



West Virginia Division of Highways Policy: **Account Structuring and Reference Charts**

Issued by the Commissioner of Highways

Policy No: DOH 2.2

Issue Date: 08/11/1989

Revised: 12/05/2022

Page 1 of 11

1.0 PURPOSE

The purpose of this policy is to update the account numbering system and provide a guide for the system users.

2.0 POLICY

2.1 ACCOUNT NUMBER STRUCTURING

- A. The West Virginia Division of Highways (WVDOH) utilizes a four digit account numbering system which is structured to identify first the account type, i.e., Assets (1000 series), Liabilities and Fund Equity (2000 and 5300 series respectively), Revenues (3000 series), and Expenditures (4000, 5100, 6000, 7000, 8000 and 9000 series).
- B. The second and third digits of the account numbers further identify the account. The second and third digits in the 1000, 2000, and 3000 series of accounts (Finance Division Use Only) specify the subcategory and define the account use.
- C. Accounts numbered between 4000 and 4099 are primarily overhead or clearing account expenditures with the third digit further defining the account use. Accounts within 4100 and 4499 are for Routine Maintenance and Emergency Operations work by District and County personnel for the various highway types.
- D. The 5100 and 5300 series of accounts are used only by Finance Division and contain various Expenditure Accounts and Fund Equity Accounts, respectively.
- E. The 6000 through 9000 series of accounts cover all other expenditures by Division, District and County personnel. The 6000 series accounts are for Technical Support, the 7000 series accounts are for Renovation and Replacement in Kind Operations, the 8000 series accounts are for Improvements and the 9000 series accounts are for System Expansion.
- F. The second digit of the 6000 through 9000 series identifies where the work is being performed and what type of project costs are involved while the third digit identifies the budget or fund type, federal or non-Federal aid and the highway system type.
- G. In most cases the fourth and last account number digit identifies the WVDOH Cash Fund. Notable exceptions include: most 4000 series accounts are under Cash Fund 1, and some two digit Cash Fund numbers do not correspond to the third and fourth digits of the account number (Acct. no. 4082 - Cash Fund 31).

Policy: Account Structuring and Reference Charts

WEST VIRGINIA DIVISION OF HIGHWAYS

Policy No: DOH 2.2

Issue Date: 08/11/1989

Revised: 12/05/2022

Page 2 of 11

- H. For a definition of the various Cash Funds and a definition of the second and third account number digits, the EXHIBITS in Section 3.0 of this policy should be reviewed.

2.2 PROJECT NUMBER

During the project initiation phase, it is necessary to group projects in such a manner as to facilitate decision-making regarding budget allocation, priority and the mechanics of project identification. The first digit in the project number denotes why the work or project must be performed, as follows:

- A. Technical Support by prefix "T", designates costs such as planning and research, special testing and investigation, training and others.
- B. Emergency by prefix "E", designates costs incurred due to sudden, urgent, usually unforeseen occurrence or occasion requiring immediate action.
- C. Service Life by prefix "S", denotes a project that is undertaken for the purpose of providing another facility, equal or better than present facility, due to the end or imminent end of the service life.
- D. Upgrading by prefix "U", denotes a project undertaken for the purpose of providing substantially better service on an existing facility before the end of its service life.
- E. Expansion by prefix "X", denotes an addition of highway transportation facilities.

The preceding listing is arranged generally in a priority order. For example, it would seem reasonable that the needs of the system, with regard to routine maintenance and replacement of those sections whose service life has ended, would take precedence over providing upgrades or expansions.

2.3 SUMMARY

Projects will be classified according to the reason the work is to be performed, such as service life, upgrading, etc., as defined by the applicable project number prefix. This project classification will be utilized in fund allocation and priority decisions and also for development of source files for identification and initiation of projects.

Projects will also be classified according to the type of work performed, such as renovation and replacement in kind, improvements, etc. The classification will be designated by the assigned account numbers.

