



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.

<u>Previous Banner Acct Code</u>	<u>Current Banner Acct Code</u>	<u>Description</u>	<u>OASIS Object</u>	<u>OASIS Sub Object</u>	<u>OASIS Activity Code</u>
601010	6GH286	<u>Salary - Faculty</u>	1208	H286	
601020	6GH291	<u>Department Chair Stipends</u>	1213	H291	CHAI
601200	6GH285	<u>Salary - Non-Classified</u>	1207	H285	
601300	6GH287	<u>Salary - Classified</u>	1209	H287	
601400	6GH105	<u>Annual Increment</u> Annual compensation to an eligible employee as defined in the state code (W.Va. Code §5-5-1). <u>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.</u>	1206	H105	
601600	6GH291	<u>Non-Salaried PT Help - Non Benefit Only</u>	1213	H291	
601601	6GH291	<u>Athletic Game Day Workers</u>	1213	H291	GAME

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601700	6GH103	<u>Overtime</u>	1203	H103	
601810	6GH289	<u>P T Faculty - Programmatic</u>	1211	H289	
601860	6GH289	<u>Teaching Assistants</u>	1211	H289	TEAC
601910	6GH290	<u>Regular Student Employment</u>	1212	H290	
601911	6GH290	<u>Athletic Game Day Student Workers</u>	1212	H290	GAME
601940	6GH288	<u>Resident Assistant Salary</u>	1212	H290	RESA
601950	6GH288	<u>Graduate Assistants</u>	1210	H288	
610010	6BH099	<u>Compensated Absences</u>			
620100	6GH106	<u>Civil Service Fees = PEIA Admin Fees</u> Fees and charges to those agencies covered by PEIA. (Do not include premiums).	2200	H106	
620110	6GH108	<u>Social Security Matching</u> Agency share of federal social security and Medicare taxes (FICA).	2202	H108	
620120	6GH109	<u>Public Employees Insurance</u> 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	<u>Other Health Insurance</u> Payments made by PEIA or other state agencies to third party carriers.	2204	H110	

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620140	6GH111	<u>Worker's Compensation</u> 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	<u>Unemployment Compensation</u> Premiums or assessments paid to WorkForce WV.	2206	H112	
620160	6GH113	<u>Pension and Retirement</u> Funds paid to approved retirement plans and/or annuity plans.	2207	H113	
620170	6GH102	<u>Payroll Reimbursement</u> Reimbursement to/from another state agency or fund for payroll expenses excluding employee benefits.	1202	H102	
621600	6GH114	<u>WV OPEB Contribution - PEIA-OPEB-PAYGO</u> 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	<u>WV OPEB Remain Contributions</u> For employer <u>remaining</u> annual required contributions (above mandated amount) to fund OPEB associated with the West Virginia Retiree Health Benefit Trust Fund.	2209	H115	

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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712001	7GH116	<p><u>Office Expenses</u> 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).</p>	3200	H116	
712100	7GH117	<p><u>Printing and Binding</u> 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).</p>	3201	H117	

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712200	7GH118	<u>Rent Building</u> 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	<u>Utilities</u>	3203	H119	
712320	7GH119	<u>Utilities – Water</u> (Includes fuel surcharges for water delivery). (Water purchased for water coolers are for student, parent & customer consumption).	3203	H119	WATE
712330	7GH119	<u>Utilities - Sanitation Fees, Trash, and Garbage Disposal</u>	3203	H119	LNDF
712350	7GH119	<u>Utilities - Sewer</u>	3203	H119	SEWE
712360	7GH119	<u>Utilities - Paint Waste Disposal</u>	3203	H119	PAIN
712370	7GH119	<u>Utilities - Cable Television</u>	3203	H119	CABL
712390	7GH119	<u>Utilities - Fire & Police Service Fees</u>	3203	H119	FIRA
712400	7GH120	<u>Telecommunications</u> 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	

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712490	7GH121	<u>Internet Service</u>	3205	H121	
712510	7GH122	<u>Contractual Services</u> 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	<u>Professional Services</u> 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	<u>Consultants and Consulting Fees</u> Fees for service, per diem, and/or honorariums for consultants in accordance with an approved agreement. (Cooperating teachers).	3208	H124	

