

WVFIMS Object Code	wv OASIS Object Code	1099 Reportable Object	1099 Form Type	wv OASIS Object Code Name	wvOASIS Object Code Definition
<b>Object Codes for Personal Services and Employee Benefits</b>					
001	1200	N		PERS SERV PERM POS(W/ PR DEDUC)	Compensation paid to permanent full-time or part-time employees with payroll deductions, e.g., Federal or State withholding, social security, retirement, etc.
002	1201	Y	1099-MISC	PERS SERV TEMP POS(W/O PR DEDUCT)	Payments to temporary or intermittent employees and individuals serving on commissions or members of a board that are not eligible for state benefits (pension/insurance). These payments may include a set fee for service or a per diem but may not include travel expenses that are reimbursable under an accountable travel plan. Also, includes payments to personnel without payroll deductions, e.g., payments to full-time students, JTPA payments, patient payments, inmate payments, National Guard, and fire suppressions when no payroll deductions have been taken.
003	1202	N		PAYROLL REIMBURSEMENT	Reimbursement to/from another state agency or fund for payroll expenses excluding employee benefits.
New	1203	N		OVERTIME	
New	1204	N		ATTRITION	State Budget Office approval required before budgeting.
004	1206	N		ANNUAL INCREMENT	Annual compensation to an eligible employee as defined in the state code (W.Va. Code §5-5-1). <u>The Annual Increment shall be paid from Appropriation 00100 or from another appropriate appropriation from which salaries are paid, (e.g., Dam Safety, Appropriation 60700; GAAP Project, Appropriation 12500; Litter Control Conservation Officers, Appropriation 56400). Annual Increment must always be paid using Object Code 1206.</u>
New	1207	N		NON-CLASSIFIED	Higher Education use only
New	1208	N		FACULTY	Higher Education use only
New	1209	N		CLASSIFIED	Higher Education use only
New	1210	N		GRADUATE ASSISTANTS	Higher Education use only
New	1211	N		ADJUNCT FACULTY	Higher Education use only
New	1212	N		STUDENT LABOR	Higher Education use only
New	1213	N		STIPENDS	Higher Education use only
010	2200	N		PEIA FEES	Fees and charges to those agencies covered by PEIA. (Do not include premiums)
010	2201	N		PERSONNEL FEES	Fees and charges to those agencies covered by the Division of Personnel.
011	2202	N		SOCIAL SECURITY MATCHING	Agency share of federal social security and Medicare taxes (FICA).
012	2203	N		PUBLIC EMPLOYEES INS	Premiums paid to Public Employees Insurance Agency for public employees' and retirees' health insurance. (For the annual 1% Public Employee Insurance Reserve transfer [W.Va. Code §11B-2-15]; see Object Code 3272.)
013	2204	N		OTHER HEALTH INSURANCE	Payments made by PEIA or other state agencies to third party carriers.
014	2205	N		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.
015	2206	N		UNEMPLOYMENT COMPENSATION	Premiums or assessments paid to WorkForce WV.
016	2207	N		PENSION AND RETIREMENT	Funds paid to approved retirement plans and/or annuity plans.
160	2208	N		WV OPEB CONTRIBUTION	For employer mandated annual required contributions to fund Other Postemployment Benefits (OPEB) associated with the West Virginia Retiree Health Benefit Trust Fund.
163	2209	N		WV OPEB REMAIN CONTR	For employer <u>remaining</u> annual required contributions (above mandated amount) to fund OPEB associated with the West Virginia Retiree Health Benefit Trust Fund.

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<b>Object Codes for Current Expenses</b>					
020	3200	N		OFFICE EXPENSES	Those supplies normally used in the operation of an office and are primarily considered expendable in nature, e.g., letterhead, copy machine paper, toner, typewriter cartridges, calculator ribbons, staplers, tape dispensers, microfilming supplies, photographic film, magazine subscriptions, books and periodicals, cassette tapes, etc. Storage charges for office file documents.
021	3201	Y	1099-MISC	PRINTING AND BINDING	All types of printing and supplies for printing, duplicating and reproducing, binding of printing, and rebinding of books contracted to commercial printers or State-operated printing shops. Use of non-state operated printing shops requires approval by West Virginia Correctional Industries.
022	3202	Y	1099-MISC	RENT EXP (REAL PROP) BLDG	Rental or lease of real estate, buildings, office space, meeting rooms and parking spaces. Lease or rental agreements covered by this object code must have prior approval by the Real Estate Division, Department of Administration. (Not lease purchase.)
023	3203	N		UTILITIES	Sanitation fees, trash/garbage disposal, fire service, police protection fees, septic tank maintenance, and cable television charges. Also includes late charges/penalties covered by PSC. Exempt from formal, competitive bidding and approval of the Purchasing Division (except for trash hauling and dumpster rental when there is more than one PSC approved hauler in the area. An agency purchase order (WV-88), or Agreement (WV-48), is required for cable service and trash hauling in excess of \$2,500 per year.).
