

Object - Account Codes and Definitions

July 01, 2015

Updated March 16, 2016

# PERSONAL SERVICES

**PAYROLL USE ONLY - DO NOT USE ON PCARD OR INVOICE PAYMENTS**

### Personal Services shall mean salaries, wages and other compensation paid to full-time, part-time, temporary and intermittent employees of the spending unit, but shall not include fees or contractual payments said to consultants or to independent contractors engaged by the spending unit. Salaries of agency heads shall be included in personal services.

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| **Previous Banner Acct Code** | **Current Banner Acct Code** | **Description** | **OASIS****Object** | **OASIS****Sub Object** | **OASIS****Activity Code** |
| 601010 | 6GH286 | **Salary - Faculty** | 1208 | H286 |  |
| 601020 | 6GH291 | **Department Chair Stipends** | 1213 | H291 | CHAI |
| 601200 | 6GH285 | **Salary - Non-Classified** | 1207 | H285 |  |
| 601300 | 6GH287 | **Salary - Classified** | 1209 | H287 |  |
| 601400 | 6GH105 | **Annual Increment**Annual compensation to an eligible employee as defined in the state code (W.Va. Code§5-5-1). The Annual Increment shall be paid from Appropriation 00100 or from another appropriate appropriation from which salaries are paid, (e.g., Dam Safety, Appropriation 60700; GAAP Project, Appropriation 12500; Litter Control Conservation Officers, Appropriation 56400). Annual Increment must always be paid using Object Code 1206. | 1206 | H105 |  |
| 601600 | 6GH291 | **Non-Salaried PT Help - Non Benefit Only** | 1213 | H291 |  |
| 601601 | 6GH291 | **Athletic Game Day Workers** | 1213 | H291 | GAME |

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| **Previous Banner Acct Code** | **Current Banner Acct Code** |  | **Description** | **OASIS****Object** | **OASIS****Sub Object** | **OASIS****Activity Code** |
| 601700 | 6GH103 | **Overtime** |  | 1203 | H103 |  |
| 601810 | 6GH289 | **P T Faculty - Programmatic** |  | 1211 | H289 |  |
| 601860 | 6GH289 | **Teaching Assistants** |  | 1211 | H289 | TEAC |
| 601910 | 6GH290 | **Regular Student Employment** |  | 1212 | H290 |  |
| 601911 | 6GH290 | **Athletic Game Day Student Workers** |  | 1212 | H290 | GAME |
| 601940 | 6GH288 | **Resident Assistant Salary** |  | 1212 | H290 | RESA |
| 601950 | 6GH288 | **Graduate Assistants** |  | 1210 | H288 |  |
| 610010 | 6BH099 | **Compensated Absences** |  |  |  |  |

620100 6GH106 **Civil Service Fees = PEIA Admin Fees** 2200 H106 Fees and charges to those agencies covered by PEIA. (Do not include premiums).

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| 620110 | 6GH108 | **Social Security Matching**Agency share of federal social security and Medicare taxes (FICA). | 2202 | H108 |
| 620120 | 6GH109 | **Public Employees Insurance**Premiums paid to Public Employees Insurance Agency for public employees’ and retirees’ health insurance. (For the annual 1% Public Employee Insurance Reserve transfer [W.Va. Code §11B-2-15]; see Object Code 3272). | 2203 | H109 |
| 620130 | 6GH110 | **Other Health Insurance** | 2204 | H110 |
|  |  | Payments made by PEIA or other state agencies to third party carriers. |  |  |

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| **Previous Banner Acct Code** | **Current Banner Acct Code** | **Description** | **OASIS****Object** | **OASIS****Sub Object** | **OASIS****Activity Code** |
| 620140 | 6GH111 | **Worker's Compensation**Workers’ Compensation premiums or assessments paid from July 1, 2014, to June 30, 2015, predicated on the rate established by the Insurance Commissioner or workers’ compensation provider for each agency. For questions on rates, contact your payroll office, Offices of the Insurance Commissioner, or workers’ compensation provider. | 2205 | H111 |  |
| 620150 | 6GH112 | **Unemployment Compensation**Premiums or assessments paid to WorkForce WV. | 2206 | H112 |  |
| 620160 | 6GH113 | **Pension and Retirement**Funds paid to approved retirement plans and/or annuity plans. | 2207 | H113 |  |
| 620170 | 6GH102 | **Payroll Reimbursement**Reimbursement to/from another state agency or fund for payroll expenses excluding employee benefits. | 1202 | H102 |  |
| 621600 | 6GH114 | **WV OPEB Contribution - PEIA-OPEB-PAYGO**For employer mandated annual required contributions to fund Other Postemployment Benefits (OPEB) associated with the West Virginia Retiree Health Benefit Trust Fund. | 2208 | H114 |  |
| 621650 | 6GH115 | **WV OPEB Remain Contributions** | 2209 | H115 |  |
|  |  | For employer remaining annual required contributions (above mandated amount) to |  |  |  |
|  |  | fund OPEB associated with the West Virginia Retiree Health Benefit Trust Fund. |  |  |  |

# CURRENT EXPENSES

### Current expenses are those operating costs for an agency, other than personal services and employee benefits that are generally recurring in nature, (either monthly, quarterly, etc.), but should **not** include expenses for Repair and Alterations, Assets (Equipment or Capital Expenditures), Other Disbursements or Transfer of Funds.