Policy: Account Structuring and Reference Charts

WEST VIRGINIA DIVISION OF HIGHWAYS

Policy No: DOH 2.2

Issue Date: 08/11/1989

Revised: 12/05/2022

Page 3 of 11

3.0 APPENDICES

EXHIBIT I

CASH FUND DEFINED

| <u>Cash Fund Number</u> | <u>Definition</u> |
|-------------------------|--|
| 1 | Tax Revenue Fund |
| 2 | Abandoned and Junked Property Fund (Tires) |
| 5 | 5 Cent Gas Tax |
| 6 | Safe Roads – 1998 Issue |
| 7 | Safe Roads – 1999 Issue |
| 8 | Safe Roads – 2000 Issue |
| 9 | Safe Roads – 2001 Issue |
| 10 | Tax Revenue Fund - Reserve |
| 14 | Fixed Assets |
| 15 | Long Term Liabilities |
| 18 | Tax Revenue Fund - Debt Service |
| 20 | Control of Outdoor Advertising |
| 21 | Control of Salvage Yards |
| 28 | Arbitrage Rebate Fund |

Policy: Account Structuring and Reference Charts

WEST VIRGINIA DIVISION OF HIGHWAYS

Policy No: DOH 2.2

Issue Date: 08/11/1989

Revised: 12/05/2022

Page 4 of 11

EXHIBIT II

OVERHEAD, GENERAL OPERATIONS, INVENTORY, MISCELLANEOUS AUTHORIZATION NUMBER STRUCTURE HAVING BF-98 ONLY

| <u>Structure</u> | | | <u>Description</u> |
|------------------|-----|---|--|
| XX | XXX | X | - Classification - |
| | | | B - Building Maintenance |
| | | | D - Pug Mills |
| | | | R - Reimbursable |
| | | | Q - Stone Quarries or Refurbished Guardrail |
| | | | F - Special Services |
| | | | M - Emergency Services |
| | | | N - New Buildings |
| | | | P - Property |
| | | | - Number - |
| | | | Sequence Number assigned by: |
| | | | Maintenance Division if First Two Digits |
| | | | "CG" "CM" "EM" "PM" "PS" "PW" |
| | | | Finance Division if First Two Digits "RC" |
| | | | CG - Contract Guardrail |
| | | | CM - Damage Repair Claims |
| | | | EM - Equipment Operation |
| | | | PM - Production, Buildings or Reimbursable |
| | | | PS - Sewer Inspections |
| | | | PW - Water Inspections |
| | | | RC - Right of Way Contracts for Outside Agencies |
| | | | WS - Water and Sewer Line Trench |

Policy: Account Structuring and Reference Charts

WEST VIRGINIA DIVISION OF HIGHWAYS

Policy No: DOH 2.2

Issue Date: 08/11/1989

Revised: 12/05/2022

Page 5 of 11

EXHIBIT III

AUTHORIZATION STRUCTURE ACCOUNTS LESS THAN 5000

| <u>Alpha Designation</u> | <u>Description</u> |
|--|---|
| B | Bars Bridge Coding |
| AG - Gas and Lube Outside Agency | A - Annual Plan Transfer |
| GG - Gas and Lube Prior to Credit Card | X - Expressway |
| GL - Gas and Lube Outside Agency | T - Trunkline |
| MR - Maintenance Routine | F - Feeder |
| MS - Maintenance Snow and Ice | S - State & Local Service |
| | MS - Maintenance Snow and Ice |
| | P - Parks |
| | R - Reimbursable H - Overhead |
| AAA | Finance Use Only (Assets) |
| ACR | Finance Use Only (Accounts Payable) |
| FIN | Finance Use Only (Account Descriptions) |
| LLL | Finance Use Only (Liabilities) |
| RRR | Finance Use Only (Revenue) |
| TED | Traffic Engineering |
| AEXP | Administrative Expense |
| AOTH | Auditing Use Only |
| ANNU | Annual Leave |
| CEXP | Logo Sign Program |
| COTH | Construction Engineering |
| EEXP | Equipment Expense |
| EHSE | Highways Services Usage |
| EHSD | Highways Services Usage |
| EHSW | Highways Services Usage |
| HOLD | Holiday Leave |
| IEXP | Inventory |
| JURY | Jury Leave |
| MEXP | Maintenance Overhead Expense |
| MILT | Military Leave |
| OTHE | Other Paid Leave |
| SEC | Dept. of Transportation |
| SICK | Sick Leave |
| WOCO | Workers Compensation Leave |
| EQDOWN | Equipment Down |
| EQIDLE | Equipment Idle |
| TEXP | Waste Tire Authorization |
| PUR | Purchase Card Clearing Authorization |

