

FY2011 Account Code List

Current Expenses

Current Expenses are those operating costs for any 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 for Transfer of Funds. May include labor charges for producing goods which fall into the following account codes:

Banner Account Code	State Object Code	Description
520000	020	Office Expenses -Those supplies that are normally used in the operation of an office and are primarily considered expendable in nature, i.e. letterhead copy machine paper, toner, typewriter cartridges, calculator ribbon, staplers, tape dispensers, microfilming supplies, photographic film, books and periodicals and cassette tapes, etc. Storage charges for office file documents. Note: See account code 577000 for books and periodicals for permanent filing.
520201	020	Color Copy - FOR BUSINESS OFFICE USE ONLY -- This account code is used by the Business Office to charge the Copy Center for color copies made.
520300	020	Subscription and Publications - To be used for newspaper/magazine subscriptions and for publications (for office use only).
521000	021	Printing and Binding - TO BE USED FOR OFF CAMPUS PRINTING ONLY - 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.
521001	021	Print Shop/Copy Center Charges - This account code is to be used for printing jobs/copies made at the print shop/copy center.
522000	022	Rental Expense - Rental or lease of real estate, buildings, office space and meeting rooms and parking spaces. Lease or rental agreements covered by this object code must have prior approval by the Leasing Office, Department of Administration.

523000 **047** **Utilities - Heating** - Includes the purchase of all natural gas from gas companies and the purchase of kerosene for portable heaters. Exempt from formal, competitive bidding (except for propane gas and coal which must be competitively bid).

523100 **047** **Utilities - Electric** - Purchase of electrical power from Allegheny Power Company.

523200 **023** **Utilities - Water/Sewage** - Includes water and sewage charges. Also includes fees for usage/rental of portable comfort stations (i.e. port-a-pot).

523300 **023** **Utilities - Garbage**- Trash/garbage disposal, charges for hauling to the city dump. If more than on PSC approved provider in the area, then an agency purchase order or agreement is required if in excess of \$2,500 per year.

523400 **023** **Utilities - Other** - Cable TV charges and any other utility-type charge not covered in one of the above utility account codes. If more than one PSC approved hauler in the area, then an agency purchase order or agreement is required if in excess of \$2,500 per year. Also used for fire service and police protection fees

524000 **024** **Telecommunications - Local** - 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. **Note:** Purchase along with the installation of a phone system shall be an account code 570000. Any lease purchase payment should be charged to Account code 615300 and/or 615400. For cellular telephone charges see object code 524300.

Hotel internet charges incurred during travel should be charged to account codes 526000 or 526100.

524100 **024** **Telecommunications - Long Distance** - Includes long distance charges

525000 **025** **Contractual and Professional** - Services performed by individuals or firms considered to be professional or semiprofessional in nature. A written agreement (WV-48 or equivalent) is required except for indigent burial payments, and for transportation of bodies for chief medical examiner.

Note: DO NOT use account code 525000 for payments to consultants, engineers or architects who are performing design work for capital asset projects. Use account code 612200 to report those expenses. DO NOT use account code 525000 for professional or contractual payments related to support services for computers and software. Use account code 527000 to report those expenses. Account code 525000 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 account code 583000).

A. Contractual: Charges for services performed on a continuing basis (weekly, monthly, etc.), e.g., janitorial custodial service, pest control, moving expenses, microfilming service, laundry service, referees at games, slaughtering of meat, photo developing and prints. Also includes food service contracts, such as the student board plan for the residence hall cafeteria, athletic and other event food concessions, operations of the student center cafeteria, feeding student athletes prior to games and at the training table, and feeding residence hall staff during orientation. Also includes services performed on as needed basis, e.g., snow removal, window cleaning, grass mowing, tree trimming, and locksmith services.

B. Professional: Services performed by state agency attorneys, engineers, architects, CPA's, performers, artists, guest speakers and process servers. Expenses incurred by judges and other legal officers in holding court such as court reporters, stenographic services, juror fees, witness fees or any other expense for holding court or preparation for holding court.

