number(s) for appropriated accounts, if applicable. Verify the account numbers with the State Auditor's FY 2013 Account Number assignments.
3. Appropriation Title/Activity: Enter each item of appropriation **as it appears in the Budget Act,** SB 160, divided into quarters. Use the blank lines for appropriated activities not preprinted on the form.
4. Enter the total of each column.
5. Enter each column's percentage of the total appropriation. **General Revenue** allotments cannot exceed the following percentage guidelines:

1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.
20%	22%	25%	33%

Be realistic in the request for quarterly allotments, if your agency's expenditures are heavily personal services then budget to meet expected need, then justify in writing. Any deviations must be justified in writing and approved by the Secretary of the Department of Revenue. **Federal Funds and Special Revenue accounts are not required to follow these percentage guidelines,** however, scheduled expenditures should follow fiscally responsible spending allotments.

Note: Quarterly allotments will be released the first working day of each quarter.

6. Enter the total estimated disbursements for Federal Funds or Federal Block Grants from ES-2.
7. Enter the total estimated disbursements for Other Special Revenue accounts (nonappropriated) from ES-2.
8. Enter the total of all funds listed on ES-1.
9. This form requires the original signatures in **blue ink** of the Division Administrator and the Department Secretary/ Bureau Commissioner.

ADDITIONAL INFORMATION:

- **A separate ES-1 must be completed for each appropriated General or Special Revenue account. DO NOT combine General Revenue and appropriated Special Revenue on same expenditure schedule. (If multiple ES-1 forms are needed for one expenditure schedule, each page must be signed.)**
- Make sure totals add (breakdown of detail by quarter adds to totals).
- Round to the nearest dollar, unless for reappropriated funds.
- Funds remaining unexpended at the end of a quarter (except the fourth quarter) are automatically carried over and available for expenditure in following quarters.

EXPENDITURE SCHEDULE ACCOUNT SUMMARY
Fiscal Year 2013

Page No. 1
Date Amended
Amend No.

Spending Unit Division of Natural Resources
Address 324 4th Avenue
South Charleston, WV 25303

WVFIMS Account No.
General Revenue/Special Revenue
Fund 0265 FY 2013 Org 0310

Federal Funds
Fund 8707 FY 2013 Org 0310

To: Director of the Budget
State Budget Office

I herewith submit for your approval the plan of expenditure from the Items of Appropriation as detailed below.

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(TO NEAREST DOLLAR)

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Employee Benefits	010	883,543	971,897	1,104,429	1,457,846	4,417,715
Current Expenses	130	125	125	125	125	500
Repairs and Alterations	064	100	100	100	100	400
Unclassified	099	2,244	2,468	2,805	3,703	11,220
BRIM Premium	913	73,343	73,344	73,343	73,344	293,374
Other Appropriated Items:						
Equipment	070	100	100	100	100	400
Buildings	258	125	125	125	125	500
Litter Control Conservation Officers	564	15,000	20,000	30,000	94,382	159,382
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Land	730	100	100	100	100	400
Law Enforcement	806	333,000	708,000	834,000	1,079,720	2,954,720
Total Appropriated General/Special		$3,460,217	$3,830,789	$4,405,723	$5,816,837	$17,513,566
% of Total Appropriation		20%	22%	25%	33%	100%
Total Federal Funds or Federal Block Grants		Total Disbursements From ES-2				$13,893,241
Total Summary of Other Special Revenue Accounts		Total Disbursements From ES-2				$1,075,203
Total All Funds						$32,482,010

Department/
Bureau of

Division of

Division Administrator Date

Approved Cabinet Secretary/Commissioner (Governing Body) Date

State Budget Office Use Only

Approved By
Director of the Budget/
State Budget Office

Date Approved

Form ES-1

Example

Expenditure Schedule Account Summary
(Form ES-1)

(continued)

ADDITIONAL INFORMATION:

- Appropriations for Federal Block Grants must be filed as separate expenditure schedules.
- The total appropriation must agree with the Budget Act.
- Reappropriated funds must not be included with current year appropriations. (See Reappropriated Funds Section for instructions on reappropriated funds.)

EXPENDITURE SCHEDULE
MONTHLY APPROPRIATION ALLOTMENTS
Fiscal Year 2013

Form ES-1A

Spending Unit: Office of the Secretary

Department of: Administration

Page No. 2

Amended

Amend. No.

The Expenditure Schedule has been reviewed and the allotments for for the listed Appropriations will be released on a monthly basis (see below).

WVFIMS Acct. No. (Fund-Org-Act)	July	August	September	October	November	December	January	February	March	April	May	June	Total
0186-0201-516	1,333,333	1,333,333	1,333,333	1,333,333	1,333,333	1,333,333	1,333,333	1,333,333	1,333,334	1,333,334	1,333,334	1,333,334	16,000,000

Example

Expenditure Schedule
Monthly Appropriation Allotments
(Form ES-1A)

DESCRIPTION: Form ES-1A details the monthly budget for certain General Revenue accounts/activities. Only the following appropriations require this form:

Fund	Organization/Activity Name
0186	Secretary of Administration - Lease Rental Payments
0226	Public Defender Services - Appointed Counsel Fees and Public Defender Corporations
0313	State Department of Education - Increased Enrollment
0314	State Department of Education - Special Education - Counties
0317	State Department of Education - State Aid to Schools (All)
0390	State Department of Education - Vocational Aid and Adult Basic Education
0403	Division of Human Services - (All)
0589	Higher Education Policy Commission - Higher Education Grant Program (Activity 164)
0589	Higher Education Policy Commission - PROMISE Scholarship Transfer (Activity 800)

STEPS:

1. Enter Spending Unit and Department name.
2. Enter WVFIMS account number.
3. Enter appropriation allotments over twelve (12) months.

ADDITIONAL INFORMATION:

- Make sure monthly totals add to corresponding quarterly amount budgeted on ES-1.
- Make sure the monthly/quarterly allotments are budgeted within the percentage guidelines on the ES-1.

SUMMARY OF RECEIPTS AND DISBURSEMENTS
Fiscal Year 2013

Form ES-2

- [ ] Appropriated Federal Funds Accounts (Listed in Budget Act)
- [ ] Appropriated Special Revenue Accounts (Listed in Budget Act)
- [ ] Appropriated Lottery Funds (Listed in Budget Act)
- [ ] Federal Block Grants (Listed in Budget Act)
- [ ] Other Federal Funds
- [x] Other Special Revenue Accounts

Page No. 2

Spending Unit: Division of Natural Resources

Amendment Date

Department/Bureau of: Commerce

Amendment No.

Account Name	WVFIMS No. (Fund-Org-Act-Src)	Estimated Balance 06/30/2012	ESTIMATED RECEIPTS 1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	TOTAL	ESTIMATED DISBURSEMENTS 1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	TOTAL	Estimated Balance 06/30/2013
Gifts, Grants, and Bequests	3237-0310-999-640/099	$30,000	$20,000	$6,000	$6,000	$6,000	$38,000	$20,223	$11,000	$11,000	$11,000	$53,223	$14,777
Land, Minerals, and Special Projects	3239-0310-999-640/099	205,000	110,000	10,000	12,000	10,000	142,000	104,093	56,606	56,606	56,609	273,914	$73,086
Magazine Sales and Subscriptions	3248-0310-999-640/099	201,000	250,500	140,500	140,500	146,300	677,800	194,687	160,000	160,000	165,379	680,066	$201,934
	3248-0310 999-523		800	800	800	800	3,200						
Walters Smith Memorial State Park Fund	3261-0310-999-640/099	70,000	250				250	20,000	5,000	2,000	1,000	28,000	43,750
	3261-0310-999-523		375	375	375	375	1,500						
Canaan Valley Maintenance Fund	3274-0310-999-640/099	60,000	1,000	5,000	1,000	1,000	8,000	25,000	5,000	5,000	5,000	40,000	28,000
	TOTAL	$566,000	$382,925	$162,675	$160,675	$164,475	$870,750	$364,003	$237,606	$234,606	$238,988	$1,075,203	$361,547

Example

Summary of Receipts and Disbursements (Form ES-2)

DESCRIPTION: Form ES-2 must be completed for all non-General Revenue funds to identify estimated receipts, disbursements, and beginning/ending balances (round to nearest dollar).

STEPS:

1. Enter funding source (choose only one). **A separate ES-2 is needed for each fund type** (i.e., Appropriated Federal Funds are listed on one ES-2, Other Special Revenue funds are listed on a separate ES-2, etc.).
2. Enter Spending Unit and Department/Bureau.
3. Enter WVFIMS account name and account number (Fund-Org-Act-Revenue Class). List account name as established in WVFIMS. (If more than one account, on form list in fund order lowest to highest.) Indicate the appropriate Revenue Class: 640 for Special Revenues, 700 for Federal Funds. For revenue classes 502-615, the revenue class and revenue source are the same number. **See Revenue Codes Section for WVFIMS revenue structure.**
4. Enter the estimated beginning balance for the fiscal year. Balance includes cash plus any funds deposited in investment accounts. This balance must be updated with the first amended expenditure schedule after the 13th month.

   Obtain from WVFIMS Fund Ledger Inquiry. From WVFIMS main menu choose "WVFIMS INQUIRIES," then choose "LEDGER INQUIRIES," then choose "FUND LEDGER INQUIRY." (or at "NEXT:" prompt at bottom of screen use "QFQ"). Type in fund number, press enter. Use the total beside 3900 - Fund Balance - Unreserved.
5. Enter the estimated revenue by quarter. If revenues come from more than one source class, detail each class on a separate line. **Do not include the estimated beginning balance in the total estimated revenues.**
6. Enter the estimated expenditures by quarter. If an appropriated fund, make sure the quarterly totals on ES-2 match total appropriated quarters on the ES-1. **There should only be one line of expenditures per fund regardless of the number of revenue classes (see example).**
7. Enter the estimated ending balance for the fiscal year. (Estimated beginning balance **plus** total estimated receipts **minus** total estimated disbursements **equals** estimated ending balance. There should only be one ending balance per fund.) **There cannot be a negative ending balance.**
8. Enter the total of each column.
9. Enter the total of all disbursements on the appropriate line on Form ES-1.

ADDITIONAL INFORMATION:

- Verify that the estimated beginning balance plus revenues by quarter are greater than or equal to the expenditures by quarter. For example, the estimated beginning balance plus the first quarter revenue should be equal to or greater than the amount entered in the first quarter expenditures, and so on.
- All expenditures for Special Revenue and Federal Funds will be limited to the quarterly estimated disbursements as approved on the FY 2013 expenditure schedule.
- Quarterly allotments will be released the first working day of each quarter.

ESTIMATE OF REVENUE BY REVENUE SOURCE
Fiscal Year 2013

	Appropriated Federal Funds Accounts (Listed in Budget Act)	Page No.	9
	Appropriated Special Revenue Accounts (Listed in Budget Act)	Amendment Date	
	Appropriated Lottery Funds (Listed in Budget Act)	Amendment No.	
	Federal Block Grants (Listed in Budget Act)		
	Other Federal Funds		
x	Other Special Revenue Accounts		

Spending Unit: Division of Natural Resources
Department/
Bureau of: Commerce

WVFIMS Account No.
Fund 3248
FY 2013
Org 0310

Name of Account: Magazine Sales and Subscriptions

Revenue Name	Revenue Source No.	Amount
Other Collections, Fees, Licenses, Income	696	$645,800
Magazine Sales	663	32,000
Subtotal 640		677,800
Interest Income	523	3,200

Total Revenue $681,000

Form ES-2A

Example

Estimate of Revenue by Revenue Source (Form ES-2A)

DESCRIPTION: Form ES-2A is used to identify the sources of revenue collected by each **non-General** Revenue account. One account per form.

STEPS:

1. Enter funding source (choose only one).
2. Enter Spending Unit, Department/Bureau, and WVFIMS account name (as listed in WVFIMS).
3. Enter the WVFIMS account number.
4. Enter the revenue name. (See Revenue Codes Section for complete listing of revenue names and codes.)
5. Enter the revenue source number. (See Revenue Codes Section for complete listing of revenue names and codes.)
6. Enter the dollar amount estimated to be received during the fiscal year from each revenue source.
7. Enter the Total Revenue estimated for the account. Verify that this amount agrees with the estimated receipts detailed on Form ES-2.

ESTIMATE OF DISBURSEMENTS
Fiscal Year 2013

	Appropriated Federal Funds Accounts (Listed in Budget Act)	Page No.	10
	Appropriated Special Revenue Accounts (Listed in Budget Act)	Amendment Date	
	Appropriated Lottery Funds (Listed in Budget Act)	Amendment No.	
	Federal Block Grants (Listed in Budget Act)		
	Other Federal Funds		
x	Other Special Revenue Accounts	WVFIMS Account No.	

Spending Unit: Division of Natural Resources
Department/
Bureau of: Commerce

Fund 3248
FY 2013
Org 0310

Name of Account: Magazine Sales and Subscriptions

Is this Account Established by Statute? Yes/No Yes Statutory Reference Chapter 20-1-11

Purpose of this Account: WV Magazine sales and subscriptions and operations associated with the magazine.

Activity	Item of Expenditure	
099	PERSONAL SERVICES*	
	Number of Budgeted FTE Positions	2.20
	Personal Services	57,192
099	Annual Increment	2,650
	TOTAL PERSONAL SERVICES	59,842
099	EMPLOYEE BENEFITS	
	10 - Personnel Division & Public Employees' Insurance (Fees)	550
	11 - Social Security Matching	4,578
	12 - Public Employees' Insurance	8,451
	13 - Other Health Insurance	
	14 - Workers' Compensation	2,035
	15 - Unemployment Compensation	396
	16 - Pension & Retirement	8,677
	160 - WV OPEB Contribution ($178 per month per insured policyholder)	3,864
	163 - WV OPEB Remaining Contribution	
	TOTAL EMPLOYEE BENEFITS	$28,551
099	CURRENT EXPENSES	
	20 - Office Expenses	6,000
	21 - Printing & Binding	460,000
	22 - Rental Expense	5,000
	23 - Utilities	
	24 - Telecommunications	3,000
	25 - Contractual & Professional	88,000
	26 - Travel	3,706
	27 - Computer Services	
	28 - Higher Education Interagency Contract Agreements/Fees	
	29 - Vehicle Rental	
	30 - Rentals (Machine & Miscellaneous)	100
	31 - Association Dues & Professional Memberships	
	32 - Fire, Auto, Bond & Other Insurance	1,500
	33 - Food Products	
	34 - Clothing, Household & Recreational Supplies	100
	35 - Advertising & Promotional	
	36 - Vehicle Operating Expense	2,000
	37 - Research, Educational & Medical Supplies	
	38 - Routine Maintenance Contracts/Warranties	500
	39 - Manufacturing Supplies	
	40 - Merchandise for Resale	
	41 - Cellular Charges	
	42 - Hospitality	
	43 - Educational Training (Stipends)	
	44 - Energy Expense-Motor Vehicles/Aircraft	
	45 - Farm Expense	
	46 - Subsistence	
	47 - Energy Expense-Utilities	
	48 - Discharge & Parole Allowance	
	49 - Inmate Per Diem Expense	
	51 - Miscellaneous	4,405
	52 - Training & Development	
	53 - Postal & Freight	
	54 - Computer Supplies & Equipment	
	56 - Attorney Legal Service Payments	
	57 - Attorney Reimbursable Expenses	
	58 - Miscellaneous Equipment Purchases	500
	59 - Student Activities	
	SUBTOTAL CURRENT EXPENSES THIS PAGE	$574,811

* If amounts for Personal Services are to be paid from this account, include total here and submit detail on Personal Services expenditure schedule worksheet.

Form ES-2B

Example

Estimate of Disbursements
(Forms ES-2B and 2C)

DESCRIPTION: Forms ES-2B and 2C must be completed for all **non-General** Revenue accounts. The form details estimated expenditures by object codes for the fiscal year.

STEPS:

1. Enter funding source (choose only one).
2. Enter the Spending Unit and Department/Bureau/Commission.
3. Enter the WVFIMS account number.
4. Enter the WVFIMS account name.
5. Indicate if account is established by statute. If yes, you must cite the statutory reference that creates the fund.
6. Enter a brief description of the account's purpose.
7. Enter the activity number. For appropriated accounts, enter the activity number for each category of expenditure as it appears in the Budget Act. For most nonappropriated accounts, the activity number is 099 (unclassified) for all categories of expenditure.
8. Number of Budgeted FTE is **equal** to the filled and vacant budgeted FTEs, excluding any lump sum positions such as position numbers 66666, 88888, or 99999.
9. Enter the estimated expenditures by object code. Total each category of expenditure. Use the blank lines at top of ES-2C for current expenses objects not listed on form.
10. Enter the total estimated expenditures. Verify that the amount agrees with the estimated disbursements reported on Form ES-2 for the account.

ADDITIONAL INFORMATION:

- Investment accounts with the Treasurer's Office and clearing accounts do not require expenditure schedules, but must have a letter of justification (see example in Appendix).
- Agencies that use clearing accounts must request by memorandum that the accounts be activated for FY 2013. The memorandum shall state the complete WVFIMS account number (Fund, FY, Org., Activity, Revenue Class) and clearing account name. Any clearing account not related to payroll must include a justification for the account (see example in Appendix). Although the clearing account does not require an expenditure schedule, all accounts processed through the account must have an approved schedule on file.
- Notice that Assets are broken down into Equipment, Buildings, Land, and Other Assets. Object codes previously classified as Other Disbursements are now Current Expenses.

Estimate of Disbursements
(Continued)
Fiscal Year 2013

Page No. 11
Amended Date
Amend. No.

Spending Unit Division of Natural Resources

Department/Bureau of Commerce

WVFIMS Account No.
Fund 3248
FY 2013
Org 0310

Activity		
099	CURRENT EXPENSES (CONT.)	
	083 - Grants, Awards, Scholarships, and Loans	10,000
	110 - Public Employee Insurance Transfer	362
	TOTAL CURRENT EXPENSES	$585,173
099	REPAIRS AND ALTERATIONS	
	061 - Office & Communication Equipment Repairs	500
	062 - Research, Educational & Medical Equipment Repairs	
	063 - Building & Household Equipment Repairs	
	064 - Routine Maintenance of Buildings	
	065 - Vehicle Repairs	1,000
	066 - Routine Maintenance of Grounds	
	067 - Farm & Construction Equipment Repairs	
	068 - Other Repairs and Alterations	
	TOTAL REPAIRS AND ALTERATIONS	$1,500
099	EQUIPMENT	
	070 - Office & Communication Equipment	
	071 - Medical Equipment	
	072 - Research & Educational Equipment	
	073 - Household Equipment & Furnishings	
	074 - Building Equipment	
	075 - Vehicles	
	076 - Livestock, Farm & Construction Equipment	
	077 - Books & Periodicals	5,000
	078 - Other Capital Equipment	
	170 - Computer Equipment	
	TOTAL EQUIPMENT	$5,000
099	BUILDINGS	
	092 - Building Construction	
	143 - Building Improvements	
	150 - Building Purchases	
	157 - Leasehold Improvements	
	TOTAL BUILDINGS	
099	LAND	
	144 - Reclamation of State Owned Property	
	148 - Land Improvements	
	149 - Land Purchases	
	TOTAL LAND	
099	OTHER ASSETS	
	120 - Contractor Payments for Capital Asset Projects	
	121 - Purchase of Materials & Supplies	
	122 - Consultant Payments for Capital Asset Projects	
	171 - Computer Software	
	172 - Intangibles	
	173 - Internally Generated Software	
	TOTAL OTHER ASSETS	
TOTAL EXPENDITURES/APPROPRIATIONS		$680,066

Example

Form ES-2C

Estimate of Disbursements
(Forms ES-2B and 2C)

(continued)

ADDITIONAL INFORMATION:

- Accounts appropriated in a program format, such as "Law Enforcement," "Mineral Mapping System," must be detailed by object code.
- Make sure totals of categories add (breakdown of detail by major category [i.e., Employee Benefits] add to total).
- If there is no appropriation for Annual Increment or if the account is not appropriated, each agency is required to budget sufficient funds to cover the anticipated Annual Increment payroll.

EXPENDITURE SCHEDULE DETAIL SUMMARY
Fiscal Year 2013

Page No. 21
Amended Date
Amend No.

