

# OBJECT CODES

Effective - July 1, 2014

Prepared by:  
Department of Revenue  
State Budget Office



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- 002 Other Personal Services
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## PERSONAL SERVICES

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 paid to consultants or to independent contractors engaged by the spending unit. Salaries of agency heads shall be included in personal services.

**Note: Budgeted Personal Services should have the related Employee Benefits budgeted and paid from the same fund.**

- 001 - **Personal Services:** Compensation paid to full-time, part-time, temporary or intermittent employees with payroll deductions, e.g., Federal or State withholding, social security, retirement, etc.
- 002 - **Other Personal Services:** Payments to individuals serving on commissions or members of a board. These payments may include a set fee for service or a per diem but may not include travel expenses that are reimbursable under an accountable travel plan. Also, includes payments to personnel without payroll deductions, e.g., payments to full-time students, JTPA payments, patient payments, inmate payments, National Guard, and fire suppressions when no payroll deductions have been taken. (See Glossary for definition of Accountable Travel Plans, Non-accountable Travel Plans, and Per Diem.) (See Object Code 026.)
- 003 - **Payroll Reimbursements:** Reimbursement to another state agency or fund for payroll expenses excluding employee benefits.
- 004 - **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 Activity 001 or from another appropriate activity from which salaries are paid, (e.g., Dam Safety, Activity 607; GAAP Project, Activity 125; Litter Control Conservation Officers, Activity 564). Annual Increment must always be paid using Object Code 004.

## EMPLOYEE BENEFITS (Paid by Employer)

Employee benefits shall mean social security matching, workers' compensation, unemployment compensation, pension and retirement contributions, public employees' insurance matching or any other benefit *normally paid by the employer* as a direct cost of employment.

**Note: Employee Benefits should be budgeted in the same fund as the related Personal Services. See Appendix, Employee Benefits Guidelines for more information.**

- 010 - **Personnel Division and Public Employees' Insurance:** Fees and charges to those agencies covered by the Personnel Division and PEIA. (Do not include premiums.)
- 011 - **Social Security Matching:** Agency share of federal social security and Medicare taxes (FICA).
- 012 - **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 110.)
- 013 - **Other Health Insurance:** Payments made by PEIA or other state agencies to third party carriers.
- 014 - **Workers' Compensation:** Workers' Compensation premiums or assessments paid from July 1, 2013, to June 30, 2014, predicated on the rate established by the Insurance Commissioner or workers' compensation provider for each agency. For questions on rates, contact your payroll officer, Offices of the Insurance Commissioner, or workers' compensation provider.

- 015 - **Unemployment Compensation:** Premiums or assessments paid to WorkForce WV.  
**Note: Must be paid by state warrant.**
- 016 - **Pension and Retirement:** Funds paid to approved retirement plans and/or annuity plans.
- 160 - **WV OPEB Contribution:** For employer mandated annual required contributions to fund Other Postemployment Benefits (OPEB) associated with the West Virginia Retiree Health Benefit Trust Fund.
- 163 - **WV OPEB Remaining Contribution:** For employer remaining annual required contributions (above mandated amount) to fund OPEB associated with the West Virginia Retiree Health Benefit Trust Fund. See Object Code 160.

## 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 Equipment, Repairs and Alterations, Buildings, Land, or Other Assets. May include labor charges for producing goods which fall into the following object codes.

