

WEST VIRGINIA DIVISION OF HIGHWAYS  
ADMINISTRATIVE OPERATING PROCEDURES  
SECTION III, CHAPTER 2

---

SECTION TITLE: ACCOUNTING

CHAPTER TITLE: ACCOUNT STRUCTURING AND REFERENCE CHARTS

---

I. [ACCOUNT NUMBER STRUCTURING](#)

II. [PROJECT NUMBER](#)

III. [SUMMARY](#)

IV. EXHIBITS

- [EXHIBIT I - CASH FUND DEFINED](#)
- [EXHIBIT II - OVERHEAD, GENERAL OPERATIONS, INVENTORY, MISCELLANEOUS AUTHORIZATION NUMBER STRUCTURE HAVING BF-98 ONLY](#)
- [EXHIBIT III - AUTHORIZATION STRUCTURE ACCOUNTS LESS THAN 5000](#)
- [EXHIBIT IV - EXPENDITURE AUTHORIZATION NUMBER STRUCTURE ACCOUNT NUMBER SERIES 6000, 7000, 8000 AND 9000](#)
- [EXHIBIT V - STATE PROJECT NUMBER STRUCTURE](#)
- [EXHIBIT VI - FEDERAL-AID PROJECT NUMBER STRUCTURE](#)
- [EXHIBIT VII - EXPENDITURE ACCOUNT NUMBER STRUCTURE ACCOUNT NUMBER SERIES 6000, 7000, 8000 and 9000](#)

I. **ACCOUNT NUMBER STRUCTURING**

Republished: 11/1/2000

Effective: 8/11/89

The Division of Highways 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).

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. 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. The 5100 and 5300 series of accounts are used only by Finance Division and contain various Expenditure Accounts and Fund Equity Accounts, respectively. The 6000 through 9000 series of accounts covers 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. 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.

In most cases the fourth and last account number digit identifies the Division of Highways 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).

For a definition of the various Cash Funds and a definition of the second and third account number digits, the EXHIBITS at the end of this chapter should be reviewed.

## II. **PROJECT NUMBER**

Republished: 11/1/2000

Effective: 8/11/89

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:

- Technical Support by prefix "T", designates costs such as planning and research, special testing and investigation, training and others.
- Emergency by prefix "E", designates costs incurred due to sudden, urgent, usually unforeseen occurrence or occasion requiring immediate action.
- 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.
- 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.
- 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 upgrading or expansions.

### III. SUMMARY

Republished: 11/1/2000

Effective: 8/11/89

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.

