WEST VIRGINIA CODE: §4-11-2

§4-11-2. Definitions.

As used in this article:

“Federal funds” means any financial assistance made to a spending unit by the United States government, whether a loan, grant, block grant, subsidy, augmentation, reimbursement or any other form of such assistance, including “federal-matching funds”;

“Federal-matching funds” means federal funds of a specified amount or proportion for which a specified outlay of state contributions, including funds, property or services, are required as a condition for receipt or expenditure;

“Spending unit” means the State of West Virginia and all agencies, offices, departments, divisions, boards, commissions, councils, committees or other entities of the state government for which an appropriation is requested or to which an appropriation is made by the Legislature. “Spending unit” does not mean any county, city, township, public service district or other political subdivision of the state; and

“State-matching funds” means state contributions, including funds, property or services that are required by the federal government, by law or regulation, as a condition for receipt or expenditure of federal funds.

WV Legislature