

Banner Codes

Object Code	Account Code	Name	Description	Receiving Report?
2205	69H111	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.	No
3200	79H116	Office Expense	Those supplies normally used in the operation of an office and are primarily considered expendable in nature, e.g., letterhead, copy paper, toner, calculator ribbons, staplers, tape dispensers, magazine subscriptions, books & periodicals, etc. Storage charges for office file documents.	YES
3201	79H117	Printing & Binding	All types of printing and supplies for printing, duplicating and reproducing, binding of printing, and rebinding of books contracted to commercial or state-operated printing shops.	YES
3202	79H118	Rental Expense-Building	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.)	No
3203	793425	Sanitation	<p style="text-align: center;"><i>Utilities</i></p> <p>Sanitation fees, trash/garbage disposal, fire service, police protection, septic tank maintenance, cable tv 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 where 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.</p>	No
	793426	Water		
	793985	Landfill		
	793471	Sewer		
	793417	Cable TV		
	793419	Fire/Ambulance Fee		
	793984	Hazardous Waste		
793986	Recycling			
		<i>Essential Service</i>		
3204	79H120	Telephone	<p>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 fax equipment and telephone pole rental.</p> <p>**Hotel phone charges incurred during travel should be charged to 79H127 or 79H128.</p>	No

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3205	79H121	Internet/Data Lines	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 79H127 or 79H128.	No
3206	79H122	Contractual	Charges for services performed on a continuing basis (weekly, monthly, etc.), e.g., janitorial custodial service, pest control, moving expenses, laundry service, referees at games, 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. Also includes services performed on as needed basis, e.g., snow removal, window cleaning, grass mowing, tree trimming, and locksmith services. A WV-48 or equivalent is required for professional and contractual services.	YES
3207	79H123	Professional	Services performed by state agency attorneys, engineers, architects, CPAs, performers, artists, guest speakers and process servers. Expenses incurred by judges and other legal officers in holding court such as court reporters, stenographic services, juror fees, witness fees or any other expense for holding court or preparation for holding court. A WV-48 or equivalent required for professional and contractual services.	YES
3208	79H124	Consultants & Consulting Fees	Fees for service, per diem, and/or honorariums for consultants in accordance with an approved agreement with the spending agency. A WV-48 or equivalent is required for professional and contractual services.	YES
3210	79H126	Research, Educational & 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. WV-48 or equivalent is required for professional and contractual services.	YES
3211	79H127	Travel: Employee **Travel Auth Required** <i>Essential Service</i>	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. Includes individual travel, student recruiting expenses, meals and passports.	No

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3212	79H128	<i>Travel: Non-Employee</i> **Travel Auth Required** <i>Essential Service</i>	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 board members, commission members, consultants, contractors, and students. Includes associated individual travel, student recruiting expenses, meals and passports.	No
3213	79H129	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 WV-48 or equivalent is required for professional and contractual services.	No
3214	79H130	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 WV-48 or equivalent is required for professional and contractual services.	No
3216	79H132	Vehicle Rental	Auto, aircraft (i.e., fixed wing and helicopter), farm equipment (off road) rental, earth moving, hauling, and DOH emergencies for snow/flood.	No
3217	79H133	Rent - (Machine & Miscellaneous)	Rental of data processing equipment, computers, printers, copying machines, word processors, telephones, safe deposit boxes, water cooler, fees for usage/rental of portable comfort stations (i.e., port-a-pot), or any other equipment not owned by the spending agency. Includes rental of specific materials or equipment necessary for the production of a program or exhibit except for Training and Development.	No
3218	79H134	Association Dues and Professional Memberships <i>Essential Service</i>	Dues for membership in associations that benefit the state or the agency, including payments to governmental or private accrediting agencies for required <u>license/accreditation</u> 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 WV-48 or equivalent is not required. <u>**Needs Dr. C's Signature**</u>	No

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Object Code	Account Code	Name	Description	Receiving Report?
3219	79H135	Insurance Costs Fire, Bond & Other Insurance <i>Essential Service</i>	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.	No
3221	79H137	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.	YES
3222	79H138	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.	YES
3224	79H139	Advertising & Promotional <i>Essential Service</i>	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 79H122, 79H123, 79H124 & 79H126.) **Requires Proof of Ad**	No
3225	79H140	Vehicle Routine Maintenance	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.	No
3226	79H141	Supplies: Research	Research: Material primarily used for a laboratory environment, e.g., beakers, test tubes, blood slides, lab mice, chemicals, etc.	YES
3227	79H142	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.	YES