Spending Unit: Division of Natural Resources

Department/ Bureau: Commerce

WVFIMS Account No.
General Revenue/Special Revenue
Fund 0265 FY 2013 Org 0310

Federal Funds
Fund 8707 FY 2013 Org 0310

Activity		Budgeted General	Federal	Special	Other	Total
	Number of Budgeted FTE Positions	108.84	63.80		6.45	179.09
001	PERSONAL SERVICES	9,202,183	3,511,315		182,192	12,895,690
004	ANNUAL INCREMENT	292,050	75,780		6,450	374,280
	TOTAL PERSONAL SERVICES	9,494,233	3,587,095		188,642	13,269,970
010	EMPLOYEE BENEFITS					
	10 - Pers. Div. & Public Employees' Ins. (Fees)	27,250	16,000		1,613	44,863
	11 - Social Security Matching	726,309	277,473		14,432	1,018,214
	12 - Public Employees' Insurance	1,408,654	281,574		34,467	1,724,695
	13 - Other Health Insurance					
	14 - Workers' Comp.	324,966	32,145		4,490	361,601
	15 - Unemployment Compensation	384,911	1,939		1,500	388,350
	16 - Pension & Retirement	1,329,193	507,793		27,353	1,864,339
	160 - WV OPEB Contribution ($178 per mth/policyholder)	216,432	128,256		11,592	356,280
	163 - WV OPEB Remaining Contribution					
	TOTAL EMPLOYEE BENEFITS	4,417,715	1,245,180		95,447	5,758,342
130	CURRENT EXPENSES					
	20 - Office Expenses	500			10,000	10,500
	21 - Printing & Binding				511,000	511,000
	22 - Rental Expense				5,600	5,600
	23 - Utilities					
	24 - Telecommunications				6,100	6,100
	25 - Contractual & Professional		2,500,000		179,931	2,679,931
	26 - Travel				5,000	5,000
	27 - Computer Services					
	28 - Higher Ed Interagency Contracts/Fees					
	29 - Vehicle Rental				5,150	5,150
	30 - Rentals (Machine & Miscellaneous)				500	500
	31 - Assoc. Dues & Prof. Memberships					
	32 - Fire, Auto, Bond & Other Insurance				1,500	1,500
	33 - Food Products				250	250
	34 - Clothing, Household & Recrtnl. Sup.				100	100
	35 - Advertising & Promotional				10,538	10,538
	36 - Vehicle Operating Expense				2,000	2,000
	37 - Research, Education & Medical Sup.				750	750
	38 - Routine Mtce Contracts/Warranties				500	500
	39 - Manufacturing Supplies					
	40 - Merchandise for Resale					
	41 - Cellular Charges					
	42 - Hospitality					
	43 - Educational Training (Stipends)					
	44 - Energy Expense-Vehicles/Aircraft					
	45 - Farm Expense					
	46 - Subsistence					
	47 - Energy Expense-Utilities					
	48 - Discharge & Parole Allowance					
	49 - Inmate Per Diem Expense					
	51 - Miscellaneous		203,598		12,833	216,431
	52 - Training & Development		475,000		11,000	486,000
	53 - Postal & Freight				2,000	2,000
	54 - Computer Supplies & Equipment		600,000			600,000
	56 - Attorney Legal Service Payments					
	57 - Attorney Reimbursable Expenses					
	58 - Miscellaneous Equipment Purchases				5,000	5,000
	59 - Student Activities					
	83 - Grants, Awards, Scholarships and Loans		2,500,000		10,000	2,510,000
	110 - Public Employees Insurance Reserve Tfr.				362	362
	TOTAL CURRENT EXPENSES	500	6,278,598		780,114	7,059,212
Form Subtotal / Total		$13,912,448	$11,110,873		$1,064,203	$26,087,524

Form ES-3

Example

Expenditure Schedule Detail Summary (Form ES-3, 3A and 3B)

DESCRIPTION: Forms ES-3, 3A, and 3B itemize the General Revenue expenditures by object code. The forms also consolidate, by fund type, expenditures for all accounts reported on ES-2B and 2C. These forms should correspond with the amounts listed on ES-1.

STEPS:

1. Enter the Spending Unit and Department/Bureau.
2. Enter the WVFIMS account number(s) for appropriated accounts only.
3. Enter the General Revenue activity number, if applicable.
4. Enter the estimated expenditures by object code for General Revenue, if applicable.
5. Object codes not listed on form ES-3 and 3A should be entered on the blank lines on ES-3A.
6. Number of Budgeted FTE is **equal** to the filled and vacant budgeted FTEs, excluding any lump sum positions such as positions 66666, 88888, and 99999.
7. Enter expenditures by object code for specific items of appropriation on ES-3A and 3B. These appropriations must be broken down into categories of expenditure (i.e., Personal Services, Annual Increment, Employee Benefits, Current Expenses, etc.).
8. Enter Federal, Special, and Other funds.
9. Enter the totals for each row and column. Verify that the amounts for each column agree with the totals on form ES-1, and also the Budget Act, if applicable.

ADDITIONAL INFORMATION:

- If any schedule reflects only one (1) fund (non-General Revenue), you do not have to complete forms ES-3, 3A, or 3B.
- Do not combine General Revenue and Appropriated Special Revenue on the same expenditure schedule. A separate expenditure schedule should be completed for each General Revenue and Special Revenue appropriated fund.
- Accounts appropriated in a program format (Law Enforcement, Mineral Mapping System) must be detailed by object code.
- If there is no appropriation for Annual Increment or if the account is not appropriated, each agency is required to budget sufficient funds to cover the anticipated Annual Increment payroll.

EXPENDITURE SCHEDULE DETAIL SUMMARY
(Continued)
Fiscal Year 2013

Page No. 22
Amended Date
Amend No.

Spending Unit: Division of Natural Resources

Department/ Bureau: Commerce

WVFIMS Account No.
General Revenue/Special Revenue
Fund 0265 FY 2013 Org 0310

Federal Funds
Fund 8707 FY 2013 Org 0310

Activity		Budgeted General	Federal	Special	Other	Total
064	REPAIRS AND ALTERATIONS					
	61 - Office & Communication Equip. Rep.		25,000		5,000	30,000
	62 - Resrch., Educ., & Med. Equip. Rep.					
	63 - Building & Household Equip. Rep.		15,000			15,000
	64 - Routine Maintenance of Buildings	400	50,000			50,400
	65 - Vehicle Repairs		19,400		1,000	20,400
	66 - Routine Maintenance of Grounds					
	67 - Farm & Construction Equip. Repairs					
	68 - Other Repairs and Alterations					
	TOTAL REPAIRS AND ALTERATIONS	400	109,400		6,000	115,800
070	EQUIPMENT					
	70 - Office & Communication Equipment	200	50,000			50,200
	71 - Medical Equipment					
	72 - Research & Educational Equipment					
	73 - Household Equip. & Furnishings					
	74 - Building Equipment					
	75 - Vehicles		500,000			500,000
	76 - Livestock, Farm & Const. Equipment					
	77 - Books & Periodicals	200	272,088		5,000	277,288
	78 - Other Capital Equipment					
	170 - Computer Equipment		20,000			20,000
	TOTAL EQUIPMENT	400	842,088		5,000	847,488
258	BUILDINGS					
	92 - Building Construction		26,000			26,000
	143 - Building Improvements	500				500
	150 - Building Purchases					
	157 - Leasehold Improvements					
	TOTAL BUILDINGS	500	26,000			26,500
730	LAND					
	144 - Reclamation of State Owned Property	400				400
	148 - Land Improvements		149,030			149,030
	149 - Land Purchases					
	TOTAL LAND	400	149,030			149,430
690	OTHER ASSETS					
	120 - Contractor Pay for Cap Asset Project	200	1,564,000			1,564,200
	121 - Purchase of Materials & Supplies					
	122 - Consultant Pay for Cap Asset Project					
	171 - Computer Software					
	172 - Intangibles					
	173 - Internally Generated Software					
	TOTAL OTHER ASSETS	200	1,564,000			1,564,200
099	Unclassified					
	051 - Miscellaneous	11,220	91,850			103,070
913	BRIM Premium					
	032 - Fire, Auto, Bond and Other Insurance	293,374				293,374
564	Litter Control Conservation Officers					
	Number of Budgeted FTE Positions	2.00				2.00
	001 - Personal Services	65,000				65,000
	004 - Annual Increment	500				500
	Total Personal Services	65,500				65,500
	010 - Personnel Div & PEIA Fees	500				500
	011 - Social Security Matching	5,011				5,011
	012 - PEIA	1,989				1,989
	014 - Workers Comp	1,559				1,559
	016 - Pensions and Retirement	9,170				9,170
	160 - WV OPEB Contribution	4,008				4,008
	Total Employee Benefits	22,237				22,237
Form Subtotal/ Total		$14,306,679	$13,893,241		$1,075,203	$29,275,123

Example

Form ES-3A

EXPENDITURE SCHEDULE DETAIL SUMMARY
(Continued)
Fiscal Year 2013

Page No. 23
Amended Date
Amend No.

Spending Unit: Division of Natural Resources
Department/ Bureau: Commerce

WVFIMS Account No.
General Revenue/Special Revenue
Fund 0265 FY 2013 Org 0310

Federal Funds
Fund 8707 FY 2013 Org 0310

Activity		Budgeted General	Federal	Special	Other	Total
564	Litter Control Conservation Officers (Cont)					
	023 - Utilities	12,379				12,379
	025 - Contractual and Professional	9,000				9,000
	031 - Association Dues and Memberships	7,000				7,000
	044 - Energy Expenses Motor Vehicle	1,000				1,000
	110 - Public Employee Ins. Transfer	655				655
	Total Current Expenses	30,034				30,034
	061 - Office & Communication Equip. Rep	7,021				7,021
	065 - Vehicle Repairs	500				500
	066 - Routine Maintenance of Grounds	1,250				1,250
	068 - Other Repairs and Alterations	3,000				3,000
	Total Repairs and Alterations	11,771				11,771
	070 - Office and Communication Equip.	12,500				12,500
	077 - Books and Periodicals	1,070				1,070
	078 - Other Capital Equipment	7,500				7,500
	170 - Computer Equipment	6,000				6,000
	Total Equipment	27,070				27,070
	171 - Computer Software	1,000				1,000
	172 - Intangibles	1,770				1,770
	Total Other Assets	2,770				2,770
	Total Litter Control Conservation Officers	159,382				159,382
654	Upper Mud River Flood Control					
	Number of Budgeted FTE Positions	2.00				2.00
	001- Personal Services	113,106				113,106
	004 - Annual Increment	250				250
	Total Personal Services	113,356				113,356
	010 - Personnel Div. & PEIA Fees	500				500
	011 - Social Security Matching	8,672				8,672
	012 - PEIA	9,647				9,647
	014 - Worker's Comp	2,692				2,692
	015 - Unemployment Compensation	1,141				1,141
	016 - Pension & Retirement	14,870				14,870
	160 - WV OPEB Contribution	4,008				4,008
	Total Employee Benefits	41,530				41,530
	023 - Utilities	2,392				2,392
	024 - Telecommunications	4,200				4,200
	025 - Contractual and Professional	9,000				9,000
	052 - Training and Development	500				500
	053 - Postal and Freight	500				500
	054 - Computer Supplies & Equipment	300				300
	110 - Public Employee Ins. Transfer	1,134				1,134
	Total Current Expenses	18,026				18,026
	063 - Bld and Household Equip Repair	2,500				2,500
	065 - Vehicle Repairs	2,000				2,000
	Total Repairs and Alterations	4,500				4,500
	078 - Other Capital Equipment	3,110				3,110
	Total Equipment	3,110				3,110
	Total Upper Mud River Flood Control	180,522				180,522
802	Law Enforcement					
	036 - Vehicle Maintenance Expense	1,000,000				1,000,000
	044 - Energy Exp. Motor Vehicle/Aircrafts	1,500,000				1,500,000
	Total Current Expenses	2,500,000				2,500,000
	075 - Vehicles	454,720				454,720
	Total Equipment	454,720				454,720
	Total Law Enforcement	2,954,720				2,954,720
Net Total		$17,513,566	$13,893,241		$1,075,203	$32,482,010

Example

Form ES-3B

ASSOCIATION DUES & PROFESSIONAL MEMBERSHIPS
(IN PRIORITY ORDER)

Page No. 24
Amended Date
Amend No.

Spending Unit Division of Natural Resources

Department/Bureau of Commerce

Name of Group or Association	FY 2012 Actual Dues	Budgeted FY 2013 Estimated Dues*	WVFIMS No. (Fund-Org-Activity)
IN PRIORITY ORDER			
International Association of Fish & Wildlife Agencies	$5,000	$5,000	0265-0310-564
TOTAL	5,000	5,000	

*Payment of Association Dues is approved as currently reported on Expenditure Schedule Form ES-4, including any increase over the estimated amount not exceeding ten percent.

Date Approved

Approved Cabinet Secretary/Commissioner (Governing Body)

Form ES-4

Example

Association Dues and Professional Memberships (Form ES-4)

DESCRIPTION: Form ES-4 is used to list all association dues and professional memberships of the agency. Association dues and professional memberships will not be paid by the State Auditor unless they are listed on this form as part of your approved expenditure schedule.

STEPS:

1. Enter the Spending Unit and Department/Bureau.
2. Enter in priority order the name of the group or association to which dues will be paid in FY 2013.
3. Enter the actual dues paid to each group or association during FY 2012.
4. Enter the amount of dues to be paid to each group or association in FY 2013.
5. Enter the WVFIMS account number (Fund-Org-Activity) from which the dues will be paid.
6. Enter the total of each column. An amount equal to or greater than the total estimated dues and/or professional memberships for FY 2013 must be budgeted for the agency in Object Code 031.
7. This form requires the original signature in **blue ink** of the Department Secretary/Bureau Commissioner of the Governing Body.

ADDITIONAL INFORMATION:

- The State Auditor's Office will not approve payment of a professional membership for an individual employee without a written agreement between the agency and the individual (example of an agreement in the Appendix).
- Payment of association dues will be approved as reported on your current expenditure form ES-4, including any increase over the estimated amount by 10%, without amending your current schedule on file with the State Budget Office. An amended expenditure schedule must be submitted to add new association dues/professional memberships prior to submitting the invoice for payment.

CODE REFERENCE:

§12-3-11. (b) Payment for dues or membership in annual or other voluntary organizations shall be made from the proper item or appropriation after an itemized schedule of the organizations, together with the amount of the dues or membership, has been submitted to the budget director and approved by the governor.

AUTHORITY TO TRANSFER FUNDS
Fiscal Year 2013

To: Director of the Budget
State Budget Office

In accordance with the provisions of the Budget Act, I request the authority to transfer funds appropriated within the

Department of Administration

Appropriation Title	Appropriation	Dollars to be Transferred	From WVFIMS (Fund-Org-Act)	To WVFIMS (Fund-Org-Act)
Personal Services				
Employee Benefits				
Current Expenses	549,176	10,000	0203-0209-130	0210-0213-130
Unclassified				

The purpose for this transfer is (be specific) to move fund from the Division of Finance to the Divison of Purchasing to allow for the purchase of computer equipment and software upgrades.

Example

I certify that the total transfer to date November 1, 2012 from 0230-2013-0209-130
WVFIMS Account

Division of Finance does not exceed 5% of funds appropriated to this Division and that
Division/Board
these transfers of funds are not from a special revenue account, dedicated account, capital expenditure account, or fund specifically exempted from transfer by the Legislature.

Transferor: Division of Finance

Division Administrator Date

Approved

By
Department Cabinet Secretary

Date Approved

Transferee: Division of Purchasing

Division Administrator Date

State Budget Office

By
Director of the Budget

Date Approved

NOTE: You must attach this original approval to the revised Expenditure Schedule.

Form ES-5

Authority to Transfer Funds
(ES-5)

DESCRIPTION: Form ES-5 is used to transfer General Revenue funds between divisions (or between fund numbers within a division) within a department. The Budget Act allows for the transfer of up to 5% of a division's General Revenue appropriations. No funds may be transferred from a Special Revenue account, dedicated account, capital expenditure account, or any other account specifically exempted from transfer by the Legislature.

STEPS:

1. Enter the Department.
2. Enter the FY 2013 item of appropriation from which the transfer is being made.
3. Enter the amount to be transferred.
4. Enter the WVFIMS state-level account number from which the transfer is being made.
5. Enter the WVFIMS state-level account number that will receive the money.
6. Enter the purpose of the transfer. **(Be specific.)**
7. Enter the date, the WVFIMS account number from which money will be transferred, and the division name.
8. This form requires the original signatures in **blue ink** of both Division Administrators (transferor and transferee) and the Department Secretary. **Note: One form for all signatures.**

ADDITIONAL INFORMATION:

- Amended expenditure schedules for the transferee and transferor must be attached to Form ES-5 at the time of the request.
- Transfers may be made between items of appropriation, provided that the department's total personal services do not increase.
- Form ES-5 can only be used by Department Secretaries.

AUTHORITY TO TRANSFER INTRA-AGENCY FUNDS
Fiscal Year 2013

To: Director of the Budget
State Budget Office

In accordance with the provisions of the Budget Act, I request the authority to transfer funds appropriated within the Department/Bureau of Commerce, Division of Natural Resources.

Appropriation Title	Beginning Appropriation	Dollars to be Transferred	From WVFIMS (Fund-Org-Act)	To WVFIMS (Fund-Org-Act)	Adjusted Appropriation
Personal Services	9,202,183	(5,000)	0265-0310-001		9,197,183
Employee Benefits	4,417,715	(5,000)	0265-0310-010		4,412,715
Current Expenses	500	10,000		0265-0310-130	10,500
Unclassified				N/A	

The purpose for this transfer is (be specific) to move money from a vacant position and employee benefits to pay for unanticipated computer replacement.

Example

I certify that this appropriation transfer is in accordance with the provisions contained in Title I, Section 3 of the Budget Act.

Department/Bureau of Commerce

Division of Natural Resources

Approved By State Budget Office

Administrator Date

By

Date Approved

Approved Cabinet Secretary/Commissioner/Governing Body) Date

NOTE: You must attach this original approval to your revised Expenditure Schedule.

Form ES-6

Authority to Transfer Intra-Agency Funds (Form ES-6)

DESCRIPTION: Form ES-6 is used to transfer funds within the same fund of a division's General Revenue Fund or Appropriated Special Revenue account. The use of this form is limited to specific transfers (see "Additional Information").

STEPS:

1. Enter the Department/Bureau and Division.
2. Enter the item of appropriation **from** which the transfer is being made and the amount to be transferred. Indicate the WVFIMS state-level account number, and enter the adjusted appropriation amount.
3. Enter the item of appropriation **to** which the transfer is being made and the amount to be transferred. Indicate the WVFIMS state-level account number, and enter the adjusted appropriation amount.
4. Verify that the amounts entered in the "Adjusted Appropriation" column agree with the amended expenditure schedule (see "Additional Information").
5. Enter the purpose of the transfer. **(Be specific.)**
6. Enter the Department/Bureau and Division.
7. This form requires the original signatures of the Division Administrator and the Department Secretary/Bureau Commissioner be signed in **blue ink.**

ADDITIONAL INFORMATION:

- An amended expenditure schedule must be attached to Form ES-6 at the time of the request.
- This form can only be used to 1.) transfer Personal Services and Employee Benefits to other lines of appropriations within the same WVFIMS account, 2.) transfer Personal Services or Unclassified to Employee Benefits, 3.) transfer from Personal Services, Employee Benefits, Unclassified, or any other appropriate line item to BRIM Premium should the BRIM Premium appropriation be insufficient to cover cost, 4.) transfer between Employee Benefits, Current Expenses, Repairs and Alterations, Buildings, Equipment, Other Assets or from Unclassified. **Funds may not be transferred to Personal Services or Unclassified.**

FY 2013 Personal Services Expenditure Schedule Account Summary
(Attach to Worksheet)

Spending Unit: Division of Natural Resources
Department/Bureau: Commerce
Address: Street: 324 4th Avenue
City: South Charleston
State: WV Zip: 25303
County: Kanawha

Organization No. 0310
Contact Person: Keith Wilson
Telephone No.: 304-558-0000
E-mail Address: keith.m.wilson@wv.gov

Account Name	Account Number [1] Fund	FY	ORG	Act	*Source of Funds	Personal Services **	Annual Increment **	Total Personal Services & Annual Increment	Total Number of FTEs
Division of Natural Resources	0265	2013	0310	001	01	9,202,183		9,202,183	108.84
Division of Natural Resources	0265	2013	0310	004	01		292,050	292,050	
Litter Control Conservation Officers	0265	2013	0310	564	01	65,000	500	65,500	2.00
Upper Mud River Flood Control	0265	2013	0310	654	01	113,106	250	113,356	2.00
Consolidated Federal Funds	8707	2013	0310	096	03	3,511,315	75,780	3,587,095	63.80
Nongame Fund	3203	2013	0310	001	04	398,955	4,300	403,255	5.00
Planning and Development Division	3205	2013	0310	001	04	239,068	6,500	245,568	5.00
Land, Mineral and Special Projects	3239	2013	0310	099	05	125,000	3,800	128,800	4.25
Magazine Sales and Subscriptions	3248	2013	0310	099	05	57,192	2,650	59,842	2.20
Lottery-Non Game Wildlife	3267	2013	0310	527	06	250,000	2,500	252,500	5.67
								0	
								0	
								0	
								0	
								0	
								0	
								0	

Form PS-1

Example

*Source of Funds:
01 = General Revenue
02 = State Road Fund
03 = Federal Funds
04 = Appropriated Special Revenue (not Lottery)
05 = Non-appropriated Special Revenue
06 = Appropriated Lottery Funds

**Must be the same as in Budget Act or reported on ES-1, 2B, 3 and 3A.

[1] New accounts for FY 2013 must be typed in bold or red.