024	3204	N		TELECOMMUNICATIONS	Monthly charges for the following services: office telephones, teleconferencing, long distance charges, data circuits for computers, installations and moving charges, Internet charges, late charges/penalties covered by PSC, line charges for facsimile equipment and telephone pole rental. Hotel internet charges incurred during travel should be charged to Object Codes 3211 and 3212.
025	3206	Y	1099-MISC	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.
025	3207	Y	1099-MISC	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.
025	3208	Y	1099-MISC	CONSULTANTS AND CONSULTING FEES	Fees for service, per diem, and/or honorariums for consultants in accordance with an approved agreement with the spending agency.
025	3209	Y	1099-MISC	SECURITY SERVICE	For bonded security guards or services provided by an outside firm and not an individual on the state payroll.
025	3210	Y	1099-MISC	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.
026	3211	N		TRAVEL EMPLOYEE	Payments for authorized in-state and out-of-state travel expenses for persons who must travel as part of their job function/or position in accordance with the State Travel Regulations as issued by the Travel Management Office, Division of Purchasing, Department of Administration and other approved travel plans. This object code is applicable to state employees, board members, commission members, consultants, contractors, and students, patients, and inmates of state schools, hospitals and institutions. Includes athletic travel, team and associated individual travel, student recruiting expenses, and passports.

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026	3212	Y	1099-MISC	TRAVEL NON EMPLOYEE	Payments for authorized in-state and out-of-state travel expenses for persons who must travel as part of their job function/or position in accordance with the State Travel Regulations as issued by the Travel Management Office, Division of Purchasing, Department of Administration and other approved travel plans. This object code is applicable to state employees, board members, commission members, consultants, contractors, and students, patients, and inmates of state schools, hospitals and institutions. Includes athletic travel, team and associated individual travel, student recruiting expenses, and passports.
027	3213	Y	1099-MISC	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.
027	3214	Y	1099-MISC	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.
028	3215	N		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.)
029	3216	Y	1099-MISC	VEHICLE RENTAL	Auto, aircraft (i.e., fixed wing and helicopter), farm equipment (off road) rental, earth moving, hauling, and DOH emergencies for snow/flood.
030	3217	Y	1099-MISC	RENTAL (MACHINE & MISC)	Rental of data processing equipment, computers, printers, copying machines, word processors, telephones, safe deposit boxes, water cooler, fees for usage/rental of portable comfort stations (i.e., port-a-pot), or any other equipment not owned by the spending agency. Includes rental of specific materials or equipment necessary for the production of a program or exhibit except for Training and Development.
031	3218	N		ASSOC DUES & PROF MEMBERS	Dues for membership in associations that benefit the state or the agency, including payments to governmental or private accrediting agencies for required license/accreditation services for hospitals or educational institutions, require the Department Secretary's or designee's approval. Also for an employee's current professional licensing fee that is necessary (i.e., required) to perform his or her CURRENT job or enable the employee to remain current in the job related field. (Attorney General's Opinion, July 1993.) A written agreement (WV-48 or equivalent) is not required.
032	3219	N		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.
033	3220	N		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.
034	3221	N		SUPPLIES-CLOTHING	Articles of clothing purchased or rented for state employees, inmates and patients, e.g., uniforms, linens, blankets, and material purchased for repair and maintenance of the above. Household supplies include items purchased for cleaning, laundering, detergents, disinfectants, light bulbs, garbage cans, trash bags, etc. Any expenditures for athletic or recreational supplies which are not specifically included in any other object code.
034	3222	N		SUPPLIES- HOUSEHOLD	Articles of clothing purchased or rented for state employees, inmates and patients, e.g., uniforms, linens, blankets, and material purchased for repair and maintenance of the above. Household supplies include items purchased for cleaning, laundering, detergents, disinfectants, light bulbs, garbage cans, trash bags, etc. Any expenditures for athletic or recreational supplies which are not specifically included in any other object code.

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035	3224	Y	1099-MISC	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 Object Codes 3206, 3207, 3208, 3209, 3210.)
036	3225	Y	1099-MISC	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.
037	3226	N		SUPPLIES-RESEARCH	Research: Material primarily used for a laboratory environment, e.g., beakers, test tubes, blood slides, lab mice, chemicals, etc., Educational: Material primarily used for, but not limited to classroom instruction, pencils, papers, erasers. Included in this object code are interlibrary charges and student reimbursement for PDA's for 3rd/4th year students for Higher Education. Medical: Personal hygiene/care products for patients, clients, and/or inmates and medications. Note: Bills for physicians are not included in this object code. (See Object Code 3293.)