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712540	7GH125	<u>Security Service</u> For bonded security guards or services provided by an outside firm and not an individual on the state payroll.	3209	H125	
712550	7GH126	<u>Research, Educational & Medical Contracts</u> 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	<u>Travel Employee</u> 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. <i>(Conference registration fees 7GH157 or 7GH158, Gas for rented vehicles 7GH150 and Car Rental 7GH132).</i>	3211	H127	
712620	7GH127	<u>Travel Employee/Practicum Supervision</u>	3211	H127	PRAC
712630	7GH127	<u>Travel Employee/Education Supervisors</u>	3211	H127	EDUC
712650	7GH127	<u>Travel Employee/Subject Supervisors</u>	3211	H127	SUBJ
712660	7GH127	<u>Travel Employee/Association</u>	3211	H127	ASSO
712610	7GH128	<u>Travel Non-Employee</u> Payments for authorized in-state and out-of-state travel expenses for persons <i>who are</i> non- employee travel, board members, commission members, consultants, contractors, and students. Includes athletic travel, Team and associated individual travel, student recruiting expenses, and passports. <i>(Includes food, lodging, airlines, mileage and any other associated travel expenses).</i>	3212	H128	
715910	7GH128	<u>Athletic Preseason/Holiday</u>	3212	H128	PRES

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715920	7GH128	<u>Athletic Recruitment</u>	3212	H128	RECR
712700	7GH129	<u>Computer Service Internal</u> Charges for computer services performed by other state agencies including IS&C, WVNET, State Auditor'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	<u>Computer Service External</u> 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 for professional 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	<u>HEPC Interagency Agreements</u> Expenses for services received from administratively linked two year/four year institutions of higher education. (For Higher Education use only).	3215	H131	
712900	7GH132	<u>Vehicle Rental</u> Auto, aircraft (i.e., fixed wing and helicopter), farm equipment (off road) rental, earth moving, hauling, and DOH emergencies for snow/flood.	3216	H132	

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713000	7GH133	<p><u>Rental - Machines and Misc.</u> 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).</p>	3217	H133	
713100	7GH134	<p><u>Association Dues and Professional Membership</u> 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).</p>	3218	H134	
713120	7GH134	<p><u>Accreditation</u></p>	3218	H134	ACCR
713200	7GH135	<p><u>Insurance Costs</u> 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.</p>	3219	H135	

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713410	7GH138	<p><u>Supplies – Household, Janitorial & Recreational</u></p> <p>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.</p>	3222	H138	
713420	7GH137	<p><u>Supplies – Clothing</u></p> <p>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.</p> <p>(Includes team clothing & clothing purchased for camp participants.) (Cleaning of rented clothing.)</p>	3221	H137	
713500	7GH139	<p><u>Advertising and Promotional</u></p> <p>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.</p> <p>(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).</p>	3224	H139	
713600	7GH140	<p><u>Motor Pool Expense</u></p> <p>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.</p> <p>(Major repairs are 7GH256).</p>	3225	H140	

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713700	7GH141	<p><u>Supplies - Research</u> 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).</p>	3226	H141	
713710	7GH142	<p><u>Supplies - Educational</u> Material primarily used for, but not limited to classroom instruction, pencils, papers, erasers. (Supplies used for the purpose of educating students).</p>	3227	H142	
713750	7GH142	<p><u>Interlibrary Loan - Library Use Only</u></p>	3227	H142	BOOK
713770	7GH142	<p><u>Library - Audio Visual</u></p>	3227	H142	AUDI
713720	7GH143	<p><u>Supplies – Medical</u> 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).</p>	3228	H143	
713760	7GH144	<p><u>Routine Maintenance Contracts</u> Charges for routine maintenance contracts/warranties for office equipment/machinery, elevators, heating, air conditioning, aircraft (i.e., fixed wing and helicopter) and communications equipment.</p>	3229	H144	
714000	7GH146	<p><u>Resale Goods</u> 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.</p>	3231	H146	