- 020 - **Office Expenses:** Those supplies normally used in the operation of an office and are primarily considered expendable in nature, e.g., letterhead, copy machine paper, toner, typewriter cartridges, calculator ribbons, staplers, tape dispensers, microfilming supplies, photographic film, magazine subscriptions, books and periodicals, cassette tapes, etc. Storage charges for office file documents.  
**Note: See Object Code 077 for books and periodicals for permanent filing.**
- 021 - **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. Use of non-state operated printing shops requires approval by West Virginia Correctional Industries.
- 022 - **Rental Expense:** 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 Real Estate Division, Department of Administration. (Not lease purchase.)
- 023 - **Utilities:** Sanitation fees, trash/garbage disposal, fire service, police protection fees, septic tank maintenance, and cable television charges. Also includes late charges/penalties covered by PSC. Exempt from formal, competitive bidding and approval of the Purchasing Division (except for trash hauling and dumpster rental when there is more than one PSC approved hauler in the area. An agency purchase order (WV-88), or Agreement (WV-48), is required for cable service and trash hauling in excess of \$2,500 per year.).
- 024 - **Telecommunications:** Monthly charges for the following services: office telephones, teleconferencing, long distance charges, data circuits for computers, installations and moving charges, Internet 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 Code 026.  
**Note: Purchase along with installation of a phone system see Object Code 070. Any lease purchase payment should be charged to Object Code 153 and/or 154. For cellular charges, see Object Code 041.**
- 025 - **Contractual and Professional:** Services performed by individuals or firms considered to be professional or semiprofessional in nature. A written agreement (WV-48 or equivalent) is required except for indigent burial payments, and for transportation of bodies for chief medical examiner.

**Note: DO NOT use Object Code 025 for professional or contractual payments related to support services for computers and software. Use Object Code 027 to report those expenses. Object Code 025 shall only be used when contractual or professional services are purchased and a service is received by the agency. DO NOT use if goods or services are not received (see Object Code 083).**

- A. Contractual:** 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.
- B. Professional:** 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.

**Note: DO NOT use Object Code 025 for payments to consultants, engineers or architects who are performing design work for capital asset projects. Use Object Code 122 to report those expenses. DO NOT use Object Code 025 for payments for Attorney Legal Service Payments (see Object Code 056) or Attorney Reimbursable Expenses (see Object Code 057) which are external to state government.**

- C. Consultants and Consulting Fees:** Fees for service, per diem, and/or honorariums for consultants in accordance with an approved agreement with the spending agency.

**Note: DO NOT use Object Code 025 for payments to consultants, engineers or architects who are performing design work for capital asset projects. Use Object Code 122 to report those expenses.**

- D. Security Service:** For bonded security guards or services provided by an outside firm and not an individual on the state payroll.
- E. Research, Educational and Medical Contractual:** Payments made for services provided by a vendor for research or educational reasons, e.g., transportation of bodies and burials for the indigent.

**Note: For medical services by physicians, labs and hospitals, see Object Code 156.**

- 026 - Travel:** 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 with the State Travel Regulations as issued by the Travel Management Office, Division of Purchasing, Department of Administration and other approved travel plans. This object code is applicable to state employees, board members, commission members, consultants, contractors, and students, patients, and inmates of state schools, hospitals and institutions. Includes athletic travel, team and associated individual travel, student recruiting expenses, and passports.

**Note: Do not include per diem - only travel expenses related to per diem. (See Object Code 002.) Vehicle rental see Object Code 029.**

- 027 - Computer Services:** Charges for computer services by IS&C, WVNET, State Auditor's Office, legislative computer system, or any other 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) is required for professional and contractual services.

**028 - Higher Education Interagency Contractual Agreements and Fees:** Expenses for services received from administratively linked two year/four year institutions of higher education. **(For Higher Education use only.)**

**029 - Vehicle Rental:** Auto, aircraft (i.e., fixed wing and helicopter), farm equipment (off road) rental, earth moving, hauling, and DOH emergencies for snow/flood.

**Note: Do not use for lease purchase items. (See Object Code 153 and 154.)**

**Note: If rental relates to capital expenditures, use appropriate Asset object code.**

**030 - Rentals (Machine and Miscellaneous):** 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.

**Note: Do not use for vehicle rental or for lease purchase of equipment.**

**031 - Association Dues and Professional Memberships:** 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 hospitals or 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.) A written agreement (WV-48 or equivalent) is not required.