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| **Previous Banner Acct Code** | **Current Banner Acct Code** | **Description** | **OASIS****Object** | **OASIS****Sub Object** | **OASIS****Activity Code** |
| 712001 | 7GH116 | **Office Expenses****Those supplies normally used in the operation of an office** and are primarily considered expendable in nature, e.g., copy machine paper, ~~toner~~, typewriter cartridges, calculator ribbons, staplers, tape dispensers, photographic film, magazine subscriptions, books and periodicals, cassette tapes, etc. Storage charges for office file documents. (Includes copy meter read charges on rented copy machines, name badges)(Ink/toner code 7GH161) (Storage of non-office files code 7GH118). | 3200 | H116 |  |
| 712100 | 7GH117 | **Printing and Binding**All types of printing and supplies for printing, duplicating and reproducing, binding of printing, and rebinding of books contracted to commercial printers or State-operated printing shops. (All printed items including business cards, envelopes with SU address, SU stationary, forms printed for use, admissions publications, printed diplomas and printed paper material for events). | 3201 | H117 |  |

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| **Previous Banner Acct Code** | **Current Banner Acct Code** | **Description** | **OASIS****Object** | **OASIS****Sub Object** | **OASIS****Activity Code** |
| 712200 | 7GH118 | **Rent Building**Rental or lease of real estate, buildings, office space, meeting rooms and parking spaces. Lease or rental agreements covered by this object code must have prior approval by the Procurement Office. (Not lease purchase). (Storage of non-office files) | 3202 | H118 |  |
|  | 7GH119 | **Utilities** | 3203 | H119 |  |
| 712320 | 7GH119  | **Utilities – Water** (Includes fuel surcharges for water delivery).(Water purchased for water coolers are for student, parent & customer consumption). | 3203 | H119 | WATE |
| 712330 | 7GH119 | **Utilities - Sanitation Fees, Trash, and Garbage Disposal** | 3203 | H119 | LNDF |
| 712350 | 7GH119 | **Utilities - Sewer** | 3203 | H119 | SEWE |
| 712360 | 7GH119 | **Utilities - Paint Waste Disposal** | 3203 | H119 | PAIN |
| 712370 | 7GH119 | **Utilities - Cable Television** | 3203 | H119 | CABL |
| 712390 | 7GH119 | **Utilities - Fire & Police Service Fees** | 3203 | H119 | FIRA |
| 712400 | 7GH120 | **Telecommunications**Monthly charges for the following services: office telephones, teleconferencing, long distance charges, data circuits for computers, installations and moving charges, late charges/penalties covered by PSC, line charges for facsimile equipment and telephone pole rental. Hotel internet charges incurred during travel should be charged to Object Codes 3211”Travel Employee” and 3212 “Travel Non-Employee”. | 3204 | H120 |  |
| **Previous Banner Acct Code** | **Current Banner Acct Code** | **Description** | **OASIS****Object** | **OASIS****Sub Object** | **OASIS****Activity Code** |
| 712490 | 7GH121 | **Internet Service** | 3205 | H121 |  |
| 712510 | 7GH122 | **Contractual Services**Charges for services performed on a continuing basis (weekly, monthly, etc.), e.g., janitorial custodial service, pest control, moving expenses, microfilming service, laundry service, referees at games, slaughtering of meat, photo developing and prints. Also includes food service contracts, such as the student board plan for the residence hall cafeteria, athletic and other event food concessions, operations of the student center cafeteria, feeding student athletes prior to games and at the training table, and feeding residence hall staff during orientation. Also includes services performed on as needed basis, e.g., snow removal, window cleaning, grass mowing, tree trimming, and locksmith services.(Rambler maintenance fees, dry cleaning/laundry service & altering of SU owned clothing, website design services). | 3206 | H122 |  |
| 712510 | 7GH123 | **Professional Services**Services performed by state agency attorneys, engineers, architects, CPAs, performers, artists, guest speakers and process servers. Expenses incurred by judges and other legal officers in holding court such as court reporters, stenographic services, juror fees, witness fees or any other expense for holding court or preparation for holding court.(Non-capital project services provided by engineers or architects such as feasibility studies). | 3207 | H123 |  |
| 712510 | 7GH124 | **Consultants and Consulting Fees**Fees for service, per diem, and/or honorariums for consultants in accordance with an approved agreement. (Cooperating teachers). | 3208 | H124 |  |
| **Previous Banner Acct Code** | **Current Banner Acct Code** | **Description** | **OASIS****Object** | **OASIS****Sub Object** | **OASIS****Activity Code** |
| 712540 | 7GH125 | **Security Service**For bonded security guards or services provided by an outside firm and not an individual on the state payroll. | 3209 | H125 |  |
| 712550 | 7GH126 | **Research, Educational & Medical Contracts**Payments made for services provided by a vendor for research or educational reasons, e.g., transportation of bodies and burials for the indigent. | 3210 | H126 |  |
| 712600 | 7GH127 | **Travel Employee**Payments for authorized in-state and out-of-state travel expenses for persons who must travel as part of their job function or position in accordance approved travel plans. This object code is applicable to state employees and includes passports.(Conference registration fees 7GH157 or 7GH158, Gas for rented vehicles 7GH150 and Car Rental 7GH132). | 3211 | H127 |  |
| 712620 | 7GH127 | **Travel Employee/Practicum Supervision** | 3211 | H127 | PRAC |
| 712630 | 7GH127 | **Travel Employee/Education Supervisors** | 3211 | H127 | EDUC |
| 712650 | 7GH127 | **Travel Employee/Subject Supervisors** | 3211 | H127 | SUBJ |
| 712660 | 7GH127 | **Travel Employee/Association** | 3211 | H127 | ASSO |
| 712610 | 7GH128 | **Travel Non-Employee**Payments for authorized in-state and out-of-state travel expenses for persons who are non- employee travel, board members, commission members, consultants, contractors, and students. Includes athletic travel, Team and associated individual travel, student recruiting expenses, and passports.(Includes food, lodging, airlines, mileage and any other associated travel expenses). | 3212 | H128 |  |
| 715910 | 7GH128 | **Athletic Preseason/Holiday** |  |  |  |  |  |  | 3212 | H128 | PRES |
| **Previous Banner Acct Code** | **Current Banner Acct Code** | **Description** | **OASIS****Object** | **OASIS****Sub Object** | **OASIS****Activity Code** |
| 715920 | 7GH128 | **Athletic Recruitment** | 3212 | H128 | RECR |
| 712700 | 7GH129 | **Computer Service Internal**Charges for computer services performed by other state agenciesincluding IS&C, WVNET, StateAuditor’s Office, legislative computer system, for contractual or professional support services for computers and software, programming, website hosting, machine time, transaction fees, maintenance and support for computer hardware, and/or other related computer services. A written agreement (WV-48 or equivalent) is required for professional and contractual services. | 3213 | H129 |  |