Personal Services Expenditure Schedule Account Summary (Form PS-1)

DESCRIPTION: Form PS-1 is used to list each account that contains Personal Services and Annual Increment and the amounts budgeted for each. **This form needs to be coordinated with the agency Human Resource Section that is completing the Personal Service worksheets.**

INSTRUCTIONS:

1. Enter all information requested at the top of the form.
2. Enter the WVFIMS account name.
3. Enter the WVFIMS account number. Verify the FY 2013 account number with the State Auditor's Office account number assignment.
4. Enter the assigned number for the source of funding (01 - General Revenue, 02 - State Road Fund, 03 - Federal Funds, 04 - Appropriated Special Revenue, 05 - Nonappropriated Special Revenue, 06 - Appropriated Lottery Funds).
5. Enter the total dollar amount budgeted for Personal Services for each account. **Verify** that this amount agrees with the Personal Services budgeted for the account on the Expenditure Schedule (Form ES-2B, ES-3, ES-3A, or ES-3B).
6. Enter the total dollar amount budgeted for Annual Increment for each account. **Verify** that this amount agrees with the Annual Increment budgeted for the account on the Expenditure Schedule (Form ES-2B, ES-3, ES-3A, or ES-3B).
7. Enter the total number of full-time equivalent (FTE) positions for each account. Do not include the FTEs of employees in "T" (temporary) positions.

ADDITIONAL INFORMATION:

- Attach Form PS-1, FY 2013 Personal Services Expenditure Schedule Account Summary, to the Personal Services worksheet.
- The number of total FTE positions includes both filled and vacant positions, but not temporary "T" positions.
- Form PS-1 can be downloaded at www.budget.wv.gov/stateagencyforms/expenditureschedules.
- Bold or type in red any new account numbers for FY 2013.

REAPPROPRIATED FUNDS

Instructions for Reappropriated Funds

DESCRIPTION: Reappropriated funds are those funds that are 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. Expenditure schedules must be filed for each account that is reappropriated no later than **Friday, July 13, 2012.**

STEPS:

1. Complete Form ES-1 for each fund that is reappropriated. Indicate the year of the original appropriation in the fiscal year field. List each item of appropriation as it was appropriated in the Budget Act. Funds with more than one activity number reappropriated from the same fiscal year may be included on the same form.
2. Since the funds are reappropriated from prior years, **the entire amount is available for expenditure in the first quarter** or may be budgeted over all four quarters. **For reappropriated accounts only, do not round to the nearest dollar. Use exact dollar amount, including cents, except in personal service object codes.**
3. Complete Forms ES-2B and 2C for Appropriated Special Revenue and Forms ES-3, 3A, and 3B for General Revenue accounts. Indicate the year of the original appropriation in the fiscal year field.

ADDITIONAL INFORMATION:

- Expenditure schedules for reappropriated accounts must not be filed until the State Auditor strikes the June 30 balance unless Personal Services are to be paid from the account.
- If Personal Services are to be paid from a reappropriated account, the schedule must be filed at the same time as the Personal Services work sheets and Form PS-1 using an estimated reappropriated amount. The schedule must be amended when the State Auditor's Office strikes the reappropriated amounts. **Do not use cents in the personal services object codes, whole dollars only.**
- No payments will be processed on reappropriated accounts until the expenditure schedule has been approved and the State Auditor strikes the June 30 balance.
- **Indicate at the top of the page "Reappropriated Funds." (Highlight or circle in red.)**
- Appropriated accounts not reappropriated to FY 2013 will expire at June 30. All obligations must be paid during the 31-day carryover or by July 31.
- Appropriations will not be in WVFIMS until after July 1.

EXPENDITURE SCHEDULE ACCOUNT SUMMARY
Fiscal Year 2012

Page No. 1
Amended
Amend No.

Spending Unit State Department of Education

Address Building 6, Room 215 Capitol Complex
Charleston, West Virginia 25305

To: Director of the Budget
State Budget Office

REAPPROPRIATED

WVFIMS Account No.
General Revenue/Special Revenue
Fund 0313 FY 2010 Org 0402

Federal Funds
Fund FY Org

I herewith submit for your approval the plan of expenditure from the Items of Appropriation as detailed below.

Quarterly Allotments Requested
(TO NEAREST DOLLAR)

Appropriation Title	Activity	1st Quarter Request	2nd Quarter Request	3rd Quarter Request	4th Quarter Request	Total Appropriated
Personal Services	001					
Annual Increment	004					
Employee Benefits	010					
Current Expenses	130					
Repairs and Alterations	064					
Unclassified	099					
BRIM Premium	913					
Other Appropriated Items:						
Increased Enrollment	140	18,004.00				18,004.00
Foreign Student Education	636	26,695.69	25,695.69			52,391.38
Total Appropriated General/Special		$44,699.69	$25,695.69			$70,395.38
% of Total Appropriation		63%	37%			100%
Total Federal Funds or Federal Block Grants		Total Disbursements From ES-2				
Total Summary of Other Special Revenue Accounts		Total Disbursements From ES-2				
Total All Funds						$70,395.38

Department/Bureau of Education

Division of State Department of Education

Division Administrator Date

Approved Cabinet Secretary/Commissioner (Governing Body) Date

State Budget Office Use Only

Approved By
Director of the Budget/
State Budget Office

Date Approved

Form ES-1

Example

EXPENDITURE SCHEDULE DETAIL SUMMARY
(Continued)
Fiscal Year 2012

Page No. 2
Amended
Amend No.

REAPPROPRIATED

Spending Unit State Department of Education

Department/Bureau of Education

WVFIMS Account No.
General Revenue/Special Revenue
Fund 0313 FY 2010 Org 0402

Federal Funds
Fund FY Org

Activity		Budgeted General	Federal	Special	Other	Total
140	Increased Enrollment					
	111 - Counties and Municipalities	18,004.00				18,004.00
636	Foreign Student Education					
	083 - Grants	42,391.38				42,391.38
	111 - Counties and Municipalities	10,000.00				10,000.00
	TOTAL	52,391.38				52,391.38
Net Total		$70,395.38				$70,395.38

Example

Form ES-3B

EXPENDITURE SCHEDULE AMENDMENTS

Instructions for Amending the Expenditure Schedule

DESCRIPTION: Expenditure schedules may be revised during the fiscal year to reflect more accurate revenue collections and/or estimated expenditures or to add new accounts.

STEPS:

1. Make necessary adjustments on all affected forms of the current expenditure schedule on file with the State Budget Office. (example: as if filing a new expenditure schedule)

   All beginning cash and investment balances on Form ES-2 must be updated with the first expenditure schedule amendment.

   After July 31, obtain balance from WVFIMS Fund Ledger Inquiry Prompt. Use total beside 3900 - Fund Balance - Unreserved.

2. All amounts that change should be indicated by circling in **red** the amount of change and whether the change was positive or negative, [i.e. +5,000 or (5,000)] should be written **above or beside** the line or total that changes in **red**.

3. For each Expenditure Schedule revision submitted, indicate the amendment number and date on the ES-1 and any other forms where changes occur. All pages for each amendment should have the same amendment number. For instance, if the schedule is amended (pages 1, 3 and 5) on September 10, and then amended again (pages 1, 2 and 4) on November 14, then the September 10 revision would be Amendment No. 1 and the November 14 revision would be Amendment No. 2.

4. At no time will you renumber pages after the original submission. To add a new form to your schedule, insert new pages by adding A, B, C, etc. after the original page number where the insertion should occur. (Example: If you are adding new forms after page 9, then add 9A, 9B, 9C, etc.)

5. All expenditure schedule revisions must be signed in **blue ink** by the Division Administrator and the Department Secretary/Bureau Commissioner.

6. All amendments **must** include a memorandum of justification for the revision that lists the page number of the amended forms and the person to contact with any questions. (See example memo in this section.)

ADDITIONAL INFORMATION:

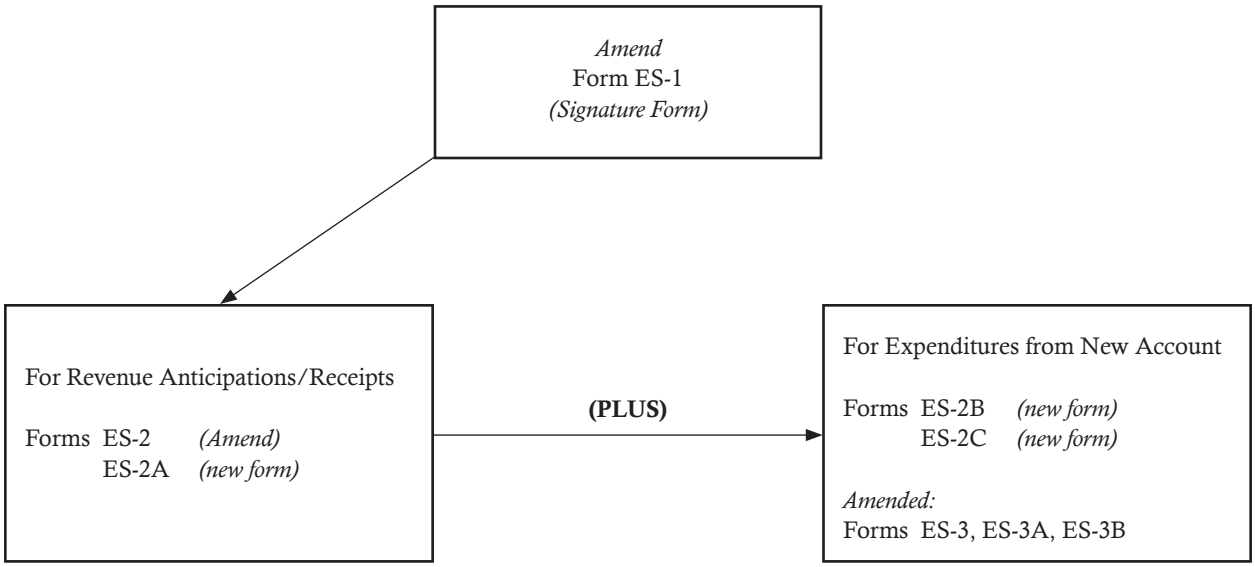
- The original and one copy of the amended expenditure schedule must be submitted to the Department of Revenue, State Budget Office, Building 1, Room W-310. Two copies must also be sent to the Legislative Auditor, Building 1, Room W-314.
- All revised pages must have an amendment number and be accompanied by a new form ES-1 (signature page). **Only pages with changes need to be submitted, other than ES-1.**
- All changes to total expenditures affect Forms ES-3, 3A, and 3B; therefore, an amended ES-3, 3A, and 3B must be filed whenever the amount of total expenditures is revised.
- Allow at least seven (7) working days for the expenditure schedule amendment to be processed.
- If an increase in spending authority for Appropriated Federal Funds or Appropriated Special Revenue accounts is being requested, a copy of the letter of approval from the Governor's Office must be attached. (See Guidelines on Requesting an Increase in Spending Authority in this section.)

Instructions for Amending the Expenditure Schedule

(continued)

- If a supplemental bill is passed, the amendment should include a copy of the enrolled bill.
- When a new account is established by the State Auditor's Office, an expenditure schedule (for the account) must be approved by the State Budget Office before the account is activated in WVFIMS. (See **Procedures for Requesting a New Account** in the Appendix.) All affected pages of the Expenditure Schedule on file must be revised to include the estimated revenues and expenditures for the new account (see Figure 1).
- For new accounts that will only need estimated revenue/receipts activated, Forms ES-1 and 2 must be amended, and Form ES-2A will need to be filed for the new account.
- For accounts with both estimated revenue/receipts and expenditures needed for the fiscal year, the above forms plus ES-2B, 2C, 3, 3A and 3B will need to be amended.

Figure 1
Forms Affected by a New Account Established by State Auditor's Office



M E M O R A N D U M

December 2, 2012

To: Mike McKown, Director
State Budget Office
Building 1, Room W-310
Charleston, WV 25305

Amendment # 6

Example

Please find enclosed amendment #6 for the Division of Human Services appropriated special fund 5400. This revision reflects the following:

1. An increase in spending authority for fund 5400 Low Income Energy Assistance in the amount of $3,263,000. Attached is a copy of the Governor's Increased Spending Authority letter.

2. An increase of expenditure to nonappropriated fund 5401 Medicaid Fraud in the amount of $1,200 for computer replacement.

Please find attached the following schedules for your review and approval:

5400 Schedule: Pages 1, 2, 3, 4, 5, 9, 45, 46, 47

For questions please contact Joan Dear at 304-558-0000 or email at Joan.A.Dear@wv.gov.

Sincerely,

Joan Dear
Office of Budget Planning and Management

cc: Legislative Auditor (2)

Guidelines for Requesting Increased Spending Authority for Appropriated Special Revenue and Federal Funds

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 accounts, 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 sent to Mike McKown, Director, State Budget Office, Building 1, Room W-310, Charleston, West Virginia 25305.

September 22, 2012

Mike McKown, Director
State Budget Office
Building 1, Room W-310
Charleston, WV 25305

Dear Director McKown:

This letter is to request an increase to the spending authority for the Wildlife Resources License Fund. This increase will enable the budgeting of beginning balances from the License Fund and investment earnings from the Wildlife Resources Endowment Fund. The funds will be utilized for the purchase of Conservation Officer replacement patrol vehicles, Wildlife Resources Section electro-fishing boats for fisheries use, tractors utilized on wildlife management areas, chronic wasting disease research, possible Spring Run Hatchery repair cost overruns and the on-going program to purchase additional land for public use. Administration Section expenditures will fund Law Enforcement Section patrol vehicle blue lights and general operating expenses.

The need for this increase in appropriation spending authority was not anticipated because the beginning balance in the License Fund was greater than estimated and the amount of funds estimated to be drawn from the Wildlife Resources Endowment Fund is greater than the initial amount submitted.

Example

Fund Detail:

Wildlife Resources License Fund - Appropriated Fund 3200 - Org 0310

Activity 023	Wildlife Resources	Increase	$732,614
Activity 155	Administration	Increase	$191,787
Activity 248	Capital Improvements & Land Purchase	Increase	$88,200
Activity 806	Law Enforcement	Increase	$732,614
	Total		$1,745,215

Sincerely,

Executive Secretary, DNR

Cabinet Secretary

I certify 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.

DNR General Counsel

When to do an Amendment

Expenditure schedule amendments are most commonly needed:

- When you request a General Revenue Transfer (ES-5) or an Intra-Agency Transfer (ES-6).
- When you request increased spending authority for an Appropriated Federal or Special Revenue account.
- When you need to post a transaction in WVFIMS, and receive the message "Overspent Quarterly Allotments."*
- When you need to revise a fund's beginning balance. This is done after the State Auditor strikes the June 30 balance, unless the fund has a 31-day carryover, in which case the balance would not be revised until after July 31.
- When you need to change the amount budgeted for Personal Services. (Caution: You cannot reduce the amount of Personal Services budgeted on a WVFIMS account unless there are sufficient funds (at least equal to the reduction) budgeted on the account's Position #99999, Reserve for Salary Adjustment).
- When your agency receives a supplemental or surplus appropriation for an existing WVFIMS account. For supplementals, remember to attach a copy of the bill. Surplus appropriations should be filed as an amendment to your original schedule after August 1. Surplus appropriations can be budgeted entirely in the first quarter.
- When you need to increase or decrease a nonappropriated fund's total expenditures.
- When you need to revise a fund's estimated revenues.
- When you need to add a new nonappropriated fund to the schedule.

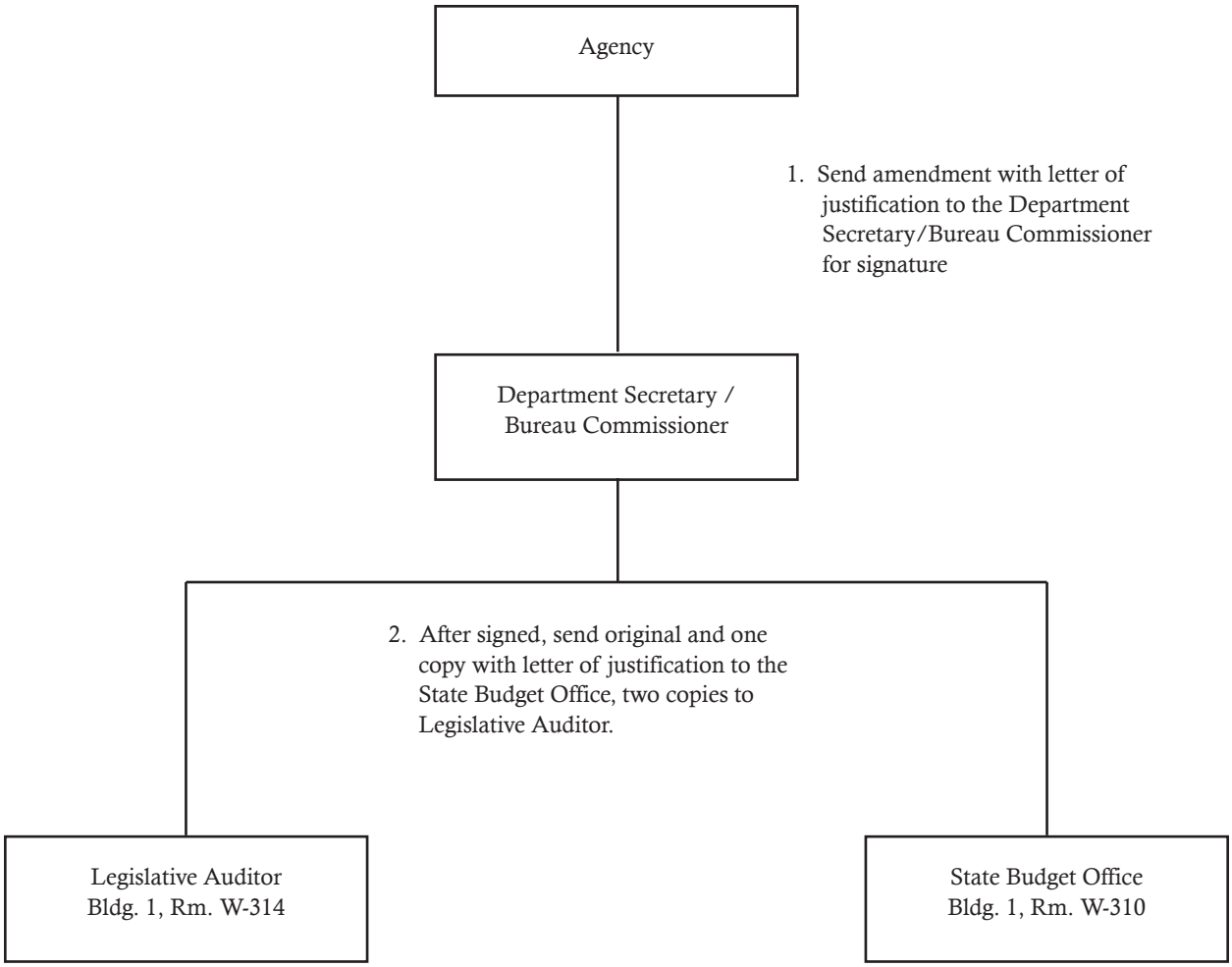
*The message **"Overspent Quarterly Allotments"** means that the transaction you are trying to post in WVFIMS exceeds the amount of (budgeted) money remaining in the account for that quarter. If there is, in fact, enough cash remaining in this account to cover the transaction, you may submit an expenditure schedule amendment that revises the quarterly allotments. Remember to update the account's estimated receipts and/or beginning balance to account for the extra cash in the account.