**032 - Fire, Auto, Bond and Other Insurance:** 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.

**033 - Food Products:** For purchase of food and food products from the Department of Agriculture - Land Division or from public vendors if unavailable from Department of Agriculture - Land Division for consumption by residents and/or inmates of state institutions. Includes food handler card and purchase of bottled water.

**Note: Does not include food or food products for resale, e.g., food purchased for college cafeterias. (Use Object Code 040, merchandise for resale.)**

**034 - Clothing, Household and Recreational Supplies:** 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. Household supplies include items purchased for cleaning, laundering, detergents, disinfectants, light bulbs, garbage cans, trash bags, etc. Any expenditures for athletic or recreational supplies which are not specifically included in any other object code.

**Note: Personal hygiene and personal care products are not to be included in this object code. (Use Object Code 037.)**

**035 - 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, and bill boards. Expenditure by the Governor's Office, West Virginia Development Office, Lottery, Tourism and Division of Natural Resources - Parks for food, nonalcoholic beverages, and related expenses for the entertainment of guests and authorized employees in surroundings conducive to business discussions for the purpose of economic development. These expenses must not be incurred for personal or social purposes, nor merely reciprocal in nature. Expenditures by any spending agency for display booths and promotional items at trade shows, travel shows, fairs, and similar events must follow guidelines as issued by Division of Purchasing, Department of Administration. (Marketing Services to procure advertising should be paid under Object Code 025.)

**Note: See the Agency Purchasing Procedures Manual issued by the Division of Purchasing, Department of Administration.**

- 036 - Vehicle Operating 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.

**Note: Major repairs, body damage, glass replacement or aircraft maintenance agreements are not to be included in this object code. (See Object Code 065 - Vehicle Repairs.)**

- 037 - Research, Educational, and Medical Supplies:**

**Research:** Material primarily used for a laboratory environment, e.g., beakers, test tubes, blood slides, lab mice, chemicals, etc.

**Educational:** Material primarily used for, but not limited to classroom instruction, pencils, papers, erasers. Included in this object code are interlibrary charges and student reimbursement for PDA's for 3rd/4th year students for Higher Education.

**Medical:** Personal hygiene/care products for patients, clients, and/or inmates and medications.

**Note: Bills for physicians are not included in this object code. (See Object Code 156.)**

- 038 - Routine Maintenance Contracts/Warranties:** Charges for routine maintenance contracts/warranties for office equipment/machinery, elevators, heating, air conditioning, aircraft (i.e., fixed wing and helicopter) and communications equipment.

- 039 - Manufacturing Supplies:** Material and supplies used in the manufacture of a finished product, such as material used in making paint, clothing, license plates and furniture.

- 040 - Merchandise for Resale:** Those items purchased for the purpose of resale (e.g., food, candy, souvenirs, etc.) in places such as student unions, state parks, book stores, college cafeterias; computer paper at IS&C; supplies purchased by Prison Industries. Food handler card related to preparing food for sale to customers. Can include incidental costs related to obtaining merchandise, such as shipping, storage, etc.

- 041 - 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 assessed.

- 042 - Hospitality:** Hospitality expenses include food, nonalcoholic beverages, facility rental, entertainment and other expenses **relating to conducting state business.** A Request for Hospitality Form TMO3 must accompany the invoice regardless of the amount. Includes snacks/refreshments served during training classes.

- 043 - Educational Training (Stipends):** Fixed sums paid regularly to an employee of a state agency or an outside participant (under contract) attending school. The allowance is for reimbursement of expenses in performance of work outside the scope of normal job duties and employment contracts and may be paid to faculty or students. Payments may also include payments to individuals for participating in medical research study or studies. Stipends are allowed for periodic payments to graduate assistants, dormitory resident assistants and officers of student government associations or similar student organizations.

**Note: Do not include grants, awards, scholarships and loans under this object code. (See Object Code 083).**

- 044 - Energy Expense Motor Vehicles/Aircraft:** Expenditures for petroleum supplies purchased to operate motor vehicles, equipment, and aircraft for State use. Includes gasoline, natural gas, diesel fuel, aircraft fuel, etc.

