
WEST VIRGINIA CODE CHAPTER 12
ARTICLE 3

WV Legislature

§12-3-1. Manner of payment from treasury; form of checks.

(a) Every person claiming to receive money from the treasury of the state shall apply to the Auditor for a warrant for same. The Auditor shall thereupon examine the claim, and the vouchers, certificates and evidence, if any, offered in support thereof, and for so much thereof as he or she finds to be justly due from the state, if payment thereof is authorized by law, and if there is an appropriation not exhausted or expired out of which it is properly payable, the Auditor shall issue his or her warrant on the treasurer, specifying to whom and on what account the money mentioned therein is to be paid, and to what appropriation it is to be charged. The Auditor shall present to the treasurer daily reports on the number of warrants issued, the amounts of the warrants and the dates on the warrants for the purpose of effectuating the investment policies of the State Treasurer and the Investment Management Board. On the presentation of the warrant to the treasurer, the treasurer shall ascertain whether there are sufficient funds in the treasury to pay that warrant, and if he or she finds it to be so, he or she shall in that case, but not otherwise, endorse his or her check upon the warrant, directed to some depository, which check shall be payable to the order of the person who is to receive the money therein specified.

(b) If a check is not presented for payment within six months after it is drawn, it is the duty of the treasurer to credit it to the depository on which it was drawn, to credit the "Treasurer's Stale Check Fund," which is hereby created in the State Treasury, and immediately notify the Auditor to make corresponding entries on the Auditor's books. If the State Treasurer determines any funds deposited in the stale check account are federal funds, the State Treasurer shall notify the spending unit authorizing the payment. Within six months following issuance of the notice, the spending unit shall inform the State Treasurer of the amount of federal funds included in the check, the account from which the federal funds were disbursed, and the current fiscal year account to which the federal funds are to be transferred. After receiving the information, the State Treasurer shall transfer the amount of federal funds specified as a reimbursement to the current fiscal year account specified to receive federal funds by the spending unit. For a period of up to six months, the State Treasurer shall endeavor to pay the money in the stale check account to the payee. The treasurer shall credit the money that has been in the stale check account for six months, or for a shorter period as determined by the treasurer, to the unclaimed property fund pursuant to the provisions of article eight, chapter thirty-six of this code, and shall immediately notify the Auditor to make corresponding entries on the Auditor's books.

(c) No state depository may pay a check unless it is presented within six months after it is drawn and every check shall bear upon its face the words "Void, unless presented for payment within six months."

(d) Any information or records maintained by the treasurer concerning any check not presented for payment within six months of the date of issuance is confidential and exempt from disclosure under the provisions of article one, chapter twenty-nine-b of this code, and is disclosable only to the state spending unit authorizing the check, or to the payee, his or her personal representative, next of kin or attorney-at-law.

(e) All claims required by law to be allowed by any court, and payable out of the State Treasury, shall have the seal of the court allowing or authorizing the payment of the claim affixed by the clerk of the court to his or her certificate of its allowance. No claim may be audited and paid by the Auditor unless the seal of the court is thereto attached as aforesaid. No tax or fee may be charged by the clerk for affixing his or her seal to the certificate, referred to in this section. The treasurer shall propose rules in accordance with the provisions of article three, chapter twenty-nine-a of this code governing the procedure for such payments from the treasury.

§12-3-1a. Payment by deposit in bank account.

The Auditor may issue his warrant on the treasurer to pay any person claiming to receive money from the treasury by deposit to the person's account in any bank or other financial institution by electronic funds transfer, if the person furnishes authorization of the method of payment. The Auditor shall prescribe the form of the authorization. If the authorization is in written form, it shall be sent to the Auditor for review and approval and then forwarded in electronic form to the treasurer. If the authorization is in electronic form, it shall be sent to both the Auditor and the treasurer. The Auditor must review and approve the authorization. This section may not be construed to require the Auditor to utilize the method of payment authorized by this section. An authorization furnished pursuant to this section may be revoked by written notice furnished to the Auditor and then forwarded by the Auditor in electronic form to the treasurer or by electronic notice furnished to both the Auditor and the treasurer. Upon execution of the authorization and its receipt by the office of the Auditor, the warrant shall be created in the manner specified on the authorization and forwarded to the treasurer for further disposition to the designated bank or other financial institution specified on the electronic warrant: Provided, That after July 1, 2002, the State Auditor shall cease issuing paper warrants except for income tax refunds. After that date all warrants except for income tax refunds, shall be issued by electronic funds transfer: Provided, however, That the Auditor, in his or her discretion, may issue paper warrants on an emergency basis.

