WEST VIRGINIA CODE: §12-3-18

§12-3-18. Itemized statement of claims against counties, school districts or municipalities; false swearing; indorsement.

It shall be unlawful for any county court, Board of Education or the council of a municipal corporation, or other body charged with the administration of the fiscal affairs of any county, school district, independent school district or municipality, to pay any claim for services rendered or materials furnished unless an itemized account therefor is filed by the claimant covering the claim. Such account shall be itemized in detail, and shall show, among other things, the following: If the claim is for services, it shall show the kind of service, the dates when same was performed and the name of the person performing it; if the claim is for material or supplies furnished, the claim shall show in detail the kind of material or supplies, the quantity, dates of delivery and to whom delivered; and if the claim is for road or bridge work or for road or bridge material, the amount of which claim is for material in excess of $5 or for labor in excess of $25, the claim shall be verified by the affidavit of the person making it, and in such affidavit the person making the claim shall be required to state that the services performed or materials furnished, as set forth in such claim, were actually performed or actually furnished, and that the claim as stated is true and correct and that there is justly due to the claimant the sum set forth in the account. If any person shall swear falsely in the making of such affidavit, he shall be deemed guilty of false swearing. The president or presiding officer of the fiscal body allowing claims shall indorse on all accounts allowed the words "allowed and payment authorized," together with the date of allowance and signature of the president or other presiding officer.

WV Legislature