037	3227	N		SUPPLIES-EDUCATIONAL	Research: Material primarily used for a laboratory environment, e.g., beakers, test tubes, blood slides, lab mice, chemicals, etc., Educational: Material primarily used for, but not limited to classroom instruction, pencils, papers, erasers. Included in this object code are interlibrary charges and student reimbursement for PDA's for 3rd/4th year students for Higher Education. Medical: Personal hygiene/care products for patients, clients, and/or inmates and medications. Note: Bills for physicians are not included in this object code. (See Object Code 3293.)
037	3228	N		SUPPLIES-MEDICAL	Research: Material primarily used for a laboratory environment, e.g., beakers, test tubes, blood slides, lab mice, chemicals, etc., Educational: Material primarily used for, but not limited to classroom instruction, pencils, papers, erasers. Included in this object code are interlibrary charges and student reimbursement for PDA's for 3rd/4th year students for Higher Education. Medical: Personal hygiene/care products for patients, clients, and/or inmates and medications. Note: Bills for physicians are not included in this object code. (See Object Code 3293.)
038	3229	Y	1099-MISC	ROUTINE MAINT CONTRACTS	Charges for routine maintenance contracts/warranties for office equipment/machinery, elevators, heating, air conditioning, aircraft (i.e., fixed wing and helicopter) and communications equipment.
039	3230	N		MANUFACTURING SUPPLIES	Material and supplies used in the manufacture of a finished product, such as material used in making paint, clothing, license plates and furniture.
040	3231	N		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.
041	3232	N		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.
042	3233	Y	1099-MISC	HOSPITALITY	Hospitality expenses include food, nonalcoholic beverages, facility rental, entertainment and other expenses relating to conducting state business. A Request for Hospitality Form TMO3 must accompany the invoice regardless of the amount. Includes snacks/refreshments served during training classes.
043	3234	Y	1099-MISC	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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044	3235	N		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.
045	3236	N		FARM EXPENSE	Expenditures for operation of a farm. Primarily for the purchase of feed, grain, seed, fertilizer, pesticides and veterinary supplies.
046	3237	Y	1099-MISC	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.
047	3238	N		ENERGY EXPENSE UTILITIES	Expenditures for natural gas, electric, fuel oil or any other substance used for heating, cooling, light, or power. Includes charges/penalties covered by Public Service Commission and Department of Environmental Protection for annual emission fees. Exempt from formal, competitive bidding and approval of the Purchasing Division (except for propane gas and coal which must be competitively bid).
048	3239	Y	1099-MISC	DISCHARGE & PAROLE ALLOW	As required by penal institutions.
049	3240	N		INMATE PER DIEM EXPENSES	Disbursements from Division of Corrections to other penal institutions for housing and maintaining inmates.
051	3241	Y	1099-MISC	MISCELLANEOUS	Allowable employee recognition awards, except those paid from personal services and benefits, and those supplies or services which cannot be classified under any other object code. Use Object Code 059 for expenses related to student activities.
052	3242	Y	1099-MISC	TRAINING & DEV - IN STATE	Costs that are associated with training, development, and education, including those materials solely purchased for in-house training (transparencies, films, videos, etc.); rental of training facilities; video teleconferencing charges related to training and education; any professional consulting services in the conducting of training; and tuition reimbursements for job-related course work and IS&C site training fees. This object code is applicable to State employees, board members, commission members, consultants, contractors, and students, patients, and inmates of State Schools, hospitals, and institutions. See Object Code 042 for refreshments served during training. See Object Codes 3211 and 3212 for travel expenses.
052	3243	Y	1099-MISC	TRAINING & DEV - OUT OF STATE	Costs that are associated with training, development, and education, including those materials solely purchased for in-house training (transparencies, films, videos, etc.); rental of training facilities; video teleconferencing charges related to training and education; any professional consulting services in the conducting of training; and tuition reimbursements for job-related course work and IS&C site training fees. This object code is applicable to State employees, board members, commission members, consultants, contractors, and students, patients, and inmates of State Schools, hospitals, and institutions. See Object Code 042 for refreshments served during training. See Object Codes 3211 and 3212 for travel expenses.
053	3244	N		POSTAL	Those charges for postage, box rent, postage meter or any charges connected with the United States Postal System or charges by Central Mail.
053	3245	N		FREIGHT	Charges for either shipping or receiving material. This will include courier service charges, motor freight, air freight and other express charges, such as fuel surcharge. United Parcel Service or similar companies charges are to be considered freight charges.
054	3246	N		SUPPLIES-COMPUTER	Lines, cable, connector, packaged computer software and licenses, computer hardware, modem, CD ROM, printers, scanners, computers (includes laptops), monitors, and other computer supplies or equipment (does not include computer publications) for use in the office and classroom. (Less than \$5,000 each.) (More than \$5,000 see Object Codes 5210 and 8203.)
