



West Virginia Department of Transportation Policy: **Object Codes**

Issued by the Secretary of Transportation

Policy No: DOT 2.6

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1.0 PURPOSE

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).

2.0 SCOPE

The object codes are used by the West Virginia Department of Transportation's (WVDOT) management and by the Department of Administration's State Budget Office to monitor expenditures against an agency's budget. Consequently, it is vital that the correct object codes be utilized when documents are prepared.

3.0 DEFINITIONS

- 3.1 **REMIS:** means the Remote Entry Management Information System that was developed as an in-house system to gather detailed information in the areas of payroll, equipment, inventory, accounts payable and accounting. The data is accessible for various reports to assist in decision making. Several REMIS functions have migrated to other programs as REMIS is being phased out.
- 3.2 **wvOASIS:** means the Enterprise Resource System, the statewide computer system designed to manage the state's business functions Financial Management, Procurement, Asset Management, Personnel Administration, Payroll, Time Reporting, and Benefits Administration.

4.0 OBJECT CODE CATEGORIES, CODES AND DESCRIPTIONS

The following table is a list of detailed REMIS and wvOASIS descriptions of object code categories and specific object codes used by WVDOT. It is important that the definitions be reviewed thoroughly in order to gain a better understanding of their use.

REMIS Object Code	REMIS Code Category	REMIS Description	wvOASIS Object Code	wv OASIS Object Code Name	wvOASIS Object Code Description
PERSONAL SERVICES		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 (with payroll deductions)	Personal Services with payroll deductions: Compensation paid to full-time, part-time, temporary, or intermittent employees with payroll deductions, e.g., Federal or State withholding, social security, retirement, etc.	1200	PERS SERV PERM POS(W/ PR DEDUC)	Compensation paid to permanent full-time or part-time employees with payroll deductions, e.g., Federal or State withholding, social security, retirement, etc.

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REMIS Object Code	REMIS Code Category	REMIS Description	WV OA SIS Object Code	WV OASIS Object Code Name	WV OASIS Object Code Description
002	Personal Services (without payroll deductions)	Personal Services without payroll deductions: 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.	1201	PERS SERV TEMP POS(W/O PR DEDUCT)	Payments to temporary or intermittent employees and individuals serving on commissions or members of a board that are not eligible for state benefits (pension/insurance). 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.
003	Payroll Reimbursements	Payroll Reimbursements: Reimbursement to another state agency or fund for payroll expenses excluding employee benefits.	1202	PAYROLL REIMBURSEMENT	Reimbursement to/from another state agency or fund for payroll expenses excluding employee benefits.
003	Overtime	Employee Overtime	1203	OVERTIME	Employee Overtime
		Attrition	1204	ATTRITION	State Budget Office approval required before budgeting.
004	Annual Increment	Annual Increment: Annual Compensation to an eligible employee as defined in the state code (WV Code §5-5-1). (Finance Division Only)	1206	ANNUAL INCREMENT	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).</u> <u>Annual Increment must always be paid using Object Code 1206.</u>
EMPLOYEE BENEFITS		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	Personnel Division and Public Employees' Insurance: Fees and charges to those agencies covered by the Personnel Division and PEIA Do not include premiums	2200	PEIA FEES	Fees and charges to those agencies covered by PEIA. (Do not include premiums)
011	Social Security Matching	Social Security Matching: Agency share of federal social security taxes (FICA). Finance Division use only.	2202	SOCIAL SECURITY MATCHING	Agency share of federal social security and Medicare taxes (FICA).
012	Public Employees Insurance	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.	2203	PUBLIC EMPLOYEES INS	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.)
013	Other Health Insurance	Other Health Insurance: Payments made by PEIA or other state agencies to third party carriers. Finance Division only.	2204	OTHER HEALTH INSURANCE	Payments made by PEIA or other state agencies to third party carriers.
014	Workers' Compensation	Workers' Compensation: Premiums or assessments paid to West Virginia Office of the Insurance Commissioner (OIC) predicated on the rates established by the National Council on Compensation Benefits (NCCI) and OIC to each agency and/or division of the agency for workers' compensation. For questions on rates, contact your payroll office or OIC.	2205	WORKERS COMPENSATION	Workers' Compensation premiums or assessments paid from July 1, 2014, to June 30, 2015, predicated on the rate established by the Insurance Commissioner or workers' compensation provider for each agency. For questions on rates, contact your payroll office, Offices of the Insurance Commissioner, or workers' compensation provider.