- 045 - Farm Expense:** Expenditures for operation of a farm. Primarily for the purchase of feed, grain, seed, fertilizer, pesticides and veterinary supplies.
- 046 - Subsistence:** To be used by agencies authorized in W.Va. Code, e.g., West Virginia State Police and Division of Natural Resources. State Code reference must be provided.
- 047 - Energy Expense Utilities:** Expenditures for natural gas, electric, fuel oil or any other substance used for heating, cooling, light, or power. Includes charges/penalties covered by Public Service Commission and Department of Environmental Protection for annual emission fees. Exempt from formal, competitive bidding and approval of the Purchasing Division (except for propane gas and coal which must be competitively bid).
- 048 - Discharge and Parole Allowance:** As required by penal institutions.
- 049 - Inmate Per Diem Expenses:** Disbursements from Division of Corrections to other penal institutions for housing and maintaining inmates.
- 051 - Miscellaneous:** 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. Use Object Code 059 for expenses related to student activities.
- 052 - Training and Development:** 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, patients, and inmates of State Schools, hospitals, and institutions. See Object Code 042 for refreshments served during training. See Object Code 026 for travel expenses.

**Note: Do not include grants, awards, scholarships, loans or those costs incurred during routine agency and professional association meetings under this object code.**

**053 - Postal and Freight:**

**Postal:** Those charges for postage, box rent, postage meter or any charges connected with the United States Postal System or charges by Central Mail.

**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 or similar companies charges are to be considered freight charges.

**Note: Freight charges on pieces of equipment received should be considered as part of the cost of the equipment and charged to the appropriate object code.**

- 054 - Computer Supplies and Equipment:** 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. (Less than \$5,000 each.) (More than \$5,000 see Object Codes 170 and 171.)

**Note: Refer to the Purchasing Division's handbook on Inventory Management and Surplus Property Disposition defining the requirements on reportable equipment to be added to the Fixed Asset System. All equipment with an acquisition cost of \$1,000 or more and a useful life of one (1) year or more are to be added to the Fixed Asset System. An exception to this policy is computers with an original acquisition cost of \$500 or more are to be added to the Fixed Asset System.**

- 056 - Attorney Legal Service 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).

**Note: DO NOT use for payments to state agencies.**

- 057 - Attorney Reimbursable Expenses:** 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).

**Note: DO NOT use for payments to state agencies.**

- 058 - Miscellaneous Equipment Purchases:** All purchases of equipment with a dollar value of less than \$5,000, except computer-related equipment (see Object Code 054). Includes firearms and medical equipment. Also includes burial vaults, headstones, or markers for Veterans Assistance. Refer to Asset related object codes for purchases over \$5,000.

*All equipment with an acquisition cost of \$1,000 or more and a useful life of one (1) year or more are to be added to the Fixed Asset System. The only exceptions to this policy are firearms, which are to be added to the Fixed Asset System regardless of cost and any computers with an original acquisition cost of \$500 or more.*

**Note: Refer to the Purchasing Division's handbook on Inventory Management and Surplus Property Disposition defining the requirements on reportable equipment to be added to the Fixed Asset System.**

- 059 - Student Activities:** Expenses relating to activities for students, including expenses for student group meetings.

- 080 - Payment of Taxes:** 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.

- 081 - Payment of Claims and/or Settlement Agreements:** 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.

- 083 - Grants, Awards, Scholarships, and Loans:** 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.

