WEST VIRGINIA CODE: §5-1A-4

§5-1A-4. Uniform itemization; definitions; sub classifications and sub items; separate line items for specific programs or purposes; separate account numbers for single spending units permitted.

(a) With the exception of the spending units or purposes mentioned in section five of this article, the proposed appropriations submitted by the Governor for the spending units of the executive department shall be itemized and classified according to the provisions of this section. The budget bill shall itemize appropriations separately for:

(1) "Personal services" which shall mean salaries, wages, and other compensation paid to full-time, part-time and temporary employees of the spending unit, but shall not include fees or contractual payments paid to consultants or to independent contractors engaged by the spending unit. Unless otherwise specified in the budget bill, appropriations for personal services shall include salaries of heads of spending units. Where a salary of a head of a spending unit, including a Constitutional officer, is separately stated, all other personal services for the spending unit shall be designated in the bill as "Other Personal Services."

(2) "Current expenses" which shall mean operating costs other than personal services, and shall not include equipment, repairs and alterations, buildings or lands.

(3) "Equipment" which shall mean equipment items which have an appreciable and calculable period of usefulness in excess of one year.

(4) "Repairs and alterations" which shall mean repairs to structures and improvements to property which do not increase the capital asset.

(5) "Buildings" which shall include construction and alteration of structures and the improvement of lands and shall include shelter, support, storage, protection, or the improvement of a natural condition.

(6) "Lands" which shall mean the purchase of real property or interests in real property.

Nothing in this section shall prohibit the Governor from listing in the budget bill any sub classifications and sub items of proposed expenditure under any or all of the above uniform items: Provided, That a total proposed expenditure for each uniform item shall be stated, and such total shall include the proposed expenditure for each sub classification and sub item, if any, listed under such uniform item.

(b) Notwithstanding the uniform items set forth in subsection (a) of this section, when the Governor deems it necessary or convenient to establish separate line items for specific programs proposed to be undertaken or continued by a spending unit, or for specific purposes which do not fall within such uniform items, such separate line items may be

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included in the appropriations for the spending unit, and need not be itemized in accordance with the requirements of subsection (a). In such event, there shall be a separate line item for each such specific program or purpose. All other proposed appropriations for a spending unit or account shall be included within the uniform items prescribed in subsection (a): Provided, that there may be included in the itemization for any spending unit an item designated "unclassified," in an amount not exceeding one percent of the total amount of the proposed appropriations for such spending unit.

(c) Nothing in this section shall prohibit the Governor from submitting proposed appropriations for a single spending unit under more than one account number, provided that such appropriations are itemized and classified in accordance with the requirements of this article.

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