

WEST VIRGINIA DIVISION OF HIGHWAYS  
ADMINISTRATIVE OPERATING PROCEDURES  
SECTION IV, CHAPTER 11

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SECTION TITLE:               EQUIPMENT  
CHAPTER TITLE:            ACCOUNTING FOR BUILDINGS AND GROUNDS

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**I. INTRODUCTION**

Effective: 11/15/2003

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

**II. ACCOUNT/AUTHORIZATION STRUCTURE FOR EQUIPMENT FUNDED BUILDINGS AND GROUNDS AUTHORIZATION**

**A. 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 land will revert back to the guidelines and procedures set forth in Section V (Highway Operations), Chapter 12 of the DOH Administrative Operating Procedures.

**B. TEMPLATE OF AUTHORIZATIONS**

Effective: 11/15/2003

1. EM-----B  
Buildings and grounds maintenance
  
2. EM-----P  
Buildings and grounds improvement in excess of \$25,000 that adds *insurable* value and has a useful life of greater than two years

**III. BUDGET ALLOCATIONS FOR EQUIPMENT BUILDINGS AND GROUNDS REPAIRS**

## **AND MINOR ALTERATIONS**

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

### **IV. INCREASE IN VALUE**

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

### **V. 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 and/or buildings will be tracked by using the current policies and processes associated with the sale of property and the RR authorizations.