

Expenditure Line Item Definitions As of January 5, 2018

Line Item	Description
	-- Definition
5010101	Gen Exp - Advertising and 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 billboards. 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.
5010201	Gen Exp - Association Dues and Professional Memberships -- Dues for membership in associations that benefit the state or agency, including payments to governmental or private accrediting agencies for required license/accreditation services for hospitals or educational institutions, require the <i>Approval of Administrative Units Shared Services Center at WVU</i> . Also, an employees' current professional licensing fee that is necessary (required) to perform his or her CURRENT job or enable the employee to remain current in job related field.
5010401	Gen Exp – Awards, Educational Scholarships, Loans, Tuition & Fees -Disbursement of funds for the payment of educational scholarships, entitlement grants, financial aid for students, Upward Bound stipends, awards for contests, and 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 line item to purchase goods or services.
5010501	Gen Exp - Books and Periodicals – Departmental Use Only excluding Libraries -- All books plus periodicals when bound for permanent filing. Also includes films, internet library access, online subscriptions, CD's and recordings. These are not to be used in the WVU Libraries (Main Campus, Law School, and Regional Campuses) or capitalized as library material.
5010502	Gen Exp - Library – E-Resources Non-Perpetual Access -- To record E-Subscriptions, non-perpetual access. <i>WVU Library use only - Main Campus, Law, & regional campus libraries.</i>

- 5010503 **Gen Exp - Library – Platform Access Fee**
 --To record platform access fee for subscriptions. *WVU Libraries use only - Main Campus, Law, & regional campus libraries.*
- 5010605 **Gen Exp – Built-in Equipment Less than \$5,000**
 -- Equipment (including medical equipment) purchased for **less than \$5,000** that is permanently fixed to a current building but will not change the value of that building, such as, an air conditioning unit installed into a wall.
- 5010611 **Gen Exp – Built-In Equipment Greater than \$5,000 (Building Equipment)**
 --Building Equipment: 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) with a value **greater than \$5,000** for each item.
- 5010701 **Gen Exp – Carpet, Drapes, Wall Coverings Equal to or Greater than \$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) with a value **greater than \$5,000** for each item.
- 5010705 **Gen Exp - Carpet, Drapes, Wall Coverings Less than \$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) with a value **less than \$5,000** for each item.
- 5010801 **Gen Exp - Clothing, Household & Recreational Supplies**
 -- Articles of clothing purchased or rented for state employees, inmates and patients, such as 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. and any expenditure for athletic or recreational supplies not specifically included in any other line item. *Personal hygiene and personal care products are not to be included in this line item.*
- 5010902 **Gen Exp – Computer Supplies**
 - Charges for lines, cable, connector, computer hardware, modem, CD ROM, printers, scanners, computers (including laptops), monitors and other computer supplies or equipment (such as computer paper but excluding computer publications).
- 5010907 **Gen Exp – Computer Services – Other than WV State Agencies**
 - Charges for computer services by private agencies for contractual or professional support services for computers and software, programming, machine time, transaction fees, website hosting and/or other related computer services. A written agreement (WV-48 or equivalent) is required for professional and contractual services. *(See line item 5010908 for computer services by Information Technology Services at West Virginia University or other state agencies.)*

- 5010908 **Gen Exp – Computer Services – Internal**
 - Charges for computer services by State Agencies such as Information Technology Services at West Virginia University, 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, website hosting and/or other related computer services. A written agreement (WV-48 or equivalent) is required for professional and contractual services.
- 5011105 **Gen Exp - Computer Software Value less than \$5,000 per license**
 -- Packaged computer software and licenses for use in the office and classroom with a value of **less than \$5,000**.
- 5011111 **Gen Exp – Computer Software Value Equal to or Greater than \$5,000**
 -- Packaged computer software and licenses purchased for use in the office and classroom with a value **greater than \$5,000** for each item.
- 5011203 **Gen Exp - Equipment Less than \$5,000 – Office & Communication**
 -- Any article that is purchased for use or is to be located within the office and purchases of equipment used in the field of communications (e.g., desks, bookcases, two-way radios, copiers, printing equipment) including vehicular two-way radios and the installation of the radios with a value **less than \$5,000** for each item.
- 5011204 **Gen Exp - Equipment Less than \$5,000 – Research & Educational**
 -- Equipment purchased for primary use in school classrooms or labs or in occupational therapy (e.g., sewing machines for teaching or enhancing sewing skills, computers in classrooms, welding equipment which has a primary function of welding instruction) with a value **less than \$5,000** for each item.
- 5011205 **Gen Exp - Equipment Less than \$5,000 – Household & Furnishings**
 -- Equipment purchases for items normally found in a home or the operation of a home (e.g., dorm furniture, drapes, bedding (not linens), carpeting, room air conditioning) with a value **less than \$5,000** for each item.
- 5011206 **Gen Exp - Equipment Less than \$5,000 – Medical Equipment**
 -- Articles of medical equipment (e.g., dental chairs, x-ray equipment) with a value **less than \$5,000** for each item.
- 5011207 **Gen Exp - Equipment Less than \$5,000 – Vehicles**
 -- Vehicles that are purchased primarily for transportation of people and light hauling (e.g., cars, station wagons, buses, vans, pick-up trucks, trailers) with a value **less than \$5,000** for each item. *For construction and farm vehicles, see line item 5011208.*
- 5011208 **Gen Exp - Equipment Less than \$5,000 – Farm & Construction Equipment**
 -- Purchases of farm equipment (e.g., riding mowers and lawn care equipment) and heavy equipment (e.g., trucks, graders, dozers, etc.) with a value **less than \$5,000** for each item.

- 5011209 **Gen Exp - Equipment Less than \$5,000 – Other Capital Equipment**
 -- Any equipment purchases **less than \$5,000** not classified in any other equipment line item.
- 5011301 **Gen Exp - Farm Expense**
 -- Expenditures for operation of a farm (primarily the purchase of feed, grain, seed, fertilizer, pesticides, and veterinary supplies).
- 5011401 **Gen Exp - Food Products**
 -- For purchase of food and food products. Also includes purchase of bottled water and food handler's card fee. *For food or food products for resale (e.g. food purchased for college cafeterias), see line item 5012201.*
- 5011501 **Gen Exp – Hospitality**
 --Food, nonalcoholic beverages, facility rental, entertainment and other related expenses for the reception of guests for a specific event or function relating to conducting state business, including training. See the Hospitality Services Policy for guidelines. *For expenses related to student activities, use line item 5011502.*
- 5011502 **Gen Exp – Student Activities**
 -- Expenses relating to activities for students, including expenses for student group meetings.
- 5011503 **Gen Exp – Athletic Recruiting**
 -- Expenses relating to athletic recruiting. *For Athletics Use Only.*
- 5011601 **Gen Exp - Human Subject Payments**
 -- Payments to human test subjects in research studies.
- 5011701 **Gen Exp - Insurance**
 -- All premiums for casualty, liability, vehicle insurance, employee bond, and fidelity insurance. *Prior approval is required through Administrative Units Shared Service Center (293-5711).*
- 5011801 **Gen Exp - Interest and Penalties**
 -- To be used for all interest and penalty payments including IRS penalty interest and other payroll related assessments, including interest on back wage settlements, prompt payment interest and interest to U.S. Treasury for audit findings, etc.
- 5011901 **Gen Exp - Livestock Equal to or Greater than \$5,000**
 -- Purchase of live animals, specifically for use on a farm, with a value **greater than \$5,000**.
- 5011905 **Gen Exp - Livestock less than \$5,000**
 -- Purchase of live animals with a value **less than \$5,000**.

- 5012011 **Gen Exp – Routine Maintenance 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.
- 5012102 **Gen Exp - Medical Services 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, acupuncture, treatment facilities for addiction and veterinarians.
- 5012106 **Gen Exp - Medical Prescriptions, Supplies**
 -- Patient personal hygiene/care products, medications, hospital bills, hospital lab fees and charges for prescriptions. *For physician's fees, see line item 5012102.*
- 5012201 **Gen Exp – Merchandise for Resale**
 --Those items purchased for the purpose of resale (e.g., food, candy, souvenirs) in places such as students unions, book stores, and college cafeterias. This can include incidental costs related to obtaining merchandise, such as shipping and storage costs and food handler's card fees related to preparing food for sale to customers.
- 5012202 **Gen Exp – Contracted Dining Meal Plans**
 - For dining meal costs shared with external vendors. **SABO use only.**
- 5013001 **Gen Exp – Office Expense**
 -- Those supplies that are 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). Also includes storage charges for office files. *For expenses related to student activities, see line item 5011502.*
- 5013002 **Other General Expenses**
 --Supplies or services which cannot be classified under any other line item. *For expenses related to student activities, see line item 5011502. For employee recognition awards, see line item 5013006.*

- 5013004 **Gen Exp – 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.
- 5013005 **Gen Exp – Patent Expense**
 -- To record expenses associated with patents. *For Research Corporation use only.*
- 5013006 **Gen Exp – Employee Recognition Awards**
 -- Used for the payment of expenses relating to allowable employee recognition awards, except those paid from personal services and benefits.
- 5013007 **Gen Exp – Guarantees**
 --To record expenses related to guarantees. *Athletics use only.*
- 5013008 **Gen Exp – Univ Club Cultural Event**
 --To record expenses for University Club activities.
- 5013009 **Gen Exp – Employee Relocation**
 - To record employee relocation or moving expenses.
- 5014101 **Gen Exp - Payment of Claims**
 -- Payment of Claims: Payments of claims and settlement agreements awarded by Workers' Compensation, Bureau of Employment Programs, PEIA, CHIP, BRIM, and other state agencies which pay claims.
- This line item 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 line item 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.
- Do not use this line item for transfer payments.*
- 5014201 **Gen Exp - 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, motel/hotel tax, or other payments of taxes. Taxes collected on behalf of the state of West Virginia such as Consumer Sales tax, should be remitted to the appropriate State Agency via a revenue transfer adjusting entry.

