

## FY 2019 Account Code List

| wvOASIS Sub-Object Code | Banner Account Code | wv OASIS Object Code | wvOASIS Sub-Object Name   | wvOASIS Sub Object Definition   |
|-------------------------|---------------------|----------------------|---------------------------|---|
| 3406                    | 3406XX              | 3200                 | SUBSCRIPTIONS             | To be used for newspaper/magazine subscriptions and for publications.   |
| 3425                    | 3425XX              | 3203                 | SANITATION                | Payments for garbage pick up and disposal; charges for hauling to the city dump.  |
| 3426                    | 3426XX              | 3203                 | WATER                     | Includes water and sewage charges. Includes charges/penalties covered by Public Service Commission and Department of Environment Protection for annual emission fees.   |
| 3663                    | 3663XX              | 3238                 | ELECTRICITY               | Electric used for heating, cooling, lighting, etc.  |
| 3665                    | 3665XX              | 3238                 | GAS                       | Gas used for heating, cooling, lighting, etc.   |
| 5309                    | 5309XX              | 5208                 | ELECTRONIC DATABASES      | Internet accessible statewide &/or state library databases; also used for on-line cataloging' electronic subscriptions and electronic databases.  |
| H116                    | H116XX              | 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. |
| H117                    | H117XX              | 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. <b>NOTE: FSU Off-Campus Printing must be processed through Creatives Services.</b>  |
| H118                    | H118XX              | 3202                 | RENT EXP (REAL PROP) BLDG | Rental or lease of real estate, buildings, office space, meeting rooms and parking spaces.  |
| H119                    | H119XX              | 3203                 | UTILITIES                 | Cable TV charges and any other utility-type charge not covered in any other utility object codes. Also used for fire service and police protection fees.  |

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| H120                    | H120XX              | 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 Sub Object Codes H127 or H128.  |
| H121                    | H121XX              | 3205                 | INTERNET SERVICE        | 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 Sub Object Code H127 or H128.   |
| H122                    | H122XX              | 3206                 | CONTRACTURAL 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. |
| H123                    | H123XX              | 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.  |

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| H124                           | H124XX                     | 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.  |
| H126                           | H126XX                     | 3210                        | RESEARCH, EDUCATIONAL, MEDICAL CONTRACTS | Payments made for services provided by a vendor for research or educational reasons, e.g., transportation of bodies and burials for the indigent.  |
| H127                           | H127XX                     | 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 Travel Policy #14. this object code is applicable to state employees and students. Includes athletic travel, team and associated individual travel, student recruiting expenses, and passports.   |
| H128                           | H128XX                     | 3212                        | TRAVEL NON EMPLOYEE                      | Payments for authorized in-state and out-of-state travel expenses for non employees who are traveling on behalf of the college or university. Travel must be in accordance with Travel Policy #14  |
| H129                           | H129XX                     | 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. |
| H130                           | H130XX                     | 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. |

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| H131                    | H131XX              | 3215                 | H/E INT-AG CON AGREE/FEES | Expenses for services received from administratively linked two year/four year institutions of higher education. (For Higher Education use only.)  |
| H132                    | H132XX              | 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.   |
| H133                    | H133XX              | 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.  |
| H134                    | H134XX              | 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. <b>NOTE: Must be listed on the Expenditure Schedule; contact the Procurement Office for additional information.</b> |
| H135                    | H135XX              | 3219                 | FIRE/AUTO/BOND/ & OTHR 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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| H136                    | H136XX              | 3220                 | FOOD PRODUCTS           | For purchase of food and food products from the Department of Agriculture - Land Division or from public vendors if unavailable from Department of Agriculture - Land Division for consumption by residents and/or inmates of state institutions. Includes food handler card and purchase of bottled water. |
| H137                    | H137XX              | 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. Any expenditures for athletic or recreational supplies which are not specifically included in any other object code.  |
| H138                    | H138XX              | 3222                 | SUPPLIES- HOUSEHOLD     | 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.  |