§12-3-1b. Voluntary direct deposits by Auditor of salaries of employees to banks or other financial institutions.

Any officer or employee of the State of West Virginia may authorize the direct deposit of his or her net wages to his or her account in any bank or other financial institution by electronic funds transfer. Direct deposit authorizations shall comply with the requirements of section one-a of this article. Upon approval of an authorization, the Auditor shall issue the warrant in the manner specified on the authorization and forward the warrant to the treasurer for further disposition to the designated bank or other financial institution on or before the day or days the officer or employee is due his or her net wages. Direct deposit authorizations may be revoked at any time thirty days prior to the date on which the direct deposit is regularly made and on a form to be provided by the Auditor: Provided, That on and after July 1, 2002, at the option of the Auditor, all wages shall be deposited directly into the employees' account at any bank or financial institution designated by the employee via electronic funds transfer or, if the employee does not have a bank account, through the West Virginia check card program in accordance with section four, article three-a of this chapter.

§12-3-2. Auditor may administer oaths; seal.

The Auditor may administer oaths in relation to any claim presented to him in his official character. He may have and use an official seal, which may be affixed to any official certificate or other paper intended to be used outside of this state.

WV Legislature

§12-3-3.

Repealed.

Acts, 1941 Reg. Sess., Ch. 20.

WV Legislature

§12-3-4. No check to be drawn on depository having insufficient funds; necessity of warrant and check or electronic funds transfer.

The treasurer shall draw no check on any depository unless there is money enough in the depository to the credit of the treasury to pay the check when duly presented for payment. No depository holding money to the credit of the treasury shall pay out the same, or any part thereof, except upon a check of the treasurer endorsed on a warrant of the Auditor authorizing a check or a duly authorized electronic funds transfer drawn in place of such check.

§12-3-5. When requisition to Auditor sufficient authority for issuing warrant.

(a) When an appropriation has been made by law, subject to the order or payable on the requisition of a particular officer, board or person, the order or written or electronic requisition is sufficient authority to the Auditor to issue a warrant for the same or any party thereof.

(b) The Auditor:

(1) Shall accept an electronic requisition from Marshall University and West Virginia University in an unaltered format approved by the Auditor;

(2) May accept or require an electronic requisition from any entity other than Marshall University or West Virginia University at his or her discretion in an unaltered format approved by the Auditor; and

(3) May not issue a warrant for an amount that exceeds the appropriation or for an expired appropriation.

§12-3-6. Requisitions on behalf of state boards and institutions.

(a) An appropriation made to or for any state board or institution shall be drawn from the Treasury upon the requisition of an appropriate officer thereof to the Auditor at such times and in such amounts as is necessary for the purposes for which the appropriation is made. The Auditor shall pay the amount named in the requisition at such times and in such installments as are necessary for the purposes for which the appropriation is made.

(b) Except as provided in subsection (c) of this section, a requisition for appropriation for new buildings and substantial betterments shall be accompanied by the architect's estimate that the amount named in the requisition is needed for immediate use.

(c) The provisions of subsection (b) of this section do not apply to a requisition from:

(1) An institution from which the Auditor is required to accept an electronic requisition. Such an institution is not required to submit the documentation required in subsection (b) of this section, but shall maintain the documentation for inspection at the Auditor's request; and

(2) The Commissioner of Corrections.

(d) The Auditor may issue a warrant to pay money out of the state Treasury only if the money is needed for the present use.

§12-3-7. Payment of compensation and expenses of members of state boards and commissions; embezzlement.

(a) Unless otherwise provided by law, a member of any state board or commission:

(1) Receives \$4 per day for each day necessarily employed as such, including time spent traveling to and returning from the meeting location;

(2) Receives the actual and necessary expenses incurred in the discharge of his or her duties; and

(3) Does not receive mileage reimbursement.

(b) Prior to receiving compensation or expense reimbursement:

(1) The member prepares in duplicate an itemized statement specifying the number of days spent and the expenses incurred;

(2) The member certifies the accuracy of the itemized statement;

(3) The member delivers the original to the secretary or clerk of the board or commission for preservation in its office; and

(4) The secretary or clerk immediately forwards the duplicate to the Auditor.

