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SUBJECT: ACCOUNTING

CHAPTER TITLE: OBJECT CODES

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The Object Code System permits the analysis of expenditures in terms of their physical or service characteristic (Type) as distinguished from their functional purpose (Activity Code). The object codes are used by the Department of Transportation's management and by the Department of Administration's Budgeting Office to monitor expenditures against an agency's budget. Consequently, it is vital that the correct object codes be utilized when documents are prepared.

This chapter contains a listing of the object code categories, an index of specific object codes in each, and a detailed definition of their intended use. It is important that the definitions be reviewed thoroughly in order to gain a better understanding of that use.

- I. Personal Services
- II. Employee Benefits
- III. Current Expenses
- IV. Repairs and Alterations
- V. Assets
- VI. Other Disbursements
- VII. Transfer of Funds

I. PERSONAL SERVICES

- 001 Personal Services (with payroll deductions)
- 002 Personal Services (without payroll deductions)
- 003 Payroll Reimbursements
- 004 Annual Increment

II. EMPLOYEE BENEFITS

- 010 Personnel Division and Public Employees' Insurance
- 011 Social Security Matching
- 012 Public Employees Insurance
- 013 Other Health Insurance
- 014 Workers' Compensation
- 015 Unemployment Compensation
- 016 Pension and Retirement
- 160 WV OPEB Contribution
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- 021 Printing and Binding
- 022 Rental Expense
- 023 Utilities
- 024 Telecommunications
- 025 Contractual and Professional
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- 027 Computer Services
- 029 Vehicle Rental
- 030 Rentals (Machine and Miscellaneous)
- 031 Association Dues and Professional Memberships
- 032 Fire, Auto, Bond and Other Insurance

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033	Food Products	
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	Advertising and Promotional	
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037	Research, Educational, and Medical Supplies	
038	Routine Maintenance Contracts/Warranties	
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053	Postal and Freight	
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057	Attorney Reimbursable Expenses	
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067 Farm and Construction Equipment Repairs

068 Other Repairs and Alterations

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070 Office and Communication Equipment >\$5000

072 Research and Educational Equipment >\$5000

073 Household Equipment and Furnishings >\$5000

074 Building Equipment >\$5000

075 Vehicles >\$5000

076 Livestock, Farm, and Construction Equipment >\$5000

077 Books and Periodicals >\$5000

078 Other Capital Equipment >\$5000

092 Building Construction

120 Contractor Payments for Capital Asset Projects

121 Purchase of Materials and Supplies

122 Consultant Payments for Capital Asset Projects

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150 Building Purchases

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170 Computer Equipment >\$5000

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081	Payment of Claims and/or Settlement Agreements
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156	Medical Service Payments
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**VII. TRANSFER OF FUNDS**

100	Fund Transfers
110	Public Employees' Insurance Reserve Transfer

**OBJECT CODE DEFINITIONS****I. 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.

- 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 - **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, 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 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 (WV Code §5-5-1). (Finance Division Only)

## II. **EMPLOYEE BENEFITS**

"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.

- 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 taxes (FICA). (Finance Division use only.)
- 012 - **Public Employees Insurance**: Premiums paid to the State's Public Employee Insurance Agency for public employees' and retirees' health insurance. **Do not include PEIA transfer per HB 3032, March 1999 - use object code 110.** (Finance Division use only.)
- 013 - **Other Health Insurance**: Payments made by PEIA or other state agencies to third party carriers. (Finance Division use only.)
- 014 - **Workers' Compensation**: Premiums or assessments paid to BRICKSTREET from July 1, 2006, to June 30, 2007, predicated on the rate established by BRICKSTREET to each agency and/or division of the agency for workers' compensation. For questions on rates, contact your payroll office or BRICKSTREET.