Note: DO NOT use account code 525000 for payments for Attorney Legal Service Payments (see account code 556000) or Attorney Reimbursable Expenses (see account code 557000) which are external to state government.

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

D Security Service: For bonded security guards or services provided by an outside firm and not an individual on the state payroll.

E. Research, Educational and Medical Contractual: Payments made for services provided by a vendor for research or educational reasons, e.g., transportation of bodies and burials for the indigent.

Note: For medical services by physicians, labs and hospitals, see account code 615600.

525001 025 **Contractual and Professional - Construction** - FOR PHYSICAL PLANT USE ONLY.

525002 025 **Contractual and Professional - Custodial Services** - FOR PHYSICAL PLANT USE ONLY.

525005 025 **Contractual and Professional - NCB** - FOR BUSINESS OFFICE USE ONLY.

525010 025 **Departmental Xerox Costs** -- FOR BUSINESS OFFICE USE ONLY.

526000 026 **Travel - In State** - Reimbursement for authorized in-state travel expenses in accordance with the Higher Education Policy Commission Procedural Rule of Travel, The West Virginia Council for Community and Technical College Education Procedural Rule for Travel and the Fairmont State Travel Policy and any other applicable approved travel plans. This account code is applicable to state employees, board members, commission members, consultants, contractors, and student, patients and inmates of state schools, hospitals and institutions. Includes athletic travel, team and associated individual travel.

Note: For those travel expenses associated with training and development see account code 552000. Vehicle Rental see account code 529000.

526100 026 **Travel - Out-of-state** - Reimbursement for authorized out-of-state travel expenses in accordance with the Higher Education Policy Commission Procedural Rule of Travel, The West Virginia Council for Community and Technical College Education Procedural Rule for Travel and the Fairmont State Travel Policy and any other applicable approved travel plans. This account code is applicable to state employees, board members, commission members, consultants, contractors, and student, patients and inmates of state schools, hospitals and institutions. Includes athletic travel, team and associated individual travel and passports.

Note: For those travel expenses associated with training and development see account code 552000. Vehicle Rental see account code 529000.

526200 026 **Minority Recruitment Travel** -- Reimbursement for authorized travel expenses related to recruiting of minority students.

526300	026	<u>Travel - Recruiting Expenses</u> - Reimbursement for authorized travel expense related to recruiting of student athletes.
526400	026	<u>Post Season Expenses</u> Reimbursement for authorized travel expense related to post season expenses.
526500	026	<u>Pre and Post Season Tournaments</u> -- Reimbursement for authorized travel expenses related to pre and post season tournaments.
526600	026	<u>Guarantee Expenses</u> -- Used by Athletics to charge guarantees for athletic sporting events
524400	027	<u>Telecommunications - Administration Fees</u> - Administration fees charged by IS&C.
527000	027	<u>Computer Services</u> - 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, machine time, transaction fees, and/or other related computer services. A written agreement (WV-48 or equivalent) is required for professional and contractual services.
529000	029	<u>Vehicle Rental</u> - Auto (i.e. Enterprise), aircraft (i.e., fixed wing and helicopter), farm equipment (off road) rental, earth moving, hauling, and DOH emergencies for snow/flood. Note: Do not use for lease purchase items (See account code 615300 and 615400).
529010	029	<u>Vehicle Rental - Team Travel</u> - used for rental vehicles for Athletic Team Travel Only.
529100	029	<u>College Vehicle Use</u> - This account code is to be used for FS Motor Pool Vehicle requests. Note: Do not use for vehicle rental or for lease purchase of equipment.
530000	030	<u>Rentals (Machines and Miscellaneous)</u> -- Rental of data processing equipment, computers printers, copy machines, word processors, telephones, safe deposit boxes, water coolers, or for any other equipment not owned by the spending agency. Includes rental of specific materials or equipment necessary for the production of a program or exhibit except for Training and Development. Note: Do not use for vehicle rentals.
530300	030	<u>Copy/Print Costs</u> - FOR BUSINESS OFFICE USE ONLY -- Used to charge departments for copies/prints made at the departmental copiers/printers.