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|-------------------------------|---------------------------|-------------------------|---------------------------|--|
| H139                          | H139XX                    | 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 bill boards. Expenditure by the Governor's Office, West Virginia Development Office, Lottery, Tourism and Division of Natural Resources - Parks for food, nonalcoholic beverages, and related expenses for the entertainment of guests and authorized employees in surroundings conducive to business discussions for the purpose of economic development. These expenses must not be incurred for personal or social purposes, nor merely reciprocal in nature. Expenditures by any spending agency for display booths and promotional items at trade shows, travel shows, fairs, and similar events must follow guidelines as issued by Division of Purchasing, Department of Administration. (Marketing Services to procure advertising should be paid under Sub Object Code H122) <b>NOTE: All Advertising (for FSU) must be processed through the Public Relations Office. Hospitality form required for promotional items/expenses.</b> |
| H140                          | H140XX                    | 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. <b>NOTE: Not to be used for gasoline -- see object code H150</b>   |
| H141                          | H141XX                    | 3226                    | SUPPLIES-RESEARCH         | Research: Material primarily used for a laboratory environment, e.g., beakers, test tubes, blood slides, lab mice, chemicals, etc.   |
| H142                          | H142XX                    | 3227                    | SUPPLIES-EDUCATIONAL      | 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.  |

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| H143                          | H143XX                    | 3228                    | SUPPLIES-MEDICAL         | 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 Sub Object Code H208)   |
| H144                          | H144XX                    | 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.  |
| H146                          | H146XX                    | 3231                    | RESALE GOODS             | Those items purchased for the purpose of resale (e.g., food, candy, souvenirs, etc.) in places such as student unions, state parks, book stores, college cafeterias; computer paper at IS&C; supplies purchased by Prison Industries. Food handler card related to preparing food for sale to customers. Can include incidental costs related to obtaining merchandise, such as shipping, storage, etc.  |
| H147                          | H147XX                    | 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.   |
| H148                          | H148XX                    | 3233                    | HOSPITALITY              | Hospitality expenses include food, nonalcoholic beverages, facility rental, entertainment and other expenses relating to conducting state business. A Hospitality Documentation Form must accompany the invoice regardless of the amount. Includes snacks/refreshments served during training classes. <b>NOTE: Hospitality Form required.</b>   |
| H149                          | H149XX                    | 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. |

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| H150                    | H150XX              | 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. <b>NOTE: Fuel can only be purchased for rental vehicles and state vehicles. If fuel is purchased for a rental vehicle, the vehicle rental receipt must be submitted along with the fuel receipt. If fuel is purchased for a State Vehicle, the license # of the vehicle must be indicated on the receipt.</b>   |
| H151                    | H151XX              | 3236                 | FARM EXPENSE              | Expenditures for operation of a farm. Primarily for the purchase of feed, grain, seed, fertilizer, pesticides and veterinary supplies.   |
| H152                    | H152XX              | 3237                 | SUBSISTENCE               | To be used by agencies authorized in W.Va. Code, e.g., West Virginia State Police and Division of Natural Resources. State Code reference must be provided.  |
| H156                    | H156XX              | 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. <b>Use H168 for expenses related to student activities.</b>   |
| H157                    | H157XX              | 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 Sub Object Code H148 for refreshments served during training. See Sub Object Code H127 or H128 for travel expenses. |



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| H158                    | H158XX              | 3243                 | TRAINING & DEV - OUT OF STATE | Costs that are associated with training, development, and education, including those materials solely purchased for out-of state training (transparencies, films, videos, etc.); rental of training facilities; video teleconferencing charges related to training and education; any professional consulting services in the conducting of training; and tuition reimbursements for job-related course work 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 Sub Object Code H148 for refreshments served during training. See Sub Object Code H127 or H128 for travel expenses. |
| H159                    | H159XX              | 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.   |
| H160                    | H160XX              | 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.   |
| H161                    | H161XX              | 3246                 | SUPPLIES-COMPUTER             | Lines, cable, connector, or other computer supplies (does not include computer publications) for use in the office and classroom. (Less than \$5,000 each.) <b>NOTE: If over \$200 or a printer, a PAF Form must be completed, approved and processed through IT.</b>  |
| H162                    | H162XX              | 3247                 | SOFTWARE LICENSES             | Computer software and licenses. (Less than \$5,000 each.) (More than \$5,000 see Sub Object Code H270) <b>NOTE: If over \$200 or a printer, a PAF Form must be completed, approved and processed through IT.</b>   |