- 015 - **Unemployment Compensation:** Premiums or assessments paid to the Division of Employment Programs. (Finance Division use only.)  
**Note: Must be paid by state warrant.**
- 016 - **Pension and Retirement:** Funds paid to the Consolidated Public Retirement System or other retirement plans and/or annuity plans. (Finance Division use only.)
- 160 - **WV OPEB Contribution:** For employer mandated annual required contributions to fund Other Post Employment Benefits (OPEB) associated with the West Virginia Retiree Health Benefit Trust Fund.
- 163 - **WV OPEB Remaining Contributions:** For employer remaining annual required contributions (above mandated amount) to fund Other Post Employment Benefits (OPEB) associated with the West Virginia Retiree Health Benefit Trust Fund. See Object Code 160.

### III. **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 Repairs and Alterations, Assets (Capital Expenditures), Other Disbursements or Transfer of Funds. May include labor charges for producing goods which fall into the following object codes.

- 020 - **Office Expenses:** Those supplies that are 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 nonstate 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 fees for usage/rental of portable comfort stations, (i.e., port-a-pot) and late charges/penalties covered by PSC. **Exempt from formal, competitive bidding and approval of Purchasing Division (except for trash hauling and dumpster rental when there is more PSC approved hauler in the area.**

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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 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, 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 an 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, CPA's, 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 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.



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- 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 Expenses:** Payments for authorized in-state and out-of-state travel expenses 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, and passports.  
**Note: Do not include per diem - only travel related to per diem. (See Object Code 002.) For those travel expenses associated with training and development see Object Code 052. Vehicle Rental see Object code 029.**
- 027 - Computer Services:** Charges for computer services by the Office of Technology, WVNET, State Auditor's Office, legislative computer system, or any other authorized entity for contractual or professional support services for computers and software, programming, machine time, transaction fees, and/or other related computer services. A written agreement (WV-48 or equivalent) is required for professional and contractual services.
- 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 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.**

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- 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.)  
The employee (for whom dues or fees is being paid) and a designated DOT representative must both sign an agreement detailing the employee's responsibilities to the DOT concerning this disbursement. The agreement will be submitted to Transportation Finance Division (contact Transportation Finance for details).
- 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 the purpose 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. Also includes purchase of bottle 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. (Include in 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, and billboards. These expenses must not be incurred for personal or social purposes, nor merely reciprocal in nature. (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.**

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- 036 - Vehicle Operating Expense:** For vehicle operating expenses, including helicopter and fixed wing aircraft. Oil, grease, 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 for Higher Education.  
**Medical:** Personal hygiene/care products for patients 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. 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 TMP 3.0 must accompany the invoice regardless of amount. Includes snack/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 which is 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.

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**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.
- 047 - Energy Expense Utilities:** Expenditures for natural gas, electric, fuel oil or any other substance used for heating, cooling, lighting or power. Includes charges/penalties covered by Public Service Commission. Exempt from formal, competitive bidding and approval of the Purchasing Division (except for propane gas and coal which must be competitively bid).
- 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:** All costs that are associated with the training, development, and education of an employee, 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; reimbursement of authorized travel expenses (as allowed by the State Travel Regulations) incurred while attending training seminars; and tuition reimbursements for job-related course work and Office of Technology site training fees. See Object Code 042 for refreshments served during training.  
**NOTE: Do not include grants, awards, scholarships, loans or those cost 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.)

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**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 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 (including firearms, and medical equipment) with a dollar value less than \$5,000. Does not include computer-related equipment (see Object Code 054). Refer to Asset 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 exception 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.**

- 231 - Building Rent:** Rental or lease of buildings, office space, and meeting rooms for purposes other than training and development.

#### **IV. 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 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.

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- 062 - **Research, Educational, and Medical Equipment Repairs:** Labor and/or materials 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, 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. The purchase of door keys is included. **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 and any other repairs and alterations for object codes not classified above. (Object Code 061 through 067)

V. **ASSETS**

Object Codes in this section are for the acquisition of Fixed Assets or Infrastructure over \$5,000. To meet the State's definition of an Asset, the item must have an expected useful life greater than one year. Additionally, the Department of Transportation further **defines an Asset as any item, regardless of cost, that is listed in the published Fixed Assets Catalogue.** Those items are purchased against an IEXP (fixed asset) authorization. If the item being purchased is not in the Fixed Assets Catalogue, it is charged as a current expense.