(c) If any member willfully makes a greater charge of services or expenses than truth justified, he or she is guilty of embezzlement and punished accordingly.

(d) The governing board of Marshall University and West Virginia University each satisfies the requirements of subsection (b) of this section by maintaining the member's original itemized, certified statement and submitting an electronic requisition to the Auditor.

§12-3-8. Requisition on behalf of institutions to be accompanied by statement showing funds on hand.

A requisition made upon the Auditor for any money appropriated for a state correctional facility; the West Virginia School for the Deaf and Blind; state mental health facilities; state hospitals; corrections facilities; Marshall University; West Virginia University; any other public institution for education, charity or correction; or institutions under the jurisdiction of the Higher Education Policy Commission or the West Virginia Council for Community and Technical College Education shall be accompanied by a written or electronic statement of a financial officer of the institution, showing the amount of money in his or her hands to the credit of the institution, or otherwise in its control, on the day the requisition is forwarded for payment.

§12-3-8a. Limitation on requisitions from judicial accounts.

No requisition shall be made upon the Auditor for any money appropriated for the judicial system of the state, unless prior approval shall have been obtained from the Supreme Court of Appeals or its administrative director authorizing such requisition.

WV Legislature

§12-3-9. Certificate with requisition as to need of money for present use.

Every board or officer authorized by law to issue requisitions upon the Auditor for payment of money out of the State Treasury, shall, before any such money is paid out of the State Treasury, certify to the Auditor that the money for which such requisition is made is needed for present use for the purposes for which it was appropriated; and the Auditor shall not issue his warrant to pay any money out of the State Treasury unless he is satisfied that the same is needed for present use for such purposes.

WV Legislature

§12-3-10. Itemized statement of claim against state; rules to be promulgated concerning same.

It is unlawful for any state officer to issue his or her requisition on the State Auditor in payment of any claim unless an itemized account is filed in the office of the officer issuing the requisition. The Auditor shall propose rules for promulgation in accordance with the provisions of article three, chapter twenty-nine-a of this code, to govern the form and manner by which claims shall be itemized for payment.

WV Legislature

§12-3-10a. Purchasing Card Program.

Notwithstanding the provisions of section ten of this article, payment of claims may be made through the use of the state Purchasing Card Program authorized by the provisions of this section. The Auditor, in cooperation with the Secretary of the Department of Administration, may establish a state Purchasing Card Program for the purpose of authorizing all spending units of state government to use a purchasing card as an alternative payment method. The Purchasing Card Program shall be conducted so that procedures and controls for the procurement and payment of goods and services are made more efficient. The program shall permit spending units to use a purchasing card to pay for goods and services.

Notwithstanding any other provision of this code to the contrary, a purchasing card may be used to make any payment authorized by the Auditor, including regular routine payments and travel and emergency payments, and such payments shall be set at an amount to be determined by the Auditor. Purchasing cards may not be utilized for the purpose of obtaining cash advances, whether the advances are made in cash or by other negotiable instrument: Provided, That purchasing cards may be used for cash advances for travel purchases upon approval of the Auditor. Purchases of goods and services must be received either in advance of or simultaneously with the use of a state purchasing card for payment for those goods or services. The Auditor, by legislative rule, may eliminate the requirement for vendor invoices and provide a procedure for consolidating multiple vendor payments into one monthly payment to a charge card vendor. Selection of a charge card vendor to provide state purchase cards shall be accomplished by competitive bid. The Purchasing Division of the Department of Administration shall contract with the successful bidder for provision of state purchasing cards. Purchasing cards issued under the program shall be used for official state purchases only. The Auditor shall propose rules for promulgation in accordance with the provisions of article three, chapter twenty-nine-a of this code to govern the implementation of the purchase card program.

§12-3-10b. Fraudulent or unauthorized use of purchasing card prohibited; penalties.

- (a) It is unlawful for any person to use a state purchasing card, issued in accordance with the provisions of section ten-a of this article, to make any purchase of goods or services in a manner which is contrary to the provisions of section ten-a of this article or the rules promulgated pursuant to that section.
- (b) It is unlawful for any person to knowingly or intentionally possess with the intent to use a purchasing card without authorization pursuant to section ten-a of this article or the rules promulgated pursuant to that section.
- (c) Any person who violates the provisions of this section is guilty of a felony and, upon conviction thereof, shall be imprisoned in the penitentiary not less than one year nor more than five years, or fined no more than \$5,000, or both fined and imprisoned.
- (d) A violation of this section may be prosecuted in the county in which the card was issued, unlawfully obtained, fraudulently used, used without authorization, or where any substantial or material element of the offense occurred.