- 5014301 **Gen Exp - Postage and Freight**
 Those charges for postage, box rent, postage meter or any charges connected with the United States Postal System (USPS) or charges by Central Mail. *This line item should not be used for freight charges other than charges by the USPS; for those charges, use line item 5014303.*
- Note: Freight charges on pieces of equipment received should be considered as part of the cost of the equipment and charged to an equipment expense line item.*
- For courier service fees for state treasurer bank account, see line item 5014302.*
- 5014302 **Gen Exp – State Bank Courier Service Fees**
 --To record courier service fees charged for state treasurer bank account.
- 5014303 **Gen Exp – Freight**
 -- To record 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 company 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 equipment expense line item.*
- For courier service fees for state treasurer bank account, see line item 5014302.*
- 5014401 **Gen Exp - 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 operating printing shops.
- 5014402 **Gen Exp – Program Cost**
 -- Use only for transactions between auxiliary and non-auxiliary departments; between non-auxiliary and auxiliary departments; or between auxiliary and auxiliary departments for payments in support of programs such as the RFL Program, Dining Dollars, or Mountie Bounty programs.
- 5014403 **Gen Exp – Photography & Graphics**
 -- To record expenses for photography and graphics.
- 5014501 **Gen Exp – Rent Short Term of Machines, Operating Leases & Misc.**
 -- Lease of data processing equipment, computers, printers, copy machines, word processors, safe deposit boxes, water coolers, fees for usage/rental of portable comfort stations (i.e. port-a-pot), or any other equipment not owned by WVU. Includes rental of specific materials or equipment necessary for the production of a program or exhibit except for training and development. *For vehicle rental, see line item 5301111. For lease purchase of equipment, see line items 5411101 and/or 5411102. For rental of telephones, see line item 5014902.*

- 5014601 **Gen Exp – Rent Off Campus Facilities - Land, Space & Building Rental**
 -- Off campus rental or lease of real estate, buildings, office space, meeting rooms and parking spaces. Lease or rental agreements covered by this line item must have prior approval by Facilities and Services (293-7202), Leasing Office and the Real Estate Division. *For lease purchase of equipment, see line item 5411101 and/or 5411102.*
- 5014605 **Gen Exp – Rent On Campus Facilities – Land, Space & Building Rental**
 -- On campus rental or lease of real estate, buildings, office space, meeting rooms and parking spaces. Lease or rental agreements covered by this line item must have prior approval by Facilities and Services (293-7202), Leasing Office and the Real Estate Division. *For lease purchase of equipment, see line items 5411101 and/or 5411102.*
- 5014701 **Gen Exp - Research & Educational Supplies**
 -- **Research** – Material primarily used for a laboratory environment (e.g., beakers, test tubes, blood slides, lab mice, chemicals). **Educational** – Material primarily used for, but not limited to, classroom instruction such as pencils, papers, or erasers or items used for student recognition, such as plaques, trophies, certificates and ribbons. Included in this line item are interlibrary charges for Higher Education. Also included are student reimbursement for PDA’s 3rd/4th year students for Higher Education.
- 5014702 **Gen Exp – Shared Facility Fees**
 -- Used to track shared facilities fees (fees for use of research and instructional space/equipment). **For rental of equipment, see line item 5014501. For rental of facilities, see line items 5014601 and 5014605.**
- 5014801 **Gen Exp – Stipends, Wages/Salary**
 -- Fixed sums paid regularly to an employee of the University or an outside participant (under contract) attending school. The allowance is for reimbursement of expenses in performance of work, which is outside the scope of normal job duties and employment contracts and may be paid to faculty, staff or students. Payments may also include payment to individuals of participating in medical research study or studies. Stipends are allowed for periodic payments to graduate assistant, dormitory resident assistants and officers of student government association or similar student organizations.
- Note: Do not include grants, awards, scholarships or fellowships under this line item (see line item 5010401).**
- 5014901 **Gen Exp - Telecommunications**
 -- Monthly charges for the following services: office telephones, teleconferencing, long distance charges, data circuits for computers, installations or moving charges, Internet charges, facsimile equipment line charges, late charges/ penalties covered by the Public Service Commission, and telephone pole rental. *Hotel internet charges incurred during travel should be charged to line item 5301101 or 5301121. Purchase and installation*

of a phone system should be charged to line item 5410301. Any lease purchase payment should be charged to line items 5411101 and/or 5411102. For cellular charges, use line item 5014903.

- 5014902 **Gen Exp - Telephone Rental**
-- Rental of telephones not owned by WVU.
- 5014903 **Gen Exp – 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.
- 5015101 **Gen Exp – Training & Development Employee**
-- Training and Development: Costs which are associated with the 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, 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. This line item is applicable to employees, board members, consultants, contractors and students.
For refreshments served during training, see line item 5011501.
- Note: Do not include grants, awards, scholarships, loans, and those costs incurred during routine agency and professional association meetings under this line item.*
- 5015201 **Gen Exp – Utilities - Cable Fees, Satellite, DDS**
-- Charges for cable service and late charges covered by the Public Service Commission.
- 5015202 **Gen Exp – Utilities - Electricity**
-- Electricity and late charges/penalties covered by Public Service Commission and Department of Environmental Protection for annual emission fees.
- 5015203 **Gen Exp – Utilities - Fire Service Fee**
-- Charges for fire service fee and late charges covered by the Public Service Commission.
- 5015204 **Gen Exp – Utilities - Fuel Oil & Coal**
-- Charges for the purchase of fuel oil or coal and late charges/penalties covered by the Public Service Commission and Department of Environmental Protection for annual emission fees.
- 5015205 **Gen Exp – Utilities - Garbage Service**
-- Charges for garbage service and late charges covered by the Public Service Commission.

- 5015206 **Gen Exp – Utilities - Natural Gas**
 -- Charges for natural gas and late charges/penalties covered by the Public Service Commission and Department of Environmental Protection for annual emission fees.
- 5015207 **Gen Exp – Utilities - Steam Charges**
 -- Charges for steam and late charges/penalties covered by the Public Service Commission and Department of Environmental Protection for annual emission fees.
- 5015208 **Gen Exp – Utilities - Water**
 -- Charges for water and late charges/penalties covered by Public Service Commission.
- 5015219 **Gen Exp -Utilities - Other**
 -- Charges for usage and rental that cannot be classified as another code including late charges/penalties covered by the Public Service Commission.
- 5015311 **Gen Exp - Vehicle Operating Expense**
 -- For vehicle operating expenses including helicopter and fixed wing aircraft. This includes oil, grease, minor repairs such as headlight replacement, tire repair, wheel alignment, windshield wipers, etc. *For gasoline purchases, see line item 5015312. For major repairs, body damage, glass replacement or aircraft maintenance agreements, see line item 5340301).*
- 5015312 **Gen Exp – Petroleum Supplies**
 -- To be used for expenditures for petroleum supplies purchased to operate motor vehicles, equipment and aircraft. Includes gasoline, natural gas, diesel fuel, aircraft fuel, etc. Also includes gasoline purchases for travel.
- 5015313 **Gen Exp – Petroleum Supplies – Recruiting**
 --To be used for petroleum supplies for travel related to recruiting.
- 5015314 **Gen Exp – Petroleum Supplies – Foreign – Recruiting**
 --To be used for petroleum supplies for foreign travel related to recruiting.
- 5015401 **Gen Exp – Waivers – In Support of Other Institutions**
 -- The waiver of tuition for faculty or staff at any other public or private higher education institution within the State of WV admitted to WVU at graduate level education (up to 6 credit hours).
- 5015501 **Gen Exp – Waivers – Students and Other Non-Employees Non-Service Related**
 -- The waiver of tuition for students and/or other non-employees (non-service related) admitted to WVU (up to 6 credit hours).
- 5016001 **Purchase of Bulk Material and Supplies – Physical Inventory**
 -- The acquisition of material 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.

- 5105601 **Program Income**
-- Expenditures paid from revenues earned by the recipient that is directly generated by a supported activity or earned as a result of a sponsored award. Program income includes, but is not limited to, income from fees for services performed, the use or rental of real or personal property acquired under federally-funded projects, the sale of commodities or items fabricated under an award, license fees and royalties on patents and copyrights, and interest on loans made with award funds.
- 5105701 **Bank Costs**
-- For bank service charges including credit card processing fees, fees, and handling fees.
- 5105702 **State Treasury Bank Costs**
--For bank fees assessed by the WV State Treasurer's Office.
- 5106010 **Biomedical Communications Reimbursement**
-- The credit line ONLY on Intra-University Form for payment of goods or services received from Biomedical Communication.
- 5106020 **Daily Athenaeum Reimbursement**
-- The credit line ONLY on Intra-University Form for payment of goods or services received from Daily Athenaeum.
- 5106030 **Motor Pool Reimbursement - IU Credit Line Only**
-- The credit line ONLY on Intra-University Form for payment of goods or services received from Motor Pool.
- 5106031 **Motor Pool Reimbursement – Rentals - IU Credit Line Only**
-- The credit line ONLY on Intra-University Form for payment associated with Rental expenses.
- 5106032 **Motor Pool Reimbursement – Repairs - IU Credit Line Only**
-- The credit line ONLY on Intra-University Form for payment of repairs.
- 5106033 **Motor Pool Reimbursement – Bus Trips - IU Credit Line Only**
-- The credit line ONLY on Intra-University Form for payment associated with Bus Trips.
- 5106040 **Copy Center Reimbursement**
-- The credit line ONLY on Intra-University Form for payment of goods or services received from Copy Center.
- 5106050 **Publications Reimbursement**
-- The credit line ONLY on Intra-University Form for payment of goods or services received from Publications.

