

Banner_to_FIMS_Expense_Conversi

1099 Reportable	Banner Account Codes	Banner Account Code Name	Description	State Object Name	State Object Code
N	70200	Office Expenses	Those supplies normally used in the operation of an office and are primarily considered expendable in nature,	OFFICE EXPENSES	020
N	70201	Internals-Photocopy	e.g., letterhead, copy machine paper, toner, typewriter cartridges, calculator ribbons, staplers, tape dispensers,		
N	70202	Office Expense Revolving Fund	microfilming supplies, photographic film, magazine subscriptions, books and periodicals, cassette tapes, etc.		
N	70203	Library Photocopy	Storage charges for office file documents.		
N	70204	Photocopy Reimbursement			
N	70207	Subscriptions			
Y	70210	Printing & Binding	All types of printing and supplies for printing, duplicating and reproducing, binding of printing, and rebinding of	PRINTING & BINDING	021
Y	70211	Printing Reimbursement	books contracted to commercial printers or State-operated printing shops. Use of non-state operated printing shops requires approval by West Virginia Correctional Industries.		
Y	70220	Rent - Building	Rental or lease of real estate, buildings, office space, meeting rooms and parking spaces. Lease or rental	RENTAL EXPENSE	022
Y	70222	Rent - Hotel Rooms	agreements covered by this object code must have prior approval by the Real Estate Division, Department of		
Y	70229	Rental Reimbursement	Administration. Banquet and/or meeting rooms when used in conjunction with an Object 042 expenditure must have prior approval of the Travel Management Office, Division of Purchasing, Department of Administration. (Not lease purchase.)		
N	70231	Utilities - Electricity	Natural gas, electric, fuel oil or any other substance used for heating, cooling, light, sanitation fees, trash/garbage	UTILITIES	023
N	70232	Utilities - Gas	disposal, fire service, septic tank maintenance, cable television charges, and purchase of bottled water. Also		
N	70233	Utilities - Water & Sewage	includes fees for usage/rental of portable comfort stations (i.e., port-a-pot) and late charges/penalties covered by		
N	70234	Utilities - Waste Disposal	PSC. Exempt from formal, competitive bidding and approval of the Purchasing Division.		
N	70235	Utilities - Fire Service Fee			
N	70236	Utilities - Cable			
N	70238	Reimbursement - Utilities			
N	70239	Utilities - Other			
N	70241	Telephone-Long Distance	Monthly charges for the following services: office telephones, teleconferencing, long distance charges, data circuits	TELECOMMUNICATIONS	024
N	70242	Telephone-Local Service	for computers, installations and moving charges, Internet charges, late charges/penalties covered by PSC, line		
N	70243	Telephone-Equipment Charges	charges for facsimile equipment and telephone pole rental.		
N	70244	Telephone-Installation Charges			
N	70246	Telephone Other			
N	70248	Internet Service Reimbursement			
N	70249	Telephone-Other			
Y	70250	Contractual & Professional	Services performed by individuals or firms considered to be professional or semiprofessional in nature. A written	CONTRACTUAL & PROFESSIONAL	025
Y	70251	Consultants & Consulting Fees	agreement (WV-48 or equivalent) is required except for indigent burial payments, and for transportation of bodies		
Y	70252	Security Services	for chief medical examiner.		