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015	Unemployment Compensation	Unemployment Compensation: Premiums or assessments paid to the Division of Employment Programs. Finance Division use only. Must be paid by state warrant.	2206	UNEMPLOYMENT COMPENSATION	Premiums or assessments paid to WorkForce WV.
016	Pension and Retirement	Pension and Retirement: Funds paid to the Consolidated Public Retirement System or other retirement plans and/or annuity plans Finance Division use only.	2207	PENSION AND RETIREMENT	Funds paid to approved retirement plans and/or annuity plans.
160	WV OPEB Contribution	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.	2208	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	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.	2209	WV OPEB REMAIN CONTR	For employer <u>remaining</u> annual required contributions (above mandated amount) to fund OPEB associated with the West Virginia Retiree Health Benefit Trust Fund.
CURRENT EXPENSES		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	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. See Object Code 077 for books and periodicals for permanent filing.	3200	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.
021	Printing and Binding	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.	3201	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 Expense: Rental of 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.)	3202	RENT EXP (REAL PROP) BLDG	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.)

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023	Utilities	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. 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).	3203	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	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.	3204	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 Codes 3211 and 3212.
025	Contractual and Professional	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	3206	CONTRACTUAL SERVICES	Charges for services performed on a continuing basis (weekly, monthly, etc.), e.g., janitorial custodial service, pest control, moving expenses, microfilming service, laundry service, referees at games, slaughtering of meat, photo developing and prints. Also includes food service contracts, such as the student board plan for the residence hall cafeteria, athletic and other event food concessions, operations of the student center cafeteria, feeding student athletes prior to games and at the training table, and feeding residence hall staff during orientation. Also includes services performed on as needed basis, e.g., snow removal, window cleaning, grass mowing, tree trimming, and locksmith services.
			3207	PROFESSIONAL SERVICES	Services performed by state agency attorneys, engineers, architects, CPAs, performers, artists, guest speakers and process servers. Expenses incurred by judges and other legal officers in holding court such as court reporters, stenographic services, juror fees, witness fees or any other expense for holding court or preparation for holding court.
			3208	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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		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 services. 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.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.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. See Object Code 156 for medical services by physicians, labs and hospitals.	3209	SECURITY SERVICE	For bonded security guards or services provided by an outside firm and not an individual on the state payroll.
026	Travel Expenses	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 the state schools, hospitals, and institutions. Includes athletic travel, team and associated individual travel, and passports. 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	3211	TRAVEL EMPLOYEE	Payments for authorized in-state and out-of-state travel expenses for persons who must travel as part of their job function/or position in accordance 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.
027	Computer Services	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 service. A written agreement (WV-48 or equivalent) is required for professional and contractual services.	3213	COMPUTER SERVICES INTERNAL	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.

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			3214	COMPUTER SERVICES EXTERNAL	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.
029	Vehicle Rental	Vehicle Rental: Auto, aircraft (i.e. fixed wing and helicopter), farm equipment (off road) rental, earth moving, hauling, and DOH emergencies for snow/flood. Do not use for lease purchase items. See Object Code 153 and 154. If rental relates to capital expenditures use appropriate Asset Object Code.	3216	VEHICLE RENTAL	Auto, aircraft (i.e., fixed wing and helicopter), farm equipment (off road) rental, earth moving, hauling, and DOH emergencies for snow/flood.
030	Rentals (Machine and Miscellaneous)	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. Do not use for vehicle rental or for lease purchase of equipment.	3217	RENTAL (MACHINE & MISC)	Rental of data processing equipment, computers, printers, copying machines, word processors, telephones, safe deposit boxes, water cooler, fees for usage/rental of portable comfort stations (i.e., port-a-pot), or any other equipment not owned by the spending agency. Includes rental of specific materials or equipment necessary for the production of a program or exhibit except for Training and Development.
031	Association Dues and Professional Memberships	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.	3218	ASSOC DUES & PROF MEMBERS	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	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.	3219	FIRE/AUTO/BOND/ & OTHER IN	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.

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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.)	3221	SUPPLIES-CLOTHING	Articles of clothing purchased or rented for state employees, inmates and patients, e.g., uniforms, linens, blankets, and material purchased for repair and maintenance of the above. 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.
			3222	SUPPLIES-HOUSEHOLD	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.
035	Advertising and Promotional	Advertising and Promotional: Newspaper ads for legal public notice requirements, permanent bids, radio and television spots, special scholarships, publicity advertising, to include pamphlets, road personal or social purposes, nor merely reciprocal in nature. Use Object Code 25 for marketing serviced to procure advertising. See the Agency Purchasing Procedures Manual issued by the Division of Purchasing, Department of Administration.	3224	ADVERTISING & 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 billboards. 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 Codes 3206, 3207, 3208, 3209, 3210.)
036	Vehicle Operating Expense	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. 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.	3225	VEHICLE OPERATING EXP	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.