054	3247	N		SOFTWARE LICENSES	Lines, cable, connector, packaged computer software and licenses, computer hardware, modem, CD ROM, printers, scanners, computers (includes laptops), monitors, and other computer supplies or equipment (does not include computer publications) for use in the office and classroom. (Less than \$5,000 each.) (More than \$5,000 see Object Codes 5210 and 8203.)
054	3248	N		COMPUTER EQUIPMENT	Lines, cable, connector, packaged computer software and licenses, computer hardware, modem, CD ROM, printers, scanners, computers (includes laptops), monitors, and other computer supplies or equipment (does not include computer publications) for use in the office and classroom. (Less than \$5,000 each.) (More than \$5,000 see Object Codes 5210 and 8203.)
054	3249	N		OFFICE EQUIPMENT-CURRENT EXPENSES	Lines, cable, connector, packaged computer software and licenses, computer hardware, modem, CD ROM, printers, scanners, computers (includes laptops), monitors, and other computer supplies or equipment (does not include computer publications) for use in the office and classroom. (Less than \$5,000 each.) (More than \$5,000 see Object Codes 5210 and 8203.)

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056	3250	Y	1099-MISC	ATTY LEGAL SERVICE PYMTS	Payments to attorneys who are external to state government for legal services provided (i.e., indigent defense counsel, other defense counsel, legal research, mental hygiene legal services and other related legal services.) Pay using an invoice (I-document).
057	3251	N		ATTY REIMBURSABLE EXPENSE	Payments to attorneys who are external to state government for reimbursable expenses such as telephone, travel, postage, expert witness, court reporters, private investigations or other related expenses. Pay using an invoice (I-document).
058	3252	N		MISC EQUIPMENT PURCHASES	All purchases of equipment with a dollar value of less than \$5,000, except computer-related equipment (see Object Codes 3246, 3247, 3248, and 3249). Includes firearms and medical equipment. Also includes burial vaults, headstones, or markers for Veterans Assistance. Refer to Asset related object codes for purchases over \$5,000.
059	3253	Y	1099-MISC	STUDENT ACTIVITIES	Expenses relating to activities for students, including expenses for student group meetings.
080	3254	N		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.
081	3255	N		PAYMENT OF CLAIMS	Payments of claims and settlement agreements, and other directly related expenditures awarded by the Insurance Commissioner, WorkForce West Virginia, PEIA, CHIP, BRIM, and other state agencies which pay claims and/or settlement agreements. This object code is appropriate for payments to the actual victim of a crime, but not for any expenses paid to others as a result of the crime. Payments to others as a result of a crime should also be processed using the appropriate object code for the original type of payment. Claims awarded through the Court of Claims on behalf of state agencies for items such as, but not limited to, acquisition of land, disbursements to physicians and hospitals for medical services, attorney fees, and payments to a vendor for any other unpaid debt of the state should be processed using the appropriate object code for the original type of payment being made, as if the state agency had processed the payment.
083	3256	N		GRANTS	Disbursement of funds for the payment of grants such as fairs and festivals for the Department of Agriculture and the Division of Culture and History; the payment of agricultural awards, awards for contests, educational scholarships, entitlement grants, financial aid for students, Upward Bound stipends, economic loans or other appropriate authorized expenditure. Agency must have granting authority and may determine the guidelines stating how the grant funds are to be expended.
083	3257	N		AWARDS	Disbursement of funds for the payment of grants such as fairs and festivals for the Department of Agriculture and the Division of Culture and History; the payment of agricultural awards, awards for contests, educational scholarships, entitlement grants, financial aid for students, Upward Bound stipends, economic loans or other appropriate authorized expenditure. Agency must have granting authority and may determine the guidelines stating how the grant funds are to be expended.
083	3258	N		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.
083	3259	N		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.

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084	3260	N		CASE SERV (HHR/VOC REHAB)	Payments for a variety of case services to meet and/or maintain the needs of clients, including travel reimbursement to transport clients to receive services, room and board (paid directly to clients), medical supplies for clients which include medications, medical records and other rehabilitation equipment. Also, to support the covered children and adults within the Children and the Family Adult Services Programs, Independent Living, the Family Assistance Programs and the Early Care and Education Programs.
086	3261	N		TAX MAPPING	Disbursements by Department of Revenue, Tax Division for surface and mineral maps.
088	3262	N		BOND SALE COSTS	Those costs incurred by the State spending agency in the sale of bonds (e.g., broker commission, bond counsel, trustee fees, insurance fees and other associated costs related to the sale of the bonds), but shall not include the normal disbursements to retire bonds (see Debt Service Object Codes 3288,3289,3290, and 3291).