Expenditure Schedule Amendments
Quick Reference Guide

If you need to change:	Then the following forms must be amended:
Quarterly Allotments (no change to net total)	ES-1 for all funds; and ES-2 for all non-General funds.
Estimated Disbursements (increase/decrease to net total)	ES-1, ES-2, ES-3, ES-3A, and 3B (if applicable), plus ES-2B and 2C for each fund that changes in net total.
Estimated Balances, June 30, 2012, or June 30, 2013	ES-1 and ES-2 (Beginning Balances must be updated on first expenditure schedule amendment.)
Object Codes, Amounts for	ES-1, ES-2B, and 2C for each fund that has changes, ES-3, 3A, and 3B (if applicable). If there is an increase/decrease to net total, see "Estimated Disbursements."
Revenue or Estimated Receipts	ES-1 and ES-2, if you are shifting the estimated receipts between quarters plus ES-2A when the amount of net receipts changes.

Note: If you have many nonappropriated Special Revenue accounts, you may have more than one ES-2 form. In this case, anytime you amend ES-2, remember to carry the changes through to the last (bottom-line total) ES-2 page in the schedule. This also applies to ES-3, 3A, and 3B. A common mistake is to update the ES-3, but then forget to carry the changes to the net total through to ES-3A or 3B.

Expenditure Schedule Amendment Process



3. The State Budget Office will return an approved copy to:
- Agency
- Department Secretary/Bureau Commissioner/ Higher Education Central Office (if requested)
- Legislative Auditor (2 copies)

QUICK REFERENCE GUIDE TO MOVING MONEY ON EXPENDITURE SCHEDULES

	GENERAL	APPROPRIATED SPECIAL	APPROPRIATED FEDERAL	NON-APPROPRIATED SPECIAL	NON-APPROPRIATED FEDERAL
Increase Bottom-Line Total?	Yes. Authority to Transfer (Transferee)*	Yes. Increased Spending Authority	Yes. Increased Spending Authority	Yes.	Yes.
Decrease Bottom-Line Total?	Yes. Authority to Transfer (Transferor)*	No. (Except for a Supplemental Bill.)	No. (Except for a Supplemental Bill.)	Yes.	Yes.
Shift Money Between Quarters? (i.e., Change the Quarterly Allotment)	Yes.** (Approval depends on sufficient funds being available in general fund.)	Yes.**	Yes.**	Yes.**	Yes.**
Move Money Between Items of Appropriation? (e.g., Move $ from Act. 010 Benefits to Act. 070 Equipment)	Yes. Intra-agency Transfer (cannot move $ to Personal Services.)	Yes. Intra-agency Transfer (Cannot move $ to Personal Services.)	Yes. Intra-agency Transfer (Cannot move $ to Personal Services.).	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 012 PEIA to 016 Pension & Ret.)	Yes.	Yes.	Yes.	Yes.	Yes.
Increase Personal Services?	Yes.*** Authority to Transfer (with corresponding decrease in another account.)	Yes. Increased Spending Authority	Yes. Increased Spending Authority	Yes.	Yes.
Decrease Personal Services?****	Yes.*** Authority to Transfer or Intra-agency Transfer	Yes. Supplemental Bill or Intra-agency Transfer	Yes. Supplemental Bill or Intra-agency Transfer	Yes.	Yes.

* Does not apply to Miscellaneous Boards and Commissions.

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

*** For Department agencies only, a Secretary may move money from one agency's personal services to another agency's personal services, as long as the total personal services for the Department 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.

OBJECT CODES

Effective - July 1, 2012

Prepared by:
Department of Revenue
State Budget Office

PERSONAL SERVICES

001 Personal Services (with payroll deductions)
002 Other Personal Services
003 Payroll Reimbursements
004 Annual Increment

EMPLOYEE BENEFITS

010 Personnel Division and Public Employees' Insurance
011 Social Security Matching
012 Public Employees' Insurance
013 Other Health Insurance
014 Workers' Compensation
015 Unemployment Compensation
016 Pension and Retirement
160 WV OPEB Contribution
163 WV OPEB Remaining Contribution

CURRENT EXPENSES

020 Office Expenses
021 Printing and Binding
022 Rental Expense
023 Utilities
024 Telecommunications
025 Contractual and Professional
026 Travel
027 Computer Services
028 Higher Education Interagency Contract Agreements and Fees (Higher Education use only)
029 Vehicle Rental
030 Rentals (machine and miscellaneous)
031 Association Dues and Professional Memberships
032 Fire, Auto, Bond and Other Insurance
033 Food Products
034 Clothing, Household and Recreational Supplies
035 Advertising and Promotional
036 Vehicle Operating Expense
037 Research, Educational and Medical Supplies
038 Routine Maintenance Contracts/Warranties
039 Manufacturing Supplies
040 Merchandise for Resale
041 Cellular Charges
042 Hospitality
043 Educational Training (stipends)
044 Energy Expense Motor Vehicles/Aircraft
045 Farm Expense
046 Subsistence
047 Energy Expense Utilities
048 Discharge and Parole Allowance
049 Inmate Per Diem Expenses
051 Miscellaneous
052 Training and Development

CURRENT EXPENSES

(Continued)

053 Postal and Freight
054 Computer Supplies and Equipment
056 Attorney Legal Service Payments
057 Attorney Reimbursable Expenses
058 Miscellaneous Equipment Purchases
059 Student Activities
080 Payment of Taxes
081 Payment of Claims and/or Settlement Agreements
083 Grants, Awards, Scholarships and Loans
084 Case Services (Human Services, Health, Vocational Rehabilitation)
086 Tax Mapping
088 Bond Sale Costs
089 Bank Costs
090 Assistance Payments
093 Reimbursement
094 Miscellaneous Land Expense
096 Other Interest and Penalties
097 Lottery Prizes
099 Natural Disaster Grants
100 Fund Transfers
101 Legislative Directed Transfer
110 Public Employees' Insurance Reserve Transfer
111 Counties and Municipalities
113 Payment of Coal Severance Tax
114 Investments
115 Membership Loans, Retirement Funds
116 Pension Benefits
117 Withdrawal from Retirement Funds
118 Purchase of U.S. Savings Bonds
119 Payments to Market Zone Retailers (ABCA use only)
123 Payments to National Guard (Adjutant General's Office use only)
124 Cost Allocation Adjustment/Settlement
125 Indirect Cost Reimbursement
127 Trustee Payments
128 Federal Subrecipient Disbursement
129 Taxable Grants and Subsidies for Agriculture
130 Reclamation of Non-State Owned Property
151 Debt Service (Bonded - Principal)
152 Debt Service (Bonded - Interest)
153 Debt Service (Leases - Principal)
154 Debt Service (Leases - Interest)
155 Taxable Grants and Subsidies
156 Medical Service Payments
158 Prepaid Tuition Payments (Treasurer's Office use only)
159 Royalties
161 Imprest Funds (Treasurer's Office approval required)
162 Debt Service (Bonded-Administrative Fee)
164 Supplemental Purse Awards (Racing Commission use only)
165 Crime Scene Cleanup
166 Crime Scene Cleanup/Claimant
167 Supreme Court Public Campaign Finance
168 Federal Funds transferred between State Agencies

REPAIRS AND ALTERATIONS

061 Office and Communication Equipment Repairs
062 Research, Educational and Medical Equipment Repairs
063 Building and Household Equipment Repairs
064 Routine Maintenance of Buildings
065 Vehicle Repairs
066 Routine Maintenance of Grounds
067 Farm and Construction Equipment Repairs
068 Other Repairs and Alterations

ASSETS

Equipment

070 Office and Communication Equipment
071 Medical Equipment
072 Research and Educational Equipment
073 Household Equipment and Furnishings
074 Building Equipment
075 Vehicles
076 Livestock, Farm and Construction Equipment
077 Books and Periodicals
078 Other Capital Equipment
170 Computer Equipment

Buildings

092 Building Construction
143 Building Improvements
150 Building Purchases
157 Leasehold Improvements

Land

144 Reclamation of State Owned Property
148 Land Improvements
149 Land Purchases

Other Assets

120 Contractor Payments for Capital Asset Projects
121 Purchase of Materials and Supplies
122 Consultant Payments for Capital Asset Projects
171 Computer Software
172 Intangibles
173 Internally Generated Software

PERSONAL SERVICES

Personal Services shall mean salaries, wages, and other compensation paid to full-time, part-time, temporary, and intermittent employees of the spending unit, but shall not include fees or contractual payments paid to consultants or to independent contractors engaged by the spending unit. Salaries of agency heads shall be included in personal services.

Note: Budgeted Personal Services should have the related Employee Benefits budgeted and paid from the same fund.

001 - **Personal Services:** Compensation paid to full-time, part-time, temporary or intermittent employees with payroll deductions, e.g., Federal or State withholding, social security, retirement, etc.

002 - **Other Personal Services:** Payments to individuals serving on commissions or members of a board. These payments may include a set fee for service or a per diem but may not include travel expenses that are reimbursable under an accountable travel plan. Also, includes payments to personnel without payroll deductions, e.g., payments to full-time students, JTPA payments, patient payments, inmate payments, national guard, and fire suppressions when no payroll deductions have been taken. (See Glossary for definition of Accountable Travel Plans, Non-accountable Travel Plans, and Per Diem.) (See Object Code 026.)

003 - **Payroll Reimbursements:** Reimbursement to another state agency or fund for payroll expenses excluding employee benefits.

004 - **Annual Increment:** Annual compensation to an eligible employee as defined in the state code (W.Va. Code §5-5-1). The Annual Increment shall be paid from Activity 004 or from another appropriate activity from which salaries are paid, (e.g., Dam Safety, Activity 607; GAAP Project, Activity 125; Litter Control Conservation Officers, Activity 564). Annual Increment must always be paid using Object Code 004.

EMPLOYEE BENEFITS
(Paid by Employer)

Employee benefits shall mean social security matching, workers' compensation, unemployment compensation, pension and retirement contributions, public employees' insurance matching or any other benefit ***normally paid by the employer*** as a direct cost of employment.

Note: Employee Benefits should be budgeted in the same fund as the related Personal Services.
See Appendix, Employee Benefits Guidelines for more information.

010 - **Personnel Division and Public Employees' Insurance:** Fees and charges to those agencies covered by the Personnel Division and PEIA. (Do not include premiums.)

011 - **Social Security Matching:** Agency share of federal social security and Medicare taxes (FICA).

012 - **Public Employees' Insurance:** Premiums paid to Public Employees Insurance Agency for public employees' and retirees' health insurance. (For the annual 1% Public Employee Insurance Reserve transfer [W.Va. Code §11B-2-15]; see Object Code 110.)

013 - **Other Health Insurance:** Payments made by PEIA or other state agencies to third party carriers.

014 - **Workers' Compensation:** Workers' Compensation premiums or assessments paid from July 1, 2012, to June 30, 2013, predicated on the rate established by the Insurance Commissioner or workers' compensation provider for each agency. For questions on rates, contact your payroll office, Offices of the Insurance Commissioner, or workers' compensation provider.

015 - **Unemployment Compensation:** Premiums or assessments paid to WorkForce WV.

Note: Must be paid by state warrant.

016 - **Pension and Retirement:** Funds paid to approved retirement plans and/or annuity plans.

160 - **WV OPEB Contribution:** For employer mandated annual required contributions to fund Other Postemployment Benefits (OPEB) associated with the West Virginia Retiree Health Benefit Trust Fund.

163 - **WV OPEB Remaining Contribution:** For employer remaining annual required contributions (above mandated amount) to fund OPEB associated with the West Virginia Retiree Health Benefit Trust Fund. See Object Code 160.

CURRENT EXPENSES

Current Expenses are those operating costs for an agency, other than personal services and employee benefits, that are generally recurring in nature (either monthly, quarterly, etc.), but should **not** include expenses for Equipment, Repairs and Alterations, Buildings, Land, or Other Assets. May include labor charges for producing goods which fall into the following object codes.

020 - **Office Expenses:** Those supplies normally used in the operation of an office and are primarily considered expendable in nature, e.g., letterhead, copy machine paper, toner, typewriter cartridges, calculator ribbons, staplers, tape dispensers, microfilming supplies, photographic film, magazine subscriptions, books and periodicals, cassette tapes, etc. Storage charges for office file documents.

Note: See Object Code 077 for books and periodicals for permanent filing.

021 - **Printing and Binding:** All types of printing and supplies for printing, duplicating and reproducing, binding of printing, and rebinding of books contracted to commercial printers or State-operated printing shops. Use of non-state operated printing shops requires approval by West Virginia Correctional Industries.

022 - **Rental Expense:** Rental or lease of real estate, buildings, office space, meeting rooms and parking spaces. Lease or rental agreements covered by this object code must have prior approval by the Real Estate Division, Department of Administration. (Not lease purchase.)

023 - **Utilities:** Sanitation fees, trash/garbage disposal, fire service, police protection fees, septic tank maintenance, and cable television charges. Also includes late charges/penalties covered by PSC. Exempt from formal, competitive bidding and approval of the Purchasing Division (except for trash hauling and dumpster rental when there is more than one PSC approved hauler in the area. An agency purchase order (WV-88), or Agreement (WV-48), is required for cable service and trash hauling in excess of $2,500 per year.).

024 - **Telecommunications:** Monthly charges for the following services: office telephones, teleconferencing, long distance charges, data circuits for computers, installations and moving charges, Internet charges, late charges/penalties covered by PSC, line charges for facsimile equipment and telephone pole rental. Hotel internet charges incurred during travel should be charged to Object Code 026.

Note: Purchase along with installation of a phone system see Object Code 070. Any lease purchase payment should be charged to Object Code 153 and/or 154. For cellular charges, see Object Code 041.

025 - **Contractual and Professional:** Services performed by individuals or firms considered to be professional or semiprofessional in nature. A written agreement (WV-48 or equivalent) is required except for indigent burial payments, and for transportation of bodies for chief medical examiner.

Note: DO NOT use Object Code 025 for professional or contractual payments related to support services for computers and software. Use Object Code 027 to report those expenses. Object Code 025 shall only be used when contractual or professional services are purchased and a service is received by the agency. DO NOT use if goods or services are not received (see Object Code 083).

A. **Contractual:** Charges for services performed on a continuing basis (weekly, monthly, etc.), e.g., janitorial custodial service, pest control, moving expenses, microfilming service, laundry service, referees at games, slaughtering of meat, photo developing and prints. Also includes food service contracts, such as the student board plan for the residence hall cafeteria, athletic and other event food concessions, operations of the student center cafeteria, feeding student athletes prior to games and at the training table, and feeding residence hall staff during orientation. Also includes services performed on as needed basis, e.g., snow removal, window cleaning, grass mowing, tree trimming, and locksmith services.

B. **Professional:** Services performed by state agency attorneys, engineers, architects, CPAs, performers, artists, guest speakers and process servers. Expenses incurred by judges and other legal officers in holding court such as court reporters, stenographic services, juror fees, witness fees or any other expense for holding court or preparation for holding court.

Note: DO NOT use Object Code 025 for payments to consultants, engineers or architects who are performing design work for capital asset projects. Use Object Code 122 to report those expenses. DO NOT use Object Code 025 for payments for Attorney Legal Service Payments (see Object Code 056) or Attorney Reimbursable Expenses (see Object Code 057) which are external to state government.

C. **Consultants and Consulting Fees:** Fees for service, per diem, and/or honorariums for consultants in accordance with an approved agreement with the spending agency.

Note: DO NOT use Object Code 025 for payments to consultants, engineers or architects who are performing design work for capital asset projects. Use Object Code 122 to report those expenses.

D. **Security Service:** For bonded security guards or services provided by an outside firm and not an individual on the state payroll.

E. **Research, Educational and Medical Contractual:** Payments made for services provided by a vendor for research or educational reasons, e.g., transportation of bodies and burials for the indigent.

Note: For medical services by physicians, labs and hospitals, see Object Code 156.

026 - **Travel:** Payments for authorized in-state and out-of-state travel expenses for persons who must travel as part of their job function/or position in accordance with the State Travel Regulations as issued by the Travel Management Office, Division of Purchasing, Department of Administration and other approved travel plans. This object code is applicable to state employees, board members, commission members, consultants, contractors, and students, patients, and inmates of state schools, hospitals and institutions. Includes athletic travel, team and associated individual travel, student recruiting expenses, and passports.

Note: Do not include per diem - only travel expenses related to per diem. (See Object Code 002.) For those travel expenses associated with training and development, see Object Code 052. Vehicle rental see Object Code 029.

027 - **Computer Services:** Charges for computer services by IS&C, WVNET, State Auditor's Office, legislative computer system, or any other authorized entity for contractual or professional support services for computers and software, programming, website hosting, machine time, transaction fees, and/or other related computer services. A written agreement (WV-48 or equivalent) is required for professional and contractual services.

028 - **Higher Education Interagency Contractual Agreements and Fees:** Expenses for services received from administratively linked two year/four year institutions of higher education. **(For Higher Education use only.)**

029 - **Vehicle Rental:** Auto, aircraft (i.e., fixed wing and helicopter), farm equipment (off road) rental, earth moving, hauling, and DOH emergencies for snow/flood.

Note: Do not use for lease purchase items. (See Object Code 153 and 154.)
Note: If rental relates to capital expenditures use appropriate Asset object code.

030 - **Rentals (Machine and Miscellaneous):** Rental of data processing equipment, computers, printers, copying machines, word processors, telephones, safe deposit boxes, water cooler, fees for usage/rental of portable comfort stations (i.e., port-a-pot), or any other equipment not owned by the spending agency. Includes rental of specific materials or equipment necessary for the production of a program or exhibit except for Training and Development.

Note: Do not use for vehicle rental or for lease purchase of equipment.

031 - **Association Dues and Professional Memberships:** Dues for membership in associations that benefit the state or the agency, including payments to governmental or private accrediting agencies for required license/accreditation services for hospitals or educational institutions, require the Department Secretary's or designee's approval. Also for an employee's current professional licensing fee that is necessary (i.e., required) to perform his or her CURRENT job or enable the employee to remain current in the job related field. (Attorney General's Opinion, July 1993.)

032 - **Fire, Auto, Bond and Other Insurance:** All premiums for casualty, liability, vehicle insurance, employee bond and fidelity insurance. Request for payments to outside insurers must be approved by State Board of Risk and Insurance Management.

033 - **Food Products:** For purchase of food and food products from the Department of Agriculture - Land Division or from public vendors if unavailable from Department of Agriculture - Land Division for consumption by residents and/or inmates of state institutions. Includes food handler card and purchase of bottled water.

Note: Does not include food or food products for resale, e.g., food purchased for college cafeterias. (Use Object Code 040, merchandise for resale.)

034 - **Clothing, Household and Recreational Supplies:** Articles of clothing purchased or rented for state employees, inmates and patients, e.g., uniforms, linens, blankets, and material purchased for repair and maintenance of the above. Household supplies include items purchased for cleaning, laundering, detergents, disinfectants, light bulbs, garbage cans, trash bags, etc. Any expenditures for athletic or recreational supplies which are not specifically included in any other object code.

Note: Personal hygiene and personal care products are not to be included in this object code. (Use Object Code 037.)

035 - **Advertising and Promotional:** Newspaper ads for legal public notice requirements, procurement bids, radio and television spots, special sponsorships, publicity advertising to include pamphlets, road maps, event/booth fees, and bill boards. Expenditure by the Governor's Office, West Virginia Development Office, Lottery, Tourism and Division of Natural Resources - Parks for food, nonalcoholic beverages, and related expenses for the entertainment of guests and authorized employees in surroundings conducive to business discussions for the purpose of economic development. These expenses must not be incurred for personal or social purposes, nor merely reciprocal in nature. Expenditures by any spending agency for display booths and promotional items at trade shows, travel shows, fairs, and similar events must follow guidelines as issued by Division of Purchasing, Department of Administration. (Marketing Services to procure advertising should be paid under Object Code 025.)

Note: See the Agency Purchasing Procedures Manual issued by the Division of Purchasing, Department of Administration.

036 - **Vehicle Operating Expense:** For vehicle operating expenses, including helicopter and fixed wing aircraft. Oil, grease, car washes, minor maintenance repairs such as headlight replacement, tire repair, wheel alignment, windshield wipers, etc.

Note: Major repairs, body damage, glass replacement or aircraft maintenance agreements are not to be included in this object code. (See Object Code 065 - Vehicle Repairs.)

037 - **Research, Educational, and Medical Supplies:**

Research: Material primarily used for a laboratory environment, e.g., beakers, test tubes, blood slides, lab mice, chemicals, etc.

Educational: Material primarily used for, but not limited to classroom instruction, pencils, papers, erasers. Included in this object code are interlibrary charges and student reimbursement for PDA's for 3rd/4th year students for Higher Education.

Medical: Personal hygiene/care products for patients and/or inmates and medications.

Note: Bills for physicians are not included in this object code. (See Object Code 156.)

038 - **Routine Maintenance Contracts/Warranties:** Charges for routine maintenance contracts/warranties for office equipment/machinery, elevators, heating, air conditioning, aircraft (i.e., fixed wing and helicopter) and communications equipment.