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037	Research, Educational, and Medical Supplies	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.)	3226	SUPPLIES-RESEARCH	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 3293.)
			3227	SUPPLIES-EDUCATIONAL	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 3293.)
			3228	SUPPLIES-MEDICAL	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 3293.)
038	Routine Maintenance Contracts/Warranties	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.	3229	ROUTINE MAINT CONTRACTS	Charges for routine maintenance contracts/warranties for office equipment/machinery, elevators, heating, air conditioning, aircraft (i.e., fixed wing and helicopter) and communications equipment.
039	Manufacturing Supplies	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.	3230	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.
041	Cellular Charges	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.	3232	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.

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042	Hospitality	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.	3233	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)	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. Do not include grants, awards, scholarships, and loans under this object code. See Object Code 083.	3234	EDUC 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.
044	Energy Expense Motor Vehicle/Aircraft	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.	3235	ENERGY EXP MTR VEH/AIR.	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	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.	3238	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).
051	Miscellaneous	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.	3241	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.

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052	Training and Development	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 conferencing 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. Do not include grants, awards, scholarships, loans, or those cost incurred during routine agency and professional association meetings under this object code.	3242	TRAINING & DEV - IN STATE	Costs that are associated with training, development, and education, including those materials solely purchased for in-house training (transparencies, films, videos, etc.); rental of training facilities; video teleconferencing charges related to training and education; any professional consulting services in the conducting of training; and tuition reimbursements for job-related course work and IS&C site training fees. This object code is applicable to State employees, board members, commission members, consultants, contractors, and students, patients, and inmates of State Schools, hospitals, and institutions. See Object Code 042 for refreshments served during training. See Object Codes 3211 and 3212 for travel expenses.
			3243	TRAINING & DEV - OUT OF STATE	Costs that are associated with training, development, and education, including those materials solely purchased for in-house training (transparencies, films, videos, etc.); rental of training facilities; video teleconferencing charges related to training and education; any professional consulting services in the conducting of training; and tuition reimbursements for job-related course work and IS&C site training fees. This object code is applicable to State employees, board members, commission members, consultants, contractors, and students, patients, and inmates of State Schools, hospitals, and institutions. See Object Code 042 for refreshments served during training. See Object Codes 3211 and 3212 for travel expenses.
053	Postal and Freight	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 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. 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.	3244	POSTAL	Those charges for postage, box rent, postage meter or any charges connected with the United States Postal System or charges by Central Mail.
			3245	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.
054	Computer Supplies & Equipment <=\$5000 Item	Computer Supplies and Equipment: Lines, cable, connector, packaged computer software and licenses, computer hardware, modem, CD ROM, printers, scanners, computers, laptops, monitors, and other computer supplies or equipment. Use in the office and classroom less than \$5,000 each. See Object Code 170	3246	SUPPLIES-COMPUTER	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 5210 and 8203.)

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		and 171 more than \$5,000. Does not include computer publications.	3247	SOFTWARE LICENSES	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 5210 and 8203.)
			3248	COMPUTER 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 5210 and 8203.)
			3249	OFFICE EQUIPMENT-CURRENT EXPENSES	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 5210 and 8203.)
056	Attorney Legal Service Payments	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.	3250	ATTY LEGAL SERVICE PYMTS	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).
057	Attorney Reimbursable Expenses	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). DO NOT use for payments to state agencies.	3251	ATTY REIMBURSABLE EXPENSE	Payments to attorneys who are external to state government for reimbursable expenses such as telephone, travel, postage, expert witness, court reporters, private investigations or other related expenses. Pay using an invoice (I-document).
058	Miscellaneous Equipment Purchases <=\$5000 Item	Miscellaneous Equipment Purchases: All purchases of equipment (including firearms, and medical equipment) with a dollar value of less than \$5000. Do not include computer-related equipment (see Object Code 054). Refer to Asset Object Codes for purchases over \$5000.	3252	MISC EQUIPMENT PURCHASES	All purchases of equipment with a dollar value of less than \$5,000, 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. Refer to Asset related object codes for purchases over \$5,000.
REPAIRS AND ALTERATIONS		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	Office and Communication Equipment Repairs: Labor and/or materials used in the repair of an office machine typewriter, computer,	6100	OFFICE 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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			6101	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	Research, Educational, and Medical Equipment Repairs: Labor and/or materials used in the repair or maintenance of equipment located in classrooms or laboratories. Also, for repairs or maintenance of any medical equipment.	6102	RESRCH/ED & MED EQPT REPA	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	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.	6103	BLDNG/HSEHLD EQUIP REPAIR	Labor and/or material used in the repair and maintenance of equipment normally located within a repair or machine shop, custodial equipment such as floor polishers, dorm furniture such as a refrigerator, and heating and air-conditioning system repairs.
064	Routine Maintenance of Buildings	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.	6104	ROUTINE MAINT OF BLDGS	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.
065	Vehicle Repairs	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.)	6105	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 3225 for regular maintenance.)
066	Routine Maintenance of Grounds	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.	6106	ROUTINE MAINT 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 6201 or 7403.
067	Farm and Construction Equipment Repairs	Farm and Construction Equipment Repairs: Labor and/or materials for repair and maintenance of heavy equipment such as dozers, tractors, end loaders, riding lawn mowers, etc.	6107	FARM & CONSTR EQPT REPAIR	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	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)	6108	OTHER REPAIRS AND ALT	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 Codes 6100, 6101, and 6107).