- 5106060 **Photographic Services Reimbursement**
-- The credit line ONLY on Intra-University Form for payment of goods or services received from Photographic Services.
- 5106070 **Animal Quarters Reimbursement**
-- The credit line ONLY on Intra-University Form for payment of goods or services received from Animal Quarters.
- 5106080 **Library Reimbursement**
-- The credit line ONLY on Intra-University Form for payment of goods or services received from Library.
- 5106090 **Telephone BB Short Wave Comm Reimbursement**
-- The credit line ONLY on Intra-University Form for payment of goods or services received from Telecommunication for Telephone BB Short Wave Communications.
- 5106100 **CERC Reimbursement**
-- The credit line ONLY on Intra-University Form for payment of goods or services received from CERC.
- 5106110 **Computer Repair Reimbursement**
-- The credit line ONLY on Intra-University Form for payment of goods or services received associated with Computer Repairs.
- 5106120 **Telecommunications Reimbursement**
-- The credit line ONLY on Intra-University Form for payment of goods or services received from Telecommunications.
- 5106121 **Other ITS Reimbursements**
- The credit line ONLY on Intra-University Form for payment of other goods or services from Information Technology Services.
- 5106130 **Physical Plant Reimbursement - IU Credit Line Only**
-- The credit line ONLY on Intra-University Form for payment of goods or services received from Physical Plant.
- 5106140 **Public Safety Reimbursement – IU Credit Line Only**
-- The credit line ONLY on Intra-University Form for payment of goods or services received from Public Safety.
- 5106150 **RDCF Receipts – HSC Use Only**
-- To record Recombinant DNA Core Facility (RDCF) receipts for sales to internal WVU Departments.

- 5106160 **MDTV Receipts – HSC Use Only**
 -- To record Mountaineer Doctor Television (MDTV) receipts for sales to internal WVU Departments.
- 5106170 **HSC ETRU Contra – HSC Use Only**
 -- Contra line item for HSC Education Technology Resource Unit (ETRU).
- 5106660 **Copier Reimbursement**
 -- To record copier reimbursements for sales to internal WVU Departments.
- 5107101 **Advertising Sales – SABO Use Only**
 -- To record advertising sales (Daily Athenaeum) to internal WVU Departments.
- 5107102 **Intra-University Program – SABO Use Only**
 -- To record Intra-University program sales (Daily Athenaeum) to internal WVU Departments.
- 5107103 **Student Activities and Programs – SABO Use Only**
 -- To record Student Activities & Programs sales (Arts & Entertainment) to internal WVU Departments.
- 5107104 **Technician Charges – SABO Use Only**
 -- To record technician charges (Arts & Entertainment) to internal WVU Departments.
- 5107105 **Room and Board – Snack Vending Receipts – SABO Use Only**
 -- To record Snack Vending sales (Dining) to internal WVU Departments.
- 5107106 **Auxiliary – Food Sales – SABO Use Only**
 -- To record food sales (Dining Cash Operations) to internal WVU Departments.
- 5107107 **Auxiliary – Catering – SABO Use Only**
 -- To record catering sales (Dining Catering) to internal WVU Departments.
- 5107108 **Room and Board – Conference Registration & Operations – SABO Use Only**
 -- To record Conference registration/Operations sales (Housing) to internal WVU Departments.
- 5107109 **Student Union – Facility rental Fees – SABO Use Only**
 -- To record Facility Rental Fees (Mountainlair) to rentals to internal WVU Departments.
- 5107110 **Student Union – Housekeeping/Maintenance – SABO Use Only**
 -- To record Housekeeping/Maintenance Fees (Mountainlair) to internal WVU Departments.
- 5107111 **Miscellaneous Income – SABO Use Only**
 -- To record miscellaneous sales to internal WVU Departments (Student Life).

- 5107112 **Auxiliary – SRC Memberships/ Staff-Faculty – SABO Use Only**
 -- To record Student Recreation Center memberships – staff and faculty – sales to internal WVU Departments.
- 5107113 **Auxiliary – SRC Daily Pass/Cap – SABO Use Only**
 -- To record Student Recreation Center daily pass sales to internal WVU Departments.
- 5107114 **Auxiliary – Facility Rental Receipts – SABO Use Only**
 -- To record Facility Rental Fees (Student Rec Center) for rentals to internal WVU Departments.
- 5107115 **Auxiliary – SRC Outdoor Rec Trips – SABO Use Only**
 -- To record Outdoor Recreation Trips (Student Recreation Center) sales to internal WVU Departments.
- 5107117 **Rebate Program Allocation- Contra**
 -- To record rebate activity earned against central contracts including P-Card, food purchases, rental cars, E&I contract usage, etc. The rebate revenue will be deposited centrally and allocated to internal WVU Departments. *For Administrative Units Shared Services Center Use Only.*
- 5107201 **Fac Mgt Operations & Maintenance Parts**
 -- Contra line item for rates to be charged to capital projects by Facilities Management for operations and maintenance.
For Facilities Management (Administrative Units Shared Service Center) Use Only.
- 5107202 **Fac Mgt In-House Construction Parts**
 -- Contra line item for rates to be charged to capital projects by Facilities Management for in-house construction.
For Facilities Management (Administrative Units Shared Service Center) Use Only.
- 5107203 **Fac Mgt Construction Services Parts**
 -- Contra line item for rates to be charged to capital projects by Facilities Management for construction services.
For Facilities Management (Administrative Units Shared Service Center) Use Only.
- 5107204 **Fac Mgt Operations & Maintenance - Labor**
 -- Contra line item for rates to be charged to capital projects by Facilities Management for billable rates for labor to capital projects.
For Facilities Management (Administrative Units Shared Service Center) Use Only.
- 5107205 **Fac Mgt In-House Construction – Labor**
 -- Contra line item for rates to be charged to capital projects by Facilities Management for billable rates for labor to capital projects.
For Facilities Management (Administrative Units Shared Service Center) Use Only.

- 5107206 **Fac Mgt Construction Services – Labor**
 -- Contra line item for rates to be charged to capital projects by Facilities Management for billable rates for labor to capital projects.
For Facilities Management (Administrative Units Shared Service Center) Use Only.
- 5107211 **RA Fac Mgt Operations & Maintenance Parts**
 -- For charging operations and maintenance parts to capital projects on an Intra-University form.
For Facilities Management (Administrative Units Shared Service Center) Use Only.
- 5107212 **RA Fac Mgt In House Construction Parts**
 -- For charging in-house construction parts to capital projects on an Intra-University form.
For Facilities Management (Administrative Units Shared Service Center) Use Only.
- 5107213 **RA Fac Mgt Construction Services Parts**
 -- For charging construction services parts to capital projects on an Intra-University form.
For Facilities Management (Administrative Units Shared Service Center) Use Only.
- 5107214 **RA Fac Mgt Operation and Maintenance Labor**
 -- For charging operation and maintenance labor to capital projects on an Intra-University form.
For Facilities Management (Administrative Units Shared Service Center) Use Only.
- 5107215 **RA Fac Mgt In House Construction Labor**
 -- For charging in-house construction labor to capital projects on an Intra-University form. *For Facilities Management (Administrative Units Shared Service Center) Use Only.*
- 5107216 **RA Fac Mgt Construction Services Labor**
 -- For charging construction services labor to capital projects on an Intra-University form.
For Facilities Management (Administrative Units Shared Service Center) Use Only.
- 5107291 **Allocation – Tech Facilities Planning & Management**
 --To allocate costs (operation & maintenance) to auxiliaries at WVU Beckley. *For WVU Beckley use only.*
- 5107301 **TV Productions Contra**
 -- Contra line item for internal sales for TV productions.
For Stewart Hall Business Office Use Only.
- 5107302 **Photography Contra**
 -- Contra line item for internal sales for photography.
For Stewart Hall Business Office Use Only.

- 5107303 **Graphics Contra**
-- Contra line item for internal sales for graphics.
For Stewart Hall Business Office Use Only.
- 5107304 **Publications Contra**
-- Contra line item for internal sales for publications.
For Stewart Hall Business Office Use Only.
- 5107307 **University Ceremonies & Events Contra**
-- Contra line item for internal sales for University Ceremonies & Events.
For Stewart Hall Business Office Use Only.
- 5107321 **Dairy Contra**
-- To track per diems charged for the use of animals at the farms. *Davis College of Agriculture, Natural Resources & Design use only.*
- 5107322 **Sheep Contra**
-- To track per diems charged for the use of animals at the farms. *Davis College of Agriculture, Natural Resources & Design use only.*
- 5107323 **Swine Contra**
-- To track per diems charged for the use of animals at the farms. *Davis College of Agriculture, Natural Resources & Design use only.*
- 5107324 **Beef Contra**
-- To track per diems charged for the use of animals at the farms. *Davis College of Agriculture, Natural Resources & Design use only.*
- 5107325 **Poultry Contra**
-- To track per diems charged for the use of animals at the farms. *Davis College of Agriculture, Natural Resources & Design use only.*
- 5107326 **Cattle - Pasture Contra**
-- To track per diems charged for the use of animals at the farms. *Davis College of Agriculture, Natural Resources & Design use only.*
- 5107327 **Sheep - Pasture Contra**
-- To track per diems charged for the use of animals at the farms. *Davis College of Agriculture, Natural Resources & Design use only.*
- 5107328 **Gen Exp – Farm Animal Care**
-- To charge per diems to sponsored awards for the use of animals at the farms. *Davis College of Agriculture, Natural Resources & Design use only.*