039 - **Manufacturing Supplies:** Material and supplies used in the manufacture of a finished product, such as material used in making paint, clothing, license plates and furniture.

040 - **Merchandise for Resale:** Those items purchased for the purpose of resale (e.g., food, candy, souvenirs, etc.) in places such as student unions, state parks, book stores, college cafeterias; computer paper at IS&C; supplies purchased by Prison Industries. Food handler card related to preparing food for sale to customers. Can include incidental costs related to obtaining merchandise, such as shipping, storage, etc.

041 - **Cellular Charges:** Monthly charges for the following services: Cell phones, pagers, Blackberries, cellular modems, PDA's with cellular connectivity or any other device connected via a wireless connection where there is a monthly service charge assessed.

042 - **Hospitality:** Hospitality expenses include food, nonalcoholic beverages, facility rental, entertainment and other expenses **relating to conducting state business.** A Request for Hospitality Form TMP 3.0 must accompany the invoice regardless of the amount. Includes snacks/refreshments served during training classes.

043 - **Educational Training (Stipends):** Fixed sums paid regularly to an employee of a state agency or an outside participant (under contract) attending school. The allowance is for reimbursement of expenses in performance of work outside the scope of normal job duties and employment contracts and may be paid to faculty or students. Payments may also include payments to individuals for participating in medical research study or studies. Stipends are allowed for periodic payments to graduate assistants, dormitory resident assistants and officers of student government associations or similar student organizations.

Note: Do not include grants, awards, scholarships and loans under this object code. (See Object Code 083).

044 - **Energy Expense Motor Vehicles/Aircraft:** Expenditures for petroleum supplies purchased to operate motor vehicles, equipment, and aircraft for State use. Includes gasoline, natural gas, diesel fuel, aircraft fuel, etc.

045 - **Farm Expense:** Expenditures for operation of a farm. Primarily for the purchase of feed, grain, seed, fertilizer, pesticides and veterinary supplies.

046 - **Subsistence:** To be used by agencies authorized in W.Va. Code, e.g., West Virginia State Police and Division of Natural Resources. State Code reference must be provided.

047 - **Energy Expense Utilities:** Expenditures for natural gas, electric, fuel oil or any other substance used for heating, cooling, light, or power. Includes charges/penalties covered by Public Service Commission and Department of Environmental Protection for annual emission fees. Exempt from formal, competitive bidding and approval of the Purchasing Division (except for propane gas and coal which must be competitively bid).

048 - **Discharge and Parole Allowance:** As required by penal institutions.

049 - **Inmate Per Diem Expenses:** Disbursements from Division of Corrections to other penal institutions for housing and maintaining inmates.

051 - **Miscellaneous:** Allowable employee recognition awards, except those paid from personal services and benefits, and those supplies or services which cannot be classified under any other object code. Use Object Code 059 for expenses related to student activities.

052 - **Training and Development:** Costs that are associated with training, development, and education, including those materials solely purchased for in-house training (transparencies, films, videos, etc.); rental of training facilities; video teleconferencing charges related to training and education; any professional consulting services in the conducting of training; reimbursement of authorized travel expenses (as allowed by the State Travel Regulations) incurred while attending training seminars; and tuition reimbursements for job-related course work and IS&C site training fees. This object code is applicable to State employees, board members, commission members, consultants, contractors, and students, patients, and inmates of State Schools, hospitals, and institutions. See Object Code 042 for refreshments served during training.

Note: Do not include grants, awards, scholarships, loans or those costs incurred during routine agency and professional association meetings under this object code.

053 - **Postal and Freight:**

Postal: Those charges for postage, box rent, postage meter or any charges connected with the United States Postal System or charges by Central Mail.

Freight: Charges for either shipping or receiving material. This will include courier service charges, motor freight, air freight and other express charges, such as fuel surcharge. United Parcel Service or similar companies charges are to be considered freight charges.

Note: Freight charges on pieces of equipment received should be considered as part of the cost of the equipment and charged to the appropriate object code.

054 - **Computer Supplies and Equipment:** Lines, cable, connector, packaged computer software and licenses, computer hardware, modem, CD ROM, printers, scanners, computers (includes laptops), monitors, and other computer supplies or equipment (does not include computer publications) for use in the office and classroom. (Less than $5,000 each.) (More than $5,000 see Object Codes 170 and 171.)

Note: Refer to the Purchasing Division's handbook on Inventory Management and Surplus Property Disposition defining the requirements on reportable equipment to be added to the Fixed Asset System. All equipment with an acquisition cost of $1,000 or more and a useful life of one (1) year or more are to be added to the Fixed Asset System. An exception to this policy is computers with an original acquisition cost of $500 or more are to be added to the Fixed Asset System.

056 - **Attorney Legal Service Payments:** Payments to attorneys who are external to state government for legal services provided (i.e., indigent defense counsel, other defense counsel, legal research, mental hygiene legal services and other related legal services.) Pay using an invoice (I-document).

Note: DO NOT use for payments to state agencies.

057 - **Attorney Reimbursable Expenses:** Payments to attorneys who are external to state government for reimbursable expenses such as telephone, travel, postage, expert witness, court reporters, private investigations or other related expenses. Pay using an invoice (I-document).

Note: DO NOT use for payments to state agencies.

058 - **Miscellaneous Equipment Purchases:** All purchases of equipment with a dollar value of less than $5,000, except computer-related equipment (see Object Code 054). Includes firearms and medical equipment. Also includes burial vaults, headstones, or markers for Veterans Assistance. Refer to Asset related object codes for purchases over $5,000.

*All equipment with an acquisition cost of $1,000 or more and a useful life of one (1) year or more are to be added to the Fixed Asset System. The only exceptions to this policy are **firearms,** which are to be added to the Fixed Asset System regardless of cost and any computers with an original acquisition cost of $500 or more.*

Note: Refer to the Purchasing Division's handbook on Inventory Management and Surplus Property Disposition defining the requirements on reportable equipment to be added to the Fixed Asset System.

059 - **Student Activities:** Expenses relating to activities for students, including expenses for student group meetings.

080 - **Payment of Taxes:** Used for the payment of taxes levied on an agency to an authorized collecting agent, such as the payment of personal property tax, motel/hotel tax or other payments of taxes. Taxes collected on behalf of the State, such as Consumers Sales Tax, should be remitted to the appropriate state agency via a revenue transfer adjusting entry.

081 - **Payment of Claims and/or Settlement Agreements:** Payments of claims and settlement agreements, and other directly related expenditures awarded by the Insurance Commissioner, WorkForce West Virginia, PEIA, CHIP, BRIM, and other state agencies which pay claims and/or settlement agreements.

This object code is appropriate for payments to the actual victim of a crime, but not for any expenses paid to others as a result of the crime. Payments to others as a result of a crime should also be processed using the appropriate object code for the original type of payment.

Claims awarded through the Court of Claims on behalf of state agencies for items such as, but not limited to, acquisition of land, disbursements to physicians and hospitals for medical services, attorney fees, and payments to a vendor for any other unpaid debt of the state should be processed using the appropriate object code for the original type of payment being made, as if the state agency had processed the payment.

083 - **Grants, Awards, Scholarships, and Loans:** Disbursement of funds for the payment of grants such as fairs and festivals for the Department of Agriculture and the Division of Culture and History; the payment of agricultural awards, awards for contests, educational scholarships, entitlement grants, financial aid for students, Upward Bound stipends, economic loans or other appropriate authorized expenditure. Agency must have granting authority and may determine the guidelines stating how the grant funds are to be expended.

Note: A grant is defined as funds that are distributed to a recipient where no goods or direct services are received by the granting agency. DO NOT use this object code to purchase goods or services. DO NOT use this object code for grants disbursing Federal Funds (see Object Code 128).

Note: For grants over $50,000 see Appendix for additional information regarding reporting requirements.

084 - **Case Services (Human Services, Health, Vocational Rehabilitation):** Payments for a variety of case services to meet and/or maintain the needs of clients, including travel reimbursement to transport clients to receive services, room and board (paid directly to clients), medical supplies for clients which include medications, medical records and other rehabilitation equipment. Also, to support the covered children and adults within the Children and the Family Adult Services Programs, Independent Living, the Family Assistance Programs and the Early Care and Education Programs.

Note: For medical services by physicians, labs and hospitals, see Object Code 156.

086 - **Tax Mapping:** Disbursements by Department of Revenue, Tax Division for surface and mineral maps.

088 - **Bond Sale Costs:** Those costs incurred by the State spending agency in the sale of bonds (e.g., broker commission, bond counsel, trustee fees, insurance fees and other associated costs related to the sale of the bonds), but shall not include the normal disbursements to retire bonds (see Debt Service Object Codes 151, 152, 153 and 154).

089 - **Bank Costs:** For bank service charges, including credit card processing fees, fees and handling fees.

090 - **Assistance Payments:** Disbursements by Division of Human Services to claims recipients, e.g. food stamps, foster care for children, clothing, homeless and T.R.I.P, and other public assistance payments.

093 - **Reimbursement:** Expense to Expense transfers for services provided in accordance with applicable state law and not identified by a specific object code(s). May also include authorized reimbursements to county and/or Local Governments which are not processed as expense to expense transactions.

094 - **Miscellaneous Land Expenses:** Includes moving expenses directly related to land acquisition by the State and minor property damage.

096 - **Other Interest and Penalties:** To be used for all interest and penalty payments, including IRS penalty interest and other payroll related interest assessments, e.g., interest on back wage settlements, prompt payment interest, interest payments to U.S. Treasury for audit findings, etc. (Does not include Debt Service interest.)

097 - **Lottery Prizes:** Payment of lottery prizes.

099 - **Natural Disaster Grants:** Payments made to victims as a result of a declared natural disaster in West Virginia. These payments only include actual disaster payments made to a claimant and do not include any expenses associated with disaster recovery or unemployment assistance payments.

100 - **Fund Transfers:** Transfer of operating funds from one state agency to another not related to any prior expenditure. Transfers from appropriated funds are specifically governed by W.Va. Code §11B-2-17.

101 - **Legislative Directed Transfer:** Utilized to record Legislative Directed transfers when the recipient is not a state agency. This object code should not be used if there is a direct relationship to any goods or services received by the paying agency or the state.

Note: For Legislative directed transfers to State agencies object code 100 should be used.

110 - **Public Employees' Insurance Reserve Transfer:** Statutory transfer of funds in accordance with W.Va. Code §11B-2-15. The amount of this transfer shall be one percent of the agency's annualized expenditures from state funds, excluding Federal Funds based on filled full-time equivalents as determined by the State Budget Office as of the first day of April for each fiscal year. The only exclusions are Higher Education and its affiliates.

Note: Use 553 as the revenue source.

111 - **Counties and Municipalities:** Remittance to counties and municipalities for statutory distributions.

113 - **Payment of Coal Severance Tax:** Distribution of coal severance taxes to counties and municipalities.

114 - **Investments:** Disbursements for investment purposes by the Treasurer's Office.

115 - **Membership Loans, Retirement Funds:** Disbursements for employees withdrawing from retirement funds.

116 - **Pension Benefits:** To be used for those individuals who receive monthly retirement checks and whose retirement benefits have been fully vested.

117 - **Withdrawal from Retirement Funds:** To be used when individuals leave employment before their retirement benefits are vested and disbursements/withdrawals are made from the retirement fund.

118 - **Purchase of U.S. Savings Bonds:** Disbursements for United States Savings Bond purchases.

119 - **Payments to Market Zone Retailers:** Distribution of mini-distillery gross sales collections to market zone retailers. (For ABCA use only.)

123 - **Payments to National Guard:** Payments by the Adjutant General's Office or their designee for quarters and subsistence for National Guard while on active duty when activated by the Governor. **(For Adjutant General's Office use only.)**

124 - **Cost Allocation Adjustment/Settlement:** To be used to allocate expenditures to the proper funds when an agency estimates a "draw down" and later determines actual expenses for a project.

125 - **Indirect Cost Reimbursement:** To be used to appropriately restate and transfer expenses in a fund that is being reimbursed for administrative overhead costs by the federal government.

127 - **Trustee Payments:** Remittance of bond sale proceeds to third party administrators.

128 - **Federal Subrecipient Disbursement:** Disbursements of federal awards made to subrecipients (do not include other state agencies) to carry out a federal program. The definition of subrecipient is any nonfederal entity, not-for-profit organization, county or municipality that expends federal awards received from a pass-through entity, (i.e., a state agency) to carry out a federal program, but does not include an individual who is a beneficiary of such a program. This object code should be used for federal awards only and is not to be used for processing vendor payments or payments made with state funds.

Note: Federal government guidelines require subrecipient payments to be reported separately from agency disbursements. (See Object Code 168 for disbursements of federal awards from one state agency to another state agency.)

129 - **Taxable Grants and Subsidies for Agriculture:** Payments for USDA Agricultural subsidies. (See Object Code 155 for others.)

130 - **Reclamation of Non-State Owned Property:** Labor and/or materials to return areas disturbed by industries, businesses or private citizens to environmentally regulated standards. Ownership of the areas does not transfer to the State. (See Object Code 144 for state-owned property.)

151 - **Debt Service (Bonded - Principal):** Expenditures for principal payments on bonded debt.

152 - **Debt Service (Bonded - Interest):** Expenditures for interest payments on bonded debt.

153 - **Debt Service (Leases - Principal):** Expenditures for principal payments on lease purchases, including capital leases and notes payable. **Do not include Operating (Rental) Lease Payments.**

154 - **Debt Service (Leases - Interest):** Expenditures for interest on payments on lease purchases, including capital leases and notes payable. **Do not include Operating (Rental) Lease Payments.**

155 - **Taxable Grants and Subsidies:** Subsidized energy financing or grants for projects designed to conserve or produce energy but only with respect to section 38 property or dwelling unit located in the United States. Also for other taxable grants. For Agriculture, see Object Code 129.

Note: Federal grants are ordinarily taxable unless stated otherwise in the legislation authorizing the grant. Do not use this object if the grant has been determined to be nontaxable.

156 - **Medical Service Payments:** Payments for medical care which means the amount paid for the diagnosis, cure, mitigation, treatment or prevention of disease and for treatments affecting any part or function of the body and is primarily, but not limited to, to alleviate or prevent a physical or mental defect or illness and includes the equipment, supplies and diagnostic devices for these purposes. The fees for these services will be paid to doctors (e.g. dentists, surgeons, chiropractors, psychiatrists, psychologists, dietitians, medical examiners, pathologists, practitioners, etc.), also to include, but not limited to, hospital services, ambulance services, qualified long-term care services, nursing services, medical laboratory fees drug testing, acupuncture, treatment facilities for addiction, and veterinarians.

158 - **Prepaid Tuition Payments:** Disbursements to a third party processor or disbursements made directly to an institution of higher education for tuition benefits provided under the state's SMART529 plan. **(For Treasurer's Office use only.)**

159 - **Royalties:** Royalties paid by a publisher (state agency) to an author (an individual) or the author's literary agent for the license to use the author's literary works.

161 - **Imprest Funds:** For requests of cash to be used on site or deposited into an authorized account established outside the State Treasury for utilization by state agencies for the purpose of making change, to perform authorized investigations or to assist in the enforcement of laws in which information is limited to preserve the details of such investigation. Imprest Funds must have prior approval of the State Treasurer's Office.

162 - **Debt Service (Bonded Administrative Fee):** Expenditures for administrative fee payments on bonded debt.

164 - **Supplemental Purse Awards:** Moneys awarded to qualifying participants based on purse earnings. **(For Racing Commission use only.)**

165 - **Crime Scene Cleanup:** Where a criminal act necessitates the professional cleaning of the scene and results in direct expenses that qualify for disbursement from the Crime Victims Compensation Fund.

166 - **Crime Scene Cleanup/Claimant:** Where a criminal act necessitates the cleaning of the scene and results in expenses that qualify for reimbursement to the claimant from the Crime Victims Compensation Fund.

167 - **Supreme Court Public Campaign Finance:** Distribution of public campaign funds to candidates for the Supreme Court of Appeals participating in the public campaign finance process. **(Secretary of State/State Election Commission use only.)**

168 - **Federal Funds transferred between State Agencies:** Disbursement of federal awards money made to another state agency to carry out a federal program. Boards of education and higher education research and development corporations are not considered state agencies for this object code. This object code should be used for federal awards only and is not to be used for processing vendor payments or payments made with state funds. (See object code 128 for disbursements to entities not designated as state agencies.)

Note: The federal government considers all of the West Virginia state agencies as one entity.

REPAIRS AND ALTERATIONS

Repairs and Alterations means repairs to structures and minor improvements to property which do not increase the capital assets. Included in Repairs and Alterations are all expenditures made for repairs to buildings, grounds and equipment.

Replacement of existing equipment shall not be considered as Repairs and Alterations - only the repair of existing equipment.

061 - **Office and Communication Equipment Repairs:** Labor and/or materials used in the repair of an office machine such as a typewriter, computer, calculator, copying machine, reupholstering a chair, two-way radios (hand or vehicular), telephone repairs, etc.

062 - **Research, Educational, and Medical Equipment Repairs:** Labor and/or material used in the repair or maintenance of equipment located in the classroom or laboratories. Also, for repairs or maintenance of any medical equipment.

063 - **Building and Household Equipment Repairs:** Labor and/or material used in the repair and maintenance of equipment normally located within a repair or machine shop, custodial equipment such as floor polishers, dorm furniture such as a refrigerator, and heating and air-conditioning system repairs.

064 - **Routine Maintenance of Buildings:** Labor and/or materials used for maintenance or to make repairs to a building either internally or externally. Includes inspection/certification of fire hydrants, fire extinguishers, fire alarms and automated security systems. **Repairs that increase the life or value of the building are to be reported under Object Code 143 or 157.**

065 - **Vehicle Repairs:** Repair of vehicles used primarily for individual(s) transportation; autos, vans, buses, station wagons, aircraft (i.e., fixed wing and helicopters). This object code is to be used for repairs considered major repairs as opposed to regular maintenance. (Use Object Code 036 for regular maintenance.)

066 - **Routine Maintenance of Grounds:** Labor and/or materials for maintenance activities, such as painting fencing, planting annual flowers, stenciling or striping of parking areas, etc. **Activities that increase the life or value of the grounds are to be reported under Object Code 148 or 157.**

067 - **Farm and Construction Equipment Repairs:** Labor and/or material for repair and maintenance of heavy equipment such as dozers, tractors, end loaders, riding lawn mowers, etc.

068 - **Other Repairs and Alterations:** Labor and/or materials for repairs to power tools, hand tools, and miscellaneous small equipment. This object code should be used for repair or maintenance of occupational equipment or athletic equipment and any other repairs and alterations for object codes not classified above (Object Code 061 through 067).

ASSETS

Assets are of long-term character and are intended to be held or used, such as land, buildings, machinery, furniture, roads, bridges and other equipment. These items shall have an appreciable and calculable period of usefulness in excess of one year. May include labor for producing equipment or infrastructure. Also includes any necessary cost (freight, shipping, fuel charge, set up fees, etc.) required to get the asset to its intended location and working properly.

Lease purchase of items meeting the above criteria must be reported under Object Codes 153 and 154.

Object codes in this section are for the acquisition of Fixed Assets or Infrastructure over $5,000. Equipment with a total value less than $5,000 (each item), see Object Code 058.

*All equipment with an acquisition cost of $1,000 or more and a useful life of one (1) year or more are to be added to the Fixed Asset System. The only exceptions to this policy are **firearms,** which are to be added to the Fixed Asset System regardless of cost and any computers with an original acquisition cost of $500 or more.*

Note: Refer to the Purchasing Division's handbook on Inventory Management and Surplus Property Disposition defining the requirements on reportable equipment to be added to the Fixed Asset System.

Equipment

Equipment means equipment items which have an appreciable and calculable period of usefulness in excess of one year.

070 - **Office and Communication Equipment:** Any article that is purchased for use or is to be located within the office and any purchases of equipment used in the field of communications, e.g., desks, bookcases, two-way radios, copiers, printing equipment, etc.; includes vehicular two-way radios and the installation of the radios. (Value greater than $5,000 for each item.)

071 - **Medical Equipment:** Articles of medical equipment, e.g., x-ray equipment, dental chairs, etc. (Value greater than $5,000 for each item.)

072 - **Research and Educational Equipment:** Equipment purchased for primary use in school classrooms or labs or in occupational therapy, e.g., sewing machine for teaching or enhancing sewing skills, welding equipment which has a primary function of welding instruction, etc. (Value greater than $5,000 for each item.)

073 - **Household Equipment and Furnishings:** Equipment purchases for items normally found in the home or the operation of a home, e.g., dorm furniture, drapes, bedding (not linens), carpeting, room air conditioning, etc. (Value greater than $5,000 for each item.)