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| H163                    | H163XX              | 3248                 | COMPUTER EQUIPMENT                | Computer hardware, modem, CD ROM, printers, scanners, computers (includes laptops), monitors, and other computer equipment (does not include computer publications) for use in the office and classroom. (Less than \$5,000 each.) (More than \$5,000 see Sub Object Code H241.) <b>Note: If over \$200 or a printer, a PAF form must be completed, approved and processed through IT.</b> |
| H164                    | H164XX              | 3249                 | OFFICE EQUIPMENT-CURRENT EXPENSES | Any equipment purchase for use in the office; e.g. desks, bookcases, file cabinets etc. (Less than \$5,000 each.) (More than \$5,000 see Sub Object CodeH240.)   |
| H165                    | H165XX              | 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).   |
| H166                    | H166XX              | 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).   |
| H167                    | H167XX              | 3252                 | MISC EQUIPMENT PURCHASES          | All purchases of equipment with a dollar value of less than \$5,000, except computer-related equipment. 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.  |
| H168                    | H168XX              | 3253                 | STUDENT ACTIVITIES                | Expenses relating to activities for students, including expenses for student group meetings. <b>NOTE: Hospitality Form required</b>  |
| H169                    | H169XX              | 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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| H170                    | H170XX              | 3255                 | PAYMENT OF CLAIMS       | <p>Payments of claims and settlement agreements, and other directly related expenditures awarded by the Insurance Commissioner, WorkForce West Virginia, PEIA, CHIP, BRIM, and other state agencies which pay claims and/or settlement agreements. This object code is appropriate for payments to the actual victim of a crime, but not for any expenses paid to others as a result of the crime. Payments to others as a result of a crime should also be processed using the appropriate object code for the original type of payment. Claims awarded through the Court of Claims on behalf of state agencies for items such as, but not limited to, acquisition of land, disbursements to physicians and hospitals for medical services, attorney fees, and payments to a vendor for any other unpaid debt of the state should be processed using the appropriate object code for the original type of payment being made, as if the state agency had processed the payment.</p> |
| H172                    | H172XX              | 3257                 | AWARDS                  | <p>Disbursement of funds for the payment of grants such as fairs and festivals for the Department of Agriculture and the Division of Culture and History; the payment of agricultural awards, awards for contests, educational scholarships, entitlement grants, financial aid for students, Upward Bound stipends, economic loans or other appropriate authorized expenditure. Agency must have granting authority and may determine the guidelines stating how the grant funds are to be expended.</p>   |

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| H173                           | H173XX                     | 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. |
| H174                           | H174XX                     | 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. |
| H178                           | H178XX                     | 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 175).   |
| H181                           | H181XX                     | 3266                        | MISC LAND EXPENSE              | Includes moving expenses directly related to land acquisition by the State and minor property damage.   |
| H198                           | H198XX                     | 3283                        | INDIRECT COST REIMBURSEMT      | To be used to appropriately restate and transfer expenses in a fund that is being reimbursed for administrative overhead costs by the federal government.   |
| H202                           | H202XX                     | 3287                        | RECLAM OF NON-STATE PROP       | Labor and/or materials to return areas disturbed by industries, businesses or private citizens to environmentally regulated standards. Ownership of the areas does not transfer to the State. (See Sub Object Code H260 for state-owned property.)  |
| H203                           | H203XX                     | 3288                        | DEBT SERV (BONDED-PRIN)        | Expenditures for principal payments on bonded debt.   |

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| H204                           | H204XX                     | 3289                        | DEBT SERV (BONDED-INT)         | Expenditures for interest payments on bonded debt.  |
| H205                           | H205XX                     | 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.   |
| H206                           | H206XX                     | 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.   |
| H208                           | H208XX                     | 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. |
| H210                           | H210XX                     | 3295                        | ROYALTIES                      | Royalties paid by a publisher (state agency) to an author (an individual) or the author's literary agent for the license to use the author's literary works.  |

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| H211                           | H211XX                     | 3296                        | IMPREST FUNDS                    | For requests of cash to be used on site or deposited into an authorized account established outside the State Treasury for utilization by state agencies for the purpose of making change, to perform authorized investigations or to assist in the enforcement of laws in which information is limited to preserve the details of such investigation. Imprest Funds must have prior approval of the State Treasurer's Office. |
| H240                           | H240XX                     | 5200                        | OFFICE EQUIPMENT-ASSETS          | Any article that is purchased for use or is to be located within the office, e.g., desks, bookcases, copiers, printing equipment, etc. (Value greater than \$5,000 for each item.)   |
| H241                           | H241XX                     | 5201                        | COMMUNICATION EQUIPMENT (ASSET)  | Purchases of equipment used in the field of communications, e.g., two-way radios; includes vehicular two-way radios and the installation of the radios. (Value greater than \$5,000 for each item.)  |
| H242                           | H242XX                     | 5202                        | MEDICAL EQUIPMENT (ASSET)        | Articles of medical equipment, e.g., x-ray equipment, dental chairs, etc. (Value greater than \$5,000 for each item.)  |
| H243                           | H243XX                     | 5203                        | RESEARCH AND EDUCATIONAL (ASSET) | 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.)   |
| H244                           | H244XX                     | 5204                        | HOUSEHOLD EQUIP & FURNG (ASSET)  | 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.)  |
| H245                           | H245XX                     | 5205                        | BUILDING EQUIPMENT (ASSET)       | 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.)  |