Policy: Account Structuring and Reference Charts

WEST VIRGINIA DIVISION OF HIGHWAYS

Policy No: DOH 2.2

Issue Date: 08/11/1989

Revised: 12/05/2022

Page 6 of 11

EXHIBIT IV

EXPENDITURE AUTHORIZATION NUMBER
STRUCTURE ACCOUNT NUMBER SERIES
6000, 7000, 8000 AND 9000

| <u>STRUCTURE</u> | | | | <u>DESCRIPTION</u> |
|------------------|---|------|---|--|
| X | X | XXXX | X | |
| | | | | - <u>CLASSIFICATION</u> - |
| | | | | B - Toll Bridge |
| | | | | C - Non Federal Aid Contracts |
| | | | | D - Federal Scenic Highway |
| | | | | E - Emergency Disaster (FEMA) |
| | | | | F - Federal Primary Highways |
| | | | | G - Federal TOPICS Program and Other |
| | | | | H - Emergency Relief (FEMA) |
| | | | | J - Highway Planning Research Work |
| | | | | K - Appalachian Development |
| | | | | L - Federal Forest Highways |
| | | | | M - Work Performed by State Forces |
| | | | | R - Reimbursable by Others |
| | | | | S - Federal Secondary Highways |
| | | | | T - Interstate 79 |
| | | | | U - Federal Urban Highways |
| | | | | V - Interstate 75 |
| | | | | W - Interstate 64 |
| | | | | X - Interstate 68 |
| | | | | Y - Interstate 77 |
| | | | | Z - Interstate 81 |
| | | | | - <u>NUMBER</u> - |
| | | | | Sequence number assigned by the Finance Division. However, first digit may be: |
| | | | | A - Right-of-Way - 100% Relocation |
| | | | | D - Deferred Advanced Construction |
| | | | | T - TOPICS Reimbursable by Others |
| | | | | Additionally, this position may represent Budget Line: |
| | | | | - <u>PHASE OF WORK</u> - |
| | | | | Construction: |
| | | | | E - Preliminary Engineering |
| | | | | R - Right-of-Way |
| | | | | C - Construction |
| | | | | Maintenance: |
| | | | | D - Engineering |
| | | | | L - Right-of-Way |
| | | | | M - Maintenance |
| | | | | - <u>TYPE</u> - |
| | | | | X - Expressway |
| | | | | T - Trunkline |
| | | | | F - Feeder |
| | | | | R - Real Rental or Revenue Sharing |
| | | | | S - State Local Service |
| | | | | U - Unclassified |
| | | | | V - State Parks and Forests |

