WEST VIRGINIA CODE: §12-3-8

§12-3-8. Requisition on behalf of institutions to be accompanied by statement showing funds on hand.

A requisition made upon the Auditor for any money appropriated for a state correctional facility; the West Virginia School for the Deaf and Blind; state mental health facilities; state hospitals; corrections facilities; Marshall University; West Virginia University; any other public institution for education, charity or correction; or institutions under the jurisdiction of the Higher Education Policy Commission or the West Virginia Council for Community and Technical College Education shall be accompanied by a written or electronic statement of a financial officer of the institution, showing the amount of money in his or her hands to the credit of the institution, or otherwise in its control, on the day the requisition is forwarded for payment.