

Volume No. 2—Classification & Coding Structure	TOPIC NO.	60108
Function No. 60100—CARS	TOPIC	EXPENDITURE CODES
	DATE	July 2009

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Overview

Introduction

The expenditure structure is a mechanism designed to classify the different expenditure categories and collect expenditure information in a systematic manner. The information is used for accounting control, financial management and budgeting purposes.

The Department of Planning and Budget (DPB) is responsible for the definition of all expenditure code information. The Department of Accounts (DOA) working with the Department of Planning and Budget will assign the four digit numbers for all expenditure codes. Requests for the assignment of new or changes in existing expenditure codes should be made directly to DPB.

*This information is also available on DPB's website (<http://www.dpb.virginia.gov/>) under **Documents and Forms – Expenditure Structure**.*

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Levels of Expenditure Definitions

Expenditure Definition Levels

The expenditure classification code consists of four digits which identify the following components:

Expenditure Character XX XX Subobject
Major Object Object

1. The **first** digit denotes expenditure character, such as:

1XXX - Operating Expenses
2XXX - Fixed Asset Expenses
3XXX - Debt Service Expenses

2. The **second** digit denotes the major object classification of expenditure, such as:

11XX - Personal Services
12XX - Contractual Services

3. The **third** digit denotes the object of expenditure, such as:

111X - Employee Benefits
112X - Salaries

4. The **fourth** digit denotes subobject of expenditure, such as:

1111 - Employer Retirement Contributions
1114 - Group Insurance

For accounting purposes, all source documents must be coded at the subobject of expenditure level using the four digit code, e.g., 1114. For budgeting purposes, the level of expenditure used will differ depending upon the requirements of the source documents.

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Expenditure Codes and Definitions

Listing of Codes and Definitions

A detailed listing of all authorized codes and their definitions follows:

OPERATING EXPENDITURES

OPERATING EXPENDITURES CHARACTER: THIS EXPENDITURE CHARACTER INCLUDES EXPENDITURES FOR PERSONAL SERVICES, CONTRACTUAL SERVICES, SUPPLIES AND MATERIALS, TRANSFER PAYMENTS, AND CONTINUOUS CHARGES.

1100, PERSONAL SERVICES: Includes expenditures for employee benefits, salaries, special payments and wages of State employees.

1110, Employee Benefits: Includes expenditures for employer retirement contributions, federal old-age insurance for salaried State employees, federal old-age insurance for wage-earning State employees, group insurance, medical-hospitalization insurance, and teachers insurance annuity.

1111, Employer Retirement Contributions - VRS Defined Benefits Program: Include expenditures for payments made to the retirement system trust fund for a defined benefit program for salaried State employees. See 1119 for Defined Contribution expenditures.

1112, Federal Old-Age Insurance for Salaried State Employees (*Social Security and Medicare*): Include expenditures of Contribution Fund for old-age and survivors' benefits for salaried State employees (social security). For related expenditures, see 1133.

1113, Federal Old-Age Insurance for Wage-Earning State Employees (*Wage Social Security*): Include expenditures of Contribution Fund for old-age and survivors' benefits for wage-earning State employees.

1114, Group Life Insurance: Include expenditures of group life insurance program provided for the benefit of State employees. For related expenditures, see 1133.

1115, Medical/Hospitalization Insurance (*Annual Employer Health Insurance Premium*): Include expenditures of group medical/hospitalization insurance program provided for the benefit of State employees.

1116, Retiree *Health* Medical/Hospitalization Insurance Credit: Include expenditures for payments to the Retiree Health Insurance Fund.

1117, *VSDB* Long-term Disability Insurance: Includes expenditures of the long-term disability program provided for the benefit of state employees.

1118, Teachers Insurance and Annuity: Include expenditures for payments made to Teachers Insurance Annuity Fund.

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1119, Employer Retirement Contributions – Defined Contribution Program: Include expenditures for payments made to an employee's defined contribution account. See 1111 for Defined Benefits expenditures.

1120, Salaries: Includes expenditures for administrative higher education salaries, appointed officials' salaries, classified salaries, other officials' salaries, overtime salaries, and teaching and research salaries.

1121, Salaries, Administrative Higher Education: Include expenditures for compensation to persons for professional services rendered on a full-time (temporary, restricted, or permanent) basis or a permanent, part-time basis in administrative positions carrying faculty appointment in institutions of higher education. Include educational leave. Do not include final compensation to employees for annual, sick, or compensatory leave balances.

1122, Salaries, Appointed Officials: Include expenditures for compensation, severance pay, and incentive awards to persons who are appointed to their position and are paid at a yearly rate specified in Part 4 (General Provisions) of the Appropriation Act.

