WEST VIRGINIA CODE: §17-3-5

§17-3-5. Emergency fund.

To provide a fund for the purpose of making prompt payments, refunds on license fees, and to secure cash discounts wherever possible, the state road commission may, from time to time, issue its requisition upon the State Auditor for such sum as it deems necessary to pay such claims, and the said Auditor shall issue his warrant upon the State Treasurer for such amount, subject to the limitation imposed by this section, and the treasurer shall pay the same to the said commission out of the road fund or funds provided for that purpose. The commission shall immediately deposit such funds to its credit in some bank, or banks, designated pursuant to article one, chapter twelve of this code, as a state depository or depositories. Such requisition upon the Auditor shall be accompanied with a statement duly verified by a member of the commission, showing the amount of money in the hands of the commission to the credit of the fund at the time the requisition is presented to the Auditor. The amount of such funds in the hands of the commission shall not exceed at any one time the sum of $5,000. When the commission makes such requisition it shall at the same time file with the State Auditor an itemized statement, showing what items and amounts have been paid by it out of such fund and for what purpose, and such statement shall be accompanied with a voucher for each item, duly signed by the party receiving payment, and showing the purpose for which made. The amounts so reported as paid by the commission, under its direction or authority, out of such fund, if found to be correct, shall be reported by the Auditor to the treasurer and credited by him to the commission on account of the advances made to it pursuant to this section.

WV Legislature