### EXHIBIT I

Effective: 11/1/2000

#### CASH FUND DEFINED

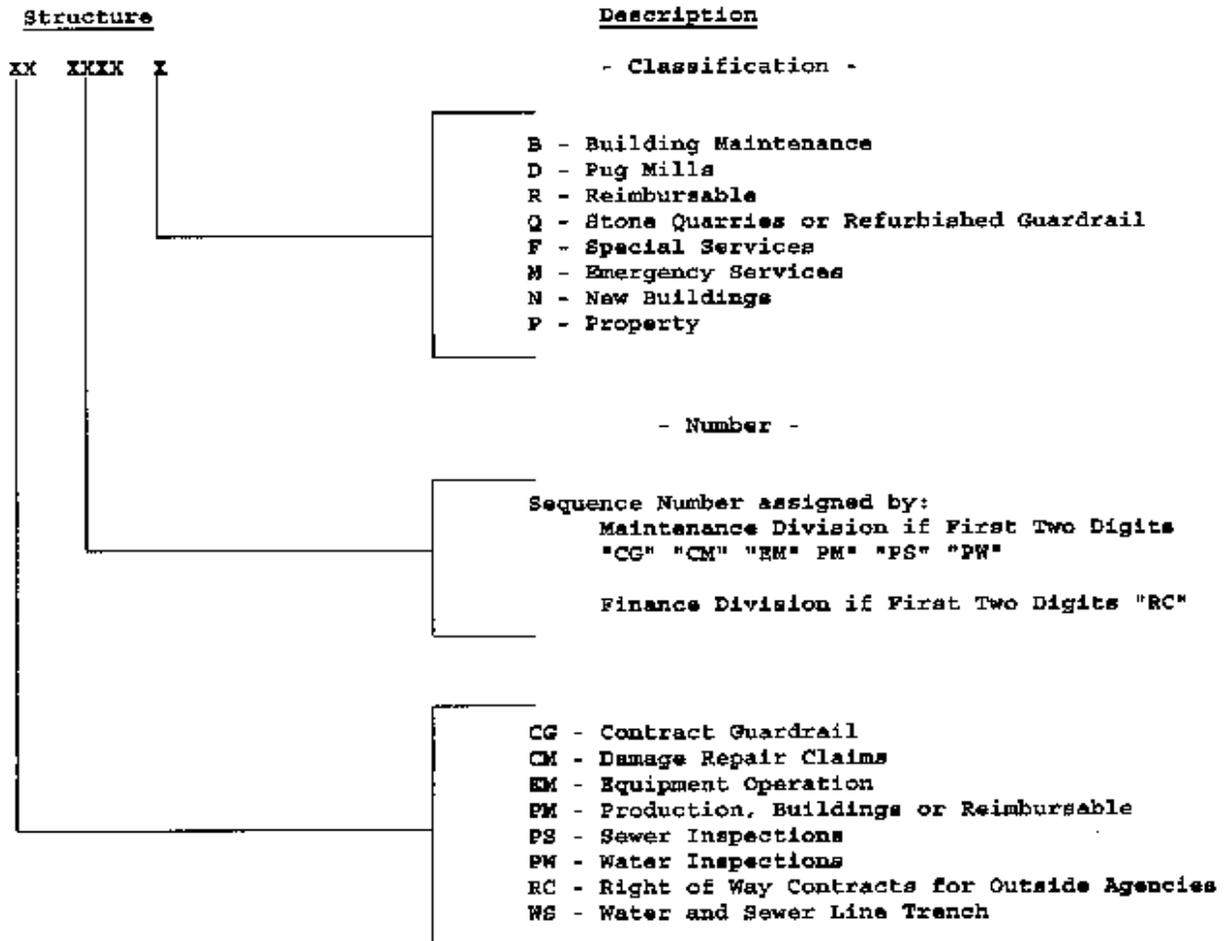
<u>Cash Fund Number</u>	<u>Definition</u>
1	Tax Revenue Fund
2	Abandoned and Junked Property Fund (Tires)
5	5 Cent Gas Tax
6	Safe Roads – 1998 Issue
7	Safe Roads – 1999 Issue
8	Safe Roads – 2000 Issue
9	Safe Roads – 2001 Issue
10	Tax Revenue Fund - Reserve
14	Fixed Assets
15	Long Term Liabilities