| 712710 | 7GH130 | **Computer Service External**Charges for computer services by authorized entity for contractual or professional support services for computers and software, programming, website hosting, machine time, transaction fees, maintenance and support for computer hardware, and/or other related computer services. A written agreement (WV-48 or equivalent) may or may not be required forprofessional and contractual services.(Monthly or yearly fees for the right to use software hosted or supported by external entities and not owned by SU). | 3214 | H130 |  |
| 712800 | 7GH131 | **HEPC Interagency Agreements**Expenses for services received from administratively linked two year/four year institutions of higher education. (For Higher Education use only). | 3215 | H131 |  |
| 712900 | 7GH132 | **Vehicle Rental**Auto, aircraft (i.e., fixed wing and helicopter), farm equipment (off road) rental, earth moving, hauling, and DOH emergencies for snow/flood. | 3216 | H132 |  |
| **Previous Banner Acct Code** | **Current Banner Acct Code** | **Description** | **OASIS****Object** | **OASIS****Sub Object** | **OASIS****Activity Code** |
| 713000 | 7GH133 | **Rental - Machines and Misc.**Rental of data processing equipment, computers, printers, copying machines, word processors, telephones, safe deposit boxes, water cooler, fees for usage/rental of portable comfort stations (i.e., port-a-pot), or any other equipment not owned by the spending agency. Includes rental of specific materials or equipment necessary for the production of a program or exhibit except for Training and Development. (Copy machine rental base charge only). | 3217 | H133 |  |
| 713100 | 7GH134 | **Association Dues and Professional Membership**Dues for membership in associations that benefit the state or the agency, including payments to governmental or private accrediting agencies for required license/accreditation services for educational institutions, require the Department Secretary’s or designee’s approval. Also for an employee’s current professional licensing fee that is necessary (i.e., required) to perform his or her CURRENT job or enable the employee to remain current in the job related field. (Attorney General’s Opinion, July 1993).(All association dues and professional membership are on a preapproved list and must be sent to Procurement for processing. Due to tracking purposes these cannot be paid with individual P-Cards). | 3218 | H134 |  |
| 713120 | 7GH134 | **Accreditation** | 3218 | H134 | ACCR |
| 713200 | 7GH135 | **Insurance Costs**All premiums for casualty, liability, vehicle insurance, employee bond and fidelity insurance. Request for payments to outside insurers must be approved by State Board of Risk and Insurance Management. | 3219 | H135 |  |
| **Previous Banner Acct Code** | **Current Banner Acct Code** | **Description** | **OASIS****Object** | **OASIS****Sub Object** | **OASIS****Activity Code** |
| 713410 | 7GH138 | **Supplies – Household, Janitorial & Recreational**Consumable and non-consumable supplies not used in the operation of an office but for household, janitorial and recreational purposes. Household supplies included but are not limited to light bulbs, frames, shower curtains, department/door signage, decorations of student areas such as student center and dining services. Janitorial supplies include items purchased for cleaning, laundering, detergents, disinfectants, garbage cans, trash bags. Recreational supplies include expenditures for athletic or recreational use such as basketballs, goggles, exercise mats.  | 3222 | H138 |  |
| 713420 | 7GH137 | **Supplies – Clothing**Articles of clothing purchased or rented for state employees, inmates and patients, e.g., uniforms, linens, blankets, and material purchased for repair and maintenance of the above. (Includes team clothing & clothing purchased for camp participants.) (Cleaning of rented clothing.) | 3221 | H137 |  |
| 713500 | 7GH139 | **Advertising and Promotional**Newspaper ads for legal public notice requirements, procurement bids, radio and television spots, special sponsorships, publicity advertising to include pamphlets, road maps, event/booth fees, signs advertising Shepherd University and/or events and bill boards. Payments by any spending agency for display booths and promotional items at trade shows, travel shows, fairs, and similar events must follow established guidelines.(Must have ad attached with invoice. If not an ad, any promotional designs would need to be included with the invoice. This may include, but may not be limited to a copy of the proof, a copy of the item the promotional design exists on, or other documentation).  | 3224 | H139 |  |
| 713600 | 7GH140 |  **Motor Pool Expense**For vehicle operating expenses, including helicopter and fixed wing aircraft. Oil, grease, car washes, **minor maintenance repairs** such as headlight replacement, tire repair, wheel alignment, windshield wipers, etc.(Major repairs are 7GH256). | 3225 | H140 |  |
| **Previous Banner Acct Code** | **Current Banner Acct Code** | **Description** | **OASIS****Object** | **OASIS****Sub Object** | **OASIS****Activity Code** |
| 713700 | 7GH141 | **Supplies - Research**Material primarily used for a laboratory environment, e.g., beakers, test tubes, blood slides, lab mice, chemicals, etc.(Supplies used for the purpose of performing research in the educational environment). | 3226 | H141 |  |
| 713710 | 7GH142 | **Supplies - Educational**Material primarily used for, but not limited to classroom instruction, pencils, papers, erasers. (Supplies used for the purpose of educating students). | 3227 | H142 |  |
| 713750 | 7GH142 | **Interlibrary Loan - Library Use Only** | 3227 | H142 | BOOK |
| 713770 | 7GH142 | **Library - Audio Visual** | 3227 | H142 | AUDI |
| 713720 | 7GH143 | **Supplies – Medical**Personal hygiene/care products for students, patients, clients, and/or inmates and medications. Note: Bills for physicians are not included in this object code. (See Object Code 3293). | 3228 | H143 |  |
| 713760 | 7GH144 | **Routine Maintenance Contracts**Charges for routine maintenance contracts/warranties for office equipment/machinery, elevators, heating, air conditioning, aircraft (i.e., fixed wing and helicopter) and communications equipment. | 3229 | H144 |  |
| 714000 | 7GH146 | **Resale Goods**Those items purchased for the purpose of resale (e.g., food, candy, souvenirs, etc.) in places such as student unions, book stores, college cafeterias. Food handler card related to preparing food for sale to customers. Can include incidental costs related to obtaining merchandise, such as shipping, storage, etc. | 3231 | H146 |  |
| **Previous Banner Acct Code** | **Current Banner Acct Code** | **Description** | **OASIS****Object** | **OASIS****Sub Object** | **OASIS****Activity Code** |
| 714100 | 7GH147 | **Cellular Charges**Monthly charges for the following services: Cell phones, pagers, Blackberries, cellular modems, PDA’s with cellular connectivity or any other device connected via a wireless connection where there is a monthly service charge. | 3232 | H147 |  |