531000 **031** **Association Dues and Professional Memberships** - Dues for membership in associations that benefit the state or the agency, including payments to governmental or private accrediting agencies for required license/accreditation services for hospitals or educational institutions, require the Department Secretary's or designee's approval. Also for an employee's current professional licensing fee that is necessary (i.e., required) to perform his or her CURRENT job or enable the employee to remain current in the job related field. (Attorney General's Opinion, July 1993.) **NOTE: CAN NOT BE PUT ON CREDIT CARD. MUST COMPLETE A REQUISITION FORM AND SUBMIT TO PROCUREMENT FOR PROCESSING.**

532000 **032** **Fire, Auto, Bond and Other Insurance** - All premiums for casualty, liability, vehicle insurance, employee bond and fidelity insurance. Request for payments to outside insurers must be approved by State Board of Risk and Insurance Management.

533000 **033** **Food Products** - For purchase of food and food products from the Department of Agriculture - Land division or from public vendors if unavailable from Department of Agriculture - land Division for consumption by residents and/or inmates of state institutions. **Also includes purchase of bottled water.**

Note: Does not include food or food products for resale, e.g., food purchased for college cafeterias. (use account code 554000 Merchandise for resale.)

534000 **034** **Clothing, Household and Recreational Supplies** - Articles of clothing purchased or rented for state employees, inmates and patients, e.g., uniforms, linens, blankets, and material purchased for repair and maintenance of the above. Household supplies include items purchased for cleaning, laundering, detergents, disinfectants, light bulbs, garbage cans, trash bags, etc. Any expenditures for athletic or recreational supplies which are not specifically included in any other object code. **Note:** Personal hygiene and personal care products are not to be included in this object code. (Use account code 537000.)

534001 **034** **Cleaning Supplies** -- **FOR PHYSICAL PLANT USE ONLY** -- This account code is used for cleaning supplies purchased by the Physical Plant for custodial/janitorial use only.

535000 **035** **Promotional** - Expenditures by any spending agency for display booths and promotional items at trade shows, fairs, and similar events; must follow guidelines as issued by the Division of Purchasing, Department of Administration. These expenses must not be incurred for personal or social purposes, or merely reciprocal in nature. Expenditures by the Governor's Office, West Virginia Development Office, Tourism and Division of Natural Resources - Parks for food, non-alcoholic beverages, and related expenses for the entertainment of guests and authorized employees in surroundings conducive to business discussions for the purpose of economic development. **NOTE: REQUIRES A HOSPITALITY FORM.**

535100 **035** **Advertising** - Newspaper ads for legal public notices requirements, procurement bids, radio and television spots, special sponsorship and publicity advertising to include pamphlets, road maps, and billboards. (Marketing Services to procure advertising should be paid under account code 525000.) **NOTE: ALL ADVERTISING MUST BE PROCESSED THROUGH THE PUBLIC RELATIONS OFFICE.**

535200 **035** **Marketing** -- Expenditures for marketing expenses.

536000 **036** **Vehicle Operating Expense** - For vehicle operating expenses, including helicopter and fixed wing aircraft. Oil, grease, minor repairs such as headlight replacement, tire repair, and wheel alignment.

NOT TO BE USED FOR GASOLINE -- SEE ACCOUNT CODE 544000.

Note: Major repairs, body damage, glass replacement or aircraft maintenance agreements are not to be included in this object code. (See account code 565000 - Vehicle Repairs.)