074 - **Building Equipment:** Those items that become part of the real estate after installation. Built-in cabinets, garbage disposals, furnaces, air-conditioning (not room air-conditioners, unless walls are altered for permanent installation). (Value greater than $5,000 for each item.)

075 - **Vehicles:** Vehicles that are purchased primarily for transportation of people and light hauling, e.g., cars, station wagons, buses, vans, pick-up trucks, trailers. Construction and farm vehicles (tractors) are not classified in this object code. (Value greater than $5,000 for each item.)

076 - **Livestock, Farm, and Construction Equipment:** Purchases of livestock and farm equipment (includes riding mowers and lawn care equipment). Purchases of heavy equipment used in construction, e.g., trucks, graders, dozers, etc. (Value greater than $5,000 for each item.)

077 - **Books and Periodicals:** All books plus periodicals when bound for permanent filing. Films, Internet library access, VCR tapes, CD's and recordings (value greater than $5,000). This would include a single book purchased with a value of less than $5,000 if when added to a collection, the total value of the collection would exceed $5,000 (e.g., State Code books).

078 - **Other Capital Equipment:** Any equipment purchases greater than $5,000 not classified in any other object code.

170 - **Computer Equipment:** Any computers, laptops, computer hardware, monitor, lines, cable, connector, modem, CD ROM, printers, and other computer equipment (**does not** include computer publications or software) purchased for use in the office or the classroom. (Value greater than $5,000 for each item.) Any lease purchase should be charged to Object Code 153 and/or 154. (Value less than $5,000, see Object Code 054.)

Buildings

Buildings includes construction and alteration of structures and the improvement of land and includes shelter, support, storage, protection, or the improvement of a natural condition.

092 - **Building Construction:** Disbursements for the construction of buildings.

143 - **Building Improvements:** Labor and/or materials used to alter a State-owned building, either internally or externally, in such a fashion as to improve the overall life or value of the structure when an agency or institution owns the building. (See Object Code 157 for non-State owned property.)

150 - **Building Purchases:** Disbursements for the acquisition of buildings.

157 - **Leasehold Improvements:** Labor and/or materials used to alter a leased building (either internally or externally) or grounds of building, in such a fashion as to improve the overall life or value of the structure when an agency or institution does NOT OWN, but leases, the building.

Land

Land means the purchase of real property or interest in real property.

144 - **Reclamation of State Owned Property:** Labor and/or materials to return areas disturbed by industries, businesses or private citizens to environmentally regulated standards. Ownership of the areas transfer to the State. (See Object Code 130 for non-State owned property.)

148 - **Land Improvements:** Labor and/or materials for improvements to State-owned grounds only, e.g. paving the approach to the building, landscaping or building demolition. This object code is to be used only for those projects that upgrade value. (See Object Code 157 for non-State owned property.)

149 - **Land Purchases:** Disbursements for the acquisition of land, regardless of value. Charges and fees for title searches and tax stamps are included. **Payments for property damage and moving expenses are to be charged to Object Code 094.**

Other Assets

120 - **Contractor Payments for Capital Asset Projects:** Payments to contractors for the construction of capital infrastructure projects, such as roads, bridges, water systems, rail lines, etc.

121 - **Purchase of Materials and Supplies:** The acquisition of materials and supplies that will be placed into an agency's physical inventory and perhaps be stockpiled for lengthy periods of time. Examples include stone, lumber, salt, equipment parts and paint.

122 - **Consultant Payments for Capital Asset Projects:** Fees for services by consultants (including architects and engineers) undertaking design, contract inspection, etc. of capital asset projects. An approved agreement with the spending agency must exist.

171 - **Computer Software:** Any computer software or licenses purchased for use in the office. (Value greater than $5,000 for each item.) Any lease purchase should be charged to Object Code 153 and/or 154. (Value less than $5,000, see Object Code 054.)

172 - **Intangibles:** Any separately purchased mineral rights, timber rights, water rights, patents, trademarks or easements (not for highways). (Value greater than $25,000 for each item.)

173 - **Internally Generated Software:** Software is internally generated if it is created or produced by the government or an entity contracted by the government, or if they are acquired from a third party but require more than minimal incremental effort on the part of the government to begin to achieve their expected level of service capacity. Only the Application Development Stage may be capitalized, which includes design, software configuration and software interfaces, coding, installation of hardware, and testing, including the parallel processing phase. All other activity, including preliminary project activities (conceptualization, evaluation of alternatives, determination of needed technology, and selection) and Post-Implementation activities (application training and software maintenance) should be expensed. (Value greater than $1,000,000.)

REVENUE CODES

Effective - July 1, 2012

Prepared by:
Department of Revenue
State Budget Office

REVENUE STRUCTURE

The revenue structure in WVFIMS is distinguished by two categories: revenue classes and revenue sources. **Revenue Class** identifies the overall type of revenue (General, Federal and Special), and the **Revenue Source** identifies the specific type of revenue (sales, registration fees, etc.). At the state level, the class is considered the "parent," and specific revenue sources "children" roll up to the class (see Figure 1).

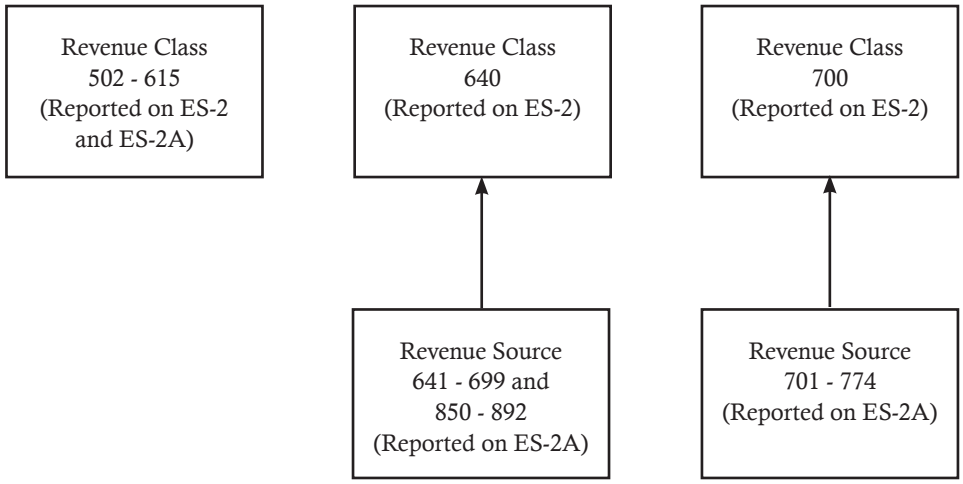
Revenue Classes 502 - 596 are primarily used to designate revenues derived from various taxes and collections that make up the General Fund of the State. Unlike revenue classes 640 and 700, these class numbers (502 - 596) do not have specific revenue sources that roll up to the parent class; therefore, the revenue class and revenue source are the same. Although this section of revenue classes is primarily designated for General Revenue collections, these classes can be used to account for revenues collected in an agency's federal or special revenue accounts. For example, an agency authorized to invest special revenue funds will derive revenue from interest earned on investments, using revenue class 523.

Revenue Classes 600 - 615 are used to designate revenues that make up the State Road Fund and are used primarily by the Department of Transportation.

Revenue Class 640 designates revenue derived from special revenue collections, and specific sources (641 - 699 and 850 - 892) roll up to this class.

Revenue Class 700 designates all revenue collected directly from the United States Federal Government, and specific sources (701 - 774) roll up to this class. All revenue collected from the United States Federal Government must be deposited in a federal fund per W.Va. Code §4-11-3 and §12-2-2(b). Do not deposit any funds but those **directly** from the United States Federal Government (no funds from another state agency even if the original source was federal) into this fund. (See revenue source 861.)

Figure 1



Per W.Va. Code §12-2-2(a): "All officials and employees of the state authorized by statute to accept moneys due the State of West Virginia shall keep a daily itemized record of moneys received for deposit in the State Treasury and shall deposit within twenty-four hours with the State Treasurer all moneys received or collected by them for or on behalf of the state for any purpose whatsoever."

Revenue Sources for
Revenue Class 502 - 596 (General Fund)

Source

502	Consumer Sales Tax
503	Personal Income Tax
504	Severance Tax
505	Business Occupation Tax
506	Corporate Net Income/ Business Franchise Tax
508	Insurance Tax
509	Cigarette Tax
510	Use Tax
512	Telecommunications Tax
513	Estate Tax
515	Beer Tax
516	Beer License
517	Property Transfer Tax
518	Property Tax
519	Corporate Charter Tax
521	Business Franchise Registration Fee
523	Investment Earnings
525	Capital Gains on Sale of Investments
527	Proceeds from Bond Issuance
528	Proceeds from Short or Long Term Borrowing
529	Departmental Collections
530	Examination Fees
542	Drug Paraphernalia Tax
543	Criminal Charges - Attorney Fees
544	Investment Service Fees
545	Operating Permit Fees
548	Marriage Licenses
551	Private Liquor Store Licenses
553	Statutory Transfers
554	Liquidated Mutual Funds or Securities
555	Sale of State Property
560	Water Pollution Control Permits
561	Close Inactive Accounts and Other Income
564	Prior Year Expiring Funds
565	Probation Fees
567	Decal Registration Fee
568	Expired Funds/Special Revenue
569	Financial Statement - Civil Penalty
571	Magistrates Court Costs
572	Garnishee Fees
574	Fire Marshall Tax
575	Gallonage Tax
576	Securities Department Fees
580	Instruction Permit Fees
581	License Fees
584	Fines and Penalties
587	Certificate of Authority Tax
590	Statutory - Attorney Fees
591	Notary Fees

Revenue Sources for
Revenue Class 502 - 596 (General Fund)
(continued)

Source

592	Departmental Fees
593	Credit Service Organization File Fee
594	Concealed Weapons Fee
595	Synthetic Fuel Tax - B&O
596	Other Tobacco Products Tax
597	Litigation, Awards, and Court Settlement Revenues
598	Dividends

Revenue Sources for
Revenue Class 600 - 615 (State Road Fund)

Source

600	Registration Fees
601	Sales (formerly Privilege) Tax
602	Motor Fuel Excise Tax
604	Motor Carrier Road Tax
608	Highway Litter Control Fees
609	Salvage Yard Fees
610	Outdoor Advertising Fees
611	Miscellaneous Revenues - State Road Fund
613	Sales (formerly Privilege) Tax - Leased Vehicles
614	Sales (formerly Privilege) Tax - Rental Vehicles
615	Hauling Permits

Revenue Sources for
Revenue Class 640 (Special Revenue)

Source

641	Soft Drink Tax
642	Waste Disposal Fees
643	Witness and Docket Fees
644	Bad Check Penalty Fees
645	Divorce Fees
646	Parking Fees
648	Professional Fees
649	Coal Tonnage Fees
650	Boiler Inspection Fees
651	Other Registration Fees
652	Hunting and Fishing License
653	Preneed Burial Contractor License
654	Dam Control Permits
655	Hazardous Waste Permits

Revenue Sources for
Revenue Class 640 (Special Revenue)
(continued)

Source

656	Violations of Mining Health & Safety Rules
657	Parking Fines
658	Other Fines
659	Gasoline Pipeline Safety
660	Consumer Advocates
661	Employee Premium Contributions
662	Employer Premium Contributions
663	State of WV Magazine Sales
665	Freight Revenue (Railroad)
666	Lottery Game Ticket Sales
668	Equipment Rental Income
669	Other Rental Income
670	Gifts and Donations
671	Non-Federal Grants
672	Higher Education Interagency Administrative Services, Contracts and Fees
673	Surety Bonds
674	Wage Bonds
675	Performance Bonds
676	Insurance Proceeds - Equipment Loss
677	Insurance Proceeds - Building Loss
678	Other Insurance Proceeds
679	Tuition and Fees
680	Room and Board
681	Student Union
682	Athletic Event Income
683	Athletic Event Television Receipts
684	Bookstore Sales - Colleges and Universities
685	Gas Well Certification - Department of Environmental Protection
686	Timberland and Woodland Fees
687	Hospital Patient Care Collections
688	Personnel Fees
689	Solid Waste Assessment Fees
690	Special Conservation Tax
691	Public Utilities Tax
692	Institutional Collections
693	Sales - Other
694	Redemption of Forfeited Lands
695	Unredeemed Pari-mutuel Tickets
696	Other Collections, Fees, Licenses and Income
697	Operating Funds Transfer
698	Liability and Property Insurance Fees
850	Regional Jail - Per Diem
851	Member Deposits - StateRevenue Sources for
852	Employer Accumulation - State
854	Reimstatements - State
855	Member Deposits - Non-State
856	Employer Accumulation - Non-State
858	Reinstatements - Non-State

Revenue Sources for Revenue Class 640 (Special Revenue)

(continued)

Source

859	Government Donated Food Assessment
860	Farm Sales
861	Inter-Agency Federal Payments
862	Clearing - Special Revenues
863	Tax Sheltered Annuity
864	Interest on Returned Property
865	Forfeiture of Property Proceeds
866	Trust Funds - Debt Service
867	Operating Permit Fees
868	Fines and Penalties
869	Well Work Permit Fees
870	Bankruptcy Recoveries
871	Proceeds From Short/Long Term Borrowing
872	International Fuel Tax
873	Litigation, Awards, and Court Settlements
874	Court Settlement Revenues
875	Tuition Trust Contributions
876	Employer Premium Recoveries
877	Infrastructure Bond Projects
878	Other Taxes
879	Self-Insured Buy In/Out Receipts
880	Federal Funds from Non-State Agencies
881	Legislative Redirected Deposits
882	Other Postemployment Benefit (OPEB) Employer Contribution
883	Insurance Commission Dedicated Personal Income Tax
884	Insurance Commission Dedicated Video Lottery Proceeds
885	Insurance Commission Premium Surcharge
886	Table Games Privilege Tax
887	Gross Terminal Video Proceeds
888	Departmental Fees
889	Land Sales
890	Limited Video Lottery Bid and Permit Fees
891	Pari-Mutual Tax
892	Horizontal Well Control Permit Fees

Revenue Sources for Revenue Class 700 (Federal Funds)

Source

701	Commerce, Department of
702	Defense, Department of
703	Education, Department of
704	Energy, Department of
705	Health & Human Services, Department of
706	Housing & Urban Development, Department of

Revenue Sources for Revenue Class 700 (Federal Funds)

(continued)

Source

707	Interior, Department of
708	Justice, Department of
709	Labor, Department of
710	State, Department of
711	Transportation, Department of
712	Treasury, Department of
713	Agriculture, Department of
715	Commission for National Community Service
716	Appalachian Regional Commission
720	Corporation for Public Broadcasting
721	Environmental Protection Agency
722	Equal Employment Opportunity Commission
724	Emergency Federal Relief
726	General Services Administration
727	Interstate Commerce Commission
728	Library of Congress
729	National Science Foundation
730	Office of Personnel Management
731	Veterans Administration
732	National Endowment for the Arts
735	Institute of Museum Services
737	Federal Grants
738	Federal Block Grants
740	Miscellaneous
748	Homeland Security, Department of
774	Federal Economic Stimulus 2009

Revenue Sources for
Revenue Class 502 - 595 (General Fund)

502 - **Consumer Sales Tax:** A tax based upon the gross proceeds of each separate transaction (subdivision 3 of section 2). Paid by all non-exempt individuals, corporations, partnerships, associations or other groups engaged in the business of selling tangible personal property at retail, and of dispensing certain selected services, excepting professional services, personal services and services furnished by corporations subject to control of the Public Service Commission. Tax is required to be collected from the purchaser and paid to the state tax commissioner by the vendor. Vendor may not absorb tax.

503 - **Personal Income Tax:** The tax imposed is upon the West Virginia taxable income of every individual, estate or trust and shall be determined in accordance with graduated tables prepared in consideration of various categories of tax returns. (See W.Va. Code §11-21-4e.)

504 - **Severance Tax:** To be paid by an individual, partnership, joint venture, association, corporation, receiver, trustee, guardian, executor, administrator, fiduciary or representative of any kind engaged in the business of severing or processing (or both) of natural resources in this state for sale or use.

505 - **Business Occupation Tax:** A business tax imposed upon the gross receipts of various public utilities with corresponding varying rates of tax. In addition, electric power generators are taxed on taxable capacity and natural gas storage companies are taxed on the net difference between injections and withdrawals.

506 - **Corporate Net Income/Business Franchise Tax:** All domestic or foreign corporations engaging in business in this state or deriving income from property, activity or other sources in this state, except those corporations specifically exempt, must file a return and pay Corporate Income Tax, if applicable. Business Franchise Tax is to be paid by every domestic corporation, every corporation having its commercial domicile in this state, every foreign or domestic corporation owning or leasing real or tangible personal property located in this state or doing business in this state.

508 - **Insurance Tax:** Consists of a premium tax, license tax and annuity tax. All premium taxes are due and payable quarterly. All other receipts are due annually.

509 - **Cigarette Tax:** The tax imposed is paid by purchase of stamps or use of insignia affixed by a metering device. Wholesalers authorized to use metering devices must pay tax due to state tax commissioner each month; wholesaler may elect to pay the tax in advance. On or before the fifteenth day of each month, common carriers, wholesalers, jobbers, retail dealers and agents, or vending machine operators shall file a report covering the business transacted in the previous month for the assessment of tax imposed. The per package cigarette tax is deposited to the General Fund to be appropriated by the Legislature.

510 - **Use Tax:** This tax is generally assumed to supplement the consumers' sales and service tax. It is not imposed upon consumers who are subject to the consumers' sales and service tax, but is imposed upon the use in this state of tangible personal property or taxable services furnished or delivered within this state to consumers or users within this state upon the basis of the purchase price of such property of taxable service.

512 - **Telecommunications Tax:** A gross receipts tax on noncompetitive telecommunications business activity.

513 - **Estate Tax:** A pick-up tax equal to federal tax credits allowed for State death taxes paid.

515 - **Beer Tax:** A per barrel tax payable by brewers manufacturing or producing nonintoxicating beer within this state for sale within the state; and by distributors who are the original consignees of nonintoxicating beer manufactured or produced outside of this state or who bring nonintoxicating beer into this state: Provided, that the commissioner may allow or require a brewer who manufactures or produces nonintoxicating beer outside this state to file the required report and pay the required tax on behalf of its distributor or distributors.

516 - **Beer License:** A license tax payable by any person selling, serving, delivering or otherwise dispensing nonintoxicating beer; and persons manufacturing, processing for sale or bottling nonintoxicating beer.

517 - **Property Transfer Tax:** A state excise tax imposed upon the privilege of transferring title to real estate.

518 - **Property Tax:** Includes taxes on real, personal and public utility properties.

519 - **Corporate Charter Tax:** Required to be paid every year on July 1 by every foreign and domestic corporation that conducts business in West Virginia, assessed according to their amount of capital stock and property ownership. This tax was repealed effective July 1, 2008.

521 - **Business Franchise Registration Fee:** A license is required to engage in or operate within the State of West Virginia any businesses, activities, trades or employments enumerated in W.Va. Code §11-12 as amended. To be paid to the tax commissioner prior to conducting business within the state.

523 - **Investment Earnings:** Interest collected on short-term or long-term investments. (Used by any fund type that has investment authority.)

525 - **Capital Gains on Sale of Investments:** Capital gains generated from the sale of investments.

527 - **Proceeds from Bond Issuance:** All revenue from bond proceeds.

528 - **Proceeds from Short or Long Term Borrowing:** Proceeds from borrowing short or long-term before being transferred to other funds.

529 - **Departmental Collections:** Certain officers/departments of the state are required by statute to collect fees for various activities of the business and private sector and charges for governmental operations relative thereto. They are the Banking Division, Air Quality Board, State Health Department, Supreme Court, Insurance Commissioner, Secretary of State, Department of Agriculture - Land Division, Auditor's Office, Personnel Division, Labor Division, State Fire Commission, Division of Environmental Protection, Division of Motor Vehicles, Treasurer's Office, Racing Commission, Tax Commissioner, and Alcohol Beverage Control Commission.

530 - **Examination Fees:** Any fee imposed by an agency to take a test for any individual seeking to perform a special service.

542 - **Drug Paraphernalia Tax:** Tax imposed on those entities that sell drug paraphernalia.

543 - **Criminal Charges - Attorney Fees:** Fees paid by counties for legal services provided by the state.

544 - **Investment Service Fees:** Fees collected based upon earnings from certain investments.

545 - **Operating Permit Fees:** Fees to obtain the renewals and permits for surface mining.

548 - **Marriage Licenses:** Revenues generated from marriage license applications.

551 - **Private Liquor Store Licenses:** Revenues generated by the bid and award/renewal process of issuing ten year state retail liquor licenses.