§12-3-10c. Transaction fees; disposition of fees.

(a) In order to promote and enhance the use of the state purchasing card program established by the provisions of section ten-a of this article and in order to maintain and develop the fiscal operations and accounting systems of the state, the Auditor and the treasurer may assess joint transaction fees for all financial documents that will be processed on the central accounting system. Such transaction fees shall be prescribed by legislative rule proposed in accordance with article three, chapter twenty-nine-a of this code and may include the following:

(1) A penalty fee to be assessed against spending units of state government who submit claims for payment of goods and services when those claims are authorized to be paid by use of a state purchasing card and the spending unit has failed to utilize the state purchasing card; and

(2) A transaction fee to be assessed against spending units of state government for every transaction received, electronically or otherwise, by the Auditor from the centralized accounting system.

(b) All fees collected under this section shall be deposited into the "Technology Support and Acquisition Fund" which is hereby created in the State Treasury to be administered by the Auditor. The Auditor and treasurer shall use moneys deposited in the fund to maintain and develop the state purchasing card program, support the fiscal operations of the state, including the state centralized accounting system, and to acquire and improve the technology required to support these functions: Provided, That expenditures from the fund are authorized from collections and are to be made only in accordance with an appropriation by the Legislature and in accordance with the provision of article three of this chapter and upon fulfillment of the provisions set forth in article two, chapter five-a of this code: Provided, however, That for the fiscal year ending June 30, 1998, expenditures from the fund may be made from collections: Provided further, That the Legislature is exempt from any fees imposed under this section.

§12-3-10d. Purchasing Card Fund continued; expenditures.

(a) All money received by the state pursuant to any agreement with vendors providing purchasing charge cards, and any interest or other return earned on the money, shall be deposited in a special revenue revolving fund, designated the Purchasing Card Administration Fund, in the State Treasury to be administered by the Auditor. The fund shall be used to pay all expenses incurred by the Auditor in the implementation and operation of the Purchasing Card Program and may be used to pay expenses related to the general operation of the Auditor's office. The Auditor also may use the fund to pay expenses incurred by spending units associated with the use of the card, including system and program enhancements, and inspection and monitoring of compliance with all applicable rules and procedures. Expenditures from the fund shall be made in accordance with appropriations by the Legislature pursuant to the provisions of §12-3-1 *et seq.* of this code and upon fulfillment of the provisions of §5A-2-1 *et seq.* of this code.

(b) Within three days of receiving rebate moneys resulting from state spending unit purchasing card purchases, the Auditor shall transfer 10 percent of such rebate moneys to the Purchasing Improvement Fund created pursuant to §5A-3-58 of this code.

(c) Within three days of receiving rebate moneys resulting from state spending unit purchasing card purchases, the Auditor shall transfer five and one half percent of such rebate moneys to the Entrepreneurship and Innovation Investment Fund, 10 percent of such rebate moneys to the Hatfield-McCoy Regional Recreation Authority and 10 percent of such moneys to the State Park Operating Fund.

§12-3-10e. Purchasing Card Advisory Committee created; purpose; membership; expenses.

(a) There is created a Purchasing Card Advisory Committee to enhance the development and implementation of the purchasing card program. The committee shall solicit input from state agencies and make recommendations to improve the performance of the Purchasing Card Program. The committee consists of 14 members to be appointed as follows:

(1) The Auditor shall serve as chairperson of the committee and shall appoint four members from the Community and Technical College System of West Virginia and the system of four-year higher education institutions, one member from the Department of Human Services, one member from the Division of Highways, and two additional members at large from any state agency;

(2) The Secretary of the Department of Administration shall appoint one member from the I Office of Technology, one member from the Financial Accounting and Reporting Section, and one member from the Purchasing Division;

(3) The Secretary of the Department of Revenue shall appoint one member from the Department of Revenue; and

(4) The State Treasurer shall appoint one member from that office.

(b) Committee members shall be appointed for a term of one year, commencing on July 1. Committee members shall receive reimbursement for expenses actually incurred in the performance of their duties on the committee.