537000 **037** **Research, Educational and Medical Supplies** -

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

B. 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.

C. Medical: Personal hygiene/care products for patients and/or inmates and medications.

**Note: Bills for physicians are not included in this object code.
(See account code 615600)**

537010 **037** **Educational Supplies - Nursing** - educational supplies purchased for the Nursing Program only.

538000 **038** **Routine Maintenance Contracts/Warranties** - Charges for routine maintenance contracts/warranties for office equipment/machinery, elevators, heating, air conditioning, aircraft (i.e., fixed wing and helicopter) and communications equipment.

538100 **038** **Telephone Maintenance** - Charges for telephone maintenance.

540000 **040** **Merchandise for Resale** - Those items purchased for the purpose of resale (e.g., food, candy, souvenirs, etc.) in places such as student unions, state parks, book stores, college cafeterias; computer paper at IS&C; supplies purchased by Prison Industries. Can include incidental costs related to obtaining merchandise - such as shipping, storage, etc.

524300 **041** **Cellular Charges -FOR BUSINESS OFFICE USE ONLY** - 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.

542000 **042** **Hospitality** - Food, nonalcoholic beverages, facility rental, equipment and other related expenses for the reception of guests by a spending agency for a specific event or function relating to conducting state business. (For expenses related to student activities, use account code 551100.) **NOTE: HOSPITALITY FORM REQUIRED.**

543000 **043** **Educational Training (stipends)** - Fixed sums paid regularly to an employee of a state agency or an outside participant (under contract) attending school. The allowance is for reimbursement of expenses in performance of work outside the scope of normal job duties and employment contracts and may be paid to faculty or students. Stipends are allowed for periodic payments to graduate assistants, dormitory resident assistants and officers of student government associations or similar student organizations. **Note:** Do not include grants, awards, scholarships and loans under this object code. (See account code 58300).

544000 **044** **Energy Expense Motor Vehicle/Aircraft** - Expenditures for petroleum supplies purchased to operate motor vehicles, equipment, and aircraft for State use. Includes gasoline, natural gas, diesel fuel, etc.

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.

546000 **046** **Subsistence** - To be used by agencies authorized in WV Code, e.g., West Virginia State Police and Division of Natural Resources. State Code reference must be provided.

551000 **051** **Miscellaneous Expense**- 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 account code 551100 for expenses related to student activities.

552000 **052** **Training and Development** - All costs that are associated with the training, development, and education of an employee, including those materials solely purchased for in-house training (transparencies, films, videos, etc.); rental of training facilities; video teleconferencing charges related to training and education; any professional consulting services in the conducting of training; reimbursement of authorized travel expenses (as allowed by the State Travel Regulations) incurred while attending training seminars; and tuition reimbursements for job-related course work and IS&C site training fees. **Note:** Do not include grants, awards, scholarships, loans or those costs incurred during routine agency and professional association meetings under this object code.

See account code 542000 for refreshments served during training.

525500 **052** **Faculty and Staff Development** -- this account code is used to track expenses for faculty and staff development -- for Strategic Planning initiatives. **NOTE: HOSPITALITY FORM REQUIRED.**

553000 **053** **Postal and Freight**
Postal: Those charges for postage, box rent, postage meter or any charges connected with the United States Postal System or charges by Central Mail.
Freight: Charges for either shipping or receiving material. This will include courier service charges, motor freight, air freight and other express charges, such as fuel surcharge. United Parcel Service or similar companies charges are to be considered freight charges. **Note:** Freight charges on pieces of equipment received should be considered as part of the cost of the equipment and charged to an asset object code.