Policy: Account Structuring and Reference Charts

WEST VIRGINIA DIVISION OF HIGHWAYS

Policy No: DOH 2.2

Issue Date: 08/11/1989

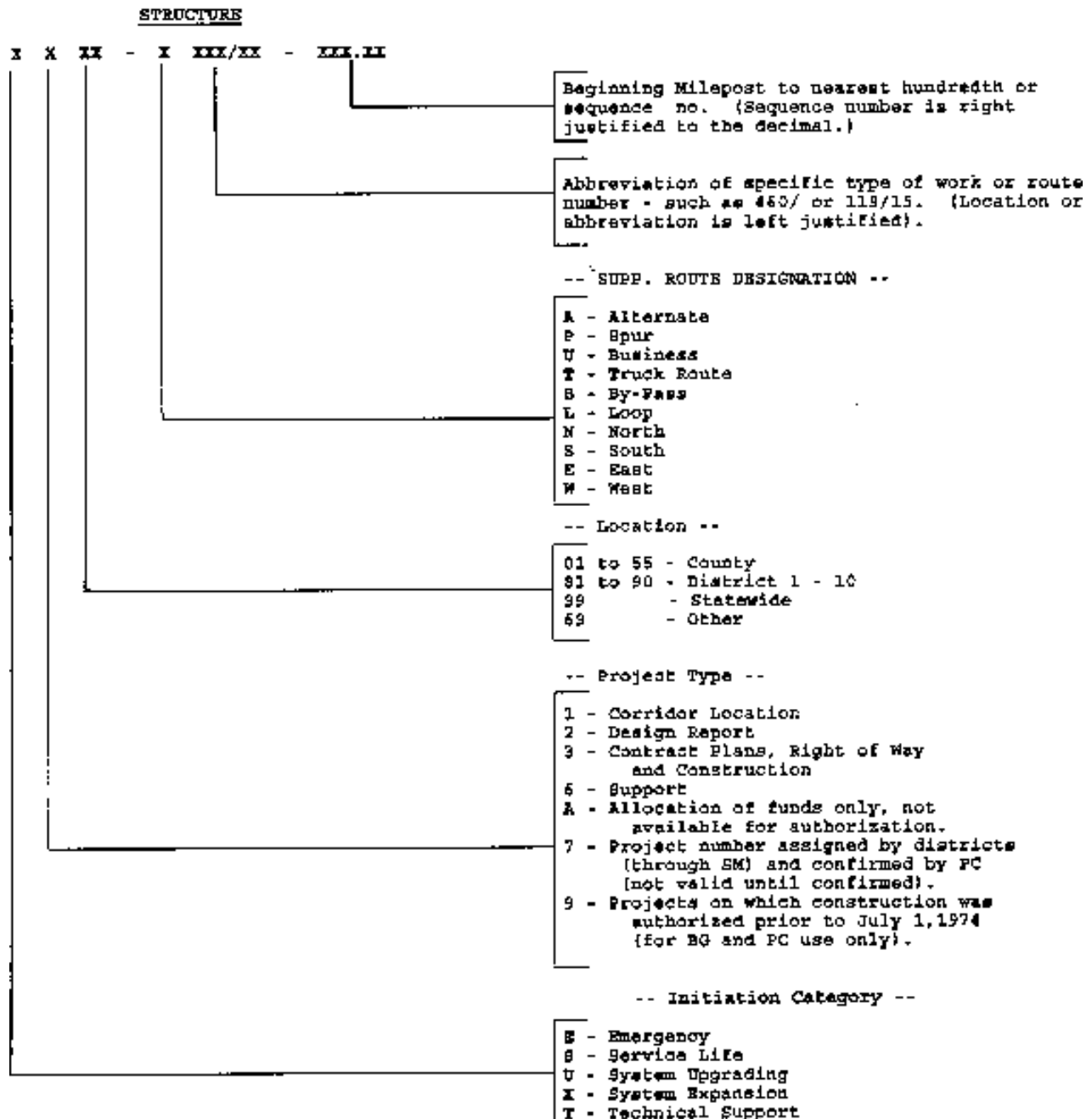
Revised: 12/05/2022

Page 7 of 11

EXHIBIT V

STATE PROJECT NUMBER STRUCTURE

The State Project Number must appear on all WVDOH authorizations in addition to any Federal Project designation required. The State Project Number need not be coded on any cost distribution form.