1123, Salaries, Classified: Include expenditures for compensation and severance pay to persons who are paid at an established yearly rate in positions which are covered by the Virginia Personnel Act. Do not include final compensation to employees for annual, sick, or compensatory leave balances. Charge expenditures for VALORS participants to 1127.

1124, Salaries, Other Officials: Include expenditures for compensation, severance pay, and incentive awards to persons who are paid at a yearly rate and are in positions which are exempt from the Virginia Personnel Act and whose salaries are not specified in Part 4 (General Provisions) of the Appropriation Act. Do not include final compensation to employees for annual, sick, or compensatory leave balances. Charge expenditures for VALORS participants to 1127.

1125, Salaries, Overtime: Include expenditures for compensation to persons who are paid at an established yearly rate, for hours worked in excess of their normal workweek.

1126, Salaries, Teaching and Research: Include expenditures for compensation to persons for professional services rendered on a full-time (temporary, restricted or permanent) basis or a permanent, part-time basis in research and teaching positions in institutions of higher education. Include educational leave. Do not include final compensation to employees for annual, sick, or compensatory leave balances.

1127, Salaries, Virginia Law Officers' Retirement System Participants: Include expenditures for compensation and severance pay for persons participating in the Virginia Law Officers' Retirement System (VALORS).

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1128, Salaries, Information Technology Employees: Include salary expenditures for employees performing a role in information technology who would otherwise have salary expenditures coded in subobjects 1121 through 1125.

1129, Salaries, Overtime for Information Technology Employees: Include expenditures for compensation to persons performing a role in information technology who are paid at an established yearly rate, for hours worked in excess of their normal workweek. This expenditure would otherwise have overtime coded in subobject 1125.

1130, Special Payments: Includes expenditures for bonuses and incentives, commissions and fees, overseas differential compensation, specified per diem services, wages and allowances, and work programs.

1131, Bonuses and Incentives: Include expenditures for payment of bonuses and incentives to state employees.

1132, Salaries, Active Military Supplement: Include expenditures for supplemental pay based on the difference between the state employee's base salary and the gross military pay plus allowances paid to the employee for service in the armed forces of the United States. Use this code for classified and non-classified employees covered by the executive order per DHRM guidelines. Benefits will continue to be charged to the 1110 series of subobject codes. This action complies with EO 44(2003) and the guidelines issued by the Department of Human Resource Management.

1133, Overseas Differential Compensation: Include expenditures for cost of living adjustments, fringe benefits, monetary changes, pay differentials, and salaries for non-classified employees who work in the State's foreign offices.

1134, Specified Per Diem Payments: Include expenditures for per diem services provided by persons who are members of a legislative committee, representatives of the General Assembly, members of a study commission, members of a governing board of a State agency, or members of a similar organization. Also, include fixed expenditures for legislators' district offices.

1135, Wages and Allowances: Include expenditures for wages and per diem allowances to offenders, patients and similar wards of the State.

1136, Work Programs: Include expenditures for compensation to individuals who participate in federal work training programs, e.g., CETA, YACC, YCC, which are targeted for unemployed youth and other hard-to-employ persons.

1137, Employee Suggestion Awards: Include expenditures for payments of Employee Suggestion Program cash awards to employees or former employees.

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1138, Deferred Compensation Match Payments: Includes expenditures for employer match of the state employee deferred compensation program (The subobject code, entitled Early Retirement Incentive Payments, was relocated to 1161.)

1139, Special Payments for Academic Services: Include expenditures for one-time payments made by institutions of higher education to cooperating teachers in public or private schools or other individuals who perform noninstructional or nonresearch academic services.

1140, Wages: Includes expenditures for general wages, graduate assistant, overtime, student, teaching and research part-time, and work study student wages.

1141, Wages, General: Include expenditures for compensation to persons who are paid at an hourly rate.

1142, Wages, Graduate Assistant: Include expenditures for compensation made by institutions of higher education to persons, without faculty appointment, for teaching and research activities.

1143, Wages, Overtime: Include expenditures for compensation to persons who are paid at an hourly rate for hours worked in excess of 40 hours per week.

1144, Wages, Student: Include expenditures for compensation made by institutions of higher education to graduate and undergraduate students for all services other than those included in 1142 and 1145. Include expenditures for overtime payments.

1145, Wages, Teaching and Research Part-Time: Include expenditures for compensation to persons for professional services rendered in research and instructional positions in institutions of higher education other than those described in 1126. Include compensation for summer session teaching, overload teaching and evening sessions, and part-time teaching when the individual is not permanently employed.

1146, Wages, Federal Work Study Student: Include expenditures for compensation to students participating in federal work study programs.

1147, Wages, Substitute Judges: Include expenditures for payments to substitute judges and for payments to retired justices and judges temporarily recalled to perform judicial duties.

1148, Wages, State Work Study Student: Include expenditures for compensation to students participating in State work study programs.