**Note: A grant is defined as funds that are distributed to a recipient where no goods or direct services are received by the granting agency. DO NOT use this object code to purchase goods or services. DO NOT use this object code for grants disbursing Federal Funds (see Object Code 128 and/or 168).**

**Note: For grants over \$50,000 see Appendix for additional information regarding reporting requirements.**

- 084 - Case Services (Human Services, Health, Vocational Rehabilitation):** 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.
- Note: For medical services by physicians, labs and hospitals, see Object Code 156.**
- 086 - Tax Mapping:** Disbursements by Department of Revenue, Tax Division for surface and mineral maps.
- 088 - 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 151, 152, 153 and 154).
- 089 - Bank Costs:** 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 175).
- 090 - Assistance Payments:** Disbursements by Division of Human Services to claims recipients, e.g. food stamps, foster care for children, clothing, homeless and T.R.I.P, and other public assistance payments.
- 093 - Reimbursement:** Expense to Expense transfers for services provided in accordance with applicable state law and not identified by a specific object code(s). May also include authorized reimbursements to county and/or Local Governments which are not processed as expense to expense transactions.
- 094 - Miscellaneous Land Expenses:** Includes moving expenses directly related to land acquisition by the State and minor property damage.
- 096 - Other Interest and Penalties:** 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.)
- 097 - Lottery Prizes:** Payment of lottery prizes.
- 099 - Natural Disaster Grants:** Payments made to victims as a result of a declared natural disaster in West Virginia. These payments only include actual disaster payments made to a claimant and do not include any expenses associated with disaster recovery or unemployment assistance payments.
- 100 - Fund Transfers:** Transfer of operating funds from one state agency to another not related to any prior expenditure. Transfers from appropriated funds are specifically governed by W.Va. Code §11B-2-17.
- 101 - Legislative Directed Transfer:** Utilized to record Legislative Directed transfers when the recipient is not a state agency. This object code should not be used if there is a direct relationship to any goods or services received by the paying agency or the state.
- Note: For Legislative directed transfers to State agencies object code 100 should be used.**
- 110 - Public Employees' Insurance Reserve Transfer:** Statutory transfer of funds in accordance with W.Va. Code §11B-2-15. The amount of this transfer shall be one percent of the agency's annualized expenditures from state funds, excluding Federal Funds based on filled full-time equivalents as determined by the State Budget Office as of the first day of April for each fiscal year. The only exclusions are Higher Education and its affiliates.

**Note: Use 553 as the revenue source.**

- 111 - **Counties and Municipalities**: Remittance to counties and municipalities for statutory distributions.
- 113 - **Payment of Coal Severance Tax**: Distribution of coal severance taxes to counties and municipalities.
- 114 - **Investments**: Disbursements for investment purposes by the Treasurer's Office.
- 115 - **Membership Loans, Retirement Funds**: Disbursements for employees withdrawing from retirement funds.
- 116 - **Pension Benefits**: To be used for those individuals who receive monthly retirement checks and whose retirement benefits have been fully vested.
- 117 - **Withdrawal from Retirement Funds**: To be used when individuals leave employment before their retirement benefits are vested and disbursements/withdrawals are made from the retirement fund.
- 118 - **Purchase of U.S. Savings Bonds**: Disbursements for United States Savings Bond purchases.
- 119 - **Payments to Market Zone Retailers**: Distribution of mini-distillery gross sales collections to market zone retailers. (For ABCA use only.)
- 123 - **Payments to National Guard**: Payments by the Adjutant General's Office or their designee for quarters and subsistence for National Guard while on active duty when activated by the Governor. **(For Adjutant General's Office use only.)**
- 124 - **Cost Allocation Adjustment/Settlement**: To be used to allocate expenditures to the proper funds when an agency estimates a "draw down" and later determines actual expenses for a project.
- 125 - **Indirect Cost Reimbursement**: To be used to appropriately restate and transfer expenses in a fund that is being reimbursed for administrative overhead costs by the federal government.
- 127 - **Trustee Payments**: Remittance of bond sale proceeds to third party administrators.
- 128 - **Federal Subrecipient Disbursement**: 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.
- Note: Federal government guidelines require subrecipient payments to be reported separately from agency disbursements. See object code 168 for disbursements of federal awards from one state agency to another state agency.**
- 129 - **Taxable Grants and Subsidies for Agriculture**: Payments for USDA Agricultural subsidies. (See Object Code 155 for others.)
- 130 - **Reclamation of Non-State Owned Property**: Labor and/or materials to return areas disturbed by industries, businesses or private citizens to environmentally regulated standards. Ownership of the areas does not transfer to the State. (See Object Code 144 for state-owned property.)
- 151 - **Debt Service (Bonded - Principal)**: Expenditures for principal payments on bonded debt.
- 152 - **Debt Service (Bonded - Interest)**: Expenditures for interest payments on bonded debt.
- 153 - **Debt Service (Leases - Principal)**: Expenditures for principal payments on lease purchases, including capital leases and notes payable. **Do not include Operating (Rental) Lease Payments.**