553 - **Statutory Transfers:** Any transfer of funds required or authorized by statute, including transfers from Governor's Civil Contingent Fund to Special Revenue Funds.

554 - **Liquidated Mutual Funds or Securities:** Cash proceeds generated by Unclaimed Property liquidation of mutual funds or securities. (Treasurer's use only.)

555 - **Sale of State Property:** Money collected from the sale of State property.

560 - **Water Pollution Control Permits:** Revenues generated from the sale of water pollution control permits. These permits allow runoff to flow into the state's rivers and streams.

561 - **Close Inactive Accounts and Other Income:** Revenue collected from the closing of inactive accounts. (See Appendix for additional information.)

564 - **Prior Year Expiring Funds:** Refunds to an appropriated Federal or Special Revenue account in the current fiscal year when the expenditure was made in a prior fiscal year. Also use this revenue code/class to record the return of state funds from the Treasurer's Unclaimed Property Division when fiscal year and activity of the original disbursement is no longer available. Must be established by State Auditor and State Budget Office before use.

565 - **Probation Fees:** Fees for conditions of release on probation.

567 - **Decal Registration Fee:** A license fee payable by any person providing the video lottery machines.

568 - **Expired Funds/Special Revenue:** Special Revenue funds expired by legislation into General Revenue.

569 - **Financial Statement - Civil Penalty:** Collection fee for the late filing of campaign financial reports.

571 - **Magistrates Court Costs:** Monies that are received from magistrate court proceedings.

572 - **Garnishee Fees:** Fees collected for the garnishment of wages.

574 - **Fire Marshall Tax:** Premium tax on companies that sell fire insurance in the State of West Virginia - excluding exempt companies.

575 - **Gallonage Tax:** Tax assessed on registered suppliers on wine shipped into the state to licensed wholesalers.

576 - **Securities Department Fees:** Fees charged to a company when it applies to sell securities in this state.

580 - **Instruction Permit Fees:** Fees charged to any person at least fifteen years of age who applies to the Division of Motor Vehicles for an automobile instruction permit, and fees charged to any person at least sixteen years of age who applies to the division for a motorcycle permit.

581 - **License Fees:** Fees charged for receiving and filing annual reports - valuation of policies of life insurance companies organized under state laws or licensed to transact business.

584 - **Fines and Penalties:** Paid by those who violate the laws as described in the West Virginia Statute.

587 - **Certificate of Authority Tax:** Tax assessed on Certificates of Authority obtained by foreign corporations. This certificate allows foreign corporations to transact business in this state.

590 - **Statutory - Attorney Fees:** Legal costs the Attorney General collects from uncooperative delinquent employers.

591 - **Notary Fees:** Revenues generated by those obtaining the notary status in the State of West Virginia.

592 - **Departmental Fees:** Fees collected that are specific to each department. (General Revenue Only. Special Revenue should use 888.)

593 - **Credit Service Organization File Fee:** Registration fee for credit service organizations.

594 - **Concealed Weapons Fee:** License fee for a permit to carry a concealed weapon.

595 - **Synthetic Fuel Tax - B&O:** A business tax imposed on the privilege of manufacturing or producing synthetic fuel products from coal.

596 - **Other Tobacco Products Tax:** Tax on wholesale price of tobacco products other than cigarettes paid by the wholesale distributor. "Wholesale price" is the gross invoice price, including all federal excise taxes, at which the tobacco products are sold to distributors or wholesalers.

597 - **Litigation, Award and Court Settlement Revenues:** Proceeds from litigation, and court and legal settlements. General Revenue only (use 873 or 874 for settlements where the state is the trustee.)

598 - **Dividends:** Dividends amount paid on Unclaimed Property. (To be used by the West Virginia State Treasurer's Office Only.)

Revenue Sources for Revenue Class 600 - 615 (State Road Fund)

600 - **Registration Fees:** Numerous fees are required to be deposited in the State Road fund, including certificate of title, vehicle licenses (registration), dealers and wreckers licenses, and operators licenses and renewals. Fees are collected by the Division of Motor Vehicles.

601 - **Sales (formerly Privilege) Tax:** Tax imposed for obtaining the certificate of title on a vehicle at the time of purchase or lease.

602 - **Motor Fuel Excise Tax:** Tax is composed of a flat rate, plus a variable wholesale component. The Motor Fuel Excise Tax is imposed and payable on all motor fuel upon import into West Virginia, removal from a terminal within West Virginia, or removal from a terminal in another state for delivery in West Virginia. Tax is collected by the Department of Revenue.

604 - **Motor Carrier Road Tax:** Tax is imposed upon every motor carrier with a vehicle that is designed to transport persons or property having two or more axles with a gross vehicle weight exceeding 26,000 pounds including road tractors and tractor trucks. The tax rate is equivalent to the Motor Fuel Excise Tax, and the tax is based upon each gallon of motor fuel used in the carrier's operations in the state. The carrier is entitled to a refund for fuel purchased in the state but used outside West Virginia. Additionally, carriers domiciled in the state are charged an annual fee of $10 for two (2) identification markers for each vehicle operated. Tax is collected by the Department of Revenue.

608 - **Highway Litter Control Fees:** A $1 fee imposed on the issuance of each certificate of registration and renewal thereof.

609 - **Salvage Yard Fees:** Fees generated from the right to own and operate a salvage yard.

610 - **Outdoor Advertising Fees:** Fees imposed upon those owners of property where advertising is occurring.

611 - **Miscellaneous Revenues - State Road Fund:** Revenues collected from various sources, including, but not limited to, fees, permits, and sales of items to outside sources.

613 - **Sales (formerly Privilege) Tax - Leased Vehicles:** Tax imposed on each lease payment for the term of the lease.

614 - **Sales (formerly Privilege) Tax - Rental Vehicles:** Tax imposed on the daily rental of vehicles.

615 - **Hauling Permits:** Fees paid for oversize and/or overweight shipments on the State-maintained highway system.

Revenue Sources for
Revenue Class 640 (Special Revenue)

641 - **Soft Drink Tax:** To be paid by any person manufacturing or producing within this state any bottled soft drink or soft drink syrup for sale within this state. Also, any distributor, wholesale dealer or retail dealer or any other person who is the original consignee of any bottled soft drink or soft drink syrup manufactured or produced outside this state, or who brings such drink or syrups into this state, shall be liable for this excise tax.

642 - **Waste Disposal Fees:** Fees collected for disposal of waste, solid or other.

643 - **Witness and Docket Fees:** Fees charged for docketing and redocketing, as well as fees for the summons of witnesses above that of five for appearance in a circuit court.

644 - **Bad Check Penalty Fees:** Service charge for bad checks.

645 - **Divorce Fees:** Revenues generated from the fees accompanied for the filing of divorce proceedings.

646 - **Parking Fees:** Fees for parking.

648 - **Professional Fees:** Fees earned by professionals for the State of West Virginia.

649 - **Coal Tonnage Fees:** Fees paid by coal companies on each ton of coal susceptible to the fee.

650 - **Boiler Inspection Fees:** Fees generated by boiler inspection.

651 - **Other Registration Fees:** Fees that when paid would allow the payer to receive a designated benefit or privilege.

652 - **Hunting and Fishing License:** Revenues from hunting and fishing licenses.

653 - **Preneed Burial Contractor License:** License fees accompanying the preneed burial contractor application.

654 - **Dam Control Permits:** Revenues provided for permits for dam control.

655 - **Hazardous Waste Permits:** Permits to dispose of hazardous waste.

656 - **Violations of Mining Health & Safety Rules:** Payments required when mining health and safety rules have been violated and discovered.

657 - **Parking Fines:** Revenues generated from parking fines.

658 - **Other Fines:** Unless otherwise expressly provided or manifestly inconsistent with the intention of the Legislature, every fine or forfeiture imposed by or under an act of the Legislature shall be and accrue to the state for the support of the free schools and shall be applied to such purpose pursuant to Section 5, of Article XII of the State constitution.

659 - **Gasoline Pipeline Safety:** Every pipeline company shall pay a special license fee in addition to those now required by law; such funds shall be paid into the state treasury and designated "Public Service Commission."

660 - **Consumer Advocates:** Budgetary transfer from main cash control account. These funds are used to pay personnel expenses and travel expenses of the Consumer Advocates.

661 - **Employee Premium Contributions:** Premiums paid by employees, such as insurance premiums.

662 - **Employer Premium Contributions:** Premiums paid by employers, such as insurance premiums.

663 - **State of WV Magazine Sales:** Revenues generated from the sale of West Virginia magazines.

665 - **Freight Revenue (Railroad):** Revenue generated by the movement of freight by the South Branch Valley Railroad. This railroad is operated by the State Rail Authority.

666 - **Lottery Game Ticket Sales:** Revenue generated from the sale of lottery tickets.

668 - **Equipment Rental Income:** Income provided from equipment rental.

669 - **Other Rental Income:** Income provided from rental of state assets other than equipment.

670 - **Gifts and Donations:** Used to record private, state and local gifts and donations.

671 - **Non-Federal Grants:** Funds received from nonfederal sources for various grants and contracts.

672 - **Higher Education Interagency Administrative Services, Contracts and Fees:** Revenue received for services provided to administratively linked two year/four year institutions of higher education. (Higher Education use only.)

673 - **Surety Bonds:** Revenues generated from surety bonds and any forfeitures thereof.

674 - **Wage Bonds:** Revenues generated from wage bonds.

675 - **Performance Bonds:** Revenues generated from performance bonds.

676 - **Insurance Proceeds - Equipment Loss:** Money received from insurance companies for damaged or lost equipment.

677 - **Insurance Proceeds - Building Loss:** Money received from insurance companies for damaged buildings.

678 - **Other Insurance Proceeds:** To include all miscellaneous insurance proceeds such as refunds on insurance claims.

679 - **Tuition and Fees:** Collected by colleges and universities, e.g., educational and general fees, capital fees, auxiliary fees and other similar enrollment, course or program specific fees.

680 - **Room and Board:** Used to record all housing and residence life revenues collected by the higher education institutions.

681 - **Student Union:** Counter sales collected at the student unions.

682 - **Athletic Event Income:** Used to record athletic game ticket sales, athletic department field rentals, tournament fees and miscellaneous.

683 - **Athletic Event Television Receipts:** Used to record television receipts relating to athletic events.

684 - **Bookstore Sales - Colleges and Universities:** Used to record bookstore revenues.

685 - **Gas Well Certification - Department of Environmental Protection:** Fees assessed by the Oil and Gas Division on natural gas wells.

686 - **Timberland and Woodland Fees:** Fees assessed for each parcel of land owned. Fees are either $2 or $10 per parcel. The assessor places the amount of the fee. These funds will be used for supporting various expenses incurred by the Division of Forestry.

687 - **Hospital Patient Care Collections:** Collections by hospitals for patient care.

688 - **Personnel Fees:** Fees assessed by the Division of Personnel to state agencies and other user agencies (i.e., county boards of health) for maintaining civil service classified employees and exempt employees.

689 - **Solid Waste Assessment Fees:** Collections from solid waste assessment fees.

690 - **Special Conservation Tax:** Owners of leases on oil and gas for the exploration, development or production of oil and natural gas shall pay to the Oil and Gas Conservation Commission a special oil and gas conservation tax of three cents for each acre under lease, excluding from the tax the first 25,000 acres. The commission shall deposit monies collected to the credit of the Special Oil and Gas Conservation Fund. The tax shall be paid annually on or before the first day of July each year for the proceeding year.

691 - **Public Utilities Tax:** Tax assessed by the Public Service Commission on public utilities based upon the amount of real and personal property owned.

692 - **Institutional Collections:** Money collected from mental institutions, correctional institutions, any voluntary payments for tuberculosis sanitarium, and those hospitals and institutions not included above.

693 - **Sales - Other:** Miscellaneous sales.

694 - **Redemption of Forfeited Lands:** Any real estate included in such list may be redeemed at any time before sale as provided in W.Va. Code §11A-3.

695 - **Unredeemed Pari-mutuel Tickets:** Uncashed ticket monies that are unclaimed by winning ticket holders.

696 - **Other Collections, Fees, Licenses and Income:** Miscellaneous collections, fees, licenses, and income. (Not for collection of state imposed taxes - Use Revenue Source 878.)

Note: Do not use this revenue source if another revenue source is appropriate and defines the type of revenue collection you are recording.

697 - **Operating Funds Transfer:** Transfer of operating funds from one account to another.

698 - **Liability and Property Insurance Fees:** Collections for liability and property insurance premiums and fees.

850 - **Regional Jail - Per Diem:** Money collected from counties, state or federal government for housing inmates at the Regional Jails.

851 - **Member Deposits - State:** Employee deposits that are invested for retirement.

852 - **Employer Accumulation - State:** Deposits from employer for employee's retirement.

854 - **Reinstatements - State:** Employees who left state government and withdrew their deposits can reinstate their retirement deposits if they return to state government.

855 - **Member Deposits - Non-State:** Employee deposits that are invested for retirement.

856 - **Employer Accumulation - Non-State:** Deposits from the employer for the employee's retirement.

858 - **Reinstatements - Non-State:** Employees who left a nonstate agency and withdrew their deposits can reinstate their retirement deposits if they return to a nonstate agency.

859 - **Government Donated Food Assessment:** To be used to record revenue associated with reimbursement of administrative expenses related to the donated food program.

860 - **Farm Sales:** Used to record all farm revenues including dairy sales, produce sales, livestock sales, greenhouse sales, etc.

861 - **Inter-Agency Federal Payments:** To be used to record revenue by an agency receiving funds from another state agency, when the receiving agency wants to track and identify the original source of the revenue as Federal Funds. (See Revenue Source 880 for revenue from a non-state entity.)

862 - **Clearing-Special Revenues:** Clearing account for Special Revenues until proper allocations can be made. Also for use by Higher Education Policy Commission to disburse bond proceeds to the institutions.

863 - **Tax Sheltered Annuity:** Employee collections deposited into tax sheltered annuity.

864 - **Interest on Returned Property:** Interest earnings on Unclaimed Property principal that must be returned to claimant. (Treasurer's use only.)

865 - **Forfeiture of Property Proceeds:** To be used to record revenue associated with the forfeiture of property. (Treasurer's use only.)

866 - **Trust Funds - Debt Service:** To be used to record funds received from non-State entities and transfers from State entities holding funds in a trustee capacity to be used to pay debt service.

867 - **Operating Permit Fees:** Fees to obtain the renewals and permits for surface mining.

868 - **Fines and Penalties:** Paid by those who violate the laws as described in the West Virginia Statute.

869 - **Well Work Permit Fees:** Fees to obtain the renewals and permits for oil and gas wells.

870 - **Bankruptcy Recoveries:** Revenue recognized from the segregation of recovery receipts from bankruptcy settlements.

871 - **Proceeds From Short/Long-Term Borrowing:** Temporary loans to the State. Includes bond proceeds.

872 - **International Fuel Tax:** A federally-mandated program to collect tax imposed on the sale of fuel on trucking companies motor carriers.

873 - **Litigation, Awards, and Court Settlements:** Litigation, award and court settlements where the state acts as the trustee for disbursement of funds.

874 - **Court Settlement Revenues:** Proceeds from litigation, court and other legal settlements.

875 - **Tuition Trust Contributions:** Collections for the prepayment of tuition fees.

876 - **Employer Premium Recoveries:** Premiums collected as a result of third party collection activities.

877 - **Infrastructure Bond Projects:** Infrastructure bond proceeds transferred to the state treasury by a third party trustee.

878 - **Other Taxes:** To record collection of state imposed taxes other than those deposited into General Revenue. Use this code to record miscellaneous tax revenues in place of Revenue Source 696.

879 - **Self-Insured Buy In/Out Receipts:** Payments received from employers to buy in to the regular Workers' Compensation Program or to buy out (self-insured) from the regular Workers' Compensation Program.

880 - **Federal Funds from Non-State Agencies:** To be used to record revenue by an agency receiving funds from a non-state entity when the receiving agency wants to track and identify the original source of the revenue as Federal Funds. (See Revenue Source 861 for revenue from another state agency.)

881 - **Legislative Redirected Deposits:** Moneys received as a result of Legislative Directive that would have been originally deposited into the intended fund. (W.Va. Code §11-24-43 Dedication of corporation net income tax proceeds, §11-15-9 (b) (6) construction materials for highways consumer sales tax to Division of Highways.)

882 - **OPEB Employer Contribution:** Other Postemployment Benefit (OPEB) Employer/Retiree Contributions paid by employers.

883- **Insurance Commission Dedicated Personal Income Tax:** Dedicated personal income tax proceeds for payment of the unfunded liability of the workers' compensation old fund.

884 - **Insurance Commission Dedicated Video Lottery Proceeds:** Dedicated net terminal income deposited into the Workers' Compensation Debt Reduction Fund.

885 - **Insurance Commission Premium Surcharge:** A percentage surcharge remitted by private carriers collected from policy holders.

886 - **Table Games Privilege Tax:** A tax on adjusted gross receipts based on proceeds from operation of table games.

887 - **Gross Terminal Video Proceeds:** Revenue generated from video lottery machines.

888 - **Departmental Fees:** Fees collected that are specific to each department. (Special Revenue only. General Revenue use 592.)

889 - **Land Sales:** Revenue generated from the sale of land, buildings or real property. Agency must be able to sell and deposit money per authorizing statutory code. Example: W.Va. Code §18B-14-5.

890 - **Limited Video Lottery Bid and Permit Fees:** Collection of bid fees and permit fees from Limited Video Lottery retailers and operators. The bid fees are collected every ten (10) years and the permit fees are collected every year.

891 - **Pari-Mutual Tax:** Taxes derived from dog and thoroughbred racing.

892 - **Horizontal Well Control Permit Fees:** Fees to obtain initial, secondary and renewal permits for oil and gas well exploration associated with horizontal drilling activities.

Revenue Sources for Revenue Class 700 (Federal Funds)

701 - **Commerce, Department of:** Revenue received from the federal Department of Commerce.

702 - **Defense, Department of:** Revenue received from the federal Department of Defense.

703 - **Education, Department of:** Revenue received from the federal Department of Education.

704 - **Energy, Department of:** Revenue received from the federal Department of Energy.

705 - **Health & Human Services, Department of:** Revenue received from the federal Department of Health & Human Services.

706 - **Housing & Urban Development, Department of:** Revenue received from the federal Department of Housing & Urban Development.

707 - **Interior, Department of:** Collections from the federal government for the West Virginia Historic Preservation Fund and other cooperative federally funded programs.

708 - **Justice, Department of:** Revenue received from the federal Department of Justice.

709 - **Labor, Department of:** Revenue received from the federal Department of Labor.

710 - **State, Department of:** Revenue received from the federal Department of State.

711 - **Transportation, Department of:** All monies received from the federal government for transportation related functions shall be expended as provided or as may hereafter be provided by act of Congress.

712 - **Treasury, Department of:** Revenue received from the federal Department of Treasury.

713 - **Agriculture, Department of:** Used to record federal appropriations and agriculture grants and contracts including overhead relating to same.

715 - **Commission for National and Community Service:** Revenue received from the federal Commission for National and Community Service.

716 - **Appalachian Regional Commission:** Revenue received from the federal Appalachian Regional Commission.

720 - **Corporation for Public Broadcasting:** Revenue received from the Federal Corporation for Public Broadcasting.

721 - **Environmental Protection Agency:** Revenue received from the federal Environmental Protection Agency.

722 - **Equal Employment Opportunity Commission:** Revenue received from the federal Equal Employment Opportunity Commission.

724 - **Emergency Federal Relief:** Revenue received from the federal government to provide for emergency federal relief when a disaster has occurred.

726 - **General Services Administration:** Revenue received from the federal General Services Administration.

727 - **Interstate Commerce Commission:** Revenue received from the federal Interstate Commerce Commission.

728 - **Library of Congress:** Revenue received from the federal Library of Congress.

729 - **National Science Foundation:** Funds received from the National Science Foundation for Teachers' Earth Science Workshop program.

730 - **Office of Personnel Management:** Revenue received from the federal Office of Personnel Management.

731 - **Veterans Administration:** Revenue received from the federal Veterans Administration Office.

732 - **National Endowment for the Arts:** Collections from the federal government for the West Virginia Arts and Humanities Fund.

735 - **Institute of Museum Services:** Collections from the federal government for the West Virginia Museums Fund.

737 - **Federal Grants:** Money received from the federal government that is restricted for a specific purpose.

738 - **Federal Block Grants:** Revenue received from the federal government in the form of Federal Block Grants.

740 - **Miscellaneous:** Federal income received for designated projects including overhead, that do not have a descriptive title listed above.

748 - **Homeland Security, Department of:** Revenue received from the federal Department of Homeland Security.

