



## **INSTITUTIONAL POLICY: F-04**

Category: Finance  
Subject: Special Revenue  
Effective Date: February 1, 1990  
Last Revision Date: March 22, 2006

### **F 04-1. Authority**

- 1.1 WV Code §18B-1-6
- 1.2 WV CSR §133-4

### **F 04-2. Policy**

- 2.1 Special revenue funds shall be deposited into State accounts which have been established for the purpose of identifying the revenue source. An institutional identifier will be assigned to each individual revenue source to account for the receipts and disbursements of funds collected for that purpose. Interest accruing on the State account fund balance shall be deposited in said account.
- 2.2 Special revenue funds shall be spent for the purpose for which they are collected.