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Y	70259	Int Serv Reimbursement / Contractual			
Y	70261	In-State Travel	Payments for authorized in-state and out-of-state travel expenses in accordance with the State Travel Regulations as issued by the Travel Management Office, Division of Purchasing, Department of Administration and other approved travel plans. This object code is applicable to state employees, board members, commission members, consultants, contractors, and students, patients, and inmates of state schools, hospitals and institutions. Includes athletic travel, team and associated individual travel.	TRAVEL	026
Y	70262	Out of State Travel			
Y	70263	Off Campus Instruction Travel			
Y	70264	Student Travel			
Y	70265	International Travel			
Y	70266	Consultant Travel			
Y	70267	Scouting Travel			
Y	70268	Team Travel			
Y	70269	Recruitment Travel			
Y	70270	WVNET/IS&C Computer Services	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.	COMPUTER SERVICES	027
Y	70271	Computer Services		COMPUTER SERVICES	027
Y	70272	Data Processing Costs		COMPUTER SERVICES	027
N	70280	Inter-Agency Agreement - Indirect Cost	Expenses for services received from administratively linked two year/four year institutions of higher education. (For Higher Education use only.)	HIGHER EDUCATION INTERAGENCY	028
N	70281	Inter-Agency Agreement - Student Act		CONTRACTUAL AGREEMENTS AND FEES	
N	70281	Inter-Agency Agreement - Capital			
N	70283	Inter-Agency Agreement - Auxiliary			
Y	70290	Vehicle Rental	Auto, aircraft (i.e., fixed wing and helicopter), farm equipment (off road) rental, earth moving, hauling, and DOH emergencies for snow/flood.	VEHICLE RENTAL	029
Y	70299	Int Serv Reimbursement - Vehicle Usage			
Y	70300	Rentals - Machine & Misc.	Rental of data processing equipment, computers, printers, copying machines, word processors, telephones, safe deposit boxes 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.	RENTALS (MACHINE & MISC)	030
Y	70305	Rental Telephones			
Y	70309	Internal Serv Reimbursement - Rentals			

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N	70310	Association Dues	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.)	ASSOCIATION DUES & PROFESSIONAL MEMBERSHP	031
N	70320	Insurance Costs	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.	FIRE, AUTO, OTHER INSURANCE	032
N	70330	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.	FOOD FOR RESALE	033
N	70340	Clothing & Household 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.	CLOTHING, HOUSEHOLD & RECREATIONAL SUPPLIES	034
N	70341	Recreational Supplies			
N	70342	Home Game Expense			
Y	70350 70351 70352	Advertising Promotional Expense Employment Advertising	Newspaper ads for legal public notice requirements, procurement bids, radio and television spots, special sponsorships, publicity advertising to include pamphlets, road maps, 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 Object Code 025.)	ADVERTISING & PROMOTIONAL	035
N	70360	Vehicle Maintenance Expense		VEHICLE MAINTENANCE EXPENSE	036
N	70370	Research, Educational, & Medical	Research: Material primarily used for a laboratory environment, e.g., beakers, test tubes, blood slides, lab mice, chemicals, etc. Educational: Material primarily used for, but not limited to classroom instruction, pencils, paper, erasers. Included in this object code are interlibrary charges for Higher Education. Medical: Personal	RESEARCH, EDUCATIONAL, MEDICAL	037
N	70371	Satellite Transponder Time			

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N	70372	Microwave Time	hygiene/care products for patients and/or inmates and medications. Note: Bills for physicians are not included in this object code. (See Object Code 156.)		
N	70373	Videoconference Licenses			
N	70374	Radioactive Material			
N	70379	Int Serv Reimbursement - Animal Chgs			
Y	70380 70389	Maintenance Contracts Int Serv Reimbursement - Maint. Cont	Charges for routine maintenance contracts/warranties for office equipment/machinery, elevators, heating, air conditioning, aircraft (i.e., fixed wing and helicopter) and communications equipment.	MAINTENANCE CONTRACTS	038
N	70390	Manufacturing Supplies			
N	70401	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.	MERCHANDISE FOR RESALE	040
N	70411	Cellular Telephones	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.	CELLULAR CHARGES	041
N	70412	Pagers			
N	70413	Other Cellular Charges			
N	70419	Internal Service Reimbursement - Cellular			
Y	70420 70428	Hospitality Meeting/Training Costs	Hospitality expenses include food, nonalcoholic beverages, facility rental, entertainment and other expenses relating to conducting state business. All hospitality events for functions estimated to cost \$25,000 or greater must have prior approval of the Purchasing Division, while those costing less than \$25,000 may be submitted for payment without approval of the Purchasing Division. A Request for Hospitality Form TMP 3.0 must accompany the invoice regardless of the amount.	HOSPITALITY	042
Y	70430 70438	Educational Training Stipends GIA - Tuition	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.	EDUCATIONAL TRAINING-STIPENDS	043
N	70450	Farm Expense	Expenditures for operation of a farm. Primarily for the purchase of feed, grain, seed, fertilizer, pesticides and veterinary supplies.	FARM EXPENSE	045