18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

**EXHIBIT II**

Republished: 11/1/2000

Effective: 7/1/96

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



**EXHIBIT III**

Effective: 11/1/2000

AUTHORIZATION STRUCTURE ACCOUNTS LESS THAN 5000

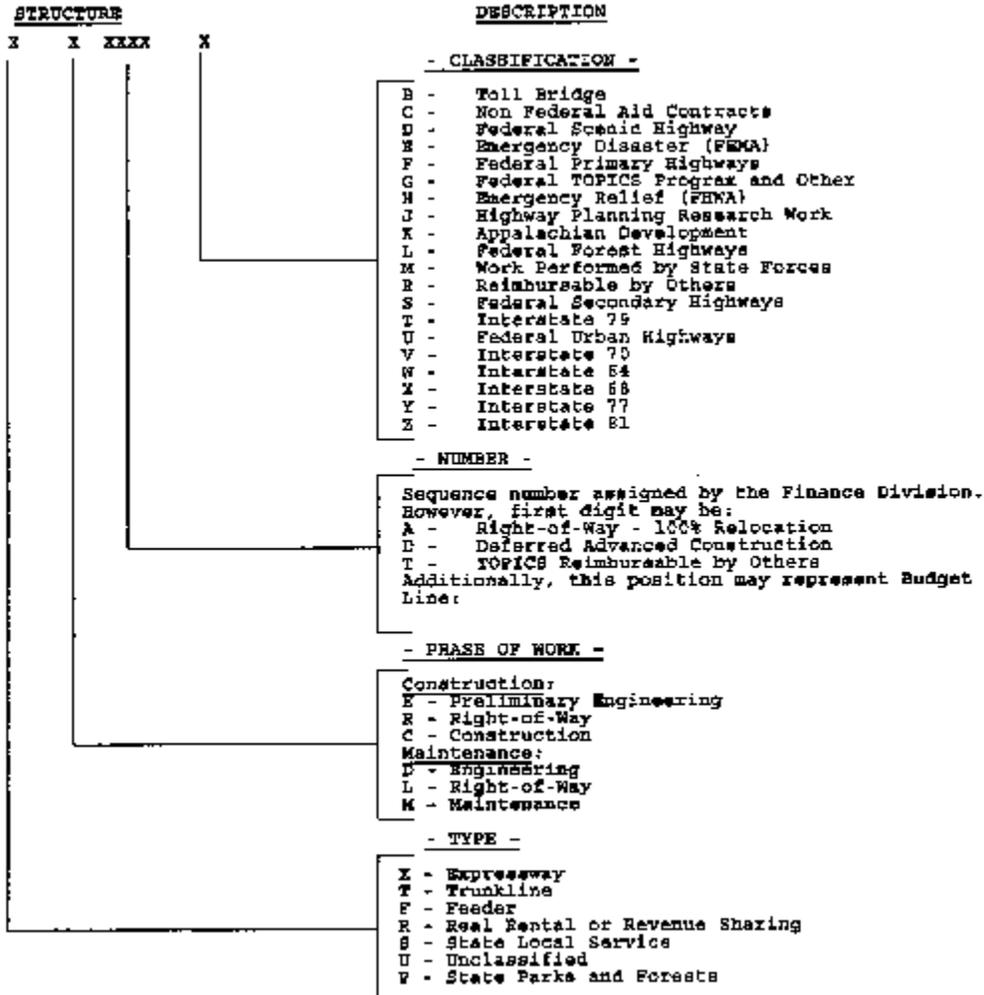
Alpha Designation	Description
B	Bars Bridge Coding
AG - Gas and Lube Outside Agency	A - Annual Plan Transfer