| 714200 | 7GH148 | **Hospitality**Hospitality expenses include food, nonalcoholic beverages, facility rental, entertainment and other expenses relating to conducting state business. A Hospitality Form must accompany the invoice regardless of the amount or payment method. Includes snacks/refreshments served during training classes. (Hospitality form with first & last names of attendees attached to invoice). | 3233 | H148 |  |
| 714300 | 7GH149 | **Educational Training Stipends**Fixed sums paid to an outside participant (under contract) attending school. Payments may also include payments to individuals for participating in medical research study or studies. | 3234 | H149 |  |
| 714400 | 7GH150 | **Energy Expense Motor Vehicles**Expenditures for petroleum supplies purchased to operate motor vehicles, equipment, and aircraft for State use. Includes gasoline, natural gas, diesel fuel, aircraft fuel, etc.(Gas for rental cars-need travel form attached). | 3235 | H150 |  |
|  | 7GH153 | **Energy Expense Utilities** | 3238 | H153 |  |
| 714700 | 7GH153 | **Energy Expense Utilities/Coal** | 3238 | H153 | COAL |
| 714710 | 7GH153 | **Energy Expense Utilities/Propane** | 3238 | H153 | PROP |
| 714720 | 7GH153 | **Energy Expense Utilities/Electric** | 3238 | H153 | ELEC |
| 714730 | 7GH153 | **Energy Expense Utilities/Heating Oil** | 3238 | H153 | OIL |
| **Previous Banner Acct Code** | **Current Banner Acct Code** | **Description** | **OASIS****Object** | **OASIS****Sub Object** | **OASIS****Activity Code** |
| 715100 | 7GH156 | **Miscellaneous Expense**Allowable employee recognition awards, except those paid from personal services and benefits, and those supplies or services which cannot be classified under any otherObject code.(Prizes to non-students, snacks for nursey school). | 3241 | H156 |  |
| 715200 | 7GH157 | **Training and Dev - In State**Costs that are associated with training, development, and education, including those materials solely purchased for in-house training (transparencies, films, videos, etc.); rental of training facilities; video teleconferencing charges related to training and education; any professional consulting services in the conducting of training; and tuition reimbursements for job-related course work and IS&C site training fees. This object code is applicable to State employees, board members, commission members, consultants, contractors, and students. See Object Code 3233 for refreshments served during training. See Object Codes 3211 and 3212 for travel expenses.(Conference fees, registrations fees, and tickets for events). | 3242 | H157 |  |
| 715200 | 7GH158 | **Training and Dev - Out of State**Costs that are associated with training, development, and education, including those materials solely purchased for out of state training (transparencies, films, videos, etc.); rental of training facilities; video teleconferencing charges related to training and education; any professional consulting services in the conducting of training; and tuition reimbursements for job-related course work. This object code is applicable to State employees, board members, commission members, consultants, contractors, and students. See Object Code 3233 for refreshments served during training. See Object Codes 3211 and 3212 for travel expenses.(Conference fees, registrations fees, and tickets for events). | 3243 | H158 |  |
| **Previous Banner Acct Code** | **Current Banner Acct Code** | **Description** | **OASIS****Object** | **OASIS****Sub Object** | **OASIS****Activity Code** |
| 715300 | 7GH159 | **Postal**Those charges for postage, box rent, postage meter or any charges connected with the United States Postal System or charges by Central Mail. | 3244 | H159 |  |
| 715300 | 7GH160 | **Freight**Charges for either shipping or receiving material. This will include courier service charges, motor freight, air freight and other express charges, such as fuel surcharge. United Parcel Service, FedEx or similar companies’ charges are to be considered freight charges. (Invoices showing only freight charges). | 3245 | H160 |  |
| 715400 | 7GH161 | **Computer Supplies**Lines, cable, connector, computer hardware, modem, CD ROM, printers, scanners, and other computer supplies or equipment (does not include computer publications) for use in the office and classroom. (Less than $1,000 each). (More than $5,000 see Object Codes 5210 and 8203). **($1,000 to $4,999 each see 7BH163)**(Ink & toner for printers & copiers). | 3246 | H161 |  |
| 715410 | 7GH162 | **Software License**Packaged computer software and licenses for the use in office and classroom.(Software we purchase to own & licenses on software we own). (software use fees or subscriptions see 7GH130). | 3247 | H162 |  |
| ~~715420~~ | ~~7GH163~~ | **~~Computer Equipment~~**  **Do Not Use**~~Lines, cable, connector, packaged computer software and licenses, computer hardware, modem, CD ROM, printers, scanners, computers (includes laptops), monitors, and other computer supplies or equipment (does not include computer publications) for use in the office and classroom.~~ | ~~3248~~ | ~~H163~~ |  |
| **Previous Banner Acct Code** | **Current Banner Acct Code** | **Description** | **OASIS****Object** | **OASIS****Sub Object** | **OASIS****Activity Code** |
| 715600 | 7GH165 | **Attorney and Legal Serve Payments**Payments to attorneys who are external to state government for legal services provided (i.e., indigent defense counsel, other defense counsel, legal research, mental hygiene legal services and other related legal services). Pay using an invoice (I- document). The Attorney General's Office must first approve the contract before an invoice can be processed for Attorney Legal Service Payments.(Attorney & legal services contracts must be approved by the WV Attorney General’s office prior to services being performed. Contact Procurement Services for assistance). | 3250 | H165 |  |
| 715700 | 7GH166 | **Attorney Reimbursable Expense**Payments to attorneys who are external to state government for reimbursable expenses such as telephone, travel, postage, expert witness, court reporters, private investigations or other related expenses. Pay using an invoice (I-document). The Attorney General's Office must first approve the contract before an invoice can be processed for Attorney Reimbursable Expenses. (Attorney & legal services contracts must be approved by the WV Attorney General’s office prior to services being performed. Contact Procurement Services for assistance). | 3251 | H166 |  |
| 715800 | 7GH167 |  **Miscellaneous Equipment**  All purchases of equipment with a dollar value of less than $1,000, except computer-All purchases of equipment with a dollar value of less than $1,000, except computer-related equipment (see Object Codes 3246, 3247, 3248, and 3249). Includes firearms and medical equipment. Also includes burial vaults, headstones, or markers for Veterans Assistance.(Tools with a life of 1 year or more). | 3252 | H167 |  |
| 715900 | 7GH168 | **Student Activities**Expenses relating to activities for students, including expenses for student group meetings. (Includes food, decorations, supplies needed for student event, student prizes). (Student activity form with names of attendees and/or flyer ad for event attached with each invoice). | 3253 | H168 |  |