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Object Code	Account Code	Name	Description	Receiving Report?
3228	79H143	Supplies: Medical <i>Essential Service</i>	Medical: Personal hygiene/care products for patients, clients, and/or inmates and medications. Note: Bills for physicians are not included in this object code.	YES
3229	79H144	Routine Maintenance Contract <i>Essential Service*</i>	Charges for routine maintenance contracts/warranties for office equipment or machinery, elevators, heating, air conditioning, aircraft (i.e., fixed wing and helicopter) and communications equipment. A WV-48 or	No
3231	79H146	Resale Goods <i>Essential Service*</i>	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. Food handler card	YES
3232	79H147	Cellular Charges <i>Essential Service</i>	Monthly charges for the following services: Cell phones, Blackberries, cellular modems, PDA's with cellular connectivity or any other device connected via a wireless connection where	No
3233	79H148	Hospitality <i>Essential Service*</i>	Hospitality expenses include food, nonalcoholic beverages, facility rental, entertainment and other expenses relating to conducting state business. <u>A Request for Hospitality Form TMO3</u>	YES
3235	79H150	Energy Expense Motor Vehicle/Air (Gas) <i>Essential Service</i>	Expenditures for petroleum supplies purchased to operate motor vehicles, equipment, and aircraft for State use. Includes gasoline, natural gas, diesel fuel, aircraft fuel, etc.	No
3238	793663 793664 793665 793667	Electric Fuel Oil Propane (Gas) Liquid Propane <i>Essential Service</i>	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).	No
3241	79H156	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 79H168 for expenses related to student activities.	YES

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Object Code	Account Code	Name	Description	Receiving Report?
3242	79H157	Training & Development In-State <i>Essential Service</i>	<p>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.</p> <p>See 79H148 for refreshments served during training. See 79H127 & 79H128 for travel expenses.</p> <p>If traveling is required for the training, be sure to complete a Travel Authorization in order to receive travel reimbursements.</p>	No
3243	79H158	Training & Development Out-of-State <i>Essential Service</i>	<p>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. **</p> <p>See 79H148 for refreshments served during training. See 79H127 & 79H128 for travel expenses.</p> <p>If traveling is required for the training, be sure to complete a Travel Authorization in order to receive travel reimbursements.</p>	No

****If coded to 1050, you will encounter 2 circumstances: Professional Development and Employee Reimbursements. For Professional Development, all you will need is the signed Professional Development form, even if the cost is <\$500. For Employee Reimbursements you will need the Employee Reimbursement Form AND the Professional Development Form. These will be paid by *invoice* NOT P-Card.**

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Object Code	Account Code	Name	Description	Receiving Report?
3244	79H159	Postal	Those charges for postage, box rent, postage meter or any charges connected with the United States Postal System or charges by Central Mail.	No
3245	79H160	Freight <i>Essential Service</i>	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 company's charges are to be considered freight charges.	No
3246	79H161	Computer Supplies- up to \$4999.99	Lines, cable, connector, and other computer supplies (does not include computer publications) for use in the office and classroom. More than \$5,000 see 79H250 & 79H270.	YES
3247	79H162	Software License - up to \$4999.99 <i>Essential Service*</i>	Computer software and licenses for use in the office and classroom. More than \$5,000, see 79H250 or 79H270.	YES
3248	79H163	Computer Equipment- up to \$4999.99	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 79H250 & 79H270.	YES
3249	79H164	Office Equipment- up to \$4999.99	Any article that is purchased for use or is to be located within the office, e.g., desks, bookcases, copiers, printing equipment.	YES
3250	79H165	Attorney Legal Service Payment	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).	No
3251	79H166	Attorney 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).	No
3252	79H167	Miscellaneous Equipment - up to \$4999.99	All purchases of equipment with a dollar value of less than \$5,000, except computer-related equipment (see 79H161, 79H162, 79H163, & 79H164). 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.	YES
3253	79H168	Student Activities	Expenses relating to activities for students, including expenses for student group meetings.	YES

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Object Code	Account Code	Name	Description	Receiving Report?
3255	79H170	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.	No
3263	79H178	Bank Costs <i>Essential Service</i>	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	No
3290	79H205	Debt Service (Lease-Principle)	Expenditures for principal payments on lease purchases, including capital leases and notes payable. Do not include Operating (Rental) Lease Payments.	No
3291	79H206	Debt Service (Lease-Interest)	Expenditures for interest on payments on lease purchases, including capital leases and notes payable. Do not include Operating (Rental) Lease Payments.	No
3324	79H239	State Treasurer's Office Fee	Payments for banking services provided by the State Treasurer's Office including stop payments, returned check fees, and e-Government fees.	
5200	79H240	Office Equipment \geq \$5000 **Fixed Asset**	Any article that is purchased for use or is to be located within the office, e.g., desks, bookcases, copiers, printing equipment. (Value greater than \$5,000 for each item.)	YES
5201	79H241	Communication Equipment \geq \$5000 **Fixed Asset**	Any article that is purchased for use or is to be located within the office and is 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.)	YES
5202	79H242	Medical Equipment \geq \$5000 **Fixed Asset**	Articles of medical equipment, e.g., x-ray equipment, dental chairs, etc. (Value greater than \$5,00 for each item)	YES