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ASSETS		<p>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.</p> <p>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 for computer equipment or Object Code 058 for miscellaneous equipment. Those items costing more than \$5,000 will use the object codes listed in this section.</p> <p>Lease purchase of items meeting the Fixed Asset criteria must be reported under Object Codes 153 and 154.</p>			
070	Office and Communication Equipment >\$5000	Office and Communication Equipment: Any article that is purchased	5200	OFFICE EQUIPMENT- ASSETS	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.)
			5201	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.)
072	Research and Educational Equipment >\$5000	Research and Educational Equipment: Equipment purchased for primary use in a laboratory or a training room or facility of value greater than \$5,000 for each item.	5203	RESEARCH AND EDUCATIONAL	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 >\$5000	Household Equipment and Furnishings: Purchasing of carpeting, drapes, and air conditioning units of value greater than \$5,000 for each item.	5204	HOUSEHOLD EQUIP & FURNING	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 >\$5000	Building Equipment: Those items that become part of the real estate after installation of value greater than \$5,000 for each item. Built-in cabinets, furnaces, air conditioning with the exception of air conditioners, unless walls are altered for permanent installation.	5205	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 >\$5000	Vehicles: Vehicles that are purchased primarily for transportation of people and light hauling of value greater than \$5,000 for each item (i.e., cars, station wagons, buses, vans, pick-up trucks, trailers. Construction and farm vehicles, tractors, are not classified in this object code.	5206	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.)

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076	Livestock, Farm, and Construction Equipment >\$5000	Livestock, Farm, and Construction Equipment: Purchases of heavy equipment used on construction of value greater than \$5,000 for each item (i.e., trucks, graders, dozers, riding mowers, etc.). These items will be assigned E.D. numbers.	5207	LIVESTOCK/FARM/ & CONSTR	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 >\$5000	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.)	5208	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 >\$5000	Other Capital Equipment: Any equipment purchases greater than \$5,000 not specified by any other object code.	5209	OTHER CAPITAL EQUIPMENT	Any equipment purchases greater than \$5,000 not classified in any other object code.
092	Building Construction	Building Construction: Disbursements for the construction of buildings.	7400	BUILDING CONSTRUCTION	Disbursements for the construction of buildings.
120	Contractor Payments for Capital Asset Projects	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.	8200	CNTRCTR PMT CAP ASST PR	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	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.	8201	PURCH MATERIAL/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	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.	8202	CNSLT PMT FOR CAP ASST PR	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.
143	Building Improvements	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. For non-State-owned property, see Object Code 157.	7401	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 7403 for non-State owned property.)
148	Land Improvements	Land Improvements: Labor and/or materials for improvements to State-owned grounds only, (i.e., paving the approach up to the building, landscaping, or building demolition). This object code is to be used only for those projects that upgrade value. For non-State-owned property, see Object Code 157.	7401	Land Improvements	Land Improvements: Labor and/or materials for improvements to State-owned grounds only, (i.e., paving the approach up to the building, landscaping, or building demolition). This object code is to be used only for those projects that upgrade value. For non-State-owned property, see Object Code 157.