- 5301101 **Travel – Within USA**
 -- Reimbursement for authorized travel expenses, including hotel internet charges and passports. *This line item is applicable to employees and students only. For athletic team travel (employees), see 5301102 - Athletic Team Travel. For those travel expenses associated with training and development (employees) see line item 5015101. For vehicle rental (employees), see line item 5301111. For gasoline purchases for vehicle rental (employees), see line item 5015312.*
- 5301102 **Travel – Athletic Team Travel**
 -- To record athletic team travel to comply with NCAA reporting requirements. *This line item is applicable to employees and students only. For Athletics use only.*
- 5301103 **Travel Within USA – Recruiting**
 --Reimbursement for authorized travel expenses for recruiting. *This line item is applicable to employees and students only. For vehicle rental for recruiting (employees), see line item 5301112. For gasoline purchases for vehicle rental for recruiting (employees), see line item 5015313.*
- 5301104 **Travel – Foreign – Recruiting**
 --Reimbursement for authorized travel expenses for foreign travel for recruiting. *This line item is for employees and students only. For vehicle rental for recruiting (employees), see line item 5301112. For gasoline purchases for vehicle rental for recruiting (employees), see line item 5015313.*
- 5301105 **Travel – Within USA – Non-Employee**
 Reimbursement for authorized travel expenses, including hotel internet charges and passports. *This line item is applicable to non-employees. For athletic team travel (non-employees), see 5301106 - Athletic Team Travel. For those travel expenses associated with training and development, see line item 5015101. For vehicle rental, see line item 5301111. For gasoline purchases for vehicle rental, see line item 5015312.*
- 5301106 **Travel – Athletic Team Travel – Non-Employee**
 -- To record athletic team travel *for non-employees* to comply with NCAA reporting requirements.
For Athletics Use Only.
- 5301107 **Travel Within USA – Recruiting – Non-Employee**
 --Reimbursement for authorized travel expenses for recruiting – *non-employees*. *For vehicle rental for recruiting, see line item 5301112. For gasoline purchases for vehicle rental for recruiting, see line item 5015313.*
- 5301108 **Travel – Foreign – Recruiting – Non-Employee**
 -- Reimbursement for authorized travel expenses for foreign travel for recruiting – *non-employees*. *For vehicle rental for recruiting, see line item 5301112. For gasoline purchases for vehicle rental for recruiting, see line item 5015313.*

- 5301111 **Vehicle Rental within USA**
 -- Rental of auto, aircraft or off-road farm equipment, earth moving, hauling, and DOH emergencies for snow/flood including state owned vehicles from the WVU Motor Pool. *For lease purchase of equipment, see line items 5411101 and 5411102. For gasoline purchases for vehicle rental, see line item 5015312.*
- 5301112 **Vehicle Rental Within USA - Recruiting**
 --Rental of vehicles for recruiting. *For gasoline purchases for vehicle rental for recruiting, see line item 5015313.*
- 5301113 **Vehicle Rental – Foreign – Recruiting**
 --Line item for vehicle rental – foreign.
- 5301114 **Vehicle Rental within USA – Athletic Team Travel**
 --Vehicle rental for Athletic team travel within the USA. *Athletic Use Only*
- 5301121 **Travel – Foreign**
 -- Reimbursement for authorized travel expenses, including hotel internet charges and passports. *This line item is applicable to employees and students only. For Athletic Team travel, see line item 5301102 - Athletic Team Travel. For those travel expenses associated with training and development, see line item 5015101. For vehicle rental, see line item 5301111. For gasoline purchases for vehicle rental, see line item 5015312.*
- 5301122 **Travel – Foreign – Non-Employee**
 -- Reimbursement for authorized travel expenses, including hotel internet charges and passports. *This line item is applicable to non-employees. For Athletic Team travel (non-employees), see line item 5301106 - Athletic Team Travel. For those travel expenses associated with training and development, see line item 5015101. For vehicle rental, see line item 5301111. For gasoline purchases for vehicle rental, see line item 5015312.*
- 5320101 **Attorney Legal Service Payments not incl. reimbursable expenses**
 --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). *DO NOT use for payments to state agencies.*
- 5320111 **Attorney Reimbursable Expenses not incl. fees**
 -- 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). *Do not use for payments to state agencies.*

5320151

Contractual & Professional Services & Consultants & Consulting Fees

-- Services performed by individuals or firms considered to be professional or semi-professional 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.

For professional or contractual payments related to support services for computers and software, see line items 5010908 (for internal – WVU or WV state agencies) or 5010907 (for external). This line item should 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.

- A. **Contractual:** Charges for services performed on a continuing basis – weekly, monthly, etc. (i.e., 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, tree trimming, grass mowing, locksmith services, and support services for computers and software).
- B. **Professional:** Services performed by doctors, state agency attorneys, engineers, dentists, architects, veterinarians, CPAs, performers, artists, guest speakers, and process servers. Also includes 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 of holding court. *For payments for attorney legal services, see line item 5320101. For attorney reimbursable expenses, see line item 5320111. For payments to consultants, engineers, or architects who are performing design work for capital projects, see line item 5320161.*
- C. **Consultants and Consulting fees:** Fees for service, per diem, and/or honorarium for consultants in accordance with an approved agreement with the spending agency e.g. WV-48 or equivalent. *For payments to consultants, engineers, or architects who are performing design work for capital projects, see line item 5320161.*
- D. **Security Services:** 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, educational, or medical reasons (e.g. transportation of bodies, and burials for the indigent). *For medical services by physicians, labs and hospitals, see line item 5012102.*

5320152

Investment Management Fees

--To record investment management fees.

- 5320153 **Contractual & Professional Services Home Events – Athletics**
 --To record contractual & professional services for athletics home events.
Athletics use only.
- 5320161 **Consultant Payments – Design of Cap Assets Proj**
 -- 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.
- 5320171 **Contractor Payments – Capital Asset Projects**
 -- 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.
- 5320201 **Sub-Contracts**
 -- Sub-contracts under sponsored research agreements.
 Note: Each Purchase Order is considered a single contract.
For professional or contractual payments related to support services for computers and software, see line items 5010908 (for internal – WVU or WV state agencies) or 5010907 (for external).
- 5320301 **Sub-Contracts to WVU Research Corporation**
 --To record sub-contracts awarded to the WVU Research Corporation under sponsored research agreements.
- 5320401 **UHA Provided Services**
 --University Health Associates – Professional and semi-professional services performed on a sponsored agreement. *For professional or contractual payments related to support services for computers and software, see line item 5010907.*
- 5340101 **Repairs – Computer Equipment Office**
 -- Labor and/or materials used in the repair of computer office equipment.
- 5340151 **Repairs – Office & Communications Equipment**
 -- Labor and/or material used in the repair of an office machine such as a typewriter, calculator, copying machine, telephone, etc. *For repairs related to computer equipment, see line item 5340101.*
- 5340201 **Repairs – Research/Education/Medical Equipment**
 -- Labor and/or material used in the repair or maintenance of equipment located in the classrooms or laboratories. Also to be used for the repair or maintenance of any medical equipment.

- 5340251 **Repairs – Building & Household Equipment**
 -- Labor and/or material used in the repair or maintenance of equipment normally located within a repair or machine shop; custodial equipment such as floor polishers, dorm furniture such as refrigerators and heating and air conditioning systems.
- 5340301 **Repairs – Vehicle Repairs**
 -- Repair of vehicles used primarily for individual(s) transportation; autos, vans, buses, station wagons, aircraft (fixed wing and helicopters). This line is to be used for repairs considered major repairs as opposed to regular maintenance. *For routine maintenance, see line item 5015311.*
- 5340351 **Repairs – Farm and Construction Equipment**
 -- Labor and/or material for repair and maintenance of heavy equipment such as dozers, tractors, end loaders and riding lawn movers.
- 5340401 **Repairs & Alterations – Other Repairs and Alterations**
 -- Labor and/or material to repair power tools, hand tools and other miscellaneous equipment. This line item should be used for repair or maintenance of occupational equipment or athletic equipment and any other repairs and alterations for line items not classified above.
- 5340452 **Leasehold Improvements – Under \$25,000**
 -- Labor and/or material costing **less than \$25,000** 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.
- 5340461 **Repairs – Under \$25,000 Routine Maintenance of Buildings**
 -- Routine Maintenance of Buildings: Labor and/or materials used for maintenance or to make repairs to a building either internally or externally. This includes inspection/certification of fire hydrants, fire extinguishers, fire alarms and automated security systems. *For repairs that increase the life or value of the building, see line item 5415302.*
- 5340511 **Repairs – Routine Maintenance of Grounds**
 -- Labor and/or materials for maintenance activities, such as painting, fencing, planting annual flowers, stenciling or striping of parking areas, etc. *For repairs that increase the life or value of the grounds, see line item 5415102.*
- 5360101 **Facilities & Administration Cost Reimbursement**
 -- Indirect Cost Reimbursement. To be used to appropriately restate and transfer Facilities and Administrative costs associated with a sponsored agreement.
- 5360201 **Auxiliary Service Charge**
 -- Fees assessed to auxiliaries for service charge.

Equipment

Shipping charges should be charged to equipment line items. If the invoice includes other charges in addition to equipment, shipping should be prorated.

- 5410101 **Equipment Equal to or Greater than \$5,000 – Computer Equipment Office**
-- Any computers, laptops, computer hardware, monitors, lines, cable, connector, modem, CD-ROM, printers, and other computer equipment purchased for use in the office or classroom with a value **equal to or greater than \$5,000** for each item. This does not include computer publications or software. *For lease purchases, see line items 5411101 and 5411102.*
- 5410112 **Equipment Components Less than \$5,000 - Computer Related Equipment**
-- Additional items purchased at a cost **less than \$5,000** for computer office equipment that cannot function alone and enhance the existing asset.
- 5410212 **Office Computer Software Equipment and Components**
-- Any computer software or licenses or components (additional items that cannot function alone that enhance existing computer software or licenses) purchased for use in the office with a value **equal to or greater than \$100,000**. *For internally developed software, see line item 5415601.*
- 5410301 **Equipment Equal to or Greater than \$5,000 – Office & Communication**
-- Any article that is purchased for use or is to be located within the office and purchases of equipment used in the field of communications (e.g., desks, bookcases, two-way radios, copiers, printing equipment) with a value **equal to or greater than \$5,000** for each item. This includes vehicular two-way radios and the installation of the radios.
- 5410311 **Equipment Components Less Than \$5,000 – Office & Communications**
-- Any article that is purchased for use or is to be located within the office and purchases of equipment used in the field of communications (e.g., desks, bookcases, two-way radios, copiers, printing equipment) with a value **equal to or greater than \$5,000** for each item. This includes vehicular two-way radios and the installation of the radios.
- 5410401 **Equipment Equal to or Greater than \$5,000 – Research & Educational**
-- Equipment purchased for primary use in school classrooms or labs or in occupational therapy (e.g., sewing machines for teaching or enhancing sewing skills, computers in classrooms, welding equipment which has a primary function of welding instruction) with a value **equal to or greater than \$5,000** for each item.
- 5410411 **Equipment Components Less than \$5,000 – All**
-- Additional items purchased at a cost of **less than \$5,000** for all equipment that cannot function alone and enhance an existing asset.