# REPAIRS AND ALTERATIONS

*Repairs and Alterations shall mean repairs to structures and minor improvements to property, which do not increase the capital assets. Included in Repairs and Alterations are all expenditures made for repairs to buildings, grounds and equipment.* ***Replacement of existing equipment shall not be considered* Repairs and Alterations *– only the repair of existing equipment.***

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| **Previous Banner Acct Code** | **Current Banner Acct Code** | **Description** | **OASIS****Object** | **OASIS****Sub Object** | **OASIS****Activity Code** |
| 736100 | 7GH251 | **Office Equipment Repairs**Labor and/or materials used in the repair of an office machine such as a typewriter, computer, calculator, copying machine, reupholstering a chair. | 6100 | H251 |  |
|  | 7GH252 | **Communication Equipment Repairs**Labor and/or materials used in the repair of communication equipment such as a two- way radios (hand or vehicular), telephone repairs, etc. | 6101 | H252 |  |
| 736200 | 7GH253 | **Research Educational & Medical Equipment Repair**Labor and/or materials used in the repair or maintenance of equipment located in the classroom or laboratories. | 6102 | H253 |  |
| 736300 | 7GH254 | **~~Building and~~ Household Equipment Repair**Labor and/or material used in the repair and maintenance of equipment normally located within a repair or machine shop, custodial equipment such as floor polishers, dorm furniture such as a refrigerator, and heating and air-conditioning system repairs. (Individual equipment not part of building i.e. window A/C) | 6103 | H254 |  |
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| **Previous Banner Acct Code**  | **Current Banner Acct Code**  | **Description** | **OASIS****Object** | **OASIS****Sub Object** | **OASIS****Activity Code** |
| 736400 | 7GH255 | **Routine Maintenance of Buildings**Labor and/or materials used for maintenance or to make repairs to a building either internally or externally. Includes inspection/certification of fire hydrants, fire extinguishers, fire alarms and automated security systems. Repairs that increase the life or value of the building are to be reported under Object Code 7401 or 7403.(Equipment that supports the building). | 6104 | H255 |  |
| 736500 | 7GH256 | **Vehicle Repairs**Repair of vehicles used primarily for individual(s) transportation; autos, vans, buses. This object code is to be used for **repairs considered major repairs** as opposed to regular maintenance. (Use Object Code 3225 for regular maintenance). | 6105 | H256 |  |
| 736600 | 7GH257 | **Routine Maintenance of Grounds**Labor and/or materials for maintenance activities, such as painting fencing, planting annual flowers, stenciling or striping of parking areas, etc. | 6106 | H257 |  |
| 736700 | 7GH258 | **Farm & Construction Equipment Repair**Labor and/or material for repair and maintenance of heavy equipment such as dozers, tractors, end loaders, riding lawn mowers, etc. | 6107 | H258 |  |
| 736800 | 7GH259 | **Other Repairs & Alterations**Labor and/or materials for repairs to power tools, hand tools, and miscellaneous small equipment. This object code should be used for repair or maintenance of occupational equipment or **athletic equipment** and any other repairs and alterations for object codes not classified above . | 6108 | H259 |  |
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# ASSETS/EQUIPMENT (VALUE GREATER THAN OR EQUAL TO $1000.00)

### Assets are of long-term character and are intended to be held or used, such as land, buildings, machinery, furniture, roads, bridges, and other equipment. These items shall have an appreciable and calculable period of usefulness in excess of one year. May include labor for producing equipment or infrastructure.

*Account Codes in this section are for the acquisition of Fixed Assets or Infrastructure. To meet State’s definition of a Fixed Asset, the item must have a total value of GREATER THAN $1000 and an expected useful life GREATER THAN one year.*

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| **Previous Banner Acct Code** | **Current Banner Acct Code** | **Description** | **OASIS****Object** | **OASIS****Sub Object** | **OASIS****Activity Code** |
|  |  | **ASSETS/EQUIPMENT (VALUE GREATER THAN OR EQUAL TO $1000.00)** |  |  |  |
| 725400 | 7BH163 | **Computer Equipment $1000-4999.99**Any computers, laptops, computer hardware, monitor, lines, cable, connector, modem, CD ROM, printers, and other computer equipment (does not include computer publications or software) purchased for use in the office or the classroom.(Includes computer protection plan or warranty when initially purchased). | 3248 | H163 |  |
| 725405 | 7BH162 | **Computer Software $1000-4999.99** | 3247 | H162 |  |
|  |  | Any computer software or licenses purchased for use in the office. |  |  |  |