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149	Land Purchases	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.	6202	Land Purchases	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	Building Purchases: Disbursements for the acquisition of buildings.	7402	BUILDING PURCHASES	Disbursements for the acquisition of buildings.
157	Leasehold Improvements	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 the overall life or value of the structure when an agency or institution does not own, but leases, the building.	7403	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 >\$5000	Computer Equipment: Any computers, laptops, computer hardware, monitor, lines, cable, connector, modem, CD ROM, printers, and other computer equipment purchased for use in the office or classroom of value greater than \$5,000 for each item. See Object Code 054 for value less than \$5,000 for each item. Any lease purchase should be charged to Object Code 153 and/or 154. Does not include computer publications or software.	5210	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 3290 and/or 3291. (Value less than \$5,000, see Object Codes 3246, 3247, 3248, and 3249.)
171	Computer Software >\$5000	Computer Software: Any computer software or licenses purchased for use in the office of value greater than \$5,000/Item. Licenses must be priced individually (per site), not collectively. See Object Code 054 for value less than \$5,000/item. Any lease purchase should be charged to Object Code 153 and/or 154.	8203	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 3290 and/or 3291. (Value less than \$5,000, see Object Codes 3246, 3247, 3248, and 3249.)
			8203	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 3290 and/or 3291. (Value less than \$5,000, see Object Codes 3246, 3247, 3248, and 3249.)
172	Intangibles	Intangibles: Any separately purchased mineral rights, timber rights, water rights, patents, trademarks, or easements (not for highways) of value greater than \$25,000 for each item.	8204	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.)

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173	Internally Generated Software	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 (i.e., conceptualization, evaluation of alternatives, determination of needed technology, and selection) and post-Implementation activities (i.e., application training and software maintenance) should be expensed of value greater than \$1,000,000.	8205	INTERNAL GENERATE 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 – Design of Roads and Bridges	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.	8202	CNSLT PMT FOR CAP ASST PR	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."
621	Payments to Contractors – Voucher Estimates	Payments to Contractors – Voucher Estimates: Costs incurred by contractors for construction contracts awarded by DOT under competitive bidding procedures.	8200	CNTRCTR PMT CAP ASST PR	Payments to contractors for the construction of capital infrastructure projects, such as roads, bridges, water systems, rail lines, etc.
623	Payments to Contractors – Design/Build Projects	Cost incurred by contractors for projects awarded through the Design/Build process.			
OTHER DISBURSEMENTS					
080	Payment of Taxes	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.	3254	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.

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081	Payment of Claims and/or Settlement Agreements	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. 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.	3255	PAYMENT OF CLAIMS	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	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. 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 12).	3256	GRANTS	Disbursement of funds for the payment of grants such as fairs and festivals for the Department of Agriculture and the Division of Culture and History; the payment of agricultural awards, awards for contests, educational scholarships, entitlement grants, financial aid for students, Upward Bound stipends, economic loans or other appropriate authorized expenditure. Agency must have granting authority and may determine the guidelines stating how the grant funds are to be expended.
			3257	AWARDS	Disbursement of funds for the payment of grants such as fairs and festivals for the Department of Agriculture and the Division of Culture and History; the payment of agricultural awards, awards for contests, educational scholarships, entitlement grants, financial aid for students, Upward Bound stipends, economic loans or other appropriate authorized expenditure. Agency must have granting authority and may determine the guidelines stating how the grant funds are to be expended.
			3258	SCHOLARSHIPS	Disbursement of funds for the payment of grants such as fairs and festivals for the Department of Agriculture and the Division of Culture and History; the payment of agricultural awards, awards for contests, educational scholarships, entitlement grants, financial aid for students, Upward Bound stipends, economic loans or other appropriate authorized expenditure. Agency must have granting authority and may determine the guidelines stating how the grant funds are to be expended.