- 5410501 **Equipment Equal to or Greater than \$5,000 – Household & Furnishings**
 -- Equipment purchases for items normally found in a home or the operation of a home (e.g., dorm furniture, drapes, bedding (not linens), carpeting, room air conditioning) with a value **equal to or greater than \$5,000** for each item.
- 5410602 **Equipment Equal to or Greater than \$5,000 – Medical Equipment**
 -- Articles of medical equipment (e.g., dental chairs, x-ray equipment) with a value **equal to or greater than \$5,000** for each item.
- 5410701 **Equipment Equal to or Greater than \$5,000 – Vehicles**
 -- Vehicles that are purchased primarily for transportation of people and light hauling (e.g., cars, station wagons, buses, vans, pick-up trucks, trailers) with a value **equal to or greater than \$5,000** for each item. *Excludes construction and farm vehicles (tractors) – see line item 5410802.*
- 5410802 **Equipment Equal to or Greater than \$5,000 – Farm & Construction Equipment**
 -- Purchases of farm equipment (e.g., riding mowers and lawn care equipment) and heavy equipment (e.g., trucks, graders, and dozers) with a value **equal to or greater than \$5,000** for each item.
- 5410902 **Equipment Equal to or Greater than \$5,000 – Other Capital Equipment**
 -- Any equipment purchases **equal to or greater than \$5,000** not classified in any other equipment line item.
- 5411101 **Capital Leases Equipment Equal to or Greater than \$5,000 – Principal**
 -- Any equipment with a cost **equal to or greater than \$5,000** (for each item) obtained through a capital lease including the following: computer hardware, lines, cable, connector, modem, CD-ROM, printers, and other computer equipment for use or to be located within the office; equipment used in the field of communications (e.g., desks, bookcases, two-way radios, copiers, printing equipment, vehicular two-way radios and installation of the radios; equipment for primary use in school classrooms or labs or in occupational therapy (e.g., sewing machines for teaching or enhancing sewing skills, computers in classrooms, welding equipment which has a primary function of welding instruction); equipment normally found in a home or the operation of a home (e.g., dorm furniture, drapes, bedding (not linens), carpeting, room air conditioning); medical equipment (e.g., dental chairs, x-ray equipment); vehicles primarily for transportation of people and light hauling (e.g., cars, station wagons, buses, vans, pick-up trucks, trailers); farm equipment (e.g., riding mowers and lawn care equipment); heavy equipment (e.g., trucks, graders, dozers). *Use for principal portion of lease payment only. Do not use for operating (rental) lease payments.*
- 5411102 **Capital Leases Equipment Equal to or Greater than \$5,000 – Interest**
 -- Any equipment **equal to or greater than \$5,000 (for each item)** obtained through a capital lease including the following: computer hardware, lines, cable, connector, modem, CD-ROM, printers, and other computer equipment for use or to be located within the office; equipment used in the field of communications (desks, bookcases, two-

way radios, copiers, printing equipment), vehicular two-way radios and installation of the radios; equipment for primary use in school classrooms or labs or in occupational therapy (e.g., sewing machines for teaching or enhancing sewing skills, computers in classrooms, welding equipment which has a primary function of welding instruction); equipment normally found in a home or the operation of a home (e.g., dorm furniture, drapes, bedding (not linens), carpeting, room air conditioning); medical equipment (e.g., dental chairs, x-ray equipment); vehicles primarily for transportation of people and light hauling (e.g., cars, station wagons, buses, vans, pick-up trucks, trailers); farm equipment (e.g., riding mowers and lawn care equipment); heavy equipment (e.g., trucks, graders, dozers). ***Use for interest portion of lease payment only. Do not use for operating (rental) lease payments.***

5415101 **Land – Purchases, Site Development & Capital Improvements, Grounds, Roadways, Sidewalks**

-- Disbursements for the acquisition of land for which development/construction is planned, regardless of value, including charges and fees for title searches and tax stamps.

5415102 **Land Improvements**

-- Labor and/or materials for improvements to the grounds only (e.g. paving the approach to the building, landscaping or building demolition). ***This line item should be used only for those projects that upgrade value.***

5415103 **Land Purchases**

-- Disbursements for the acquisition of land, regardless of value, including charges and fees for title searches and tax stamps. ***For acquisition of land for which development or construction is planned, see line item 5415101.***

5415104 **Infrastructure**

-- Purchases of labor and materials for infrastructure (assets that are part of a network of assets that have service potential for an extended period of time and are normally stationary). Examples include roads, sidewalks, electrical, sewer & water systems, fiber optic cabling systems, transit systems, bridges, dams and tunnels.

5415301 **Buildings – Purchases & Construction**

-- Disbursements for the construction or acquisition of buildings for which construction/major building improvements are planned. This includes advertising costs necessary for capital improvement bids; cost to place building in its intended location and prepare it for use; any contracted professional fees and services necessary to prepare the building for its intended use; improvements with a limited life.

5415302 **Building Improvements**

-- Purchases of labor and materials used to **alter the building**, either internally or externally, in such a fashion as to improve the overall life or value of the structure. ***For leasehold improvements, see line items 5340452 – Leasehold Improvements Under \$25,000 and 5415401 – Leasehold Improvements Over \$25,000.***

- 5415303 **Building Construction**
 -- Disbursements for the **construction of buildings** including advertising costs necessary for capital improvement bids; costs to place the building in its intended location and prepare it for use; any contracted professional fees and services necessary to prepare the building for its intended use.
- 5415304 **Building Purchases**
 -- Disbursements for the **acquisition of buildings** including advertising costs necessary for capital improvement bids; cost to place the building in its intended location and prepare it for use; any contracted professional fees and services necessary to prepare the building for its intended use; improvements with a limited life. *If construction or major building improvements are planned, see line item 5415301.*
- 5415401 **Leasehold Improvements – Over \$25,000**
 -- Labor and/or material with a cost **equal to or greater than \$25,000** used to alter a **leased building** (either internally or externally) or grounds of a building in such a fashion as to improve the overall life or value of the structure.
- 5415501 **Dept Library – Books and Monographs**
 -- All books and monographs with a value **equal to or greater than \$5,000**. This would include a single book purchased with a value less than \$5,000 if, when added to a collection, the total value of the collection exceeds \$5,000 (i.e., State Code books). *To be used by the Libraries (Main Campus, Law School & Regional Campuses) only. Departments should use line item 5010501.*
- 5415511 **Dept Library – Subscriptions and Continuations**
 -- All periodicals that, when bound for permanent filing, have a value **equal to or greater than \$5,000**. This would include a single purchase with a value less than \$5,000 if, when added to a collection, the total value of the collection exceeds \$5,000 (i.e., magazine subscriptions). *To be used by the Libraries (Main Campus, Law School & Regional Campuses) only. Departments should use line item 5010501.*
- 5415521 **Dept Library – Microforms**
 -- All photographic film containing micro images that has a value **equal to or greater than \$5,000**. This would include a single purchase with a value less than \$5,000 if, when added to a collection, the total value of the collection exceeds \$5,000. (i.e., microfiche). *To be used by the Libraries (Main Campus, Law School & Regional Campuses) only. Departments should use line item 5010501.*
- 5415531 **Dept Library – Audio Visual**
 -- All visual or combined audio and visual formats which convey information primarily by image or a combined sound and image rather than by text that have a value **equal to or greater than \$5,000**. This would include a single purchase with a value less than \$5,000 if, when added to a collection, the total value of the collection exceeds \$5,000. *To*

be used by the Libraries (Main Campus, Law School & Regional Campuses) only. Departments should use line item 5010501.

5415541 **Dept Library – CD-ROMs**

-- All CD-ROMs with a value **equal to or greater than \$5,000**. This would include a single purchase with a value less than \$5,000 if, when added to a collection, the total value of the collection exceeds \$5,000. *To be used by the Libraries (Main Campus, Law School & Regional Campuses) only. Departments should use line item 5010501.*

5415551 **Dept Library – Electronic Resources**

-- Any software used for electronic access to library materials with a value **equal to or greater than \$5,000**. This would include a single purchase with a value less than \$5,000 if, when added to a collection, the total value of the collection exceeds \$5,000. *To be used by the Libraries (Main Campus, Law School & Regional Campuses) only. Departments should use line item 5010501.*

5415591 **Dept Library – Other**

-- Any other material that would be included in a library with a value **equal to or greater than \$5,000**. This would include a single purchase with a value less than \$5,000 if, when added to a collection, the total value of the collection exceeds \$5,000. *To be used by the Libraries (Main Campus, Law School & Regional Campuses) only. Departments should use line item 5010501.*

5415601 **Capitalized Assets – Intangible Assets (Internally Developed Software)**

--To record the purchase of software that will require more than minimal incremental effort to achieve the expected level of service capacity with a value **greater than \$100,000**. See the University's capitalization policy for more detail.

5415602 **Intangible Assets**

--To record the purchase of any separately purchased intangible assets such as mineral rights, timber rights, water rights, patents, trademarks or easements (not for highways). *For internally developed software, see line item 5415601.*

5600101 **BE Classified Staff**

-- Compensation paid to **benefits eligible classified** staff employees with payroll deductions, e.g., Federal or State withholding, social security, retirement, etc.

5600102 **NBE Classified Staff**

-- Compensation paid to **non-benefits eligible classified** staff employees with payroll deductions, e.g., Federal or State withholding, social security, retirement, etc.

5600103 **BE Class Staff Annual Inc.**

--Annual compensation paid to **benefits eligible classified** staff employees in reward for three or more years of service. Classified staff with three or more years are awarded \$60 for each year they have been employed.