554000 **054** **Computer Supplies and Equipment (for Office Use)** - 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). **Less than \$5,000.00 each. FOR USE IN THE OFFICE. (More that \$5,000.00, see account code 570105 and 571105.) NOTE: IF OVER \$300 OR A PRINTER, MUST BE APPROVED AND PROCESSED BY IT**

554100 **054** **Computer Supplies and Equipment (for Educational Use)** - 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). **Less than \$5,000.00 each. FOR USE IN THE CLASSROOM. NOTE: IF OVER \$300 OR A PRINTER, MUST BE APPROVED AND PROCESSED BY IT**

554200 **054** **GU Computer Materials (for Office Use)** - 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). **Less than \$5,000.00 each. FOR GEAR UP USE ONLY NOTE: IF OVER \$300, MUST BE APPROVED AND PROCESSED BY IT**

554300 **054** **GU Computer Materials (for Educational Use)** - 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). **Less than \$5,000.00 each. FOR GEAR UP USE ONLY NOTE: IF OVER \$300 OR A PRINTER, MUST BE APPROVED AND PROCESSED BY IT**

556000 **056** **Attorney Legal Service Payments** - Payments to attorneys for legal services provided (i.e., indigent defense counsel, other defense counsel, legal research, mental hygiene legal services and other related legal services.)
Use only when paying attorneys who are external to state government and paying using an invoice (I-document).
Note: DO NOT use for payments to state agencies

556001 **056** **Attorney Legal Service Payments - Construction - FOR PHYSICAL PLANT USE ONLY.**

557000 **057** **Attorney Reimbursable Expenses** - Payments to attorneys for reimbursable expenses such as telephone, travel, postage, expert witness, court reporters, private investigations or other related expenses.

Use only when reimbursing expenses for attorneys who are external to state government and paying using an invoice (I-document).

Use only when reimbursing expenses for attorneys who are external to state government and paying using an invoice (I-document).

Note: DO NOT use for payments to state agencies

557001 **057** **Attorney Reimbursable Expense - FOR PHYSICAL PLANT USE ONLY**

558000 **058** **Miscellaneous Equipment Purchases <\$5000** - All purchases of equipment (including firearms, and medical equipment) with a dollar value less than \$5,000. **Does not include computer-related equipment (see account code 554000, 554100, 554200 and 554300).** Refer to Asset object codes for purchases over \$5,000.

558200 **058** **GU Miscellaneous Equipment <\$5,000** All purchases of equipment (including firearms, and medical equipment) with a dollar value less than \$5,000. Does not include computer-related equipment (see account code 554000, 554100, 554200 and 554300). Refer to Asset object codes for purchases over \$5,000. **FOR GEAR UP USE ONLY**

551100 **059** **Student Activities, Student Hospitality** - To be used for hospitality expenses for student related activities. **NOTE: HOSPITALITY FORM REQUIRED.**

Repairs and Alterations

Repairs and Alterations shall mean repairs to structures and minor improvements to property which do not increase the capital assets. Included in Repairs and Alterations are all expenditures made for repairs to buildings, grounds and equipment. Replacement of existing equipment shall not be considered as Repairs and Alterations - only the repair of existing equipment.

Banner Account Code	State Object Code	Description
561000	061	<u>Office and Communication Equipment Repairs</u> - 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.
562000	062	<u>Research, Educational and Medical Equipment Repairs</u> - 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.
563000	063	<u>Building and Household Equipment Repairs</u> - 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.
564000	064	<u>Routine Maintenance of Buildings</u> - Labor and/or materials used 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 account code 614300 or 571570.
565000	065	<u>Vehicle Repairs</u> - 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 account code 536000 for regular maintenance.)
566000	066	<u>Routine Maintenance of Grounds</u> - 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 account code 614800 or 771570.

567000 **067** **Farm and Construction Equipment Repairs** - Labor and/or material for repair and maintenance of heavy equipment such as dozers, tractors, end loaders, riding lawn mowers, etc.

568000 **068** **Other Repairs and Alterations** - Labor and/or materials for repairs to power tools, hand tools, and miscellaneous small equipment. This object code should be used for repair or maintenance of occupational equipment or athletic equipment and any other repairs and alterations for object codes not classified account codes 561000 through 567000.

