WEST VIRGINIA CODE: §11B-2-18

§11B-2-18. Expenditure of excess in collections; notices to Auditor and treasurer.

(a) If the amount actually collected by a spending unit exceeds the amount which it is authorized to expend from collections, the excess in collections shall be set aside in a special surplus fund for the spending unit. Expenditures from this fund shall be made only in accordance with the following procedure:

(1) The spending officer shall submit to the secretary:

(A) A plan of expenditure showing the purposes for which the excess is to be expended; and

(B) A justification statement showing the reasons why the expenditure is necessary and desirable.

(2) The secretary shall submit the request to the Governor with his or her recommendation.

(3) If the Governor approves the plan of expenditure and justification statement and is satisfied that the expenditure is required to defray the additional cost of the service or activity of the spending unit and that the expenditure is in accordance with sound fiscal policy, he or she may authorize the use of the excess during the current fiscal year. Notices of the authorization shall be sent to the State Auditor, the State Treasurer and the Legislative Auditor.

(b) An expenditure from a special surplus fund without the authorization of the Governor, or other than in accordance with this section, shall be an unlawful use of public funds.

WV Legislature