The object code to be used will be determined by the item's cost (labor for producing an asset may be included in the calculation of value). Those items costing \$5,000 or less will use Object Code 054 (computer equipment) or 058 (miscellaneous equipment); those costing more than \$5,000 will use the object codes listed in this section.

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

- 070 - Office and Communication Equipment:** Any article that is purchased for use or is to be located within the office and purchases of equipment used in the field of communications, e.g., desks, bookcases, lamps, 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.)
- 072 - Research and Educational Equipment:** Equipment purchased for primary use in a laboratory or a training room or facility. (Value greater than \$5,000 for each item.)
- 073 - Household Equipment and Furnishings:** Purchases of carpeting, drapes and room air conditioning units. (Value greater than \$5,000 for each item.)
- 074 - Building Equipment:** Those items that become part of the real estate after installation. Built-in cabinets, 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 heavy equipment used in construction, e.g., trucks, graders, dozers, etc. (Value greater than \$5,000 for each item.) These items will be assigned E.D. numbers. Also includes riding mowers over \$5,000.
- 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.
- 092 - Building Construction:** Disbursements for the construction of buildings.
- 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.

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- 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, paint); or purchase of materials and supplies directly charged to an infrastructure project being performed by state forces.
- 122 **Consultant Payments for Capital Asset Projects:** Fees for services by architects and engineers undertaking the design of capital asset projects other than roads and bridges. An approved agreement with the spending agency must exist.
- 143 **Building Improvements:** Labor and/or materials used to alter the 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.)
- 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.**
- 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.
- 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 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.)
- 171 - **Computer Software:** Any computer software or licenses purchased for use in the office. (Value greater than \$5,000/Item.) Licenses must be priced individually (per site), not collectively. Any lease purchase should be charged to Object Code 153 and/or 154. (Value less than or equal to \$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).
- 273 - **Consulting Engineering Fees**: Fees for services by engineers undertaking the design and Environment Impact Study of roads and bridges in accordance with an approved engineering agreement.
- 621 - **Payments to Contractors - Voucher Estimates**: Costs incurred by contractors for construction contracts awarded by DOT under competitive bidding procedures.
- 623 - **Payments to Contractors - Design/Build Projects**: Cost incurred by contractors for projects awarded through the Design/Build process.
- 627 - **Retainage Withheld**: Money withheld from gross amount due contractor and payable only on the final or semifinal invoice or voucher estimate.

#### VI. **OTHER DISBURSEMENTS**

- 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**: Payment of claims and settlement agreements, and other directly related expenditures awarded by the Insurance Commissioner, Bureau of Employment Programs, 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 a 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.

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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 not 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 12**
- 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). (Finance Division Use Only.)
- 089 - Bank Costs:** For bank service charges including credit card processing fees, fees, and handling fees.
- 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 relocation and moving expenses directly related to land acquisition by the State and minor property damage. Relocation includes cemetery relocation.
- 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.)
- 128 - Federal Subrecipient Disbursement:** Disbursements of federal awards made to subrecipients 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.

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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.**

- 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.** 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 to alleviate or prevent a physical or mental defect or illness. The fees for these services will be paid to doctors, e.g. dentists, surgeons, chiropractors, psychiatrists, practitioners, etc. Payments also will be paid for hospital services, qualified long-term care services, nursing services, medical laboratory fees, acupuncture, treatment facilities for addiction, veterinarians, and alcohol and drug testing fees.
- 162 - **Debt Service (Bonded Administrative Fee)**: Expenditures for administrative fee payments on bonded debt.

## VII. **TRANSFER OF FUNDS**

- 100 - **Fund Transfers**: Transfer of operating funds from one fund to another not related to any prior expenditure. Transfers from appropriated funds are specifically governed by W.Va. code 5A-2-17. (Finance Division use only.)
- 110 - **Public Employees' Insurance Reserve Transfer**: Statutory transfer of funds in accordance with WV 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 beginning on May 31, 2000 and annually thereafter. The only exclusions are Higher Education and its affiliates. **Note: Use 553 as the revenue source.**