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Y	70460	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.	SUBSISTENCE	046
Y	70510	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 Object Code 059 for expenses related to student activities.	MISCELLANEOUS EXPENSE	051
Y	70519	Int Serv Reimbursement - Computer Serv			
Y	70520	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.	TRAINING AND DEVELOPMENT	052
N	70530	Postage 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. 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.	POSTAL & FREIGHT	053
N	70531	Office Expense-Postage			
N	70532	Internals-Postage			
N	70540	Computer Expenses	Lines, cable, connector, packaged computer software and licenses, computer hardware, modem, CD ROM, printers, scanners, computers (includes laptops), monitors, and other computer supplies or equipment (does not include computer publications) for use in the office and classroom. (Less than \$5,000 each.) (More than \$5,000 see Object Codes 170 and 171.)	COMPUTER SUPPLIES	054
N	70541	Computer Sup & Equip \$1,000 - \$5,000			
Y	70560	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.		

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N	70570	Attorney Reimbursable Expense	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). Note: DO NOT use for payments to state agencies.		
N	70580	Misc Equipment <\$1,000	All purchases of equipment (including firearms, and medical equipment) with a dollar value less than \$5,000. Does not include computer-related equipment (see Object Code 054). Refer to Asset object codes for purchases over \$5,000. All equipment with an acquisition cost of \$1,000 or more and a useful life of one (1) year or more are to be	Misc Equipment <\$1,000	058
N	70581	Miscellaneous Equipment \$1,000 to \$5,000		Miscellaneous Equipment Purchases	058
Y	70591	Student Activities	Expenses relating to activities for students, including expenses for student group meetings.	Student Activities	059
Y	70610	Office/Communication Equip Repairs	Labor and/or materials used in the repair of an office machine such as a typewriter, computer, calculator, copying machine, reupholstering a chair, two-way radios (hand or vehicular), telephone repairs, etc.	OFFICE & COMMUNICATION EQUIPMENT REPAIRS	061
Y	70620	Research & Educational Equip Repair	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.	RESEARCH & EDUCATIONAL EQUIPMENT REPAIRS	062
Y	70630	Household/Bldg 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.	BUILDING & HOUSEHOLD EQUIPMENT REPAIRS	063
Y	70640	Building Repairs & Alterations	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 143 or 157.	BUILDING STRUCTURE REPAIRS & ALTERATIONS	064
Y	70650	Vehicle Repairs	Repair of vehicles used primarily for individual(s) transportation; autos, vans, buses, station wagons, aircraft (i.e., fixed wing and helicopters). This object code is to be used for repairs considered major repairs as opposed to regular maintenance. (Use Object Code 036 for regular maintenance.)	VEHICLE REPAIRS	065
Y	70660	Ground Improvements	Labor and/or materials for maintenance activities, such as painting fencing, planting annual flowers, stenciling or striping of parking areas, etc. Activities that increase the life or value of the grounds are to be reported under Object Code 148 or 157.	GROUND IMPROVEMENTS	066
Y	70670	Farm & Construction Equip Repairs	Labor and/or material for repair and maintenance of heavy equipment such as dozers, tractors, end loaders, riding lawn mowers, etc.	FARM & CONSTRUCTION EQUIPMENT REPAIRS	067

