

# WEST VIRGINIA CODE: §6-9B-2

## §6-9B-2. Definitions.

For the purpose of this article:

(a) "Auditor" means the State Auditor of West Virginia, by himself or herself, or by any person appointed, designated or approved by the State Auditor to perform the service.

(b) "Funding action or expenditure" includes details on the type of spending (grant, contract, appropriations, etc.). This includes, but is not limited to, tax exemptions, tax credits or any expenditure from any civil contingency or similar fund. Where possible, a hyperlink to the actual grants or contracts shall be provided.

(c) "Funding source" means the state account from which the funding action or expenditure is appropriated.

(d) "Governmental Agency" means a state department, office, board, commission, bureau, division, institution or institution of higher education under the direction and control of the Executive Branch, Legislative Branch or Judicial Branch of state government. This includes individual state agencies and programs, elected offices, as well as those programs and activities that cross agency lines.

(e) "Recipients" means any individual, person, corporation, association, union, limited liability corporation, limited liability partnership, legal business entity including nonprofit organizations, grantee, contractor or any county, municipal or other local government entity that directly receives the benefit of a funding action or expenditure.

(f) "Searchable financial transparency website" means a website that allows the public at no cost to search and aggregate information regarding the state's budget and spending.