

# WEST VIRGINIA CODE: §11B-2-13

## **§11B-2-13. Examination and approval of expenditure schedules; amendments; copies to legislative Auditor.**

(a) The secretary shall examine the expenditure schedule of each spending unit and if it conforms to the appropriations made by the Legislature, the requirements of this article and is in accordance with sound fiscal policy, the secretary shall approve the schedule. In addition, the secretary shall give special consideration in the approval of expenditure schedules to accounts in which the appropriations consist predominantly of personal services funds so that the quarterly allotments of funds to the various spending units are sufficient to pay personnel costs in the quarter in which they are due.

(b) The expenditure of the appropriations made to a spending unit shall be only in accordance with the approved expenditure schedule unless the schedule is amended with the consent of the secretary, or unless appropriations are reduced in accordance with the provisions of sections twenty to twenty-two, inclusive, of this article. The spending officer of a spending unit shall transmit to the Legislative Auditor a copy of each and every requested amendment to the schedule at the same time that the requested amendment is submitted to the secretary. The secretary shall send to the Legislative Auditor copies of any schedule amended with the secretary's approval.