- 5600104 **BE Classified Staff Overtime**
 -- Compensation paid for overtime to benefits eligible classified staff employees with payroll deductions, e.g., Federal or State withholding, social security, retirement, etc.
- 5600105 **NBE Classified Staff Overtime**
 -- Compensation paid for overtime to non-benefits eligible classified staff employees with payroll deductions, e.g., Federal or State withholding, social security, retirement, etc.
- 5600106 **BE Classified Staff Differential Pay**
 -- Compensation paid for differential pay to benefits eligible classified staff employees with payroll deductions, e.g., Federal or State withholding, social security, retirement, etc.
- 5600107 **NBE Classified Staff Differential Pay**
 -- Compensation paid for differential pay to non-benefits eligible classified staff employees with payroll deductions, e.g., Federal or State withholding, social security, retirement, etc.
- 5600201 **BE Non Classified Staff**
 -- Compensation paid to benefits eligible nonclassified staff employees with payroll deductions, e.g., Federal or State withholding, social security, retirement, etc.
- 5600202 **NBE Non Classified Staff**
 -- Compensation paid to non-benefits eligible nonclassified staff employees with payroll deductions, e.g., Federal or State withholding, social security, retirement, etc.
- 5600203 **BE Non Class Staff Annual Inc**
 -- Annual compensation paid to benefits eligible nonclassified staff employees in reward for three or more years of service. Classified staff with three or more years are awarded \$60 for each year they have been employed.
- 5600204 **BE Non Classified Staff Overtime**
 -- To record overtime earned by benefits eligible nonclassified staff employees
- 5600205 **NBE Non Classified Staff Overtime**
 -- To record overtime earned by non -benefits eligible nonclassified staff.
- 5600402 **STD Students**
 -- Compensation paid to student employees with payroll deductions, e.g., Federal or State withholding, social security, retirement, etc.
- 5600404 **STD Grad & Research Assistant**
 -- Compensation paid to student graduate and research assistants with payroll deductions, e.g., Federal or State withholding, social security, retirement, etc.

- 5600501 **BE Residents**
-- Compensation paid to residents with payroll deductions, e.g., Federal or State withholding, social security, retirement, etc.
- 5600502 **BE Residents Annual Inc.**
-- Annual compensation paid to benefits eligible residents in reward for three or more years of service. Residents with three or more years are awarded \$60 for each year they have been employed.
- 5600503 **BE Residents Terminal Leave**
-- To record lump sum or compensation continued to be paid to benefits eligible residents for accrued vacation due at completion of post graduate education.
- 5600504 **BE Residents Supplemental**
-- To record compensation paid to residents in excess of the School of Medicine (SOM) approved post-graduate salary for serving as Chief Resident, internal moonlighting, additional duties or other SOM or School of Dentistry (SOD) Dean's Office approved compensation.
- 5601101 **BE Faculty Tenured**
-- Compensation paid to benefits eligible tenured faculty employees with payroll deductions, e.g., Federal or State withholding, social security, retirement, etc.
- 5601102 **NBE Faculty Tenured**
-- Compensation paid to non-benefits eligible tenured faculty employees with payroll deductions, e.g., Federal or State withholding, social security, retirement, etc.
- 5601103 **BE Faculty Tenured Annual Increment**
-- Annual compensation paid to benefits eligible faculty tenured employees in reward for three or more years of service. Faculty employees with three or more years are awarded \$60 for each year they have been employed.
- 5601111 **BE Faculty Eqv Tenured**
-- Compensation paid to benefits eligible tenured faculty equivalent employees with payroll deductions, e.g., Federal or State withholding, social security, retirement, etc.
- 5601112 **NBE Faculty Eqv Tenured**
-- Compensation paid to non-benefits eligible tenured faculty equivalent employees with payroll deductions, e.g., Federal or State withholding, social security, retirement, etc.

- 5601113 **BE Faculty Eqv Ten Annual Inc.**
-- Annual compensation paid to **benefits eligible faculty equivalent tenured** employees in reward for three or more years of service. Faculty employees with three or more years are awarded \$60 for each year they have been employed.
- 5601121 **BE Faculty Non Tenured**
-- Compensation paid to **benefits eligible non tenured faculty** employees with payroll deductions, e.g., Federal or State withholding, social security, retirement, etc.
- 5601122 **NBE Faculty Non Tenured**
-- Compensation paid to **non-benefits eligible non-tenured faculty** employees with payroll deductions, e.g., Federal or State withholding, social security, retirement, etc.
- 5601123 **BE Faculty Non Tenured Annual Increment**
-- Annual compensation paid to **benefits eligible faculty non-tenured** employees in reward for three or more years of service. Faculty employees with three or more years are awarded \$60 for each year they have been employed.
- 5601131 **BE Faculty Eqv Non Ten**
-- Compensation paid to **benefits eligible non tenured faculty equivalent** employees with payroll deductions, e.g., Federal or State withholding, social security, retirement, etc.
- 5601132 **NBE Faculty Eqv Non Tenured**
-- Compensation paid to **non-benefits eligible non-tenured faculty equivalent** employees with payroll deductions, e.g., Federal or State withholding, social security, retirement, etc.
- 5601133 **BE Fac Eqv Non Ten Ann Inc.**
-- Annual compensation paid to **benefits eligible faculty equivalent non-tenured** employees in reward for three or more years of service. Faculty employees with three or more years are awarded \$60 for each year they have been employed.
- 5601134 **BE Post-Doctoral**
-- Compensation paid to **benefits eligible post-doctoral students** for fellowships received during the last phases of internship or residency.
- 5601135 **NBE Post-Doctoral**
-- Compensation paid to **non-benefits eligible post-doctoral students** in reward for three or more years of service. Employees with three or more years are awarded \$60 for each year they have been employed.
- 5601136 **BE Post-Doctoral Annual Inc.**
--Annual compensation paid to **benefits eligible post-doctoral students** in reward for three or more years of service. Employees with three or more years are awarded \$60 for each year they have been employed.

- 5602001 **Cellular Telephone Service Allowance**
 -- To record cell phone allowance paid to employees.
- 5607001 **BE Research Corporation Personal Services**
 -- To record payroll expense for **benefits eligible** Research Corporation employees – Benefits Eligible. *For Research Corporation use only.*
- 5607002 **NBE Research Corporation Personal Services**
 -- To record payroll expense for **non-benefits eligible** Research Corporation employees – Non-Benefits Eligible. *For Research Corporation use only.*
- 5607003 **Research Corporation/Payroll Check Return Recovery**
 -- To record check return/recoveries for Research Corporation employees.
For Research Corporation use only.
- 5650101 **FICA Matching – Employer’s matching share of Federal Social Security Taxes**
 -- Social Security Matching: Agency share of Federal social security (FICA) and Medicare taxes.
- 5650201 **PEIB Insurance Premiums**
 -- Public Employees’ Insurance: Premiums paid to Public Employees’ Insurance Agency for public employees’ and retirees’ health insurance. *Do not include PEIA transfers.*
- 5650202 **Escrow Payments to Prepay Insurance Premium to Escrow Employees**
 -- Payments made by PEIA or other state agencies to third party carriers for prepaying insurance premiums for 9 month employees for insurance coverage during time not working.
- 5650203 **PEIB Administrative Fees**
 -- Personnel Division and Public Employees’ Insurance: Fees and charges to those agencies covered by the Personnel Division and PEIA. *Do not include premiums.*
- 5650301 **Federal Health Insurance Matching**
 -- Payments made by PEIA or other state agencies to third party carriers for the matching portion for the Federal Health Insurance.
- 5650302 **Federal Life Insurance Matching**
 -- Payments made by PEIA or other state agencies to third party carriers for the matching portion for the Federal Life Insurance.
- 5650303 **Other Health Insurance excludes PEIB and Federal**
 -- Payments made by PEIA or other state agencies to third party carriers for other health insurance.

- 5650501 **Workers' Compensation**
 -- Premiums or assessments paid for workers' compensation.
- 5650502 **Unemployment compensation**
 -- Premiums or assessments paid to the Workforce WV for unemployment compensation.
- 5650601 **Pension and Retirement – Nonfederal**
 -- Funds paid to nonfederal retirement and pension plans.
- 5650602 **CSRC Retirement Matching**
 -- Funds paid to the Consolidated Public Retirement System.
- 5650603 **Federal Retirement Matching**
 -- Funds paid for Federal retirement matching for other retirement and/or annuity plans.
- 5650604 **Federal Thrift Matching**
 -- Funds paid for Federal Thrift Matching.
- 5650701 **Research Corporation – Payroll Deduction – Parking Permits**
 -- For payment of payroll deductions for parking permits for Research Corporation employees. *For Research Corporation use only.*
- 5650702 **Research Corporation – Payroll Deduction – Athletic Events**
 -- For payment of payroll deductions for athletic events for Research Corporation employees. *For Research Corporation use only.*
- 5650703 **Research Corporation – Payroll Deduction – Charitable Donations**
 -- For payment of payroll deductions for charitable donations for Research Corporation employees. *For Research Corporation use only.*
- 5650704 **Research Corporation – Payroll Deduction – Rec. Center Membership**
 -- For payment of payroll deductions for Student Recreation Center memberships for Research Corporation employees. *For Research Corporation use only.*
- 5650705 **Research Corporation – Payroll Deduction – Credit Union Membership**
 -- For payment of payroll deductions for credit union membership for Research Corporation employees. *For Research Corporation use only.*
- 5650706 **Research Corporation – Payroll Deduction – Life & Disability Insurance Policies**
 --To record payroll deductions for group term life, voluntary life, and disability insurance for Research Corporation employees. *For Research Corporation use only.*
- 5650707 **Research Corporation – Payroll Deduction – Garnishment**
 --To record payroll deductions for garnishments for Research Corporation employees. *For Research Corporation use only.*

- 5650708 **Research Corporation – Payroll Deduction- Correction Check**
 --To record payroll deductions for correction checks for Research Corporation employees. *For Research Corporation use only.*
- 5650709 **Research Corporation – Payroll Deduction – A&E Subscriptions**
 -- To record payroll deductions for Arts & Entertainment subscriptions for Research Corporation employees. *For Research Corporation use only.*
- 5650710 **Research Corporation – Payroll Deduction – City User Fee**
 -- To record payroll deductions for the City User Fee for Research Corporation Employees. (Ulti-Pro will not pay vendor) *For Research Corporation use only.*
- 5650803 **Waivers – Faculty, Staff, Graduate Assistants Service Related**
 -- The waiver of tuition for faculty, staff and graduate assistants (service related waivers) admitted to WVU (up to 6 credit hours).
- 5650804 **WV OPEB Contributions**
 -- For employer mandated annual required contributions to fund other post-employment benefits (OPEB) associated with the WV Retiree Health Benefit Trust Fund. May be paid from any non-dedicated activity.
- 5650805 **PEIB Insurance Premiums – Current Retirees**
 -- For payments of PEIB insurance premiums for current retirees.
- 5650806 **WV OPEB Contributions – Retiree Subsidy**
 -- For payments of the OPEB annual required contribution – retiree subsidy.
- 5901001 **Higher Ed Inter-Agency C&TC Service Agreement Expense**
 -- For transfers between WVU and community and technical colleges (Bridgemont Community and Technical College and WVU Parkersburg) for contract agreements and fees as outlined in service agreements between the institutions.

