



West Virginia Division of Highways Policy:

ACCOUNTING FOR BUILDINGS AND GROUNDS

Issued by the Commissioner of Highways

Policy No: DOH 4.11

Issue Date: 10/01/2006

Revised: 02/21/2023

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1.0 INTRODUCTION

The Equipment Division Director (or designee) has the authority to approve or disapprove Buildings and Grounds requests for repairs or alterations to any West Virginia Division of Highways (WVDOH) equipment facility not part of the highway system. Regarding accounting, all repairs or alterations will fall under one of two (2) categories: projects covered with an annual blanket authorization and projects that must be identified separately, as defined in this policy. The authorization log will be controlled by the Equipment Division Director (or designee).

2.0 SCOPE

This policy affects WVDOH facilities that are not a part of the highway system that need repairs or alterations.

3.0 ACCOUNT AND AUTHORIZATION STRUCTURE FOR EQUIPMENT FUNDED BUILDINGS AND GROUNDS AUTHORIZATION

3.1 ACCOUNT 4039

Charges to this account will be for equipment related buildings and grounds repairs and alterations.

Note: Approval and costs for new building construction or purchase of all land will revert back to the guidelines and procedures set forth in Section V (Highway Operations), Chapter 12 of the DOH Administrative Operating Procedures.

3.2 TEMPLATE OF AUTHORIZATIONS

A. EM----- B

Buildings and ground maintenance

B. EM-----P

Buildings and grounds improvement in excess of \$25,000 that adds insurable value and has a useful life of greater than two (2) years.

Equipment Division will determine the fiscal year allocations and use of funds within the equipment budget line statewide.

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4.0 INCREASE IN VALUE

The Equipment Division Director or designee must report any increase in a structure's insurable value to the Operations Division for insurance purposes. (See definition for EM----P above.)

5.0 INVENTORY

Finance Division maintains a listing of all buildings with the depreciation schedule of each. New buildings, major renovations, and land purchases costing more than \$25,000 will be reconciled from the Authorization System to this inventory listing. The sale of land, buildings, or both will be tracked by using the current policies and processes associated with the sale of property and the RR authorizations.

6.0 CHANGE LOG

February 21, 2023 –

- Reformatted; no substantive changes.

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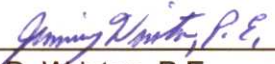
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Effective Date of Policy: 02/21/2023

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.