Assets

Assets are of long-term character and are intended to be held or used, such as land, buildings, machinery, furniture, roads, bridges and other equipment. These items shall have an appreciable and calculable period of usefulness in excess of one year. May include labor for producing equipment or infrastructure. Lease purchase of items meeting the above criteria must be reported under account codes 615300 and 615400. Account codes in this section are for the acquisition of Fixed Assets or Infrastructure. To meet the State's definition of a Fixed Asset the item must have a total value of GREATER THAN \$5,000.00 and an expected useful life GREATER than one year. Equipment with a total value less than \$5,000 (each item) is to be charged to account code 558000.

Banner Account Code	State Object Code	Description
570005	070	<u>Office and Communication Equipment >\$5000</u> - (Value of \$5000 or greater) 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 of \$5,000 or more for each item.)
570006	070	<u>GU Office and Communication Equipment >\$5000</u> - (Value of \$5000 or greater) 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 of \$5,000 or more for each item.) FOR GEAR UP USE ONLY
570105	170	<u>Computer Equipment (Office use)- (Value of \$5,000 or greater)</u> 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. Any lease purchase should be charged to account code 615300 and/or 615400. (Value less than \$5000 see account code 554000.)
571005	071	<u>Medical Equipment >\$5,000</u> -- Articles of medical equipment, e.g., x-ray equipment, dental chairs, etc. (Value greater than \$5,000 for each item)

571105 171 **Computer software (Office Use - Value of \$5,000 or greater)** Any computer software or license **PURCHASED FOR USE IN THE OFFICE.** Any lease purchase should be charged to account 6153 and/or 615400

571570 157 **Leasehold Improvements** - Labor and/or materials used to alter a leased building, either internally or externally, or grounds of building, in such a fashion as to improve the overall life or value of the structure when an Agency or Institution does NOT OWN, but leases, the building.

572005 072 **Research and Educational Equipment >\$5000** - (Value of \$5000 or greater) 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.

572105 170 **Educational Computer Equipment** - (Value of \$5000 or greater) Any computer hardware, lines, cables, connectors, modems, CD ROM, printers, software, licenses or other computer equipment. **PURCHASED FOR USE IN THE CLASSROOM.**

572106 170 **GU Educational Computer Equipment** (Value of \$5000 or greater) Any computer hardware, lines, cables, connectors, modems, CD ROM, printers, software, licenses or other computer equipment. **FOR GEAR UP USE ONLY.**

572115 171 **Educational Computer Software** - (Value of \$5000 or greater) Any computer software or licenses **PURCHASED FOR USE IN THE CLASSROOM.**

572116 171 **GU Educational Software** (Value of \$5,000 or greater) **FOR GEAR UP USE ONLY.**

573005 073 **Household Equipment and Furnishings >\$5000** - (Value of \$5000 or greater) 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.

574005 074 **Building Equipment >\$5000** - (Value of \$5000 or greater) - Those items that become part of the real estate after installation. Built-in cabinets, garbage disposals, furnaces, air-conditioning (not room air-conditioners, unless walls are altered for permanent installation).

575005 **075** **Vehicles >\$5000 - (Value of \$5000 or greater)** 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.

576005 **076** **Livestock, Farm and Construction Equipment (Value of \$5,000 or greater)** -- 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.

577005 **077** **Books and Periodicals > \$5000 - (Value of \$5000 or greater)** All books plus periodicals when bound for permanent filing. Films, Internet library access, VCR tapes, CD's and recordings. 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).

577100 **077** **Electronic Resources >\$5000** - Used for on-line cataloging, electronic subscriptions and electronic databases.

578005 **078** **Other Capital Equipment >\$5000** - Any equipment purchases greater than \$5,000 not classified in any other object code.

612000 **120** **Contractor Payments for Capital Asset Projects** - Payments to contractors for the construction of capital infrastructure projects, such as roads, bridges, water systems, rail lines, etc.