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| **Previous Banner Acct Code** 725800 | **Current Banner Acct Code** 7BH164 | **Description****Office Equipment $1000-4999.99** | **OASIS****Object**3249 | **OASIS****Sub Object**H164 | **OASIS****Activity Code** |
|  |  | Any article that is purchased for use or is to be located within the office and any purchases of equipment used in the field of communications, e.g., desks, bookcases, two-way radios, copiers, printing equipment, etc.; includes vehicular two-way radios and the installation of the radios. Equipment purchased for primary use in school classrooms or labs or in occupational therapy, e.g., sewing machine for teaching or enhancing sewing skills, welding equipment which has a primary function of welding instruction, etc. Articles of medical equipment, e.g., x-ray equipment, dental chairs, etc. Those items that become part of the real estate after installation. Garbage disposals, furnaces, air-conditioning (not room air-conditioners, unless walls are altered for permanent installation). Vehicles that are purchased primarily for transportation of people and light hauling, e.g., cars, station wagons, buses, vans, pick- up trucks, trailers. Construction and farm vehicles (tractors) are not classified in this object code. Any equipment purchases less than $5,000 not classified in any other object code. |  |  |  |
| 725805 | 7BH167 | **Medical Equipment $1000-4999.99** | 3252 | H167 |  |
| 725810 | 7BH167 | **Research & Educational Equipment $1000-4999.99** | 3252 | H167 |  |
| 725820 | 7BH167 | **Building Equipment $1000-4999.99** | 3252 | H167 |  |
| 725825 | 7BH167 | **Vehicles $1000-4999.99** | 3252 | H167 |  |
| 725840 | 7BH167 | **Other Equipment $1000-4999.99** | 3252 | H167 |  |

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| **Previous Banner Acct Code** | **Current Banner Acct Code** | **Description** | **OASIS****Object** | **OASIS****Sub Object** | **OASIS****Activity Code** |
|  |  | **ASSETS/EQUIPMENT (VALUE GREATER THAN OR EQUAL TO $5000.00)** |  |  |  |
| 727000 | 7GH240 | **Office Equipment $5000 & Up Per Unit**Any article that is purchased for use or is to be located within the office and any purchases of equipment used in the field of communications, e.g., desks, bookcases, two-way radios, copiers, printing equipment, etc.; includes vehicular two-way radios and the installation of the radios. (Value greater than $5,000 for each item). | 5200 | H240 |  |
| 727010 | 7GH250 | **Computer Equipment $5000 & Up Per Unit**Any computers, laptops, computer hardware, monitor, lines, cable, connector, modem, CD ROM, printers, and other computer equipment (does not include computer publications or software) purchased for use in the office or the classroom. (Value greater than $5,000 for each item). Any lease purchase should be charged to Object Code 3290 and/or 3291. (Value less than $5,000, see Object Codes 3246, 3247, 3248, and 3249). | 5210 | H250 |  |
| 727020 | 7GH270 | **Computer Software $5000 & Up Per Unit**Any computer software or licenses purchased for use in the office. (Value greater than$5,000 for each item). Any lease purchase should be charged to Object Code 3290 and/or 3291. (Value less than $5,000, see Object Codes 3246, 3247, 3248, and 3249). | 8203 | H270 |  |
| 727100 | 7GH242 | **Medical Equipment $5000 & Up Per Unit** | 5202 | H242 |  |
|  |  | Articles of medical equipment, e.g., x-ray equipment, dental chairs, etc. (Value greater |  |  |  |
|  |  | than $5,000 for each item). |  |  |  |

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| **Previous Banner Acct Code** 727200 | **Current Banner Acct Code** 7GH243 | **Description****Research & Educational Equipment $5000 & Up Per Unit** | **OASIS****Object**5203 | **OASIS****Sub Object**H243 | **OASIS****Activity Code** |
|  |  | Equipment purchased for primary use in school classrooms or labs or in occupational therapy, e.g., sewing machine for teaching or enhancing sewing skills, welding equipment which has a primary function of welding instruction, etc. (Value greater than $5,000 for each item). |  |  |  |
| 727300 | 7GH244 | **Household Equipment & Furnishings $5000 & Up Per Unit**Equipment purchases for items normally found in the home or the operation of a home, e.g., dorm furniture, drapes, bedding (not linens), carpeting, room air conditioning, etc. (Value greater than $5,000 for each item). | 5204 | H244 |  |
| 727400 | 7GH245 | **Building Equipment $5000 & Up Per Unit**Those items that become part of the real estate after installation. Garbage disposals, furnaces, air-conditioning (not room air-conditioners, unless walls are altered for permanent installation). (Value greater than $5,000 for each item). | 5205 | H245 |  |
| 727500 | 7GH246 | **Vehicles $5000 & Up Per Unit**Vehicles that are purchased primarily for transportation of people and light hauling, e.g., cars, station wagons, buses, vans, pick-up trucks, trailers. Construction and farm vehicles (tractors) are not classified in this object code. (Value greater than $5,000 for each item). | 5206 | H246 |  |
| 727600 | 7GH247 | **Livestock, Farm & Construction $5000 & Up Per Unit** | 5207 | H247 |  |
|  |  | Purchases of livestock and farm equipment (includes riding mowers and lawn care |  |  |  |
|  |  | equipment). Purchases of heavy equipment used in construction, e.g., trucks, graders, |  |  |  |
|  |  | dozers, etc. (Value greater than $5,000 for each item). |  |  |  |

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| **Previous Banner Acct Code** 727700 | **Current Banner Acct Code** 7GH248 | **Description****Books & Periodicals - Used only for Library & Civil War Center Collections** | **OASIS****Object**5208 | **OASIS****Sub Object**H248 | **OASIS****Activity Code** |
|  |  | All books plus periodicals when bound for permanent filing. Films, Internet library access, VCR tapes, CD’s and recordings (value greater than $5,000). This would include a single book purchased with a value of less than $5,000 if when added to a collection, the total value of the collection would exceed $5,000 (e.g., State Code books). |  |  |  |
| 727800 | 7GH249 | **Other Equipment $5000 & Up Per Unit**Any equipment purchases greater than $5,000 not classified in any other object code. | 5209 | H249 |  |
| 741200 | 7GH267 | **Contractor Payment for Capital Asset Project**Payments to contractors for the construction of capital infrastructure projects, such as roads, bridges, water systems, rail lines, etc. | 8200 | H267 |  |
| 741210 | 7GH268 | **Purchase Material & Supplies for Capital Asset Projects**The acquisition of materials and supplies that will be placed into an agency’s physical inventory and perhaps be stockpiled for lengthy periods of time. Examples include stone, lumber, salt, equipment parts and paint. | 8201 | H268 |  |
| 741220 | 7GH269 | **Consultant Payment for Capital Asset Projects**Fees for services by consultants (including architects and engineers) undertaking design, contract inspection, etc. of capital asset projects. An approved agreement with the spending agency must exist. | 8202 | H269 |  |
| 741430 | 7GH264 | **Building Improvements** | 7401 | H264 |  |
|  |  | Labor and/or materials used to alter a State-owned building, either internally or |  |  |  |
|  |  | externally, in such a fashion as to improve the overall life or value of the structure |  |  |  |
|  |  | when an agency or institution owns the building. (See Object Code 7403 for non-State |  |  |  |
|  |  | owned property). |  |  |  |