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REMIS Object Code	REMIS Code Category	REMIS Description	WV OASIS Object Code	WV OASIS Object Code Name	WV OASIS Object Code Description
			3259	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.
088	Bond Sale Costs	Bond Sale Costs: Those costs incurred by the State spending agency in the sale of bonds, (i.e., broker commission, bond council, trustee fees, insurance fees, and other associated costs related to the sale of the bonds). This shall not include the normal disbursements to retire bonds. See Debt Service Object Codes 151, 152, 153, and 154. Finance Division Use Only	3262	BOND SALE COSTS	Those costs incurred by the State spending agency in the sale of bonds (e.g., broker commission, bond counsel, trustee fees, insurance fees and other associated costs related to the sale of the bonds), but shall not include the normal disbursements to retire bonds (see Debt Service Object Codes 3288, 3289, 3290, and 3291).
089	Bank Costs	Bank Costs: For bank service charges including credit card processing fees, fees, and handling fees.	3263	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 3324).
093	Reimbursement	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.	3265	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.
			3265	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	Miscellaneous Land Expenses: Includes relocation and moving expenses directly related to land acquisition by the State and minor property damage. Relocation includes cemetery relocation.	3266	MISC LAND EXPENSE	Includes moving expenses directly related to land acquisition by the State and minor property damage.
096	Other Interest and Penalties	Other Interest and Penalties: To be used for all interest and penalty payments including IRS penalty interest and other payroll related interest assessments, (i.e., interest on back wage settlements, prompt payment interest, interest payments to U.S. Treasury for audit findings, etc.). Does not include Debt Service interest	3267	OTHER INTEREST AND PENALT	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.)

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REMIS Object Code	REMIS Code Category	REMIS Description	WV OASIS Object Code	WV OASIS Object Code Name	WV OASIS Object Code Description
128	Federal Subrecipient Disbursement	Federal Sub-recipient Disbursement: Disbursements of federal awards made to subrecipients to carry out a federal program. The definition of sub-recipient 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.	3285	FEDERAL SUBRECIPIENT DISB	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.
144	Labor and/or materials	Labor and/or Materials: To return areas disturbed by industries, businesses or private citizens to environmentally regulated standards. Ownership of the area transfer to the State. (see object code 130 for non-state-owned property).	6200	Labor and/or materials	Labor and/or Materials: To return areas disturbed by industries, businesses or private citizens to environmentally regulated standards. Ownership of the area transfer to the State. (see object code 130 for non-state-owned property).
151	Debt Service (Bonded – Principal)	Debt Service (Bonded – Principal): Expenditures for principal payments on bonded debt.	3288	DEBT SERV (BONDED-PRIN)	Expenditures for principal payments on bonded debt.
152	Debt Service (Bonded – Interest)	Debt Service (Leases – Principal): Expenditures for principal payments on lease purchases. Including capital leases and notes payable. Do not include Operating (Rental) Lease Payments.	3289	DEBT SERV (BONDED-INT)	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.	3290	DEBT SERV (LEASES-PRIN)	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.	3291	DEBT SERV (LEASES -INT)	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.	3293	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.
162	Debit Service (Bonded – Administrative Fee)	Debt Service (Bonded Administrative Fee): Expenditures for administrative fee payments on bonded debt.	3297	DEBT SERVICE-BOND ADM FEE	Expenditures for administrative fee payments on bonded debt.

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REMIS Object Code	REMIS Code Category	REMIS Description	WV OASIS Object Code	WV OASIS Object Code Name	WV OASIS Object Code Description
TRANSFER OF FUNDS					
100	Fund Transfers	Fund Transfers: Transfer of operating funds from one fund to another not related to any other prior expenditure. Transfers from appropriated funds are specifically governed by W. Va. Code 5a-2-17. Finance Division use only.	3270	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.
110	Public Employees' Insurance Reserve Transfer	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. Use 553 as the revenue source.	3272	PEIA 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.

5.0 RELEVANT FORMS AND DOCUMENTS

5.1 [WvOASIS Object Codes Crosswalk](#)

6.0 APPENDICIES

6.1 APPENDIX A – QUICK REFERENCE CHART

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APPENDIX A – QUICK REFERENCE CHART