§12-3-10f. Receiving report required for commodities received.

A receiving report shall be submitted to the State Auditor verifying the receipt of commodities by a state spending unit. The receiving report shall be an internally-generated document, either written or prepared using electronic media, that identifies commodities received. Commodities as defined in this section include, but are not limited to, the following: Materials, equipment, supplies, printing and automated data processing hardware and software.

The state officer or employee acting as head of each spending unit is responsible for the completion and timely submission of the receiving reports, which shall be prepared at the original point of receipt of the commodities at the spending unit by employees designated by the head of the spending unit to receive the commodities and prepare the receiving reports. The receiving reports shall include, but not be limited to, the following information: Vendor name, description and quantity of commodities received, date commodities are received, whether commodities are acceptable for payment, and a signed acknowledgment of receipt by the employees receiving the commodities. The receiving reports required by this section shall be prepared within twenty-four hours of the receipt of the commodities.

The head of a spending unit may not issue a requisition on the State Auditor in payment of a claim for commodities received by the spending unit unless the receiving report required by this section accompanies the claim for payment. The spending unit is liable for a debt improperly incurred or for a payment improperly made if the receiving report was not filed with the State Auditor as set forth in this section.

The State Auditor shall propose rules for legislative approval in accordance with provisions of article three, chapter twenty-nine-a of this code, to implement the provisions of this section.

No provision of this section shall apply to the West Virginia Legislature.

§12-3-10g. Acceptance by Auditor for payment of a claim submitted by electronically generated invoices.

The State Auditor may consider an agency-generated electronic invoice as an original invoice pursuant to section ten of this article and any applicable rules approved thereto if the invoice contains the vendor name, vendor address, invoice number, invoice date, invoice amount, description of the items purchased or services provided, purchase order number and contract number, where applicable, and date of service provided or goods received: Provided, That agency-generated computer invoices may be considered for payment only if the agency has an established financial system which has been subjected to a financial audit by the Legislative Auditor or by an independent certified public accountant, duly licensed and in good standing.

§12-3-11. Travel expenses; rules to be promulgated concerning travel expenses; dues to voluntary organizations; recruitment expenses for Higher Education Policy Commission and West Virginia higher education governing boards; moving expenses of employees of Higher Education Policy Commission and West Virginia higher education governing boards.

(a) The Governor shall promulgate rules concerning out-of-state travel by state officials and employees, except those in the legislative and judicial branches of the state government and except for the Attorney General, Auditor, Secretary of State, treasurer, Board of Investments, commissioner of agriculture and their employees, the Higher Education Policy Commission and the higher education governing boards and institutions under their jurisdiction. The Legislature, Supreme Court of Appeals, Attorney General, Auditor, Secretary of State, treasurer, Board of Investments, commissioner of agriculture, Higher Education Policy Commission and the higher education governing boards shall promulgate rules concerning out-of-state travel for their respective branches and departments of state government. Copies of the rules shall be filed with the Auditor and the Secretary of State. It is unlawful for the Auditor to issue a warrant in payment of any claim for out-of-state travel expenses incurred by a state officer or employee unless the claim meets all the requirements of the rules filed.

(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.

(c) The secretary of the Department of Administration, the Higher Education Policy Commission or a higher education governing board may authorize the payment of traveling expenses incurred by any person invited to visit a state agency, the campus of any state institution of higher education or any other facility under control of a higher education governing board or the Higher Education Policy Commission to be interviewed concerning his or her possible employment by a state agency, a higher education governing board, the Higher Education Policy Commission or agent thereof.

(d) The secretary of the Department of Administration, the Higher Education Policy Commission or a higher education governing board may authorize payment of: (1) All or part of the reasonable expense incurred by a person newly employed by a state agency, a higher education governing board or the Higher Education Policy Commission in moving his or her household furniture, effects and immediate family to his or her place of employment; and (2) all or part of the reasonable expense incurred by an employee of a state agency, a higher education governing board or the Higher Education Policy Commission in moving his or her household furniture, effects and immediate family as a result of a reassignment of the employee which is considered desirable, advantageous to and in the best interest of the state: Provided, That no part of the moving expenses of any one employee shall be paid more frequently than once in twelve months.

§12-3-12. Expiration of unexpended appropriations; reappropriations.