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714100	7GH147	<u>Cellular Charges</u> 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	<u>Hospitality</u> 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. <i>(Hospitality form with first & last names of attendees attached to invoice).</i>	3233	H148	
714300	7GH149	<u>Educational Training Stipends</u> 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	<u>Energy Expense Motor Vehicles</u> Expenditures for petroleum supplies purchased to operate motor vehicles, equipment, and aircraft for State use. Includes gasoline, natural gas, diesel fuel, aircraft fuel, etc. <i>(Gas for rental cars-need travel form attached).</i>	3235	H150	
	7GH153	<u>Energy Expense Utilities</u>	3238	H153	
714700	7GH153	<u>Energy Expense Utilities/Coal</u>	3238	H153	COAL
714710	7GH153	<u>Energy Expense Utilities/Propane</u>	3238	H153	PROP
714720	7GH153	<u>Energy Expense Utilities/Electric</u>	3238	H153	ELEC
714730	7GH153	<u>Energy Expense Utilities/Heating Oil</u>	3238	H153	OIL

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715100	7GH156	<p><u>Miscellaneous Expense</u> Allowable employee recognition awards, except those paid from personal services and benefits, and those supplies or services which cannot be classified under any other Object code. (Prizes to non-students, snacks for nurse school).</p>	3241	H156	
715200	7GH157	<p><u>Training and Dev - In State</u> 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).</p>	3242	H157	
715200	7GH158	<p><u>Training and Dev - Out of State</u> 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).</p>	3243	H158	

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715300	7GH159	<u>Postal</u> 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	<u>Freight</u> 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 <u>only</u> freight charges).	3245	H160	
715400	7GH161	<u>Computer Supplies</u> 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	<u>Software License</u> 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	<u>Computer Equipment</u> 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	

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715600	7GH165	<p><u>Attorney and Legal Serve Payments</u></p> <p>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.</p> <p>(Attorney & legal services contracts must be approved by the WV Attorney General's office prior to services being performed. Contact Procurement Services for assistance).</p>	3250	H165	
715700	7GH166	<p><u>Attorney Reimbursable Expense</u></p> <p>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.</p> <p>(Attorney & legal services contracts must be approved by the WV Attorney General's office prior to services being performed. Contact Procurement Services for assistance).</p>	3251	H166	
715800	7GH167	<p><u>Miscellaneous Equipment</u></p> <p>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.</p> <p>(Tools with a life of 1 year or more).</p>	3252	H167	
715900	7GH168	<p><u>Student Activities</u></p> <p>Expenses relating to activities for students, including expenses for student group meetings.</p> <p>(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).</p>	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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736100	7GH251	<u>Office Equipment Repairs</u> 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	<u>Communication Equipment Repairs</u> 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	<u>Research Educational & Medical Equipment Repair</u> Labor and/or materials used in the repair or maintenance of equipment located in the classroom or laboratories.	6102	H253	
736300	7GH254	<u>Building and Household Equipment Repair</u> 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. <i>(Individual equipment not part of building i.e. window A/C)</i>	6103	H254	

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736400	7GH255	<p><u>Routine Maintenance of Buildings</u></p> <p>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).</p>	6104	H255	
736500	7GH256	<p><u>Vehicle Repairs</u></p> <p>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).</p>	6105	H256	
736600	7GH257	<p><u>Routine Maintenance of Grounds</u></p> <p>Labor and/or materials for maintenance activities, such as painting fencing, planting annual flowers, stenciling or striping of parking areas, etc.</p>	6106	H257	
736700	7GH258	<p><u>Farm & Construction Equipment Repair</u></p> <p>Labor and/or material for repair and maintenance of heavy equipment such as dozers, tractors, end loaders, riding lawn mowers, etc.</p>	6107	H258	
736800	7GH259	<p><u>Other Repairs & Alterations</u></p> <p>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 .</p>	6108	H259	

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.