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| **Previous Banner Acct Code** 741440 | **Current Banner Acct Code** 7GH260 | **Description****Reclamation of State Owned Property** | **OASIS****Object**6200 | **OASIS****Sub Object**H260 | **OASIS****Activity Code** |
|  |  | Labor and/or materials to return areas disturbed by industries, businesses or private |  |  |  |
|  |  | citizens to environmentally regulated standards. Ownership of the areas transfer to |  |  |  |
|  |  | the State. (See Object Code 3287 for non-State owned property). |  |  |  |
| 741480 | 7GH261 | **Land Improvements** | 6201 | H261 |  |
|  |  | Labor and/or materials for improvements to State-owned grounds only, e.g. paving the |  |  |  |
|  |  | approach to the building, landscaping or building demolition. This object code is to be |  |  |  |
|  |  | used only for those projects that upgrade value. (See Object Code 7403 for non-State |  |  |  |
|  |  | owned property). |  |  |  |
| 741490 | 7GH262 | **Land Purchases** | 6202 | H262 |  |
|  |  | Disbursements for the acquisition of land, regardless of value. Charges and fees for |  |  |  |
|  |  | title searches and tax stamps are included. Payments for property damage and moving |  |  |  |
|  |  | expenses are to be charged to Object Code 3266. |  |  |  |
| 741500 | 7GH265 | **Building Purchases**Disbursements for the acquisition of buildings. | 7402 | H265 |  |
| 749200 | 7GH263 | **Building Construction** | 7400 | H263 |  |
|  |  | Disbursements for the construction of buildings. |  |  |  |
| 725700 | 7GH266 | **Leasehold Improvements** | 7403 | H266 |  |
|  |  | Labor and/or materials used to alter a leased building (either internally or externally) |  |  |  |
|  |  | or grounds of building, in such a fashion as to improve the overall life or value of the |  |  |  |
|  |  | structure when an agency or institution does NOT OWN, but leases, the building. |  |  |  |

# OTHER DISBURSEMENTS

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| **Previous Banner Acct Code** | **Current Banner Acct Code** | **Description** | **OASIS****Object** | **OASIS****Sub Object** | **OASIS****Activity Code** |
| 751280 | 7GH200 | **Federal Subrecipient Expense**Disbursements of federal awards made to subrecipients (do not include other state agencies) to carry out a federal program. The definition of subrecipient is any nonfederal entity, not-for-profit organization, county or municipality that expends federal awards received from a pass-through entity, (i.e., a state agency) to carry out a federal program, but does not include an individual who is a beneficiary of such a program. This object code should be used for federal awards only and is not to be used for processing vendor payments or payments made with state funds. | 3285 | H200 |  |
| 751510 | 7GH203 | **Debt Service (Bonded-Principal)**Expenditures for principal payments on bonded debt. | 3288 | H203 |  |
| 751520 | 7GH204 | **Debt Service (Bonded-Interest)**Expenditures for interest payments on bonded debt. | 3289 | H204 |  |
| 751530 | 7GH205 | **Debt Service (Leases-Principal)** | 3290 | H205 |  |
|  |  | Expenditures for principal payments on lease purchases, including capital leases and |  |  |  |
|  |  | notes payable. Do not include Operating (Rental) Lease Payments. |  |  |  |

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| **Previous Banner Acct Code** 751540 | **Current Banner Acct Code** 7GH206 | **Description****Debt Service (Leases-Interest)** | **OASIS****Object**3291 | **OASIS****Sub Object**H206 | **OASIS****Activity Code** |
|  |  | Expenditures for interest on payments on lease purchases, including capital leases and notes payable. Do not include Operating (Rental) Lease Payments. |  |  |  |
| 751560 | 7GH208 | **Medical Service Payments**Payments for medical care which means the amount paid for the diagnosis, cure, mitigation, treatment or prevention of disease and for treatments affecting any part or function of the body and is primarily, but not limited to, to alleviate or prevent a physical or mental defect or illness and includes the equipment, supplies and diagnostic devices for these purposes. The fees for these services will be paid to doctors (e.g. dentists, surgeons, chiropractors, psychiatrists, psychologists, dietitians, medical examiners, pathologists, practitioners, etc.), also to include, but not limited to, hospital services, ambulance services, qualified long-term care services, nursing services, medical laboratory fees drug testing, acupuncture, treatment facilities for addiction, and veterinarians. | 3293 | H208 |  |
| 751610 | 7GH211 | **Imprest Funds**For requests of cash to be used on site or deposited into an authorized account established outside the State Treasury for utilization by state agencies for the purpose of making change, to perform authorized investigations or to assist in the enforcement of laws in which information is limited to preserve the details of such investigation. Imprest Funds must have prior approval of the State Treasurer’s Office. | 3296 | H211 |  |
| 755900 | 7GH210 | **Royalties** | 3295 | H210 |  |
|  |  | Royalties paid by a publisher (state agency) to an author (an individual) or the author’s |  |  |  |
|  |  | literary agent for the license to use the author’s literary works. |  |  |  |

## Previous Current Description OASIS OASIS OASIS

**Banner Banner Object Sub Object Activity**

**Acct Code Acct Code Code**

758000 7GH169 **Payment of Taxes** 3254 H169

Used for the payment of taxes levied on an agency to an authorized collecting agent, such as the payment of personal property tax, motel/hotel tax or other payments of taxes. Taxes collected on behalf of the State, such as Consumers Sales Tax, should be remitted to the appropriate state agency via a revenue transfer adjusting entry.