Policy: Account Structuring and Reference Charts

WEST VIRGINIA DIVISION OF HIGHWAYS

Policy No: DOH 2.2

Issue Date: 08/11/1989

Revised: 11/28/2022

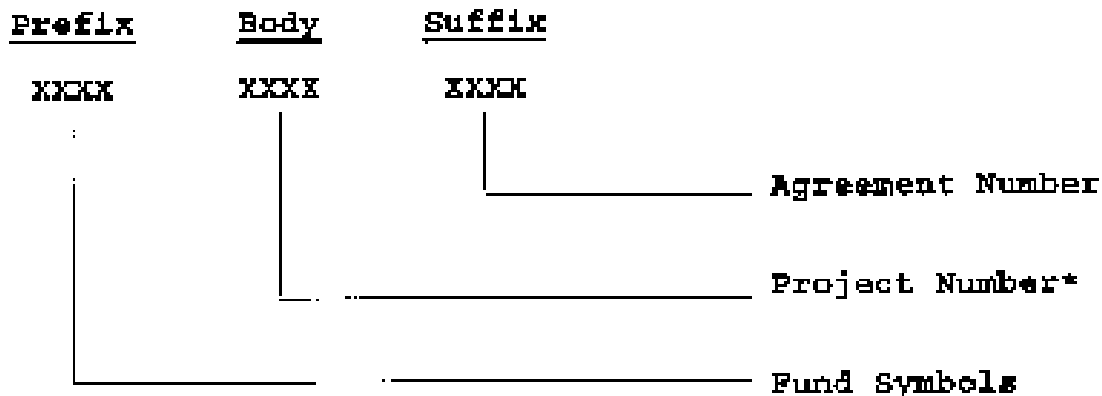
Page 8 of 11

EXHIBIT VI

FEDERAL-AID PROJECT NUMBER STRUCTURE

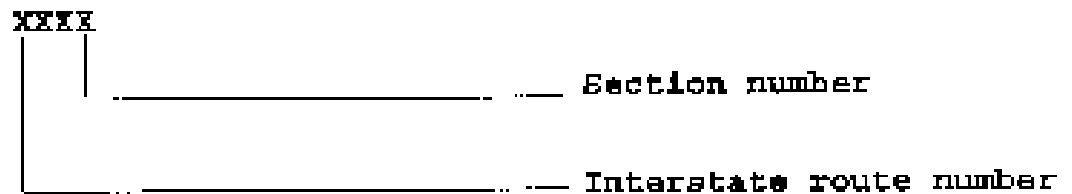
The following information is presented for information only as it may be pertinent to Current Billing.