<u>Previous</u> <u>Banner</u> <u>Acct Code</u>	<u>Current</u> <u>Banner</u> <u>Acct Code</u>	<u>Description</u>	<u>OASIS</u> <u>Object</u>	<u>OASIS</u> <u>Sub Object</u>	<u>OASIS</u> <u>Activity</u> <u>Code</u>
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ASSETS/EQUIPMENT (VALUE GREATER THAN OR EQUAL TO \$1000.00)

725400	7BH163	<u>Computer Equipment \$1000-4999.99</u> 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. <i>(Includes computer protection plan or warranty when initially purchased).</i>	3248	H163	
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725405	7BH162	<u>Computer Software \$1000-4999.99</u> Any computer software or licenses purchased for use in the office.	3247	H162	
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<u>Previous Banner Acct Code</u>	<u>Current Banner Acct Code</u>	<u>Description</u>	<u>OASIS Object</u>	<u>OASIS Sub Object</u>	<u>OASIS Activity Code</u>
725800	7BH164	<p><u>Office Equipment \$1000-4999.99</u></p> <p>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.</p>	3249	H164	
725805	7BH167	<u>Medical Equipment \$1000-4999.99</u>	3252	H167	
725810	7BH167	<u>Research & Educational Equipment \$1000-4999.99</u>	3252	H167	
725820	7BH167	<u>Building Equipment \$1000-4999.99</u>	3252	H167	
725825	7BH167	<u>Vehicles \$1000-4999.99</u>	3252	H167	
725840	7BH167	<u>Other Equipment \$1000-4999.99</u>	3252	H167	

<u>Previous Banner Acct Code</u>	<u>Current Banner Acct Code</u>	<u>Description</u>	<u>OASIS Object</u>	<u>OASIS Sub Object</u>	<u>OASIS Activity Code</u>
ASSETS/EQUIPMENT (VALUE GREATER THAN OR EQUAL TO \$5000.00)					
727000	7GH240	<p><u>Office Equipment \$5000 & Up Per Unit</u></p> <p>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).</p>	5200	H240	
727010	7GH250	<p><u>Computer Equipment \$5000 & Up Per Unit</u></p> <p>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).</p>	5210	H250	
727020	7GH270	<p><u>Computer Software \$5000 & Up Per Unit</u></p> <p>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).</p>	8203	H270	
727100	7GH242	<p><u>Medical Equipment \$5000 & Up Per Unit</u></p> <p>Articles of medical equipment, e.g., x-ray equipment, dental chairs, etc. (Value greater than \$5,000 for each item).</p>	5202	H242	

<u>Previous Banner Acct Code</u>	<u>Current Banner Acct Code</u>	<u>Description</u>	<u>OASIS Object</u>	<u>OASIS Sub Object</u>	<u>OASIS Activity Code</u>
727200	7GH243	<u>Research & Educational Equipment \$5000 & Up Per Unit</u> 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).	5203	H243	
727300	7GH244	<u>Household Equipment & Furnishings \$5000 & Up Per Unit</u> 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	<u>Building Equipment \$5000 & Up Per Unit</u> 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	<u>Vehicles \$5000 & Up Per Unit</u> 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	<u>Livestock, Farm & Construction \$5000 & Up Per Unit</u> 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).	5207	H247	

<u>Previous Banner Acct Code</u>	<u>Current Banner Acct Code</u>	<u>Description</u>	<u>OASIS Object</u>	<u>OASIS Sub Object</u>	<u>OASIS Activity Code</u>
727700	7GH248	<u>Books & Periodicals - Used only for Library & Civil War Center Collections</u> 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).	5208	H248	
727800	7GH249	<u>Other Equipment \$5000 & Up Per Unit</u> Any equipment purchases greater than \$5,000 not classified in any other object code.	5209	H249	
741200	7GH267	<u>Contractor Payment for Capital Asset Project</u> Payments to contractors for the construction of capital infrastructure projects, such as roads, bridges, water systems, rail lines, etc.	8200	H267	
741210	7GH268	<u>Purchase Material & Supplies for Capital Asset Projects</u> 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	<u>Consultant Payment for Capital Asset Projects</u> 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	<u>Building Improvements</u> 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).	7401	H264	