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| H246                    | H246XX              | 5206                 | VEHICLES (ASSET)                 | 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.)  |
| H247                    | H247XX              | 5207                 | LIVESTOCK/FARM/ & CONSTR (ASSET) | 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.)  |
| H248                    | H248XX              | 5208                 | BOOKS AND PERIODICALS (ASSET)    | 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).                   |
| H249                    | H249XX              | 5209                 | OTHER CAPITAL EQUIPMENT (ASSET)  | Any equipment purchases greater than \$5,000 not classified in any other object code.   |
| H250                    | H250XX              | 5210                 | COMPUTER EQUIPMENT (ASSET)       | 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.)<br><b>NOTE: Require a PAF to be completed, approved and processed through IT.</b> |
| H251                    | H251XX              | 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, etc.  |
| H252                    | H252XX              | 6101                 | COMMUNICATION EQUIPMENT REPAIRS  | Labor and/or materials used in the repair of a communications equipment, such as two-way radios (hand or vehicular), telephone repairs, etc.  |

FY 2019 Account Code List

| <b>wvOASIS Sub-Object Code</b> | <b>Banner Account Code</b> | <b>wv OASIS Object Code</b> | <b>wvOASIS Sub-Object Name</b> | <b>wvOASIS Sub Object Definition</b>   |
|--------------------------------|----------------------------|-----------------------------|--------------------------------|--|
| H253                           | H253XX                     | 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.  |
| H254                           | H254XX                     | 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.   |
| H255                           | H255XX                     | 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 Sub Object Code H264 or H266. |
| H256                           | H256XX                     | 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 Sub Object Code H140 for regular maintenance.)                                  |
| H257                           | H257XX                     | 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 Sub Object Code H261 or H266.   |
| H258                           | H258XX                     | 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.  |



## FY 2019 Account Code List

| <b>wvOASIS Sub-Object Code</b> | <b>Banner Account Code</b> | <b>wv OASIS Object Code</b> | <b>wvOASIS Sub-Object Name</b> | <b>wvOASIS Sub Object Definition</b>   |
|--------------------------------|----------------------------|-----------------------------|--------------------------------|--|
| H259                           | H259XX                     | 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. |
| H260                           | H260XX                     | 6200                        | RECLAMAT OF STATE OWNED P      | Labor and/or materials to return areas disturbed by industries, businesses or private citizens to environmentally regulated standards. Ownership of the areas transfer to the State. (See Sub Object Code H202 for non-State owned property.)  |
| H261                           | H261XX                     | 6201                        | 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 Sub Object Code H266 for non-State owned property.)   |
| H262                           | H262XX                     | 6202                        | 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.  |
| H263                           | H263XX                     | 7400                        | BUILDING CONSTRUCTION          | Disbursements for the construction of buildings.   |
| H264                           | H264XX                     | 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 Sub Object Code H266 for non-State owned property.)       |
| H265                           | H265XX                     | 7402                        | BUILDING PURCHASES             | Disbursements for the acquisition of buildings.  |

## FY 2019 Account Code List

| wvOASIS Sub-Object Code | Banner Account Code | wv OASIS Object Code | wvOASIS Sub-Object Name   | wvOASIS Sub Object Definition   |
|-------------------------|---------------------|----------------------|---------------------------|---|
| H266                    | H266XX              | 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. |
| H267                    | H267XX              | 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.  |
| H268                    | H268XX              | 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.   |
| H269                    | H269XX              | 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.   |
| H270                    | H270XX              | 8203                 | COMPUTER SOFTWARE (ASSET) | Any computer software or licenses purchased for use in the office or classroom. (Value greater than \$5,000 for each item.) <b>NOTE: Requires a PAF to be completed, approved and processed through IT.</b>   |