1149, Wages, Information Technology Employees: Include expenditures for compensation to persons paid an hourly rate and whose actual job duties involve information technology.

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1150, Disability Benefits: Includes expenditures for income replacement payments made to state employees under the Virginia Workers' Compensation Act or the short-term or long-term disability benefit program.

1151, Workers' Compensation Awards: Include expenditures for workers' compensation awards to state employees under the Virginia Workers' Compensation Act or the short-term or long-term disability benefit program.

1152, Supplemental Workers' Compensation Awards: Include expenditures for supplemental workers' compensation awards to state employees who are not participating in the short-term disability program.

1153, Short-term Disability Benefits: Include expenditures for the payment of short-term disability payments to state employees under the Sickness and Disability Program.

1154, Supplemental Disability Benefits: Include expenditures for supplemental workers' compensation award payments to state employees under the Sickness and Disability Program.

1158, Recoveries for Workers' Compensation Awards: Reimbursement to agency from Department of Human Resource Management for workers' compensation awards under the Virginia Workers' Compensation Act or the short-term or long-term disability benefit program.

1160, Termination Personal Service Costs: Includes expenditures for final compensation costs associated with the termination of employees.

1161, Early Retirement Incentive Payments: Include expenditures for special payments to persons in teaching positions in institutions of higher education that receive early retirement payments under an approved early retirement incentive plan.

1162, Salaries, Annual Leave Balances: Include expenditures for final compensation to eligible employees for their annual leave balances.

1163, Salaries, Sick Leave Balances: Include expenditures for final compensation to eligible employees for their sick leave balances up to the specified limit. Include the payout of disability credits for employees participating in the Virginia Sickness and Disability Program.

1164, Salaries, Compensatory Leave Balances: Include expenditures for final compensation to eligible employees for their compensatory time earned but not taken.

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1170, WTA – Workforce Transition Act Termination Personal Service Costs: Includes expenditures for final compensation costs associated with the termination of employees under the provisions of the Workforce Transition (WTA) Act of 1995, Title 2.2, Chapter 32 of the Virginia Code: §2.2-3202.

1171, WTA - Payments for Transitional Severance Benefits: Include expenditures for payments of severance to employees eligible for severance benefits allowed under §2.2-3203 of the Virginia Code. Charge expenditures for WTA related retirement to 1175.

1172, WTA - Federal Old-Age Insurance for Salaried State Employees: Include expenditures of Contribution Fund for old-age and survivors' benefits for salaried state employees (Social Security) provided for the severance benefit of employees involuntarily separated under the WTA Act of 1995.

1173, WTA - Medical/Hospitalization Insurance: Include expenditures of group medical/hospitalization insurance program provided for the benefit of employees involuntarily separated under the WTA Act of 1995.

1174, WTA - Group Life Insurance: Include expenditures of group life insurance program provided for the benefit of employees involuntarily separated under the WTA Act of 1995.

1175, WTA - Early Retirement Payments: Include expenditures for special payments for employees eligible for retirement allowed under §2.2-3204 of the Virginia Code

1176, WTA - Salaries, Annual Leave Balances: Include expenditures for final compensation to eligible employees participating in the WTA Act of 1995 for their annual leave balances.

1177, Salaries, Sick Leave Balances: Include expenditures for final compensation to eligible employees participating in the WTA Act of 1995 for their sick leave balances up to the specified limit. Include the payout of disability credits for employees participating in the Virginia Sickness and Disability Program.

1178, WTA - Salaries, Compensatory Leave Balances: Include expenditures for final compensation to eligible employees participating in the WTA Act of 1995 for their compensatory time earned but not taken.

1179, WTA - Unemployment Compensation Awards: Include expenditures for unemployment compensation payments (insurance and claims) to employees participating in the WTA Act of 1995.

1182 Unfunded Vacant Positions: *Used to record unfunded vacant authorized positions in excess of the positions recorded in subobjects 1192 or 1195.*

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1196, Indirect Cost Recoveries from Auxiliary Programs for Personal Services: Include only the required recovery of indirect costs of personal services from Auxiliary Enterprise service areas. (This code may be used only by institutions of higher education.)

1197, Indirect Cost Recoveries from Sponsored Programs for Personal Services: Include only the required recovery of indirect costs for personal services from the Sponsored Programs service area. (This code may be used only by institutions of higher education.)

1198, Inter-Agency Recoveries for Personal Services: Recovery of the cost of personal services incurred by programs or service areas for services provided to other agencies within the same fiscal year. For recovery of expenditures from the prior fiscal year, see memo from DPB and DOA to fiscal and budget officers, dated May 20, 1998. (This code may be used only with the prior written approval of the Department of Planning and Budget.)