<u>Previous Banner Acct Code</u>	<u>Current Banner Acct Code</u>	<u>Description</u>	<u>OASIS Object</u>	<u>OASIS Sub Object</u>	<u>OASIS Activity Code</u>
741440	7GH260	<u>Reclamation of State Owned Property</u> 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).	6200	H260	
741480	7GH261	<u>Land Improvements</u> 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).	6201	H261	
741490	7GH262	<u>Land Purchases</u> 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.	6202	H262	
741500	7GH265	<u>Building Purchases</u> Disbursements for the acquisition of buildings.	7402	H265	
749200	7GH263	<u>Building Construction</u> Disbursements for the construction of buildings.	7400	H263	
725700	7GH266	<u>Leasehold Improvements</u> 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.	7403	H266	

OTHER DISBURSEMENTS

<u>Previous Banner Acct Code</u>	<u>Current Banner Acct Code</u>	<u>Description</u>	<u>OASIS Object</u>	<u>OASIS Sub Object</u>	<u>OASIS Activity Code</u>
751280	7GH200	<p><u>Federal Subrecipient Expense</u> 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.</p>	3285	H200	
751510	7GH203	<p><u>Debt Service (Bonded-Principal)</u> Expenditures for principal payments on bonded debt.</p>	3288	H203	
751520	7GH204	<p><u>Debt Service (Bonded-Interest)</u> Expenditures for interest payments on bonded debt.</p>	3289	H204	
751530	7GH205	<p><u>Debt Service (Leases-Principal)</u> Expenditures for principal payments on lease purchases, including capital leases and notes payable. Do not include Operating (Rental) Lease Payments.</p>	3290	H205	

<u>Previous Banner Acct Code</u>	<u>Current Banner Acct Code</u>	<u>Description</u>	<u>OASIS Object</u>	<u>OASIS Sub Object</u>	<u>OASIS Activity Code</u>
751540	7GH206	<u>Debt Service (Leases-Interest)</u> Expenditures for interest on payments on lease purchases, including capital leases and notes payable. Do not include Operating (Rental) Lease Payments.	3291	H206	
751560	7GH208	<u>Medical Service Payments</u> 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	<u>Imprest Funds</u> 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	<u>Royalties</u> 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.	3295	H210	

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758000	7GH169	<p><u>Payment of Taxes</u></p> <p>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.</p>	3254	H169	
758100	7GH170	<p><u>Payment of Claims</u></p> <p>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.</p>	3255	H170	
758210	7GH198	<p><u>Indirect Cost Recovered</u></p> <p>To be used to appropriately restate and transfer expenses in a fund that is being reimbursed for administrative overhead costs by the federal government.</p>	3283	H198	

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758300	7G3990	<u>PELL = GASB Allow Scholarship</u> 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	3990	
758310	7G3988	<u>SEOG = Federal Scholarship</u> 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	3988	
758311	7GH174	<u>Loans</u> 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.	3259	H174	

<u>Previous Banner Acct Code</u>	<u>Current Banner Acct Code</u>	<u>Description</u>	<u>OASIS Object</u>	<u>OASIS Sub Object</u>	<u>OASIS Activity Code</u>
758320	7GH171	<p><u>Grants</u></p> <p>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.</p>	3256	H171	
758330	7GH172	<p><u>Awards</u></p> <p>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.</p>	3257	H172	
758340	7G3987	<p><u>State Scholarships</u></p> <p>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.</p>	3258	3987	
758350	7GH284	<p><u>Waivers</u></p>	3325	H284	

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758360	7GH173	<p><u>Scholarships</u></p> <p>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.</p>	3258	H173	
758400	7GH220	<p><u>Loan Cancellations and Write Off</u></p> <p>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.</p>	3305	H220	
758800	7GH177	<p><u>Bond Sale Costs</u></p> <p>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).</p>	3262	H177	
758810	7GH221	<p><u>Bond Amortization Expense</u></p>	3306	H221	
758900	7GH178	<p><u>Bank Handling Fee Charge</u></p> <p>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).</p>	3263	H178	

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759600	7GH182	<p><u>Other Interest and Penalties</u></p> <p>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).</p>	3267	H182	