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Object Code	Account Code	Name	Description	Receiving Report?
5203	79H243	Research & Educational Equipment ≥\$5000 **Fixed 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.)	YES
5204	79H244	Household Equipment & Furnishings ≥\$5000	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	YES
5205	79H245	Building Equipment ≥\$5000 **Fixed 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.)	YES
5206	79H246	Vehicles ≥\$5000 **Fixed 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	YES
5207	79H247	Livestock, Farm & Construction Equipment ≥\$5000 **Fixed 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.)	YES
5208	79H248	Books & Periodicals ≥\$5000 **Fixed Asset** <i>Essential Service</i>	All books plus periodicals when bound for permanent filing. Films, Internet library access, 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).	YES
5209	79H249	Other Equipment ≥\$5000 **Fixed Asset**	Any equipment purchases greater than \$5,000 not classified in any other object code.	YES
5210	79H250	Computer Equipment ≥\$5000 **Fixed 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.) Any lease purchase should be charged to 79H205 or 79H206. (Value less than \$5,000, see 79H161, 79H162, 79H163 & 79H164.)	YES
6100	79H251	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.	YES
6101	79H252	Communication Equipment Repairs	Labor and/or materials used in the repair of office machines such as two-way radios (hand or vehicular), telephone repairs, etc.	YES

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Object Code	Account Code	Name	Description	Receiving Report?
6102	79H253	Research, Educational & Medical Equipment Repairs	Labor and/or material used in the repair or maintenance of equipment located in the classroom or laboratories. Also, for repairs or maintenance of any medical equipment.	YES
6103	79H254	Household Equipment Repairs	Labor and/or material used in the repair and maintenance of equipment normally located within a repair or machine shop, custodial equipment such as floor polishers, dorm furniture such as a refrigerator, and heating and air-conditioning system repairs. A WV-48 or equivalent is required for professional and contractual services.	YES
6104	79H255	Routine Maintenance of Buildings	Labor and/or materials used for maintenance or to make repairs to a building either internally or externally. Includes inspection/certification of fire hydrants, fire extinguishers, fire alarms and automated security systems. Repairs that increase the life or value of the building are to be reported under Object Code 79H264.	YES
6105	79H256	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 79H140 for regular maintenance.)	YES
6106	79H257	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 79H261.	YES
6107	79H258	Farm & Construction Equipment Repairs	Labor and/or material for repair and maintenance of heavy equipment such as dozers, tractors, end loaders, riding lawn mowers, etc.	YES
6108	79H259	Other Repairs & Alterations	Labor and/or materials for repairs to power tools, hand tools, and miscellaneous small equipment. This object code should be used for repair or maintenance of occupational equipment or athletic equipment and any other repairs and alterations for object codes not classified above (79H251, 79H252, or 79H258).	YES
6200	79H260	Reclamation of State Owned Property **Fixed Asset**	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.	YES
6201	79H261	Land Improvements **Fixed Asset**	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.	No
6202	79H262	Land Purchases **Fixed Asset**	Disbursements for the acquisition of land, regardless of value. Charges and fees for title searches and tax stamps are included.	No

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7400	79H263	Building Construction **Fixed Asset**	Disbursements for the construction of buildings.	No
7401	79H264	Building Improvements **Fixed Asset**	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.) A WV-	No
7402	79H265	Building Purchase **Fixed Asset**	Disbursements for the acquisition of buildings.	No
7403	79H266	Leasehold Improvements **Fixed Asset**	Labor and materials used to alter a leased building either internally or externally in such fashion to improve the overall life or value of the structure. A WV-48 or equivalent is required for professional and contractual services.	No
8200	79H267	Contractor Payments for Capital Asset Projects **Fixed Asset**	Payments to contractors for the construction of capital infrastructure projects, such as roads, bridges, water systems, rail lines, etc.	No
8201	79H268	Purchase of Materials **Fixed Asset**	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,	YES
8202	79H269	Consultant Payments for Capital Asset Projects **Fixed Asset**	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.	No
8203	79H270	Computer Software >\$5000 **Fixed Asset** <i>Essential Service*</i>	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 79H205 and/or 79H206. (Value less than \$5,000, see Object Codes 79H161, 79H162, 79H163 & 79H164.)	YES