

## WEST VIRGINIA CODE: §11B-2-25

### §11B-2-25. Expenditure of appropriations -- Other than for purchases of commodities.

A requisition for expenditure, other than an order for the purchase of commodities, shall be submitted as follows:

- (1) The spending officer shall prepare and submit to the director a requisition showing the amount, purpose and appropriation from which the expenditure is requested;
- (2) The director of the budget shall examine the requisition and determine whether the amount is within the quarterly allotment, is in accordance with the approved expenditure schedule and otherwise conforms to the provisions of this article;
- (3) If the director approves the requisition, he or she shall encumber the proper account in the amount of the requisition and shall transmit the requisition to the Auditor for disbursement in accordance with law; and
- (4) If the director disapproves the requisition, he or she shall return it to the spending unit with a statement of his or her reasons.