089	3263	N		BANK COSTS	For outside state government bank service charges, including credit card processing fees, fees and handling fees. Does NOT include State Treasurer's Office fees (see object code 3324).
090	3264	N		ASSISTANCE PAYMENTS	Disbursements by Division of Human Services to claims recipients, e.g. food stamps, foster care for children, clothing, homeless and T.R.I.P, and other public assistance payments.
093	3265	N		REIMBURSEMENT	Expense to Expense transfers for services provided in accordance with applicable state law and not identified by a specific object code(s). May also include authorized reimbursements to county and/or Local Governments which are not processed as expense to expense transactions.
093	3265	N		REIMBURSEMENT	Expense to Expense transfers for services provided in accordance with applicable state law and not identified by a specific object code(s). May also include authorized reimbursements to county and/or Local Governments which are not processed as expense to expense transactions.
094	3266	N		MISC LAND EXPENSE	Includes moving expenses directly related to land acquisition by the State and minor property damage.
096	3267	Y	1099-INT	OTHER INTEREST AND PENALT	To be used for all interest and penalty payments, including IRS penalty interest and other payroll related interest assessments, e.g., interest on back wage settlements, prompt payment interest, interest payments to U.S. Treasury for audit findings, etc. (Does not include Debt Service interest.)
097	3268	Y	1099-MISC	LOTTERY PRIZES	Payment of lottery prizes.
099	3269	N		NATURAL DISASTER GRANTS	Payments made to victims as a result of a declared natural disaster in West Virginia. These payments only include actual disaster payments made to a claimant and do not include any expenses associated with disaster recovery or unemployment assistance payments.
100	3270	N		FUND TRANSFERS	Transfer of operating funds from one state agency to another not related to any prior expenditure. Transfers from appropriated funds are specifically governed by W.Va. Code §11B-2-17.
101	3271	N		LEGISLATIVE DIRECTED TRSF	Utilized to record Legislative Directed transfers when the recipient is not a state agency. This object code should not be used if there is a direct relationship to any goods or services received by the paying agency or the state.
101	3271	N		LEGISLATIVE DIRECTED TRSF	Utilized to record Legislative Directed transfers when the recipient is not a state agency. This object code should not be used if there is a direct relationship to any goods or services received by the paying agency or the state.
110	3272	N		PEIA RESERVE TRANSFER	Statutory transfer of funds in accordance with W.Va. Code §11B-2-15. The amount of this transfer shall be one percent of the agency's annualized expenditures from state funds, excluding Federal Funds based on filled full-time equivalents as determined by the State Budget Office as of the first day of April for each fiscal year. The only exclusions are Higher Education and its affiliates.
111	3273	N		COUNTIES & MUNICIPALITIES	Remittance to counties and municipalities for statutory distributions.
113	3274	N		PAY OF COAL SEVERANCE TAX	Distribution of coal severance taxes to counties and municipalities.
114	3275	N		INVESTMENTS	Disbursements for investment purposes by the Treasurer's Office.
115	3276	N		MMBRSHP LOANS & RTRMT FND	Disbursements for employees withdrawing from retirement funds.
116	3277	N		PENSION BENEFITS	To be used for those individuals who receive monthly retirement checks and whose retirement benefits have been fully vested.

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117	3278	N		WTHDRWL FROM RTRMT FUNDS	To be used when individuals leave employment before their retirement benefits are vested and disbursements/withdrawals are made from the retirement fund.
118	3279	N		PURCHASE OF BONDS	Disbursements for United States Savings Bond purchases.
119	3280	N		ABCA USE ONLY	Distribution of mini-distillery gross sales collections to market zone retailers. (For ABCA use only.)
123	3281	N		PAYMENTS - NATIONAL GUARD	Payments by the Adjutant General's Office or their designee for quarters and subsistence for National Guard while on active duty when activated by the Governor. (For Adjutant General's Office use only.)
124	3282	N		COST ALLOC ADJ/SETTLEMENT	To be used to allocate expenditures to the proper funds when an agency estimates a "draw down" and later determines actual expenses for a project.
125	3283	N		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.
127	3284	N		TRUSTEE PAYMENTS	Remittance of bond sale proceeds to third party administrators.
128	3285	N		FEDERAL SUBRECIPIENT DISB	Disbursements of federal awards made to subrecipients (do not include other state agencies) to carry out a federal program. The definition of subrecipient is any nonfederal entity, not-for-profit organization, county or municipality that expends federal awards received from a pass-through entity, (i.e., a state agency) to carry out a federal program, but does not include an individual who is a beneficiary of such a program. This object code should be used for federal awards only and is not to be used for processing vendor payments or payments made with state funds.