758100 7GH170 **Payment of Claims** 3255 H170

Payments of claims and settlement agreements, and other directly related expenditures awarded by the Insurance Commissioner, WorkForce West Virginia, PEIA, CHIP, BRIM, and other state agencies which pay claims and/or settlement agreements. This object code is appropriate for payments to the actual victim of a crime, but not for any expenses paid to others as a result of the crime. Payments to others as a result of a crime should also be processed using the appropriate object code for the original type of payment. Claims awarded through the Court of Claims on behalf of state agencies for items such as, but not limited to, acquisition of land, disbursements to physicians and hospitals for medical services, attorney fees, and payments to a vendor for any other unpaid debt of the state should be processed using the appropriate object code for the original type of payment being made, as if the state agency had processed the payment.

758210 7GH198 **Indirect Cost Recovered** 3283 H198 To be used to appropriately restate and transfer expenses in a fund that is being

reimbursed for administrative overhead costs by the federal government.

## Previous Current Description OASIS OASIS OASIS

**Banner Banner Object Sub Object Activity**

**Acct Code Acct Code Code**

758300 7G3990 **PELL = GASB Allow Scholarship** 3258 3990 Disbursement of funds for the payment of grants such as fairs and festivals for the

Department of Agriculture and the Division of Culture and History; the payment of agricultural awards, awards for contests, educational scholarships, entitlement grants, financial aid for students, Upward Bound stipends, economic loans or other appropriate authorized expenditure. Agency must have granting authority and may determine the guidelines stating how the grant funds are to be expended.

758310 7G3988 **SEOG = Federal Scholarship** 3258 3988 Disbursement of funds for the payment of grants such as fairs and festivals for the

Department of Agriculture and the Division of Culture and History; the payment of agricultural awards, awards for contests, educational scholarships, entitlement grants, financial aid for students, Upward Bound stipends, economic loans or other appropriate authorized expenditure. Agency must have granting authority and may determine the guidelines stating how the grant funds are to be expended.

758311 7GH174 **Loans** 3259 H174

Disbursement of funds for the payment of grants such as fairs and festivals for the Department of Agriculture and the Division of Culture and History; the payment of agricultural awards, awards for contests, educational scholarships, entitlement grants, financial aid for students, Upward Bound stipends, economic loans or other appropriate authorized expenditure. Agency must have granting authority and may determine the guidelines stating how the grant funds are to be expended.

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| **Previous Banner Acct Code** 758320 | **Current Banner Acct Code** 7GH171 | **Description****Grants** | **OASIS****Object**3256 | **OASIS****Sub Object**H171 | **OASIS****Activity Code** |
|  |  | Disbursement of funds for the payment of grants such as fairs and festivals for the Department of Agriculture and the Division of Culture and History; the payment of agricultural awards, awards for contests, educational scholarships, entitlement grants, financial aid for students, Upward Bound stipends, economic loans or other appropriate authorized expenditure. Agency must have granting authority and may determine the guidelines stating how the grant funds are to be expended. |  |  |  |
| 758330 | 7GH172 | **Awards**Disbursement of funds for the payment of grants such as fairs and festivals for the Department of Agriculture and the Division of Culture and History; the payment of agricultural awards, awards for contests, educational scholarships, entitlement grants, financial aid for students, Upward Bound stipends, economic loans or other appropriate authorized expenditure. Agency must have granting authority and may determine the guidelines stating how the grant funds are to be expended. | 3257 | H172 |  |
| 758340 | 7G3987 | **State Scholarships**Disbursement of funds for the payment of grants such as fairs and festivals for the Department of Agriculture and the Division of Culture and History; the payment of agricultural awards, awards for contests, educational scholarships, entitlement grants, financial aid for students, Upward Bound stipends, economic loans or other appropriate authorized expenditure. Agency must have granting authority and may determine the guidelines stating how the grant funds are to be expended. | 3258 | 3987 |  |
| 758350 | 7GH284 | **Waivers** | 3325 | H284 |  |

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| **Previous Banner Acct Code** 758360 | **Current Banner Acct Code** 7GH173 | **Description****Scholarships** | **OASIS****Object**3258 | **OASIS****Sub Object**H173 | **OASIS****Activity Code** |
|  |  | Disbursement of funds for the payment of grants such as fairs and festivals for the Department of Agriculture and the Division of Culture and History; the payment of agricultural awards, awards for contests, educational scholarships, entitlement grants, financial aid for students, Upward Bound stipends, economic loans or other appropriate authorized expenditure. Agency must have granting authority and may determine the guidelines stating how the grant funds are to be expended. |  |  |  |
| 758400 | 7GH220 | **Loan Cancellations and Write Off**Payments for a variety of case services to meet and/or maintain the needs of clients, including travel reimbursement to transport clients to receive services, room and board (paid directly to clients), medical supplies for clients which include medications, medical records and other rehabilitation equipment. Also, to support the covered children and adults within the Children and the Family Adult Services Programs, Independent Living, the Family Assistance Programs and the Early Care and Education Programs. | 3305 | H220 |  |
| 758800 | 7GH177 | **Bond Sale Costs**Those costs incurred by the State spending agency in the sale of bonds (e.g., broker commission, bond counsel, trustee fees, insurance fees and other associated costs related to the sale of the bonds), but shall not include the normal disbursements to retire bonds (see Debt Service Object Codes 3288,3289,3290, and 3291). | 3262 | H177 |  |
| 758810 | 7GH221 | **Bond Amortization Expense** | 3306 | H221 |  |
| 758900 | 7GH178 | **Bank Handling Fee Charge** | 3263 | H178 |  |
|  |  | For outside state government bank service charges, including credit card processing |  |  |  |
|  |  | fees, fees and handling fees. Does NOT include State Treasurer’s Office fees (see object |  |  |  |
|  |  | code 3324). |  |  |  |

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| **Previous Banner Acct Code** | **Current Banner Acct Code** | **Description** | **OASIS****Object** | **OASIS****Sub Object** | **OASIS****Activity Code** |
| 759600 7GH182 **Other Interest and Penalties** | 3267 | H182 |  |
| To be used for all interest and penalty payments, including IRS penalty interest and |  |  |  |
| other payroll related interest assessments, e.g., interest on back wage settlements, |  |  |  |
| prompt payment interest, interest payments to U.S. Treasury for audit findings, etc. |  |  |  |
| (Does not include Debt Service interest). |  |  |  |