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
	D - Delta
	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

## EXHIBIT IV

Effective: 11/1/2000

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



## EXHIBIT V

Republished: 11/1/2000

Effective: 8/11/89

### STATE PROJECT NUMBER STRUCTURE

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

STRUCTURE

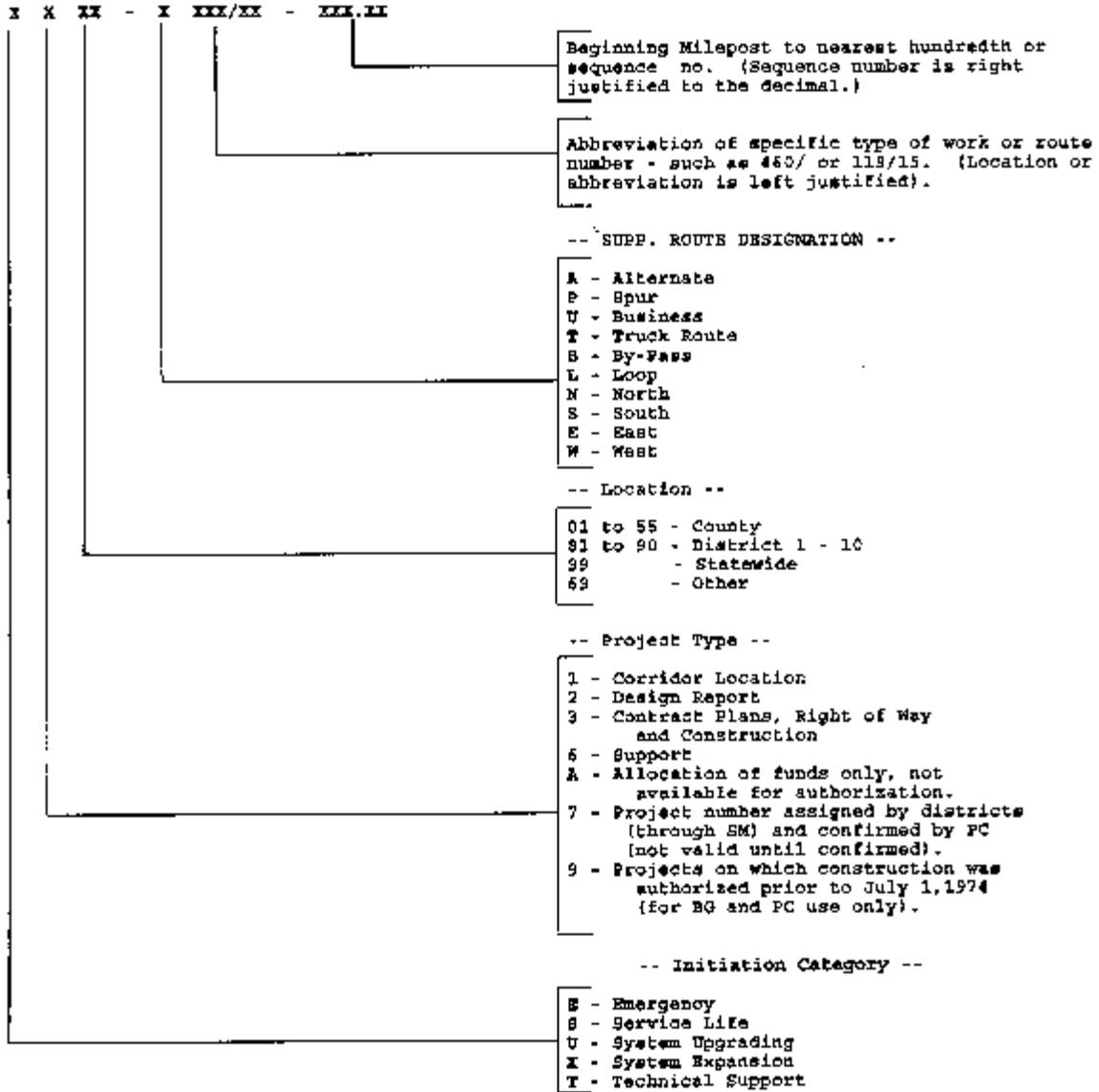


EXHIBIT VI

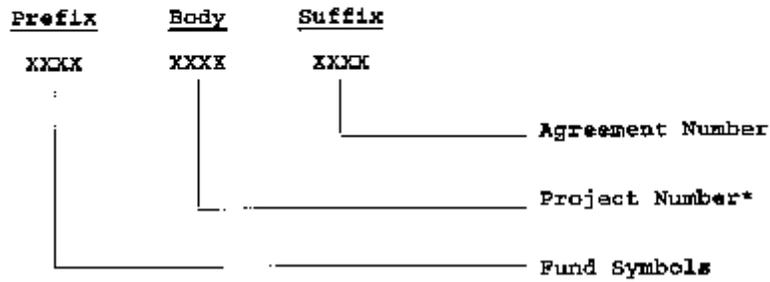
Republished: 11/1/2000

Effective: 8/11/89

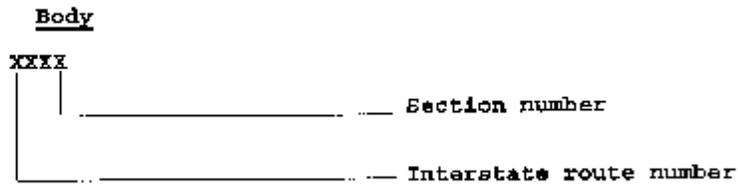
FEDERAL-AID PROJECT NUMBER STRUCTURE

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

**STRUCTURE**



\* When Interstate Project



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

**EXHIBIT VII**

Effective: 11/1/2000

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

STRUCTURE

DESCRIPTION

XX

X

X

- CASH FUND -

- 1 - Tax Revenue
- 5 - 5 Cent Gas Tax
- 5 - Safe Roads - 1999 Issue
- 7 - Safe Roads - 1999 Issue
- 8 - Safe Roads - 2000 Issue
- 9 - Safe Roads - 2001 Issue
- 0 - Other

- BUDGET OR FUND TYPE -

- 0 - Maintenance - Contract Paving
- 2 - Other - Non Federal Aid Construction
- 4 - Maintenance - Expressway, Trunkline and Feeder
- 5 - Maintenance - State Local Service
- 6 - Interstate - Federal Aid
- 7 - Appalachian - Federal Aid
- 8 - Other - Federal Aid Construction
- 9 - FEMA

- SYSTEM CLASSIFICATION -

TECHNICAL SUPPORT:

- 60 - Real Rental
- 61 - Planning and Research
- 62 - Special Testing & Investigation
- 63 - Training
- 64 - Other

RENOVATION AND REPLACEMENT IN KIND:

- 70 - Other - FEMA
- 71 - Roadway
- 72 - Roadway - Emergencies
- 73 - Bridges
- 74 - Bridges - Emergencies
- 75 - Other
- 76 - Other - Emergencies
- 77 - Toll Bridges
- 78 - Roadway - Flood Relief
- 79 - Bridges - Flood Relief

IMPROVEMENTS:

- 81 - Roadway
- 82 - Roadway - Emergencies
- 83 - Bridges
- 84 - Bridges - Emergencies
- 85 - Other
- 86 - Other - Emergencies
- 87 - Toll Bridges
- 88 - Roadway - Flood Relief
- 89 - Bridges - Flood Relief

SYSTEM EXPANSION:

- 91 - Roadway
- 92 - Roadway Access
- 93 - Bridges
- 94 - Bridges - Access
- 95 - Other
- 96 - Other Access
- 97 - Toll Bridges
- 98 - Roadway