612100 **121** **Purchase of Materials and Supplies** - The acquisition of materials and supplies that will be placed into an agency's physical inventory and perhaps be stockpiled for lengthy periods of time. Examples include stone, lumber, salt, equipment parts and paint.

612200 **122** **Consultant Payments for Capital Asset Projects** - Fees for services by consultants (including architects and engineers) undertaking the design, contract inspection, etc. of capital asset projects. An approved agreement with the spending agency must exist.

614300 **143** **Building Improvements** - Labor and/or materials used to alter a State-owned building, either internally or externally, in such a fashion as to improve the overall life or value of the structure when an agency or institution **OWNS** the building. (See account code 571570 for non-State owned property.)

614400 144 **Reclamation of State Owned Property** - Labor and/or materials to return areas disturbed by industries, businesses or private citizens to environmentally regulated standards. Ownership of the areas transfer to the State.

614800 148 **Land Improvements** - Labor and/or materials for improvements to State-owned grounds only, e.g. paving the approach to the building, landscaping or building demolition. This object code is to be used only for those projects that upgrade value. **(See account code 571570 for non-State owned property)**

614900 149 **Land Purchases** - Disbursements for the acquisition of land, regardless of value. Charges and fees for title searches and tax stamps are included. **Payments for property damage and moving expenses are to be charged to Account Code 594000.**

615000 150 **Building Purchase or Construction** - **FOR PHYSICAL PLANT USE ONLY.**

619200 092 **Building Construction** -- Disbursements for the construction of buildings.

Other Disbursements

Banner Account Code	State Object Code	Description
580000	080	<u>Payment of Taxes</u> -- 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 consumer Sales Tax, should be remitted to the appropriate state agency via a revenue transfer adjusting entry.
583000	083	<u>Grants, Awards, Scholarships and Loans -</u> Disbursement of funds for the payment of grants such as grants, fairs and festivals for the Department of Agriculture and the Division of Culture and History; the payment of agricultural awards, awards for contests, educational scholarships, entitlement grants, financial aid for students, Upward Bound stipends, economic loans or other appropriate authorized expenditure. Agency must have granting authority and may determine the guidelines stating how the grant funds are to be expended. Note: A grant is defined as funds that are distributed to a recipient where no goods or direct services are received by the granting agency. DO NOT use this object code to purchase goods or services. DO NOT use this object code for grants disbursing Federal Funds (see account code 612800.
589000	089	<u>Bank Costs</u> - For bank service charges, including credit card processing fees, fees and handling fees.
594000	094	<u>Miscellaneous Land Expense</u> - Includes moving expenses directly related to land acquisition by the State and minor property damage.
594001	094	<u>Miscellaneous Lane Expense (Construction)</u> - FOR PHYSICAL PLANT USE ONLY.
612800	128	<u>Federal Subrecipient Disbursement</u> - Disbursements of federal awards made to subrecipients to carry out a federal program. The definition of subrecipient is any nonfederal entity, not-for-profit organization, county or municipality that expends federal awards received from a pass-through entity, (i.e., a state agency) to carry out a federal program, but does not include an individual who is a beneficiary of such a program. 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.

615100	151	<u>Debt Service (Bonded - Principal)</u> - Expenditures for principal payments on bonded debt.
615200	152	<u>Debt Service (Bonded - Interest)</u> - Expenditures for interest payments on bonded debt.
615300	153	<u>Debt Service (Leases - Principal)</u> - Expenditures for principal payments on lease purchases, including capital leases and notes payable. Do not include Operating (Rental) Lease Payments.
615400	154	<u>Debt Service (Leases - Interest)</u> - Expenditures for interest on payments on lease purchases, including capital leases and notes payable. Do not include Operating (Rental) Lease Payments.
615600	156	<u>Medical Service Payments</u> - 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, practitioners, 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, acupuncture, treatment facilities for addiction and veterinarians.
615900	159	<u>Royalties</u> - 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.