REMIS Object Code	REMIS Code Category	wvOASIS Object Code	wv OASIS Object Code Name
PERSONAL SERVICES			
001	Personal Services (with payroll deductions)	1200	PERS SERV PERM POS(W/ PR DEDUC)
002	Personal Services (without payroll deductions)	1201	PERS SERV TEMP POS(W/O PR DEDUCT)
003	Payroll Reimbursements	1202	PAYROLL REIMBURSEMENT
		1203	OVERTIME
		1204	ATTRITION
004	Annual Increment	1206	ANNUAL INCREMENT
EMPLOYEE BENEFITS			
010	Personnel Division and Public Employees' Insurance	2200	PEIA FEES
		2201	PERSONNEL FEES
011	Social Security Matching	2202	SOCIAL SECURITY MATCHING
012	Public Employees Insurance	2203	PUBLIC EMPLOYEES INS
013	Other Health Insurance	2204	OTHER HEALTH INSURANCE
014	Workers' Compensation	2205	WORKERS COMPENSATION
015	Unemployment Compensation	2206	UNEMPLOYMENT COMPENSATION
016	Pension and Retirement	2207	PENSION AND RETIREMENT
160	WV OPEB Contribution	2208	WV OPEB CONTRIBUTION
163	WV OPEB Remaining Contribution	2209	WV OPEB REMAIN CONTR
CURRENT EXPENSES			
020	Office Expenses	3200	OFFICE EXPENSES
021	Painting and Binding	3201	PRINTING AND BINDING
022	Rental Expense	3202	RENT EXP (REAL PROP) BLDG
023	Utilities	3203	UTILITIES
024	Telecommunications	3204	TELECOMMUNICATIONS
025	Contractual and Professional	3206	CONTRACTURAL SERVICES
		3207	PROFESSIONAL SERVICES
		3208	CONSULTANTS AND CONSULTING FEES
		3209	SECURITY SERVICE
026	Travel Expenses	3211	TRAVEL EMPLOYEE
027	Computer Services	3213	COMPUTER SERVICES INTERNAL
		3214	COMPUTER SERVICES EXTERNAL
029	Vehicle Rental	3216	VEHICLE RENTAL
030	Rentals (Machine and Miscellaneous)	3217	RENTAL (MACHINE & MISC)
031	Association Dues and Professional Memberships	3218	ASSOC DUES & PROF MEMBERS
032	Fire, Auto, Bond, and Other Insurance	3219	FIRE/AUTO/BOND/ & OTHR IN
034	Clothing, Household, and Recreational Supplies	3221	SUPPLIES-CLOTHING
		3222	SUPPLIES- HOUSEHOLD
035	Advertising and Promotional	3224	ADVERTISING & PROMOTIONAL
036	Vehicle Operating Expense	3225	VEHICLE OPERATING EXP
037	Research, Educational, and Medical Supplies	3226	SUPPLIES-RESEARCH
		3227	SUPPLIES-EDUCATIONAL
		3228	SUPPLIES-MEDICAL
038	Routine Maintenance Contracts/Warranties	3229	ROUTINE MAINT CONTRACTS

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REMIS Object Code	REMIS Code Category	WV OASIS Object Code	WV OASIS Object Code Name
039	Manufacturing Supplies	3230	MANUFACTURING SUPPLIES
041	Cellular Charges	3232	CELLULAR CHARGES
042	Hospitality	3233	HOSPITALITY
043	Educational Training (Stipends)	3234	EDUC TRAINING (STIPENDS)
044	Energy Expense Motor Vehicle/Aircraft	3235	ENERGY EXP MTR VEH/AIR.
047	Energy Expense Utilities	3238	ENERGY EXPENSE UTILITIES
051	Miscellaneous	3241	MISCELLANEOUS
052	Training and Development	3242	TRAINING & DEV - IN STATE
		3243	TRAINING & DEV - OUT OF STATE
053	Postal and Freight	3244	POSTAL
		3245	FREIGHT
054	Computer Supplies & Equipment ≤\$5000 Item	3246	SUPPLIES-COMPUTER
		3247	SOFTWARE LICENSES
		3248	COMPUTER EQUIPMENT
		3249	OFFICE EQUIPMENT-CURRENT EXPENSES
056	Attorney Legal Service Payments	3250	ATTY LEGAL SERVICE PYMTS
057	Attorney Reimbursable Expenses	3251	ATTY REIMBURSABLE EXPENSE
058	Miscellaneous Equipment Purchases ≤\$5000 Item	3252	MISC EQUIPMENT PURCHASES
REPAIRS AND ALTERATIONS			
061	Office and Communication Equipment Repairs	6100	OFFICE REPAIRS
		6101	COMMUNICATION EQUIPMENT REPAIRS
062	Research, Educational, and Medical Equipment Repairs	6102	RESRCH/ED & MED EQPT REPA
063	Building and Household Equipment Repairs	6103	BLDNG/HSEHLD EQUIP REPAIR
064	Routine Maintenance of Buildings	6104	ROUTINE MAINT OF BLDGS
065	Vehicle Repairs	6105	VEHICLE REPAIRS
066	Routine Maintenance of Grounds	6106	ROUTINE MAINT OF GROUNDS
067	Farm and Construction Equipment Repairs	6107	FARM & CONSTR EQPT REPAIR
068	Other Repairs and Alterations	6108	OTHER REPAIRS AND ALT
ASSETS			
070	Office and Communication Equipment >\$5000	5200	OFFICE EQUIPMENT-ASSETS
		5201	COMMUNICATION EQUIPMENT
072	Research and Educational Equipment >\$5000	5203	RESEARCH AND EDUCATIONAL
073	Household Equipment and Furnishings >\$5000	5204	HOUSEHOLD EQUIP & FURNG
074	Building Equipment >\$5000	5205	BUILDING EQUIPMENT
075	Vehicles >\$5000	5206	VEHICLES
076	Livestock, Farm, and Construction Equipment >\$5000	5207	LIVESTOCK/FARM/ & CONSTR
077	Books and Periodicals >\$5000	5208	BOOKS AND PERIODICALS
078	Other Capital Equipment >\$5000	5209	OTHER CAPITAL EQUIPMENT
092	Building Construction	7400	BUILDING CONSTRUCTION
120	Contractor Payments for Capital Asset Projects	8200	CNTRCTR PMT CAP ASST PR