ADMINISTRATIVE USE ONLY

- 5650801 **Child Care Voucher Benefit Program – Controller’s Office Use Only**
-- Payments made for the Child Care Financial Assistance Program.
For Administrative Use Only.
- 5650802 **Compensated Absences**
-- To record compensated absence expense based on accrued annual leave, compensatory time off or other paid time off for future payments for such absences that have been earned by the employees. *For Financial Statement Use Only.*
- 5650807 **WV OPEB- Contra**
-- Contra line item to be used for financial statement adjustments for other post-employment benefits (OPEB) in accordance with Governmental Accounting Standards Board (GASB) No. 45. *For Financial Statement Use Only.*
- 5650810 **State Employee Sick Leave Program**
-- For accrual and payment to WV Dept. of Administration for payment of unused sick leave to employees of WVU in accordance with House Bill 216. *For Administrative Use Only.*
- 5650901 **Fringe Benefits – Fringe Reimbursement – Benefits Eligible**
-- Fringe rate charges for benefits eligible personal services.
For Administrative Use Only.
- 5650902 **Fringe Benefits – Fringe Reimbursement – Non-Benefits Eligible**
-- Fringe rate charges for non-benefits eligible personal services.
For Administrative Use Only.
- 5650904 **Fringe Benefits - Fringe Reimbursement Grad Stud**
-- Fringe rate charges for graduate students' personal services.
For Administrative Use Only.
- 5650905 **Fringe Benefits - Fringe Reimbursement Student**
-- Fringe rate charges for undergraduate students' personal services.
For Administrative Use Only.
- 5650906 **Fringe Benefits – Fringe Reimbursement Benefits Eligible WVURC**
-- To record fringes for Research Corporation Benefits Eligible employees.
For Administrative Use Only.

- 5650907 **Fringe Benefits – Fringe Reimbursement Non-Benefits Eligible WVURC**
 -- To record fringes for **Research Corporation Non-Benefits Eligible employees.**
For Administrative Use Only.
- 5800101 **Administration & Collection Costs – Loan Funds**
 -- For costs associated with administration fees and collection costs for Loan Funds.
For Administrative Use Only.
- 5800111 **Administration & Collection Costs – Plant Funds**
 -- For costs associated with administration fees and collection costs for Plant Funds.
For Administrative Use Only.
- 5800121 **Capital Asset Loss**
 -- To record gain or loss due to sale or disposal of assets that are not fully depreciated.
For Administrative Use Only.
- 5800131 **Interest Expense – Notes Payable**
 -- To record interest expense charges on funds loaned to Bridgemont Community &
 Technical College and WVU Parkersburg. *For Administrative Use Only.*
- 5800141 **Interest Expense – Internal Loan Only**
 -- To record interest expense on departmental accounts for the internal loan program.
To be used only for internal loans.
- 5800201 **Bad Debts Expense – Controller’s Office Use Only**
 -- To record expenses related to uncollectible accounts receivable.
For Administrative Use Only.
- 5800205 **Write Off – Central Use Only**
 -- To record expenses related to write-offs of miscellaneous items (i.e., non-clearance of
 suspense items). *For Administrative Use Only.*
- 5800291 **Conference Exit Fee**
 --To be used by Athletics to pay fees associated with exiting athletic conferences.
For Athletics use only.
- 5800301 **Depreciation**
 -- Systematic allocation to distribute the cost or other basic value of tangible capital
 assets, less salvage value (if any), over the estimated useful life of the asset.
For Administrative Use Only.
- 5800401 **Depreciation Adjustment**
 -- Manual adjustment to the depreciation of a capital asset.
For Administrative Use Only.
- 5800701 **Interest – On Indebtedness**

-- The percentage cost on the monies borrowed on debt instruments.
For Administrative Use Only.

- 5800703 **Interest Payments – Real Estate Purchase Agreements Payable**
-- Interest payments on real estate purchase agreements payable. *For Administrative Use Only.*
- 5800801 **Inter Institutional Transfers**
-- Transfers of funds between General University (Main Campus, HSC, PSC, and WVU Beckley) and WVU Research Corporation. *For Administrative Use Only.*
- 5800821 **Inter-Institutional Transfer WVUIC**
-- Transfers of funds between General University (Main Campus, HSC, PSC, and Beckley) and the West Virginia University Innovation Corporation (WVUIC) or between the WVU Research Corporation and the West Virginia Innovation Corporation.
For Administration Use Only.
- 5800901 **Loan Cancellations & Write-offs**
-- Charges associated with the cancellation and write-off of student loans.
For Administrative Use Only.
- 5800951 **Loss on Investments**
-- Recognized losses on investments which have matured, been sold, called or traded.
For realized gains, see line item 4600261. For Administrative Use Only.
- 5801001 **Mandatory Transfer Out – Loan Fund Matching**
-- Transfer of operating funds from one fund to another within the same entity – General University (Main Campus, HSC, PSC, and WVU Beckley), WVU Research Corporation, and WVU at Parkersburg, not related to any prior expenditure for matching loan funds required by the granting source. *For transfers between entities, use line item 5800801. For administrative use only.*
- 5801051 **Mandatory Transfer Out – FWS Institutional Match**
-- Used for tracking purposes of Federal Work Study (FWS) mandatory Institutional match. *For administrative use only.*
- 5801101 **Mandatory Transfer Out – Principal & Interest**
-- Transfer of operating funds for required principal and interest payments from one fund to another within the same entity – General University (Main Campus, HSC, PSC, and WVU Beckley), WVU Research Corporation, and WVU at Parkersburg, not related to any prior expenditure. *For transfers between entities, use line item 5800801. For administrative use only.*
- 5801201 **Non-Mandatory Transfer In – UBIT Withholding**
-- Transfer of residual funds for expired grants with unrelated business income tax assessed to a clearing fund within the same entity – General University (Main Campus,

HSC, PSC, and WVU Beckley), WVU Research Corporation, and WVU at Parkersburg, to be paid quarterly to the federal government. *For transfers between entities, use line item 5800801. For administrative use only.*

- 5801301 **Non-Mandatory Transfer Out – Miscellaneous**
-- Transfer of operating funds from one fund to another within the same entity – General University (Main Campus, HSC, PSC, and WVU Beckley), WVU Research Corporation, and WVU at Parkersburg, not related to any prior expenditure and not included under another non-mandatory transfer out code. *For transfers between entities, use line item 5800801. For administrative use only.*
- 5801302 **Non-Mandatory Transfer Out – Debt Service**
-- Transfers of cash for debt service (principal & interest payments) on WVU bonds within the same entity – General University (Main Campus, HSC, PSC, and WVU Beckley), WVU Research Corporation, and WVU at Parkersburg. *For transfers between entities, use line item 5800801. For administrative use only.*
- 5801303 **Non-Mandatory Transfer Out – Internal Loan**
-- To record non-mandatory transfers as part of the internal loan program. *For administrative use only.*
- 5801304 **Non-mandatory Transfer – BRIM**
--To be used for transfers to the BRIM investment account at the State Treasurer’s Office via funding transfer. *For administrative use only.*
- 5801305 **Non-Mandatory Transfer Out – Summer School Transfer**
--Transfer line item to be used by the Office of Budget Planning for cash transfers related to summer school. *For administrative use only.*
- 5801306 **Non-Mandatory Transfer Out – Principal Expense – Internal Loans Only**
--To record principal payments on internal loans. *For administrative use only.*
- 5801307 **Non-Mandatory Transfer Out – College Commitment for Capital Projects**
--To track revenue on capital projects and build revenue budgets for various project level commitments. *For administrative use only.*
- 5801308 **Non-Mandatory Transfer Out – Provost Commitment for Capital Projects**
--To track revenue on capital projects and build revenue budgets for various project level commitments. *For administrative use only.*
- 5801309 **Non-Mandatory Transfer Out – GU Central Commitment for Capital Projects**
--To track revenue on capital projects and build revenue budgets for various project level commitments. *For administrative use only.*
- 5801310 **Non-Mandatory Transfer Out – Intra-Campus Transfers**

- To record non-mandatory transfers within a campus (entity). *For use by the Office of Budget Planning only.*

- 5801311 **Non-Mandatory Transfer Out – Inter-Campus Transfers**
 - To record non-mandatory transfers between campuses (entities). *For use by the Office of Budget Planning only.*

- 5801401 **Non-Mandatory Transfer Out – Student Bad Debt**
 - Transfer of operating funds for student bad debt payments from one fund to another within the same entity – General University (Main Campus, HSC, PSC, and WVU Beckley), WVU Research Corporation, and WVU at Parkersburg, not related to any prior expenditure. *For transfers between entities, use line item 5800801. For administrative use only.*

- 5801501 **Non-Mandatory Transfer Out – UBIT Withholding**
 - Transfer of residual funds for expired grants with unrelated business income tax assessed from the grant fund within the same entity – General University (Main Campus, HSC, PSC, and WVU Beckley), WVU Research Corporation, and WVU at Parkersburg to be paid quarterly to the federal government. *For transfers between entities, use line item 5800801. For administrative use only.*