(a) Except as provided in subsection (b) of this section, every appropriation that is payable out of the general revenue, or so much thereof as may remain undrawn at the end of the year for which made, shall be deemed to have expired at the end of the year for which it is made, and no warrant shall thereafter be issued upon it: *Provided*, That warrants may be drawn through the 31st day of July after the end of the year for which the appropriation is made if the warrants are in payment of bills for such year and have been encumbered by the budget office prior to July first: *Provided*, however, That if such 31st day of July is on Saturday, then warrants may only be drawn through the Friday immediately preceding such Saturday, but if such 31st day of July is on Sunday, the warrants may be drawn through the Monday immediately following such Sunday.

(b) Notwithstanding any provision of subsection (a) of this section to the contrary:

(1) Appropriations that are payable out of the general revenue, or so much thereof as may remain undrawn at the end of the year for which made, for buildings and land or capital outlay shall remain in effect, and shall not be deemed to have expired until the end of three years after the passage of the act by which such appropriations are made; and

(2) Appropriations that are payable out of the general revenue, or so much thereof as may remain undrawn at the end of the fiscal year for which made, that are reappropriated by the budget act for the ensuing fiscal year shall not be deemed to have expired unless, at the end of the fiscal year just ended, the total general revenue collections for the fiscal year just ended did not equal or exceed total general revenue appropriations for that fiscal year. If the total general revenue collections for the fiscal year just ended did not equal or exceed total general revenue appropriations for that fiscal year, all such reappropriations shall be deemed to have expired at the end of the fiscal year as provided in subsection (a) of this section.

(c) The Legislature may expire or provide for the expiration of any appropriation prior to the end of the fiscal year for which it is made.

§12-3-12a. Payment of salaries of employees of Higher Education Policy Commission, Council for Community and Technical College Education and institutions of higher education over the twenty-six biweekly pay cycle.

Notwithstanding the provisions of section twelve of this article, in the event that an employee of the Higher Education Policy Commission, Council for Community and Technical College Education or of any of the institutions which they govern elects to receive his or her salary over the complete twenty-six biweekly pay cycle, warrants may be drawn for the biweekly pay periods covering the months of July and August following the fiscal year during which such salary was earned: Provided, That such warrants have been encumbered by the commission, council or institution and the Budget Office prior to June 30 of said fiscal year.

§12-3-13. Salaries not to be paid until services rendered.

No money shall be drawn from the treasury to pay the salary of any officer or employee before his services have been rendered.

WV Legislature

§12-3-13a. Deductions by State Auditor from salaries of state officials and employees to pay taxes and purchase United States government bonds.

The Auditor of the State of West Virginia is authorized to deduct and withhold sums from the salaries or other compensation of state officials and employees, to purchase United States government bonds and other United States government obligations, or to pay taxes as may be required by an act or acts of the Congress of the United States of America.

The Auditor of the State of West Virginia shall, upon the written request or order of any state official or employee, deduct and withhold sums from the salaries or compensation of state officials and employees to make voluntary purchases of United States government bonds or other United States government obligations for such officials or employees.

The Auditor shall keep an account of the accumulated deductions of each state official and employee and shall issue receipts to state officials and employees for all sums deducted and withheld as herein provided. The sums, when deducted, shall be transferred by the Auditor to a special fund in the State Treasury, and, as soon as reasonably convenient, transmitted to the treasurer of the State of West Virginia, as an issuing agent of federal securities, or such other official or agent of the United States government designated by the secretary of the treasury of the United States of America, from time to time.

Should any official or employee leave the employ of the state at a time when there is not sufficient accumulation of deductions from his salary or compensation to purchase a United States government bond then the Auditor shall either purchase United States government savings stamps in the amount of the accumulation or refund to the official or employee the accumulation as an erroneous payment into the special fund herein created.

The Auditor shall be responsible for the delivery of United States government bonds or obligations purchased with the deductions from the salaries or compensation of state officials and employees only when the United States government bonds or obligations are presented to him by the official or agent of the United States government for delivery to the state officials or employees.

To promote efficiency and economy in making such deductions as provided herein, the Auditor is authorized to promulgate rules and regulations and to designate the time for the presentment of the payroll requisitions for state officials and employees and requisitions for other claims against the state: Provided, That all officials and employees shall be paid at least once every thirty-one days. All officials and employees of the state shall comply with the rules and regulations promulgated by the Auditor under this section.