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REMIS Object Code	REMIS Code Category	WV OASIS Object Code	WV OASIS Object Code Name
121	Purchase of Materials and Supplies	8201	PURCH MATERIAL/SUPPLIES
122	Consultant Payments for Capital Asset Projects	8202	CNSLT PMT FOR CAP ASST PR
143	Building Improvements	7401	BUILDING IMPROVEMENTS
148	Land Improvements		
149	Land Purchases		
150	Building Purchases	7402	BUILDING PURCHASES
157	Leasehold Improvements	7403	LEASEHOLD IMPROVEMENTS
170	Computer Equipment >\$5000	5210	COMPUTER EQUIPMENT
171	Computer Software >\$5000	8203	COMPUTER SOFTWARE
		8203	COMPUTER SOFTWARE
172	Intangibles	8204	INTANGIBLES
173	Internally Generated Software	8205	INTERNAL GENERATE SOFTWARE
273	Consulting Engineering fees – Design of Roads and Bridges	8202	CNSLT PMT FOR CAP ASST PR
621	Payments to Contractors – Voucher Estimates	8200	CNTRCTR PMT CAP ASST PR
623	Payments to Contractors – Design/Build Projects		
OTHER DISBURSEMENTS			
080	Payment of Taxes	3254	PAYMENT OF TAXES
081	Payment of Claims and/or Settlement Agreements	3255	PAYMENT OF CLAIMS
083	Grants, Awards, Scholarships, and Loans	3256	GRANTS
		3257	AWARDS
		3258	SCHOLARSHIPS
		3259	LOANS
088	Bond Sale Costs	3262	BOND SALE COSTS
089	Bank Costs	3263	BANK COSTS
093	Reimbursement	3265	REIMBURSEMENT
		3265	REIMBURSEMENT
094	Miscellaneous Land Expenses	3266	MISC LAND EXPENSE
096	Other Interest and Penalties	3267	OTHER INTEREST AND PENALT
128	Federal Subrecipient Disbursement	3285	FEDERAL SUBRECIPIENT DISB
144	Labor and/or materials	6200	LABOR AND/OR MATERIALS
151	Debt Service (Bonded – Principal)	3288	DEBT SERV (BONDED-PRIN)
152	Debt Service (Bonded – Interest)	3289	DEBT SERV (BONDED-INT)
153	Debt Service (Leases – Principal)	3290	DEBT SERV (LEASES-PRIN)
154	Debt Service (Leases – Interest)	3291	DEBT SERV (LEASES -INT)
156	Medical Service Payments	3293	MEDICAL SERVICE PAYMENTS
162	Debit Service (Bonded – Administrative Fee)	3297	DEBT SERVICE-BOND ADM FEE
TRANSFER OF FUNDS			
100	Fund Transfers	3270	FUND TRANSFERS
110	Public Employees' Insurance Reserve Transfer	3272	PEIA RESERVE TRANSFER

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7.0 CHANGE LOG

April 6, 2023 –

- Updated policy to new format.
- Added wvOASIS object codes and descriptions.
- Removed REMIS Code 231 (This is covered by object code 022 in REMIS and 3202 in OASIS.
- Removed unused object codes.

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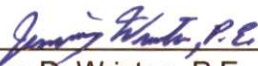
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Approved by:



Jimmy D. Wriston, P.E.
Secretary of
Transportation
Commissioner of
Highways



Date

*The Secretary of the West Virginia Department of Transportation or the Commissioner of Highways may, pursuant to the authority vested with the Secretary and Commissioner in W. Va. Code §5F-2-2, §17-2A-1 *et seq.*, and §17-2-1 *et seq.*, waive the requirements of this policy if the circumstances, in the Secretary or Commissioner's sole discretion, warrant such action.