- 154 - **Debt Service (Leases - Interest):** Expenditures for interest on payments on lease purchases, including capital leases and notes payable. **Do not include Operating (Rental) Lease Payments.**
- 155 - **Taxable Grants and Subsidies:** Subsidized energy financing or grants for projects designed to conserve or produce energy but only with respect to section 38 property or dwelling unit located in the United States. Also for other taxable grants. For Agriculture, see Object Code 129.
- Note: Federal grants are ordinarily taxable unless stated otherwise in the legislation authorizing the grant. Do not use this object if the grant has been determined to be nontaxable.**
- 156 - **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.
- 158 - **Prepaid Tuition Payments:** Disbursements to a third party processor or disbursements made directly to an institution of higher education for tuition benefits provided under the state's SMART529 plan. **(For Treasurer's Office use only.)**
- 159 - **Royalties:** 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.
- 161 - **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.
- 162 - **Debt Service (Bonded Administrative Fee):** Expenditures for administrative fee payments on bonded debt.
- 164 - **Supplemental Purse Awards:** Moneys awarded to qualifying participants based on purse earnings. **(For Racing Commission use only.)**
- 165 - **Crime Scene Cleanup:** Where a criminal act necessitates the professional cleaning of the scene and results in direct expenses that qualify for disbursement from the Crime Victims Compensation Fund.
- 166 - **Crime Scene Cleanup/Claimant:** Where a criminal act necessitates the cleaning of the scene and results in expenses that qualify for reimbursement to the claimant from the Crime Victims Compensation Fund.
- 167 - **Supreme Court Public Campaign Finance:** Distribution of public campaign funds to candidates for the Supreme Court of Appeals participating in the public campaign finance process. **(Secretary of State/State Election Commission use only.)**
- 168 - **Federal Funds transferred between State Agencies:** Disbursement of federal awards money made to another state agency to carry out a federal program. Boards of education and higher education research and development corporations are not considered state agencies for this object code. 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. (See object code 128 for disbursements to entities not designated as state agencies.)

**Note: Federal government considers all of the West Virginia state agencies as one entity.**

- 174 - **Disallowance Payment:** Payments related to an audit or review finding. Does NOT include interest paid on audit findings (see object code 096).
- 175 - **State Treasurer's Office Fees:** Payments for banking services provided by the State Treasurer's Office including stop payments, returned check fees, and e-Government fees.

## REPAIRS AND ALTERATIONS

Repairs and Alterations means 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 as Repairs and Alterations - only the repair of existing equipment.

- 061 - **Office and Communication 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, two-way radios (hand or vehicular), telephone repairs, etc.
- 062 - **Research, Educational, and Medical Equipment Repairs:** Labor and/or material used in the repair or maintenance of equipment located in the classroom or laboratories. Also, for repairs or maintenance of any medical equipment.
- 063 - **Building and Household Equipment Repairs:** 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.
- 064 - **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 143 or 157.**
- 065 - **Vehicle Repairs:** Repair of vehicles used primarily for individual(s) transportation; autos, vans, buses, station wagons, aircraft (i.e., fixed wing and helicopters). This object code is to be used for repairs considered major repairs as opposed to regular maintenance. (Use Object Code 036 for regular maintenance.)
- 066 - **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. **Activities that increase the life or value of the grounds are to be reported under Object Code 148 or 157.**
- 067 - **Farm and Construction Equipment Repairs:** Labor and/or material for repair and maintenance of heavy equipment such as dozers, tractors, end loaders, riding lawn mowers, etc.
- 068 - **Other Repairs and 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 (Object Code 061 through 067).

