WEST VIRGINIA CODE: §21A-9-1

§21A-9-1. Creation; use of federal moneys.

There is hereby created in the State Treasury a special fund to be known as the employment security administration fund. All moneys in this fund which are received from the federal government or any agency thereof or which are appropriated by this state for the purposes described in section seven of this article shall be expended solely for the purposes and in the amounts found necessary by the secretary of labor for the proper and efficient administration of this chapter.