STRUCTURE



* When Interstate Project

Body

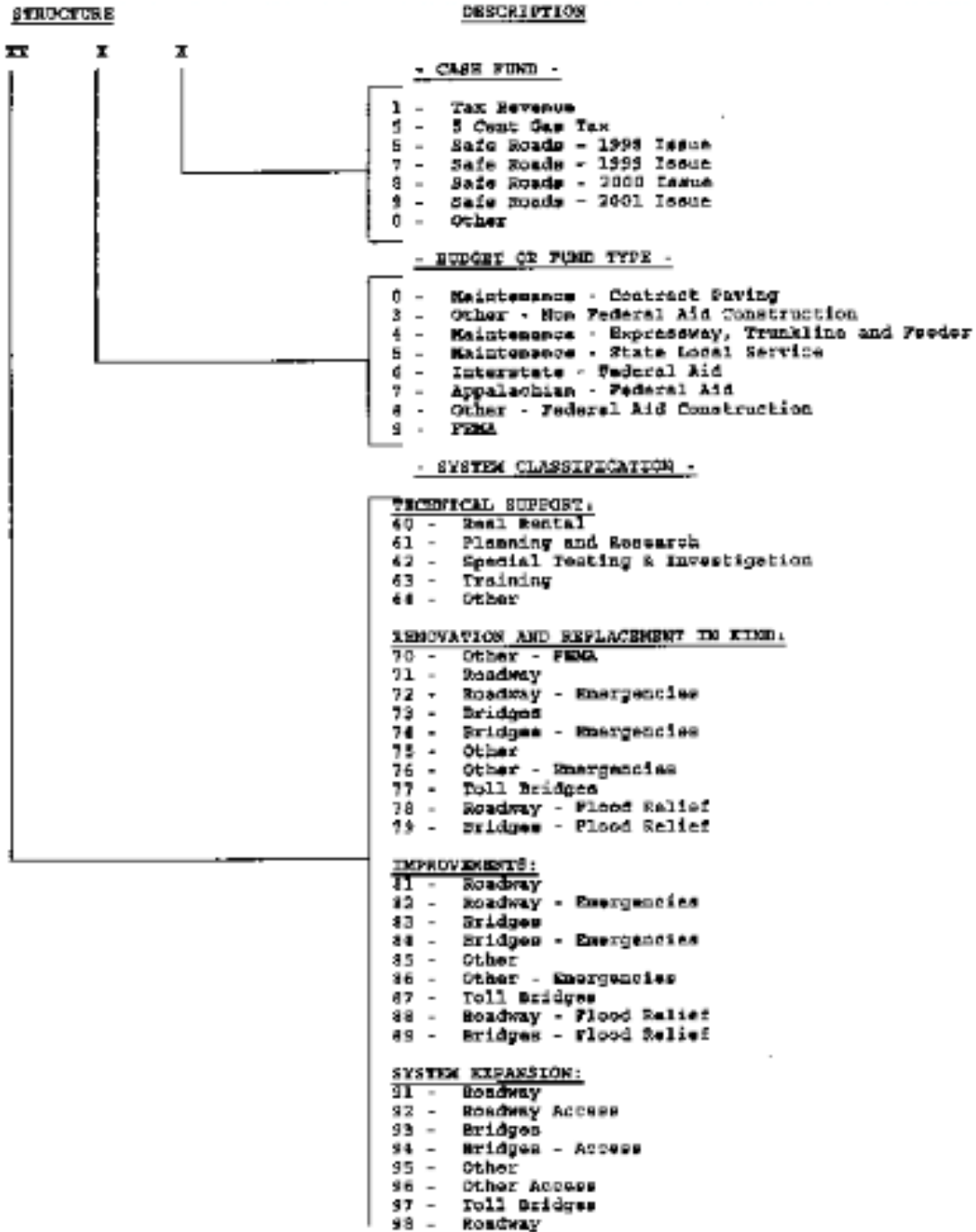


Also, on Interstate projects three additional digits may be on the original document and they designate the mile post.

Policy: Account Structuring and Reference Charts

WEST VIRGINIA DIVISION OF HIGHWAYS

EXHIBIT VII



EXPENDITURE ACCOUNT NUMBER STRUCTURE, ACCOUNT NUMBER SERIES 6000, 7000, 8000 and 9000

Policy: **Account Structuring and Reference Charts**

WEST VIRGINIA DIVISION OF HIGHWAYS

Policy No: DOH 2.2

Issue Date: 08/11/1989

Revised: 11/28/2022

Page 10 of 11

4.0 CHANGE LOG

December 5, 2022 –

- Updated formatting.
- Added definitions.

Policy: Account Structuring and Reference Charts

WEST VIRGINIA DIVISION OF HIGHWAYS

Policy No: DOH 2.2

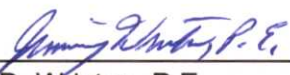
Issue Date: 08/11/1989

Revised: 11/28/2022

Page 11 of 11

Effective Date of Policy: 12/05/2022

Approved by:



Jimmy D. Wriston, P.E.
Secretary of
Transportation
Commissioner of
Highways



Date

*The Secretary of the West Virginia Department of Transportation or the Commissioner of Highways may, pursuant to the authority vested with the Secretary and Commissioner in W. Va. Code §5F-2-2, §17-2A-1 *et seq.*, and §17-2-1 *et seq.*, waive the requirements of this policy if the circumstances, in the Secretary or Commissioner's sole discretion, warrant such action.