129	3286	Y	1099-G	TAXABLE GRANTS & SUBSIDIE	Payments for USDA Agricultural subsidies. (See Object Code 3292 for others.)
130	3287	Y	1099-MISC	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 Object Code 6200 for state-owned property.)
151	3288	N		DEBT SERV (BONDED-PRIN)	Expenditures for principal payments on bonded debt.
152	3289	Y	1099-INT	DEBT SERV (BONDED-INT)	Expenditures for interest payments on bonded debt.
153	3290	N		DEBT SERV (LEASES-PRIN)	Expenditures for principal payments on lease purchases, including capital leases and notes payable. Do not include Operating (Rental) Lease Payments.
154	3291	Y	1099-INT	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.
155	3292	Y	1099-G	TAXABLE GRANTS-SUBSIDIES	Subsidized energy financing or grants for projects designed to conserve or produce energy but only with respect to section 38 property or dwelling unit located in the United States. Also for other taxable grants. For Agriculture, see Object Code 3286.
156	3293	Y	1099-MISC	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.
158	3294	N		PREPAID TUITION PAYMENTS	Disbursements to a third party processor or disbursements made directly to an institution of higher education for tuition benefits provided under the state's SMART529 plan. (For Treasurer's Office use only.)
159	3295	Y	1099-MISC	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.
161	3296	N		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.
162	3297	Y	1099-MISC	DEBT SERVICE-BOND ADM FEE	Expenditures for administrative fee payments on bonded debt.
164	3298	Y	1099-MISC	SUPPLEMENTAL PURSE AWARDS	Moneys awarded to qualifying participants based on purse earnings. (For Racing Commission use only.)



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165	3299	Y	1099-MISC	CRIME SCENE CLEANUP	Where a criminal act necessitates the professional cleaning of the scene and results in direct expenses that qualify for disbursement from the Crime Victims Compensation Fund.
166	3300	N		CRIME SCENE CLEANUP/CLAIM	Where a criminal act necessitates the cleaning of the scene and results in expenses that qualify for reimbursement to the claimant from the Crime Victims Compensation Fund.
167	3301	N		SUP CT PUB CAMPAIGN FINAN	Distribution of public campaign funds to candidates for the Supreme Court of Appeals participating in the public campaign finance process. (Secretary of State/State Election Commission use only.)
168	3302	N		FEDERAL FUNDS TRF BETWEEN STATE AGENCIES	Disbursement of federal awards money made to another state agency to carry out a federal program. Boards of education and higher education research and development corporations are not considered state agencies for this object code. 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. (See object code 3285 for disbursements to entities not designated as state agencies.)
New	3303	N		PENSION PLAN PAYMENTS	
New	3304	N		LOSS ON SALE TO INTERAL DEPARTMENTS	For Fixed Assets
New	3305	N		LOAN CANCELLATIONS AND WRITE OFF	Higher Education use only
New	3306	N		AMORTIZATION EXPENSE	Higher Education use only
New	3307	N		FEE ASSESSED BY COMMISSION FOR INTEREST	Higher Education use only
New	3308	N		FEE ASSESSED BY COMMISSION FOR OTHER	Higher Education use only
New	3309	N		BAD DEBT EXPENSE	Higher Education use only
New	3310	N		PERKINS PRIN./INT. COST ACCEPTED	Higher Education use only
New	3311	N		PERKINS FEES ACCEPTED	Higher Education use only
New	3312	N		RETIREMENT OF INDEBTEDNESS	Higher Education use only
New	3313	N		CAPITALIZED INTEREST EXPENSE	Higher Education use only
New	3314	N		UNDERWRITER'S DISCOUNT	Higher Education use only
New	3315	N		DISPOSAL OF PLANT FACILITIES	Higher Education use only
New	3316	N		LOSS ON DISPOSAL OF FIXED ASSETS	Higher Education use only
New	3317	N		DEPRECIATION EXPENSE	Higher Education use only
New	3318	N		PROPERTY TAXES	Higher Education use only
New	3319	N		FEE ASSESSED BY FOR PRINCIPAL	Higher Education use only
New	3320	N		TUITION AND FEES RETAINED BY BOARD	Higher Education use only
New	3320	N		TUITION AND FEES RETAINED BY BOARD	Higher Education use only
New	3321	N		REFUNDS TO GRANTORS	Higher Education use only
New	3322	N		COST OF GOODS SOLD	

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174	3323	N		DISALLOWANCE PAYMENTS	Payments related to an audit or review finding. Does NOT include interest paid on audit findings (see object code 3267).
175	3324	N		STATE TREASURER'S OFFICE FEES	Payments for banking services provided by the State Treasurer's Office including stop payments, returned check fees, and e-Government fees.