§12-3-13b. Voluntary deductions by State Auditor from salaries of employees to pay supplemental health and life insurance premiums; voluntary other deductions.

(a) Any officer or employee of the State of West Virginia may authorize that a voluntary deduction from his or her net wages be made for any supplemental health and life insurance premium, subject to prior approval by the Auditor. Such deductions shall be authorized on a form provided by the Auditor of the State of West Virginia and shall state:

- (1) The identity of the employee;
- (2) The amount and frequency of such deductions; and
- (3) The identity and address of the insurance company to which such dues shall be paid.

(b) Upon execution of such authorization and its receipt by the office of the Auditor, such deductions shall be made in the manner specified on the form and remitted to the designated insurance company on the tenth day of each month: *Provided*, That the Auditor may approve and authorize voluntary other deductions, as defined under §21-5-1 of this code, to be made in accordance with rules proposed by the Auditor pursuant to §29A-3-1 *et seq.* of this code: *Provided, however*, That deductions shall be made at least twice monthly. Deduction authorizations may be revoked at any time 30 days prior to the date on which the deduction is regularly made and on a form to be provided by the office of the State Auditor.

(c) No deductions or assignments of earnings shall be allowed for union, labor organization, or club dues or fees from the compensation of officers and employees covered by this section.

§12-3-14. Expenditures for institutions to be confined to appropriations for fiscal year; exceptions.

It shall be unlawful for the superintendent, manager, any officer, or any person or persons, board or body, acting or assuming to act for and on behalf of any institution, kept or maintained in whole or in part by this state, to expend for any fiscal year any greater sum for the maintenance or on account of such institution than shall have been appropriated by the Legislature therefor for such year except as provided in section thirteen, article one, chapter twenty-five of this code.

WV Legislature

§12-3-15. Expenditures for institutions in excess of appropriations; unauthorized debts; use in part payment of appropriation for whole payment.

It shall be unlawful for any such officer, board, body or person to expend for the erection, improvement or repair of any building or structure, or for the purchase of any real estate or other property, or upon any contract or undertaking whatsoever to be performed in whole or in part by the state, any sum exceeding that which shall have been appropriated or authorized therefor by the Legislature, nor shall they incur any debt or obligation on any such account not expressly authorized by the Legislature, nor use in part payment only upon the purchase or construction of any land or structure any sum which shall have been appropriated or authorized by the Legislature in full payment for such object.

§12-3-16. Personal liability and penalty for violation of two preceding sections.

Any such officer or person who, in violation of any of the provisions of the two preceding sections, shall expend any sum or amount of money, or incur any debt or obligation, or make or participate in the making of any such contract, or shall be a party to any such transaction in any official capacity, shall be personally liable therefor, both jointly and severally, and an action may be maintained therefor by the state, or any person prejudiced thereby, in any court of competent jurisdiction, and such official shall further be guilty of a misdemeanor, and, upon conviction thereof, be fined not less than ten nor more than \$500, and may be confined in jail not less than ten days nor more than one year, and, in addition to the penalties hereinbefore provided, shall forfeit his office. And there shall be no liability upon the state, or the funds thereof, on account of any such debt, obligation or contract.

§12-3-17. Liabilities incurred by state boards, commissions, officers or employees which cannot be paid out of current appropriations.

Except as provided in this section, it shall be unlawful for any state board, commission, officer or employee: (1) To incur any liability during any fiscal year which cannot be paid out of the then current appropriation for such year or out of funds received from an emergency appropriation; or (2) to authorize or to pay any account or bill incurred during any fiscal year out of the appropriation for the following year: *Provided*, That nothing contained herein shall prohibit entering into a contract or lease for buildings, land and space, the cost of which exceeds the current year's appropriation, even though the amount is not available during the then current year, if the aggregate cost does not exceed the amount then authorized by the Legislature. Nothing contained herein shall abrogate the provisions of the general law relating to the expiration of appropriations for buildings and land.

Any member of a state board or commission or any officer or employee violating any provision of this section shall be personally liable for any debt unlawfully incurred or for any payment unlawfully made.

§12-3-18. Itemized statement of claims against counties, school districts or municipalities; false swearing; indorsement.

