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**WEST VIRGINIA CODE CHAPTER 5**  
**ARTICLE 1A**

WV Legislature

**§5-1A-1. Legislative findings and purposes.**

The Legislature finds and declares that section fifty-one, article six of the Constitution, known as the “modern budget amendment,” authorizes the Legislature to prescribe by law the form and detail of the itemization and classification of the proposed appropriations of the budget bill submitted to it by the Governor, and that said section further authorizes the Legislature to enact such laws, not inconsistent with said section, as may be necessary and proper to carry out its provisions. The Legislature further finds and declares that said section makes the Legislature solely responsible for enacting all appropriations needed for the operation of state government, and that in carrying out such responsibility, the Legislature requires a continuous and timely flow of accurate information relative to the financial condition of the state, the needs and operations of the various agencies and departments of the state, and the amounts and purposes of all funds, including federal funds, being requested, received or expended by such agencies and departments from sources other than the revenues of the state.

Therefore, it is the purpose of this article to implement the aforementioned provisions of the Constitution, to enable the Legislature to carry out its Constitutional responsibility by prescribing the form and detail of the itemization and classification of the proposed appropriations of the budget bill submitted to the Legislature by the Governor, and in conjunction with certain sections of §5-1A-1 *et seq.* and §11B-2-1 *et seq.* of this code and §12-4-3 of this code, to ensure that the Legislature will be furnished the information needed to discharge such responsibility.

**§5-1A-2. Submission of budget bill; form prescribed by article.**

Pursuant to section fifty-one, article six of the Constitution of West Virginia, the Governor shall deliver to the presiding officer of each house the budget and a bill for all the proposed appropriations of the budget. The proposed appropriations in such bill shall be clearly itemized and classified in the form and detail prescribed by this article.

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**§5-1A-3. Proposed appropriations for legislative and judicial branches.**

(a) The proposed appropriations in such bill for the legislative branch shall be itemized and classified by the Governor in the identical amounts, language, form and detail as certified by the presiding officer of each house and transmitted to the Governor.

(b) The proposed appropriations in such bill for the judicial branch shall be itemized and classified by the Governor in the identical amounts, language, form and detail as certified by the Auditor and transmitted to the Governor.

**§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 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.

**§5-1A-5. Itemization of appropriations for state Division of Highways; state aid to schools.**

(a) Proposed appropriations for the state Division of Highways shall be itemized separately for:

- (1) "Debt service" which means the payment of principal and interest due on all state bonds issued for the benefit of the state road fund;
- (2) "General operations" which includes all expenses of administration of the Division of Highways;
- (3) "Federal Aid Construction -- Interstate Program";
- (4) "Nonfederal Aid Construction";
- (5) "Appalachian Program";
- (6) "Other Federal Aid Programs";
- (7) "Inventory Purchases";
- (8) "Maintenance";
- (9) "Claims."

Any specific purposes which do not fall within the items in the subsection may be itemized and designated separately by the Governor.

(b) Proposed appropriations for "State Aid to Schools" shall be itemized separately for each allowance set forth in section three, article nine-a, chapter eighteen of this code, for each allowance mentioned elsewhere in said article and chapter, and for any other purpose mentioned in said article and chapter for which an appropriation must be made from the General Revenue Fund.