WEST VIRGINIA CODE: §18-9B-9

§18-9B-9. Uniform accounting systems for school districts.

The state superintendent shall formulate the requirements of a uniform system of management accounting for the use of county school districts. The requirements shall include at least:

(1) The accrual accounting of all revenues and other receipts from whatever source;

(2) The accounting of expenditures under the several items of appropriation in accordance with the expenditure schedule;

(3) Monthly and quarterly reports of rate of expenditure, encumbrances, and free balances under the several items of appropriation;

(4) Methods of accounting practice and procedures to be followed in the use of the uniform system.

The accounting requirements so formulated shall be certified to the State Auditor. The State Auditor shall then incorporate the requirements into a uniform system of school district accounting and as chief inspector and supervisor of local government offices, shall prescribe the use of the uniform system by all county school districts by virtue of the authority vested in him or her by §6-9-2 of this code.

WV Legislature