WEST VIRGINIA CODE: §21a-8-15

§21A-8-15. Administrative use of money credited to account of State in Unemployment Trust Fund pursuant to § 903 of Social Security Act.

Money credited to the account of this State in the Unemployment Trust Fund by the Secretary of the Treasury of the United States of America pursuant to section nine hundred three of the Social Security Act, as amended, may not be requisitioned from this State's account or used except for the payment of expenses incurred for the administration of this chapter. Such money may be requisitioned pursuant to section ten [§§ 21A-8-10 et seq.] of this article for the payment of benefits. Such money may also be requisitioned and used for the payment of expenses incurred for the administration of this chapter but only pursuant to a specific appropriation by the Legislature and only if the expenses are incurred and the money requisitioned after the enactment of an appropriation law which specifies the purposes for which such money is appropriated and the amounts appropriated therefor. Such appropriation is subject to the following conditions:

(1) The period within which such money may be obligated is limited to a period ending not more than two years after the effective date of the appropriation law; and

(2) The amount which may be obligated is limited to an amount which does not exceed the amount by which (A) the aggregate of the amounts transferred to the account of this state pursuant to section 903 of the Social Security Act exceeds, (B) the aggregate of the amounts used by this State pursuant to this chapter and charged against the amounts transferred to the account of this State.

(b) For purposes of subdivision (2) of subsection (a), amounts obligated for administrative purposes pursuant to an appropriation shall be chargeable against transferred amounts at the exact time the obligation is entered into. The appropriation, obligation, and expenditure or other disposition of money appropriated under subdivision (2) shall be accounted for in accordance with standards established by the United States Secretary of Labor.

(c) Money requisitioned for the payment of expenses of administration pursuant to this section shall be deposited in the Employment Security Administration Fund, but, until expended, shall remain a part of the Unemployment Compensation Fund. The commissioner shall maintain a separate record of the deposit, obligation, expenditure, and return of funds so deposited. If any money so deposited is, for any reason, not to be expended for the purpose for which it was appropriated, or, if it remains unexpended at the end of the period specified by the law appropriating such money, it shall be withdrawn and returned to the Secretary of the Treasury of the United States for credit to this State's account in the Unemployment Trust Fund.

WV Legislature