It shall be unlawful for any county court, Board of Education or the council of a municipal corporation, or other body charged with the administration of the fiscal affairs of any county, school district, independent school district or municipality, to pay any claim for services rendered or materials furnished unless an itemized account therefor is filed by the claimant covering the claim. Such account shall be itemized in detail, and shall show, among other things, the following: If the claim is for services, it shall show the kind of service, the dates when same was performed and the name of the person performing it; if the claim is for material or supplies furnished, the claim shall show in detail the kind of material or supplies, the quantity, dates of delivery and to whom delivered; and if the claim is for road or bridge work or for road or bridge material, the amount of which claim is for material in excess of \$5 or for labor in excess of \$25, the claim shall be verified by the affidavit of the person making it, and in such affidavit the person making the claim shall be required to state that the services performed or materials furnished, as set forth in such claim, were actually performed or actually furnished, and that the claim as stated is true and correct and that there is justly due to the claimant the sum set forth in the account. If any person shall swear falsely in the making of such affidavit, he shall be deemed guilty of false swearing. The president or presiding officer of the fiscal body allowing claims shall indorse on all accounts allowed the words "allowed and payment authorized," together with the date of allowance and signature of the president or other presiding officer.

§12-3-19. General order by county commission, board of education or governing body of a municipal corporation prohibited.

It shall be unlawful for any county commission, Board of Education or the governing body of a municipal corporation, or other body charged with the administration of the fiscal affairs of any county, school district, independent school district or municipality, to issue any general order for a payroll, or to any person to be disbursed or distributed by him to those who have performed the services or furnished the materials for which payment is to be made, but in all such cases the order shall be made payable to the persons lawfully entitled to such payment: Provided, That a county commission, Board of Education or governing body of a municipal corporation may, upon the written request of any of their respective employees, issue a general order for a payroll to a bank, credit union or savings and loan institution for deposit to that employee's demand or time account. The written request shall specifically identify the employee, the financial institution, the type of account and the account number.

§12-3-20. Electronic or wire transfer.

(a) Notwithstanding any other provision of this code to the contrary, whenever the treasurer of a county board of education, a county commission or a municipality is authorized or directed pursuant to law to disburse or transfer on behalf of the county board of education, county commission or municipality, funds in the custody of the treasurer or in the treasury of the county board of education, county commission or municipality, the treasurer is authorized to disburse or transfer the funds by means of electronic or wire transfer and that transfer shall include appropriate electronic remittance voucher information. The county board of education, county commission or governing body of a municipality may enter into a written agreement with the banking institution in which the funds are deposited, prescribing the manner in which electronic or wire transfer of the funds shall be accomplished, identifying by number and name those accounts from which electronic or wire transfers may be made, identifying which person or persons are authorized to order the electronic or wire transfer of funds from those accounts, and implementing a security procedure as defined in section two hundred one, article four-a, chapter forty-six of this code.

(b) It is the duty of the county board of education, county commission or governing body of a municipality to adopt a system of internal controls satisfactory to the Tax Commissioner as ex officio, the chief inspector and supervisor of public offices for the documentation and reporting of all transfers or disbursements of funds accomplished by electronic or wire transfer to ensure the safety and integrity of the payment process.

(c) The county board of education, county commission or governing body of a municipality shall also adopt procedures:

(1) Governing the method by which the treasurer is authorized to direct payments from the funds of the county board of education, county commission or municipality on deposit with a banking institution;

(2) Governing the method of payment of obligations of the county board of education, county commission or municipality, including payment by check, draft, electronic or wire transfer, or other method of payment mutually acceptable to the county board of education, county commission or governing body of a municipality, and the banking institution; and

(3) Covering any other matters it believes necessary to ensure the safety and integrity of the payment process.

(d) A county board of education, county commission or governing body of a municipality shall file a copy of the procedures it adopts in accordance with the provisions of subsection (c) of this section with each banking institution in which its funds are deposited.

(e) The treasurer of the county board of education, county commission or municipality, and the banking institution shall agree to follow rules and procedures for electronic fund transfers promulgated by the federal reserve bank and the national clearing house

association (NACHA) to ensure the safety and integrity of the payment process. These safeguards must be approved by the county board of education, county commission or governing body of a municipality. If the county board of education, county commission or governing body of a municipality finds that the safeguards are consistent with and do not contravene the procedures adopted under the provisions of subsection (c) of this section, the safeguards must be approved.

(f) This section applies to disbursements or transfers made after May 31, 1998.