New	3325	N		WAIVERS	Higher Education use only
133	8206	Y	1099-MISC	COURT REPORTER FEES	Supreme Court Use Only
134	8207	N		JURY FEES	Supreme Court Use Only
135	8208	Y	1099-MISC	WITNESS FEES	Supreme Court Use Only
136	8209	N		JURY BOARD AND ROOM	Supreme Court Use Only
137	8210	Y	1099-MISC	MENTAL HYGIENE	Supreme Court Use Only
138	8211	Y	1099-MISC	DRUG TESTING	Supreme Court Use Only
139	8212	Y	1099-MISC	MEDICAL/MENTAL	Supreme Court Use Only
140	8213	Y	1099-MISC	PUBLICATION FEES	Supreme Court Use Only
141	8214	N		PRINTING-SUPREME CT CASES	Supreme Court Use Only
146	8215	Y	1099-MISC	OTHER COURT EXPENSES	Supreme Court Use Only
147	8216	Y	1099-MISC	INTERPRETERS FEES	Supreme Court Use Only
<b>Object Codes for Equipment</b>					
070	5200	N		OFFICE EQUIPMENT-ASSETS	Any article that is purchased for use or is to be located within the office and any purchases of equipment used in the field of communications, e.g., desks, bookcases, two-way radios, copiers, printing equipment, etc.; includes vehicular two-way radios and the installation of the radios. (Value greater than \$5,000 for each item.)
070	5201	N		COMMUNICATION EQUIPMENT	Any article that is purchased for use or is to be located within the office and any purchases of equipment used in the field of communications, e.g., desks, bookcases, two-way radios, copiers, printing equipment, etc.; includes vehicular two-way radios and the installation of the radios. (Value greater than \$5,000 for each item.)
071	5202	N		MEDICAL EQUIPMENT	Articles of medical equipment, e.g., x-ray equipment, dental chairs, etc. (Value greater than \$5,000 for each item.)
072	5203	N		RESEARCH AND EDUCATIONAL	Equipment purchased for primary use in school classrooms or labs or in occupational therapy, e.g., sewing machine for teaching or enhancing sewing skills, welding equipment which has a primary function of welding instruction, etc. (Value greater than \$5,000 for each item.)
073	5204	N		HOUSEHOLD EQUIP & FURNG	Equipment purchases for items normally found in the home or the operation of a home, e.g., dorm furniture, drapes, bedding (not linens), carpeting, room air conditioning, etc. (Value greater than \$5,000 for each item.)
074	5205	N		BUILDING EQUIPMENT	Those items that become part of the real estate after installation. Garbage disposals, furnaces, air-conditioning (not room air-conditioners, unless walls are altered for permanent installation). (Value greater than \$5,000 for each item.)
075	5206	N		VEHICLES	Vehicles that are purchased primarily for transportation of people and light hauling, e.g., cars, station wagons, buses, vans, pick-up trucks, trailers. Construction and farm vehicles (tractors) are not classified in this object code. (Value greater than \$5,000 for each item.)
076	5207	N		LIVESTOCK/FARM/ & CONSTR	Purchases of livestock and farm equipment (includes riding mowers and lawn care equipment). Purchases of heavy equipment used in construction, e.g., trucks, graders, dozers, etc. (Value greater than \$5,000 for each item.)
077	5208	N		BOOKS AND PERIODICALS	All books plus periodicals when bound for permanent filing. Films, Internet library access, VCR tapes, CD's and recordings (value greater than \$5,000). This would include a single book purchased with a value of less than \$5,000 if when added to a collection, the total value of the collection would exceed \$5,000 (e.g., State Code books).
078	5209	N		OTHER CAPITAL EQUIPMENT	Any equipment purchases greater than \$5,000 not classified in any other object code.

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170	5210	N		COMPUTER EQUIPMENT	Any computers, laptops, computer hardware, monitor, lines, cable, connector, modem, CD ROM, printers, and other computer equipment (does not include computer publications or software) purchased for use in the office or the classroom. (Value greater than \$5,000 for each item.) Any lease purchase should be charged to Object Code 3290 and/or 3291. (Value less than \$5,000, see Object Codes 3246, 3247, 3248, and 3249.)
<b>Object Codes for Repairs and Alterations</b>					
061	6100	Y	1099-MISC	OFFICE REPAIRS	Labor and/or materials used in the repair of an office machine such as a typewriter, computer, calculator, copying machine, reupholstering a chair, two-way radios (hand or vehicular), telephone repairs, etc.
061	6101	Y	1099-MISC	COMMUNICATION EQUIPMENT REPAIRS	Labor and/or materials used in the repair of an office machine such as a typewriter, computer, calculator, copying machine, reupholstering a chair, two-way radios (hand or vehicular), telephone repairs, etc.