774 - **Federal Economic Stimulus 2009:** Revenue received from the federal government for items identified in the American Recovery and Reinvestment Act of 2009 (ARRA) for economic stimulus funding, regardless of which federal department is sending the money.

APPENDIX/GLOSSARY

FY 2013
Employee Benefits Guidelines

(Employee benefits are to be paid from the same account that the salary of the employee is paid.)

010 Administrative Fees:

Personnel Division	$50.00 per FTE Position per quarter - (Filled and Vacant) $50.00 per temporary FTE Position per quarter - (Filled only)
Public Employees' Health Insurance	$50.00 per employee

011 Social Security Matching — 7.65% of total personal services

012 Public Employees' Health Insurance — Projected premium for FY 2013

State Employer Monthly Health Insurance Premiums FY 2013		Basic Life Insurance Monthly Premiums FY 2013	
Active Single	$218.00	Employee under 65 years of age	$3.00
Active Employee/Children	$319.00	Employee 65 to 69 years of age	$1.96
Active Employee/Spouse	$631.00	Employee 70 and over	$1.50
Active Family	$631.00		

Revenue code on PEIA side is 661 "Employer Premium Contributions."

013 Other Health Insurance — Projected premium for FY 2013

014 Workers' Compensation (Contact your payroll office or workers' compensation provider for rate) — Budget at your current FY 2012 rate (plus any audit findings)

Worker's Compensation insurance is paid from July 1, 2012, to June 30, 2013, predicated on the rates established by the Insurance Commissioner. Rates vary dependent on NCCI rating classification for each employee and experience modification formula (EMOD) which are determined based on past Worker's Compensation claims experience. It is recommended that you assess your expenditures for FY 2013 based upon the most current billing from the Insurance Commission. The Office of the Insurance Commissioner can answer questions with regard to the costs of your coverage.

015 Unemployment Compensation — Actual evaluation of projected needs for FY 2013

016 Pension and Retirement — 14% of personal services for PERS

15% of total personal services for Teachers' Defined Benefit Plan for members prior to July 1, 2005, and 7.5% for members first hired on or after July 1, 2005, or members transferring July 1, 2008, from the Teacher's Defined Contribution Plan.

7.5% of total personal services for Teachers' Defined Contribution Plan

Teachers paid through State Aid Formula based on the percentages for applicable members as described above.

6% Higher Education (TIAA/CREF)

160 WV OPEB Contribution — $178.00 per policy holder per month.

163 WV OPEB Remaining Contribution — $79.00 per policy holder per month.

For Object Codes 160 and 163 use Revenue Code 882 "OPEB Employer Contribution."

TO: All State Agencies

FROM: John Sandoro
Office of Technology

SUBJECT: Office of Technology
Schedule of Rates - July 1, 2012

DATE: April 1, 2012

As of April 1, 2012, we have not developed any specific rate changes for Fiscal Year 2013.

Our current services catalog can be viewed at the following web address:

http://www.technology.wv.gov/ProductsAndServices/Pages/RatesCatalog.aspx

Should agencies have any questions, concerns or need additional information on the rate structure, please contact your customer relationship manager or John Sandoro at 304-957-6849.

To: Mike McKown, Director
State Budget Office

From: Dave W. Mullins, Commissioner
WV Division of Labor

Subject: Revenue Clearing Account

Date: April 30, 2012

The WV Division of Labor requests approval to use the following funds for the collection and disbursement of funds for FY 2013:

3180-2013-0308-999-640: In accordance with WV Code §21-5, Wage Payment & Collection Act, this agency collects unpaid wages, medical expenses and etc. due employees of many companies. The revenue is deposited into this account and reissued by state check to the employee it is due.

3181-2013-0308-999-640-674: In accordance with WV Code §21-5-14, Employer's Bond For Wages and Benefits, many companies are required to file a wage bond with this agency in order to operate in the State of West Virginia. The revenue is deposited into this account and held or invested based on company request. When the company has met certain requirements the bond, plus any accumulated interest, is released to the employer.

3190-2013-0308-999-640 and 523: In accordance with WV Code §21-9, Manufactured Housing Construction and Safety Standards, all companies that hold a Manufactured Housing license must post an initial deposit into the Manufactured Housing Trust Recovery Fund. The revenue is deposited into this account and then invested through the State Treasury. When claims are brought before the Manufactured Housing Board, funds are withdrawn from the State Treasury and used to repair and/or replace manufactured homes.

If you have any questions or require additional information please let us know.

Thank you for your assistance.

Example

Signature

AGREEMENT

I, _____ hereby pledge that in return for the payment of my West Virginia Bar dues for the period July 1, 2012, through June 30, 2013, by the Office of the Attorney General that:

1. I will not use this license for the representation of clients other than the state of West Virginia for financial remuneration; and

2. If I leave the Office of the Attorney General prior to June 30, 2013, I will reimburse the Office of the Attorney General for the pro rata share of the dues paid.

Dated this _____ day of _____, 2012.

_____

Example

Procedures for Requesting a New Fund/Account

Agency contacts Auditor's Office, Accounting Section, phone number 304-558-2251, ask for Accounting Division, to request a WVFIMS Account Request Form. Agency completes Section 1 and submits form to State Auditor's Office.

Auditor's Office completes Section 2 of the Request Form. This process may entail the following:

1. Contacting agency to obtain additional information.

2. Determining type of account, budgetary fund number, whether or not fund transfers will be permitted, compliance group and activities or revenue classes/sources needed.

Auditor's Office submits form to WVFIMS contact. Auditor approval line is initialed to indicate a valid request.

WVFIMS contact assigns new fund number to account request. WVFIMS contact signs approval line and submits to Auditor's Office.

Auditor's Office approves the WVFIMS Account Request Form which is then distributed as indicated at bottom of form.

State Budget Office adds state level revenue anticipations/expenditure allotments as requested by agency. (See Expenditure Schedule Amendments section.)

Request to Close/Delete an Inactive Fund Sub-ledger

In order to facilitate deleting an inactive fund or sub-ledger, please complete and forward the form to the State Auditor's Office.

Steps:

1. Agency completes form and forwards to State Auditor's Office.

2. State Auditor's Office will review and approve sub-ledgers for the fund to be deleted.

   - If there is a cash balance to be transferred from the fund, the State Budget Office will make sure that the correct financial codes are activated for the transfer.
   - Notification to the agency that the financial code is activated to transfer the funds and to prepare the IGT.
   - Approve the transaction to Org 1200 and deliver the coversheet to the State Auditor's Office, Accounting Section, Building 1, Room W-144, Charleston, West Virginia 25305.

3. Office of Technology – State Auditor's Office will forward request to the Office of Technology to make the fund inactive in WVFIMS.

Please note that the State Auditor's Office will remove all revenue and expenditure sub-ledgers from unused WVFIMS funds if the fund has zero cash/fund balance and has NO activity in the fiscal year the request is received. However, sub-ledgers on the fund(s) you are transferring cash balance(s) from will not be deleted until the beginning of the next fiscal year.

Form is available on the State Budget Office website at:

http://www.budget.wv.gov/stateagencyforms/expenditureschedules/Pages/default.aspx

No 1588

WV FIMS ACCOUNT REQUEST FORM

SECTION 1 (TO BE COMPLETED BY AGENCY)

ORGANIZATION NAME_____ WVFIMS ORG. NO._____

AGENCY CONTACT_____ PHONE NO._____

TITLE OF NEW ACCOUNT_____
(50 CHARACTER MAXIMUM)

SOURCE OF REVENUE:_____FEDERAL _____NON-FEDERAL

ESTIMATED ANNUAL RECEIPTS: $_____

TYPE OF DISBURSEMENTS:_____APPROPRIATED _____NON-APPROPRIATED_____

_____

JUSTIFICATION OF REQUEST (REQUIRED) STATUTORY CODE REFERENCE OR LEGISLATION BILL #
HB #_____, SB#_____, _____

_____

_____

AUTHORIZED FOR INVESTMENT (CIRCLE ONE) YES/NO

COMMENTS:_____

_____

AUTHORIZED SIGNATURE:_____ DATE:_____

Example

SECTION 2 (TO BE COMPLETED BY THE AUDITOR'S OFFICE)

TYPE OF ACCOUNT: _____ SPECIAL REVENUE _____FEDERAL REVENUE _____GENERAL REVENUE

BUDGETARY FUND: _____ FUND TRANSFERS? ____Y ____N COMPLIANCE GROUP:_____ ARG #_____

ACTIVITIES REQUIRED	CLASS/SOURCE REQUIRED
_____	_____
_____	_____
_____	_____

AUDITOR APPROVAL:_____ DATE:_____

SECTION 3 (TO BE COMPLETED BY WVFIMS STAFF)

FUND _____ FY _____ ORG _____

GAAP FUND_____ POSTING FUND: _____

WVFIMS APPROVAL:_____ DATE:_____

AUDITOR'S COMPLETION:_____ DATE:_____

Request to Delete/Inactivate a WVFIMS Fund/Subledger

Department: _____

Agency Name: _____

Address: _____

Agency Contact: _____

Phone: _____ Email: _____

State Organization Financial Information: State Level Organization: _____

Fund Number: _____

Revenue Subledgers: Delete All: Y / N if N, specify _____

Expenditure Subledgers: Delete All: Y / N if N, specify _____

Fund Name: _____

Code Reference authorizing creation of fund: _____

Purpose of fund: _____

Original revenue source of the funds: _____

When was the last transaction in the fund (fiscal year)? _____

Amount of cash balance (if any): _____

Signature below acknowledges that the above funds are free of obligations and eligible for transfer.

Comments: _____

Agency/Division Administrator *(signature - blue ink)* Date

Official Use Only

Approved by:

Director of Accounting/State Auditor's Office Date

(if cash involved)

Director of the Budget/State Budget Office Date

Office of Technology Date

Approved financial code *(process on an IGT)*

	From:	To:
Fund		
FY		
Org		
Activity		999
Object/Revenue Source		

Approval flow:

_____ Agency request

_____ State Auditor's Office

_____ State Budget Office *(if cash involved)*

_____ Agency to prepare IGT *(if cash involved)*

_____ State Auditor's Office - IGT *(if cash involved)*

_____ Office of Technology

You can email this form to Eric.Wagner@wvsao.gov or deliver to the State Auditor's Office, Accounting Section, Building 1, Room W 144, Charleston, WV 25305.

Electronic Filing of Reports

During the 2007 Legislative Session, Committee Substitute for House Bill #2181 regarding electronic filing of annual reports was passed. All agencies, boards, commissions, and licensing boards that are required to file annual reports may do so by electronic media to the Legislature, Legislative Manager, Legislative Auditor, the President of the Senate and the Speaker of the House of Delegates or the Joint Committee on Government and Finance.

In order to make this process more efficient and effictive, the Legislature has created a web interface for state agencies to file their reports/audits electronically. In order to file your agencies reports electronically, please use the following link:

http://www.legis.state.wv.us/Reports/Agency_Reports/AgencyReports.cfm

When your agency personnel fill out the form generated by this link, a file name will be provided based on the data entered. If you have any questions about this new system, please have your appropriate agency personnel contact:

Randy Cain II
Webmaster
WV Legislature
304-347-4735

State Agency Grant Awards

In 2005, the Legislature passed legislation that ultimately requires the recipients of state grants to be accountable to the Legislative Auditor through informational reporting. W.Va. Code §12-4-14(e)(1) covers the state grants section.

The legislation requires that information about a grant and the use of the grant be supplied to the Legislative Auditor. It is the responsibility of all state agencies that award grants to implement those accountability measures required by the legislation and to ensure that information reported to the Legislative Auditor is complete and in a form suitable for review. Unless the Legislative Auditor receives the pertinent data about awards, eligible grant recipients cannot be determined properly.

To receive pertinent data, the Department of Administration's Finance Division hosts a grant commitment module through the Financial Information Management System (WVFIMS). Through the commitment module, state agencies are able to enter the data required by the legislation. From the data provided to the WVFIMS commitment module, the Finance Division transmits the data to the Legislative Auditor. From this information, the Legislative Auditor should be able to maintain a list of eligible grant recipients. The Legislative Auditor's list is then to be accessible to the state agencies that award grants. With access to the list, state agencies should determine a grant applicant's eligibility based on its historical compliance with attestation engagements, sworn statements, and satisfactory findings of both. The Legislative Auditor's list is accessible to the public through the Legislature's website.

Please contact your fiscal officer and ensure that they are beginning to enter the appropriate grant audit data in the WVFIMS system. If your staff has any questions concerning the WVFIMS grant module, please encourage them to call the Department of Administration's Finance Division staff at 304-558-6181.

Chapter 30 State Boards of Examination or Registration

"W.Va. Code §30-1-10. Disposition of money fines; legislative audit.

(a) The secretary of every board referred to in this chapter shall receive and account for all money which it derives pursuant to the provisions of this chapter which are applicable to it. With the exception of money received as fines, each board shall pay all money which is collected into a separate special fund of the state treasury which has been established for each board. This money shall be used exclusively by each board for purposes of administration and enforcement of its duties pursuant to this chapter. Any money received as fines shall be deposited into the general revenue fund of the state treasury. When the special fund of any board accumulates to an amount which exceeds twice the annual budget of the board or ten thousand dollars, whichever is greater, the excess amount shall be transferred by the state treasurer to the state general revenue fund.

(b) Every licensing board which is authorized by the provisions of this chapter shall be subject to audit by the office of the legislative auditor."

Pursuant to the above legislation, any fines collected may be deposited to the following account in the State Treasurer's Office: (approve to Org 1300)

Fund	Fiscal Year	Org	Activity	Revenue Class	Revenue Source
0126	(Current Year)	1300	999	584	584

Also, please note the additional language in W.Va. Code §30-1-10 which states "When the special fund of any board accumulates to an amount which exceeds twice the annual budget of the board or ten thousand dollars, whichever is greater, the excess amount shall be transferred by the state treasurer to the state general revenue fund."

If your special fund has accumulated or accumulates to the amount specified above, please contact the Auditor's Office, Accounting Section, phone number 304-558-2251, ask for Accounting Division. They will assist you in establishing the proper account number required to accept funds to be transferred related to the budget excess. DO NOT use the same account as listed above for fines.

Should you have any questions regarding the financial area of this legislation, please call Mike McKown, Director, State Budget Office, at 304-558-0040.

GLOSSARY
FY 2013

Accountable Travel Plans: To be an accountable travel plan, your reimbursement or allowance arrangement must meet the qualifying requirements as follows: (1) they must have paid for expenses while performing services related to the business; (2) they must adequately account for these expenses within 30 days from last day of trip or date of warrant for each cash advance depending on type of advance issued and (3) they must return any excess reimbursement or allowance over the amount accounted for within 30 days from last day of trip or date of warrant for each cash advance depending on type of advance issued.

Activity: The individual item of appropriation as listed in the Budget Act, such as Personal Services (001), Employees' Benefits (010) and Capital Outlay (511) or, if nonappropriated, Unclassified (099).

Allotment: The authorization for a state agency to expend funds. Before each fiscal year begins, agencies must file annual operating budgets based on the Budget Act. Allotments are generally budgeted quarterly, with designated agencies filing allotments monthly.

Annual Increment: Funds appropriated for eligible employees and paid at the rate of $60 per full year of service with a minimum of three years of service as of July 1.

Appropriated Federal Funds: Those Federal Funds listed in the Budget Act as Federal Funds in accordance with W.Va. Code §4-11. Appropriated Federal Funds are appropriated in Title II, Section 6, of the Budget Act. These funds shall be shown on Forms ES-3 and 3A under the column heading "Federal."

Appropriated Lottery: Special Revenue funds that support senior citizens, education, tourism and parks, and other items as appropriated by the Legislature in the Budget Act.

Appropriated Special Revenue Funds: Shall mean specific revenue sources which by Legislative enactments are not required to be accounted for as General Revenue. Appropriated Special Revenue Funds are appropriated in Title II, Section 3, of the Budget Act. These funds shall be shown on Forms ES-3, 3A, and 3B under the column heading "Special."

Base Budget: The amount required for ongoing expenditures for current programs (does not contain items of a onetime nature.)

Budget Act/SB 160: An act making appropriations of public money out of the Treasury in accordance with Article VI, Section 51, of the Constitution, required to operate state government for each fiscal year (also known as Budget Bill).

Capital Expenditure: Any major construction, acquisition, or renovation activity that adds value to a government's physical assets or significantly increases the useful life.

Clearing Account: An account/fund set up as a temporary holding account to process transactions that are not counted as expenditures or revenues of the state.

Debt Service: The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Division: Each primary entity that is appropriated in the West Virginia Budget Act is recognized as a division. May also be referred to as an agency.

Excess Lottery: Those appropriations in Title II, Section 5, of the Budget Act. These funds shall be shown under the column heading "Special."

GLOSSARY
FY 2013
(continued)

Federal Block Grants: Those Federal Funds listed in the Budget Act for designated accounts, appropriated from Federal Block Grants in accordance with W.Va. Code §4-11. Appropriated Federal Block Grants are appropriated in Title II, Section 7, of the Budget Act. These funds shall be shown on Forms ES-3 and ES-3A under the column heading "Federal."

Federal Funds: Federal funds consist of any financial assistance made to any state Department/Bureau/Division by the United States government, whether a loan, grant, subsidy, augmentation, reimbursement, or any other form of such assistance. For budget purposes, only the direct recipient of federal funds will include them as "Federal." Agencies that receive funds from other state agencies that were originally federal will report them as "Special" or "Other" funds. These funds shall be shown on Forms ES-3 and ES-3A under the column heading "Federal."

Federal Match: Federal funds received on a formula basis as a supplement to state funds that are being expended. For example, in a 80/20 federal match program, if the State expends $20,000 of its own funds on a project, it will receive a $80,000 match from the federal government to further fund the project.

Fiscal Year: July 1 - June 30.

Full-time Equivalent Position (FTE): Full-time equivalent refers to the percentage of an employee's salary from a particular account to their total salary. Example: A person paid equally from two accounts would be .50 FTE on each account. For a part-time employee, FTE refers to the percentage of time worked compared to a full-time employee in this position. Example: A person working 18 hours a week would have an FTE of .45 (40 hours = 1.00 FTE, 18 divided by 40 = .45).

General Revenue Fund (Funds 0101-0999): The general operating fund of the State and includes all money received or collected by the State except as provided in W.Va. Code §12-2-2 or as otherwise provided. General Revenue Funds are appropriated in Title II, Section 1, of the Budget Act. These funds shall be shown on Forms ES-3, 3A and 3B under the column heading "General."

Land Acquisition: Includes the cost of acquiring right-of-way and preparing the site for construction, including demolition.

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, which would be expended under "Current Expenses, Object Codes 022, 029, 030, etc."

Lottery Net Profits: Those appropriations in Title II, Section 4, of the Budget Act. These funds shall be shown under the column heading "Special." Also commonly referred to as Regular Lottery.

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; referring to the lowest and most detailed state level of classification, such as Vehicle Rental (029), Association Dues (031) and Office Equipment (070).

GLOSSARY
FY 2013
(continued)

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

Operating Lease Payment: Rental as opposed to lease purchase.

Other Federal Funds: Those Federal Funds not specifically listed in the Budget Act, but appropriated by Title II, Section 12, of the Budget Act. These funds shall be shown on Forms ES-3, 3A and 3B under the column heading "Federal."

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. These funds shall be shown on Forms ES-3 and ES-3A under the column heading "Other." Also referred to as nonappropriated.

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.

State Funds: Nonfederal dollars.

State Excess Lottery Revenue Funds: Those appropriations in Title II, Section 5, of the Budget Act. These funds should be shown under the column heading of "Special" on Forms ES-3 and ES-3A.

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.

ACRONYMS

ARRA	American Recovery and Reinvestment Act of 2009
BRIM	Board of Risk and Insurance Management
CD or CD-ROM	Compact Disk (read-only memory)
CHIP	Children's Health Insurance Program
CPA	Certified Public Accountant
DOH	Division of Highways
EMOD	Experience Modification
ES	Expenditure Schedule
FICA	Federal Insurance Compensation Act
FTE	Full-time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
HB	House Bill
IGT	Intergovernmental Transfer
IRS	Internal Revenue Service
IS&C	Information Services and Communications
JTPA	Job Training Partnership Act
NCCI	National Council on Compensation Insurance
OPEB	Other Postemployment Benefits
ORG	Organization
OT	Office of Technology
PDA	Personal Digital Assistant
PEIA	Public Employees Insurance Agency
PERS	Public Employees Retirement System
PS	Personal Services
PSC	Public Service Commission
SB	Senate Bill
TIAA/CREF	Teachers Insurance and Annuity Association and/or College Retirement Equities Fund
U.S.	United States
USDA	United States Department of Agriculture
VCR	Videocassette Recorder
WVFIMS	West Virginia Financial Information Management System