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Y	70680	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 (Object Code 061 through 067).	OTHER REPAIRS & ALTERATIONS	068
N	70700	Office/Communication Equip>\$5,000	Any article that is purchased for use or is to be located within the office and any purchases of equipment used in the field of communications, e.g., desks, bookcases, two-way radios, copiers, printing equipment, etc.; includes vehicular two-way radios and the installation of the radios. (Value greater than \$5,000 for each item.)		070
N	70710	Medical Equipment>\$5,000	Articles of medical equipment, e.g., x-ray equipment, dental chairs, etc. (Value greater than \$5,000 for each item.)		071
N	70720	Research / Educational Equipment > \$5000	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.)	RESEARCH/EDUCATIONAL EQUIPMENT > \$5,000	720
N	70730	Household Equip/Furnishings>\$5,000	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.)	HOUSEHOLD EQUIPMENT AND FURNISHINGS	073
N	70735	Carpeting>\$5,000			
N	70740	Building Equipment > \$5000	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). (Value greater than \$5,000 for each item.)	BUILDING EQUIPMENT	074
N	70750	Vehicles > \$5000	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.)	VEHICLES	075
N	70760	Farm & Construction Equip > \$5000	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.)	LIVESTOCK, FARM AND CUSTRUCTION EQUIPMENT	076
N	70770	Books, Periodicals	All books plus periodicals when bound for permanent filing. Films, Internet library access, VCR tapes, CD's and recordings (value greater than \$5,000). This would include a single book purchased with a value of less than \$5,000 if when added to a collection, the total value of the collection would exceed \$5,000 (e.g., State Code books).	BOOKS FOR PERMANENT BINDING IN COLLECTION	077
N	70780	Other Capital Equipment > \$1000	Any equipment purchases greater than \$5,000 not classified in any other object code.	CAPITAL EQUIPMENT	078

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N	70800	Remittance 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.	PAYMENT OF TAXES	080
N	70810	Payment of Claims	Payments of claims and settlement agreements, and other directly related expenditures awarded by the Insurance Commissioner, Bureau of Employment Programs, PEIA, CHIP, BRIM, and other state agencies which pay claims and/or settlement agreements.	PAYMENT OF CLAIMS AND/OR SETTLEMENT AGREEMENTS	081
N	70830	Awards Scholarships State Fds	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.	GRANTS, AWARDS, SCHOLARSHIPS AND LOANS	083
N	70831	Awards-Local Fds			
N	70832	Satnet Production Grants			
N	70835	Loans from State Fds (BS adj)			
N	70836	Loans for Local Fds (BS adj)			
N	70837	Grants in Aid - Room & Board			
N	70838	Grants in Aid - Tuition			
N	70839	Grants in Aid - Books			
N	70839	Grants in Aid - Books			
N	70880	Bond Sale Costs	Those costs incurred by the State spending agency in the sale of bonds (e.g., broker commission, bond counsel, trustee fees, insurance fees and other associated costs related to the sale of the bonds), but shall not include the normal disbursements to retire bonds (see Debt Service Object Codes 151, 152, 153 and 154).	BOND SALE COSTS	088
N	70890	Bank Costs	For bank service charges, including credit card processing fees, fees and handling fees.	BANK COSTS	089
Y	70920	Building Construction	Disbursements for the construction of buildings.	BUILDING CONSTRUCTION	092
N	70941	Land Acquisition Moving Expenses	Includes moving expenses directly related to land acquisition by the State and minor property damage.	MISCELLANEOUS LAND EXPENSES	094
Y	70960	Other Interest Expense	To be used for all interest and penalty payments, including IRS penalty interest and other payroll related interest assessments, e.g., interest on back wage settlements, prompt payment interest, interest payments to U.S. Treasury for audit findings, etc. (Does not include Debt Service interest.)	OTHER INTEREST AND PENALTIES	096

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N	71431	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 <u>owns</u> the building. (See Object Code 157 for non-State owned property.)	BUILDING IMPROVEMENTS	143
N	71481	Land Improvements	Labor and/or materials for improvements to State-owned grounds only, e.g. paving the approach to the building, landscaping or building demolition. This object code is to be used only for those projects that upgrade value. (See Object Code 157 for non-State owned property.)	LAND IMPROVEMENTS	148
N	71531	Dept Service (Lease Principal)	Expenditures for principal payments on lease purchases, including capital leases and notes payable. <u>Do not include Operating (Rental) Lease Payments.</u>	DEBT SERVICE (LEASE PRINCIPAL)	153
N	71541	Debt Service (Lease Interest)	Expenditures for interest on payments on lease purchases, including capital leases and notes payable. <u>Do not include Operating (Rental) Lease Payments.</u>	DEBT SERVICE (LEASE INTEREST)	154