062	6102	Y	1099-MISC	RESRCH/ED & MED EQPT REPA	Labor and/or material used in the repair or maintenance of equipment located in the classroom or laboratories. Also, for repairs or maintenance of any medical equipment.
063	6103	Y	1099-MISC	BLDNG/HSEHLD EQUIP REPAIR	Labor and/or material used in the repair and maintenance of equipment normally located within a repair or machine shop, custodial equipment such as floor polishers, dorm furniture such as a refrigerator, and heating and air-conditioning system repairs.
064	6104	Y	1099-MISC	ROUTINE MAINT OF BLDGS	Labor and/or materials used for maintenance or to make repairs to a building either internally or externally. Includes inspection/certification of fire hydrants, fire extinguishers, fire alarms and automated security systems. Repairs that increase the life or value of the building are to be reported under Object Code 7401 or 7403.
065	6105	Y	1099-MISC	VEHICLE REPAIRS	Repair of vehicles used primarily for individual(s) transportation; autos, vans, buses, station wagons, aircraft (i.e., fixed wing and helicopters). This object code is to be used for repairs considered major repairs as opposed to regular maintenance. (Use Object Code 3225 for regular maintenance.)
066	6106	Y	1099-MISC	ROUTINE MAINT OF GROUNDS	Labor and/or materials for maintenance activities, such as painting fencing, planting annual flowers, stenciling or striping of parking areas, etc. Activities that increase the life or value of the grounds are to be reported under Object Code 6201 or 7403.
067	6107	Y	1099-MISC	FARM & CONSTR EQPT REPAIR	Labor and/or material for repair and maintenance of heavy equipment such as dozers, tractors, end loaders, riding lawn mowers, etc.
068	6108	Y	1099-MISC	OTHER REPAIRS AND ALT	Labor and/or materials for repairs to power tools, hand tools, and miscellaneous small equipment. This object code should be used for repair or maintenance of occupational equipment or athletic equipment and any other repairs and alterations for object codes not classified above (Object Codes 6100, 6101, and 6107).
<b>Object Codes for Land</b>					
144	6200	Y	1099-MISC	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 Object Code 3287 for non-State owned property.)
148	6201	Y	1099-MISC	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 7403 for non-State owned property.)
149	6202	Y	1099-S	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 3266.
<b>Object Codes for Buildings</b>					
092	7400	Y	1099-MISC	BUILDING CONSTRUCTION	Disbursements for the construction of buildings.
143	7401	Y	1099-MISC	BUILDING IMPROVEMENTS	Labor and/or materials used to alter a State-owned building, either internally or externally, in such a fashion as to improve the overall life or value of the structure when an agency or institution owns the building. (See Object Code 7403 for non-State owned property.)
150	7402	Y	1099-S	BUILDING PURCHASES	Disbursements for the acquisition of buildings.
157	7403	Y	1099-MISC	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.

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<b>Object Codes for Other Assets</b>					
120	8200	Y	1099-MISC	CNTRCTR PMT CAP ASST PR	Payments to contractors for the construction of capital infrastructure projects, such as roads, bridges, water systems, rail lines, etc.
121	8201	N		PURCH MATERIAL/SUPPLIES	The acquisition of materials and supplies that will be placed into an agency's physical inventory and perhaps be stockpiled for lengthy periods of time. Examples include stone, lumber, salt, equipment parts and paint.
122	8202	Y	1099-MISC	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.
171	8203	N		COMPUTER SOFTWARE	Any computer software or licenses purchased for use in the office. (Value greater than \$5,000 for each item.) Any lease purchase should be charged to Object Code 3290 and/or 3291. (Value less than \$5,000, see Object Codes 3246, 3247, 3248, and 3249.)
171	8203	N		COMPUTER SOFTWARE	Any computer software or licenses purchased for use in the office. (Value greater than \$5,000 for each item.) Any lease purchase should be charged to Object Code 3290 and/or 3291. (Value less than \$5,000, see Object Codes 3246, 3247, 3248, and 3249.)
172	8204	Y	1099-MISC	INTANGIBLES	Any separately purchased mineral rights, timber rights, water rights, patents, trademarks or easements (not for highways). (Value greater than \$25,000 for each item.)
173	8205	Y	1099-MISC	INTERNAL GENERATE SOFTWARE	Software is internally generated if it is created or produced by the government or an entity contracted by the government, or if they are acquired from a third party but require more than minimal incremental effort on the part of the government to begin to achieve their expected level of service capacity. Only the Application Development Stage may be capitalized, which includes design, software configuration and software interfaces, coding, installation of hardware, and testing, including the parallel processing phase. All other activity, including preliminary project activities (conceptualization, evaluation of alternatives, determination of needed technology, and selection) and Post-Implementation activities (application training and software maintenance) should be expensed. (Value greater than \$1,000,000.)