- 5801601 **Non-Mandatory Transfer Out – Unrestricted Gifts to Other Funds**
 - Transfer of operating funds for unrestricted gifts to other funds within the same entity – General University (Main Campus, HSC, PSC, and WVU Beckley), WVU Research Corporation, and WVU at Parkersburg, not related to any prior expenditure. *For transfers between entities, use line item 5800801. For administrative use only.*

- 5801701 **Gifts, Residual of Fixed Priced Grants & Contracts**
 - Transfer of residual funds on a fixed price award. *For administrative use only.*

- 5801702 **Miscellaneous Operating Expense**
 - To record miscellaneous operating expense. *For administrative use only.*

- 5801703 **Legislative Directed Transfer**
 - To record legislative directed transfers when the recipient is not a state agency. *For administrative use only.*

- 5801705 **Severance Plan Expense**
 - To record the expenses as part of the voluntary employee severance plan. *For administrative use only.*

- 5801706 **Severance Plan Expense – Deceased Employees**
 - To record severance plan payments for deceased employees. *For administrative use only.*

- 5801707 **Voluntary Separation Incentive Program (VSIP – Expense)**
 --To record a one-time payment to eligible employees who execute a voluntary separation agreement when the employee voluntarily separates from employment with the University. The program is offered at the discretion of management. *For administrative use only.*
- 5801710 **Royalties Expense**
 -- To record royalty payments. *For administrative use only.*
- 5801715 **Miscellaneous Non-Operating Expense**
 -- To record miscellaneous expenses relating to non-operating activities. *For administrative use only.*
- 5801720 **Amortization Expense**
 -- To record amortization expense for intangible assets. *For administrative use only.*
- 5801725 **Works of Art, Collections, and Antiques. For Administrative use only.**
 --To record gifts of art, collections, and antiques not capitalized per WVU's capitalization policy. *For administrative use only.*
- 5801730 **Operating Expense – Impairment of Capital Assets**
 -- To record operating loss due to the impairment of capital assets per GASB Statement No. 42. *For administrative use only.*
- 5801735 **Non- Operating Expense – Loss Other than Impairment of Capital Assets**
 -- To record non-operating loss related to the impairment of capital assets per GASB Statement No. 42. *For administrative use only.*
- 5801740 **Debt Issuance Costs**
 --To record debt issuance costs (costs incurred to issue bonds including insurance costs, financing costs and other related costs) in accordance with GASB Statement No. 65. *For administrative use only.*
- 5801801 **Refunds of Federal Funds**
 -- To return monies from overpayment of federal awards. *For administrative use only.*
- 5801901 **Refunds of Non Federal Funds**
 -- To return of monies from overpayment of state, non-governmental or local awards. *For administrative use only.*
- 5802001 **Retirement of Indebtedness (Bonds)**

-- To record the current portion of bond indebtedness.
For administrative use only.

- 5802003 **Principal Payments – Real Estate Purchase Agreements Payable**
-- To record principal payments on real estate purchase agreements payable. *For administrative use only.*
- 5802051 **Transfer of Liability From Policy Commission**
-- To record expense related to the System Bond debt transferred from the Higher Education Policy Commission to the state higher education institutions.
For administrative use only.
- 5802101 **Assessments By the Commission for Operations - HERF**
-- Payment of the Higher Education Resource Fee (HERF) to the Higher Education Policy Commission (HEPC) for scheduled amounts due for portion of capital fund obligations. *For administrative use only.*
- 5802110 **Assessments By the Commission for Operations - Med Ed**
-- To transfer the Medical Education fee to/from the University's account to the Higher Education Policy Commission's account. *For administrative use only.*
- 5802201 **Assessments By the Commission for System Debt - Returned Registration**
-- *Registration* payment remitted to the Higher Education Policy Commission (HEPC) for scheduled amounts due to HEPC for portion of capital fund obligations. *For administrative use only.*
- 5802301 **Assessments By the Commission for System Debt - Returned Tuition**
-- *Tuition* payment remitted to the Higher Education Policy Commission (HEPC) for scheduled amounts due to HEPC for portion of capital fund obligations.
For administrative use only.
- 5803001 **Cumulative Effect of a Change in Accounting Policy - Expense**
-- To record the cumulative effect of a change in accounting policy on the University's financial statements in accordance with generally accepted accounting principles. *For Financial Statement use only.*
- 5804001 **Other Expenses**
-- To record other expenses for financial statement purposes.
For Financial Statement use only.
- 5810001 **Amortization of Deferred Outflows –BRNI**
-- To amortize deferred outflows related to the acquisition of BRNI.
For administrative use only.

DEFAULT ACCOUNTS – SYSTEM GENERATED USE ONLY – DO NOT USE

- 5609998 **Payroll Suspense Account**
--Default account for payroll purposes (Payroll/Labor Distribution Module)
- 5659998 **Fringe Pool Default Expense**
--Default line item for entry to fringe pool created by Oracle Grants Management module.
- 5900101 **Discount Taken Default**
-- Default account for discounts taken on payment in the Accounts Payable module. Discounts are prorated across the invoice distribution when invoice is paid.
- 5900102 **Miscellaneous Bank Charges Default**
--Default account for miscellaneous bank charges.
- 5900103 **Purchase Price Variance Default**
-- Default account for differences between the purchase order price and the standard cost in the Purchasing module. Variances are charged to the line item entered as the charge account.
- 5900104 **Invoice Price Variance Default**
-- Default account for differences between the invoice price and the purchase order price in the Accounts Payable Module. Variances are charged to the line item entered as the charge account.
- 5900105 **Cost of Goods Sold Default**
-- Default account used in the Inventory module.
- 5900106 **Expense Default**
-- Default account used for non-inventory purchases in the Procurement module.
- 5900107 **Capital Assets Acquisition Default**
-- Default account for capital asset acquisitions in the Fixed Assets module.
- 5900108 **Capital Assets Adjustment Default - Pending Fixed Assets**
-- Default account for capital asset adjustments in the Fixed Assets module and pending fixed asset transactions.
- 5900109 **Capital Assets Transfer Default**
-- Default account for transfers of capital assets in the Fixed Assets module.
- 5900110 **Construction in Process Expense Default**
-- Default account for recording the elimination of expense/capitalization of Construction in Process. **For Financial Statement use only.**

- 5900111 **Capital Assets – Other Adjustments**
-- Default account for recording adjustments to Capital Expense.
For Financial Statement use only.
- 5900112 **Construction in Process Dept/HSC Expense Default**
-- Default line item to be used when recording Construction-in-Process for HSC or Departmental capital projects. **For Financial Statement use only.**
- 5900113 **Capital Assets Adjustment Default –Federal/Non WVU Owned Adjustments**
Default account for adjustments related to federal or Non-WVU owned assets. **For Financial Statement use only.**
- 5900114 **Capital Assets Adjustment Default-Asset Retirement Adjustments**
Default account used for adjustments related to the retirement of assets. **For Financial Statement use only.**
- 5900115 **Capital Assets Adjustment Default-Library Materials**
Default account used for adjustments related to library materials. **For Financial Statement use only.**
- 5900116 **Capital Assets Adjustment Default-Miscellaneous Asset Adjustments**
Default account used for miscellaneous asset adjustments. **For Financial Statement use only.**
- 5900201 **Gen Exp – Expense Other than Impairment of Capital Assets**
-- To record expenses unrelated to the impairment of capital assets (for example, theft & embezzlement) to comply with GASB Statement No. 42.
For Financial Statement use only.

FOR BUDGET ONLY – TO BE USED DURING BUDGET PREP ONLY

- 5015299 **Gen Exp – Utilities - Budget Only**
-- For optional use by unit to budget utilities in total without distributing the budget amounts across the lowest level expenditure line items.
- 5059998 **Gen Exp – Equipment Less than \$5,000 - Budget Only**
-- For optional use by unit to budget purchases of equipment **less than \$5,000** in total without distributing the budget amounts across the lowest level expenditure line items.
- 5059999 **General Expenses – Budget Only**
-- For optional use by unit to budget general expenses in total without distributing the budget amounts across the lowest level expenditure line items.
- 5301199 **Travel & Vehicle Rental – Budget Only**
-- For optional use by unit to budget travel and vehicle rental in total without distributing the budget amounts across the lowest level expenditure line items.
- 5321999 **Sub-Contracts, Contractual & Professional Services & Consultants & Consulting Fees – Budget Only**
-- For optional use by unit to budget contracts, professional services and consultants in total without distributing the budget amounts across the lowest level expenditure line items.
- 5341999 **Repairs – Budget Only**
-- For optional use by unit to budget repairs in total without distributing the budget amounts across the lowest level expenditure line items.
- 5360999 **Facilities & Administration Cost Reimbursement & Auxiliary Service Charge – Budget Only**
-- For optional use by unit to budget F & A cost reimbursement and auxiliary service charge in total without distributing the budget amounts across the lowest level expenditure line items.
- 5412999 **Equipment Greater than \$5,000 – Budget Only**
-- For optional use by unit to budget purchases of equipment **greater than \$5,000** in total without distributing the budget amounts across the lowest level expenditure line items.
- 5415999 **Capital Outlays, Land, Buildings, and Library Investment – Budget Only**
-- For optional use by unit to budget capital outlays, land, buildings, and library investment in total without distributing the budget amounts across the lowest level expenditure line items.

- 5608888 **Personal Services Vacancies – Budget Only**
-- For optional use by unit to identify personal service budgets associated with vacant positions.
- 5609999 **Personal Services/Annual Increment – Budget Only**
-- For optional use by unit to budget personal services and annual increment in total without distributing the budget amounts across the lowest level expenditure line items.
- 5659999 **Fringe Benefits – Budget Only**
-- For optional use by unit to budget fringe benefits in total without distributing the budget amounts across the lowest level expenditure line items.
- 5809999 **Administrative Use Only – Budget Only**
-- For optional use by Central Administration for budgeting unallocated resources.
- 5909999 **System Integration Expenditure Codes – Budget Only**
-- Budget use only line item for default accounts.