## ASSETS

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. Also includes any necessary cost (freight, shipping, fuel charge, set up fees, etc.) required to get the asset to its intended location and working properly.

Lease purchase of items meeting the above criteria must be reported under Object Codes 153 and 154.

*Object codes in this section are for the acquisition of Fixed Assets or Infrastructure over \$5,000. Equipment with a total value less than \$5,000 (each item), see Object Code 058.*

*All equipment with an acquisition cost of \$1,000 or more and a useful life of one (1) year or more are to be added to the Fixed Asset System. The only exceptions to this policy are firearms, which are to be added to the Fixed Asset System regardless of cost and any computers with an original acquisition cost of \$500 or more.*

**Note: Refer to the Purchasing Division's handbook on Inventory Management and Surplus Property Disposition defining the requirements on reportable equipment to be added to the Fixed Asset System.**

### Equipment

Equipment means equipment items which have an appreciable and calculable period of usefulness in excess of one year.

- 070 - Office and Communication Equipment:** 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.)
- 071 - Medical Equipment:** Articles of medical equipment, e.g., x-ray equipment, dental chairs, etc. (Value greater than \$5,000 for each item.)
- 072 - Research and Educational Equipment:** 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.)
- 073 - Household Equipment and Furnishings:** 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.)
- 074 - Building Equipment:** 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.)
- 075 - Vehicles:** 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.)
- 076 - Livestock, Farm, and Construction Equipment:** 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.)

- 077 - Books and Periodicals:** 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).
- 078 - Other Capital Equipment:** Any equipment purchases greater than \$5,000 not classified in any other object code.
- 170 - Computer Equipment:** 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 153 and/or 154. (Value less than \$5,000, see Object Code 054.)

### **Buildings**

Buildings includes construction and alteration of structures and the improvement of land and includes shelter, support, storage, protection, or the improvement of a natural condition.

- 092 - Building Construction:** Disbursements for the construction of buildings.
- 143 - Building Improvements:** 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 157 for non-State owned property.)
- 150 - Building Purchases:** Disbursements for the acquisition of buildings.
- 157 - Leasehold Improvements:** 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.

### **Land**

Land means the purchase of real property or interest in real property.

- 144 - Reclamation of State Owned Property:** 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 130 for non-State owned property.)
- 148 - Land Improvements:** 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 157 for non-State owned property.)
- 149 - Land Purchases:** 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 094.**

### **Other Assets**

- 120 - Contractor Payments for Capital Asset Projects:** Payments to contractors for the construction of capital infrastructure projects, such as roads, bridges, water systems, rail lines, etc.

- 121 - **Purchase of Materials and Supplies:** 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.
- 122 - **Consultant Payments 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.
- 171 - **Computer Software:** 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 153 and/or 154. (Value less than \$5,000, see Object Code 054.)
- 172 - **Intangibles:** Any separately purchased mineral rights, timber rights, water rights, patents, trademarks or easements (not for highways). (Value greater than \$25,000 for each item.)
- 173 - **Internally Generated Software:** Software is internally generated if it is created or produced by the government or an entity contracted by the government, or if they are acquired from a third party but require more than minimal incremental effort on the part of the government to begin to achieve their expected level of service capacity. Only the Application Development Stage may be capitalized, which includes design, software configuration and software interfaces, coding, installation of hardware, and testing, including the parallel processing phase. All other activity, including preliminary project activities (conceptualization, evaluation of alternatives, determination of needed technology, and selection) and Post-Implementation activities (application training and software maintenance) should be expensed. (Value greater than \$1,000,000.)