WEST VIRGINIA CODE: §12-4-2

§12-4-2. Accounts of Treasurer and Auditor; Auditor to certify condition of revenues and funds of the state.

The Treasurer shall keep in his or her office separate accounts with each depository, and also a summary account for the state, and when money is paid into the treasury, it shall be charged to the proper depository and credited to a summary account. The Auditor shall keep in his or her office separate accounts of the particular heads or sources of revenue, and a summary account with the Treasurer, beside such individual accounts with officers and persons as may be necessary, and shall charge every sum of money received for the state as aforesaid to the Treasurer's account, and credit it under the particular head of revenue to which it properly belongs, distinguishing especially in distinct accounts the receipts on account of the capital of the school fund and those on account of the income of said fund subject to annual distribution. The Auditor shall certify annually to the Secretary of Revenue the condition of the state revenues and the several funds of the state. The certification shall be used by the Secretary in the preparation of a tentative state budget as required of him or her by §5-1A-1 *et seq.*, and §11B-2-1 *et seq.* of this code.

WV Legislature