1199, Intra-Agency Recoveries for Personal Services: Recovery of the cost of personal services incurred by programs or service areas within the same agency or agencies under the auspices of a single board or commission within the same fiscal year. (This code may be used only with the prior written approval of the Department of Planning and Budget.)

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1200, CONTRACTUAL SERVICES: Includes expenditures for communication services, employee development services, health services, management and informational services, repair and maintenance services, support services, technical services, and transportation services.

1205, Seat Management Services: Includes expenditures for Seat Management services, which provides computer hardware and software through a contract from a single source. Services include hardware, software, support, and disposal.¹

1209, Charge Card Purchases of Contractual Services: Includes expenditures made by charge card for purchasing contractual services under the guidelines of the Small Purchase Charge Card Program.

1210, Communication Services: Includes expenditures for freight and express services, media services, messenger services, postal services, printing services, and telecommunications services.

1211, Express Services: Include expenditures for premium services provided for express or urgent deliveries of printed matter, goods, and commodities by common or contract carrier or hired vehicles. Example services include Overnight AM, Overnight PM, Next Day, Second Day, etc.

1212, Outbound Freight Services: Include expenditures for package delivery and freight services, provided by common or contract carriers or hired vehicles for the outbound movement of commodities.

1213, Messenger Services: Include expenditures for services provided to distribute messages and packages by private or State courier services. Services of this type tend to be restricted to a local or small geographical delivery zone.

1214, Postal Services: Include expenditures for services provided to distribute printed matter by the U.S. Postal Service, e.g., stamps, stamped envelopes, postage meters, and permit fees. Exclude expenditures chargeable to either 1212 or 1219.

1215, Printing Services: Include expenditures for services provided by State agencies and the private sector for designing, printing, collating, and binding.

1216, Telecommunications Services (provided by VITA): Include expenditures for services that provide for cables, facsimile-transmissions, local and long distance voice, video, and data connections including telephone service, telegram transmission, teletype transmission, and similar telecommunications services provided by VITA.

¹ Seat management is defined as a contractual arrangement that provides an agency with the means to acquire externally managed life cycle support from a single source for all or part of their distributed computing environment, including hardware, software and support services.

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1217, Telecommunications Services (provided by Non-State vendor): Include expenditures for services that provide for cables, facsimile-transmissions, local and long distance voice, video, and data connections including telephone service, telegram transmission, teletype transmission, and similar telecommunications services provided by private sector.

1218, Telecommunications Services (provide by another State agency): Include expenditures for services that provide for cables, facsimile-transmission, local and long distance voice, video, and data connections including telephone service, telegram transmission, teletype transmission, and similar telecommunications services provided by state agencies other than VITA.

1219, Inbound Freight Services: Include expenditures for packaged delivery and freight services provided by common or contract carries or hired vehicles for the inbound movement of commodities. Use this category whenever shipping costs are listed as a separate line item on vendor invoices for goods or material.

1220, Employee Development Services: Includes all expenditures related to employee training and development including expenditures for organization memberships, publication subscriptions, and all training-related support costs.

1221, Organization Memberships: Include expenditures for memberships to professional organizations.

1222, Publication Subscriptions: Include expenditures for subscriptions to professional or technical publications used for professional development not purchased for general library use. For related expenditures see 2221 and 2224.

1224, Employee Training Courses, Workshops, and Conferences: Includes expenditures such as registration fees and materials for attending training courses, workshops, and conferences. Do not include expenditures for information technology training; see subobject 1228. For other related expenditures see 1227.

1225, Employee Tuition Reimbursement: Include expenditures for reimbursement to state employees for courses taken and satisfactorily completed.

1226, Employee Training Consulting Services: Include all expenditures paid to bring professional training consultants to the agency for employee development, including expenditures for course development, delivery, administration or evaluation.

1227, Employee Training – Transportation, Lodging, Meals and Incidentals: Include expenditures for airfare, taxi, tolls, lodging, meals and personal vehicle mileage reimbursement, associated with employee training and development coded as 1224, 1225, 1226 or 1228.

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1228, Employee Information Technology (IT) Training Courses, Workshops, and Conferences: Includes expenditures such as registration fees and materials for attending training courses, workshops, and conferences on information technology. For related expenditures see 1227.

1230, Health Services: Includes expenditures for clinic services, dental services, hospital services, medical services, nursing home services, and x-ray and laboratory services.

1231, Clinic Services: Include expenditures for out-patient services provided by hospitals, public health clinics, or emergency rooms.

1232, Dental Services: Include expenditures for dental services provided by public clinics and private practices.

1233, Hospital Services: Include expenditures for in-patient services provided by hospitals. If institutional staff services are separately billed, use 1234. If institutional x-ray and laboratory services are separately billed, use 1236.

1234, Medical Services: Include expenditures for medical services provided by nurses, physicians and similar health care professionals. Also include materials and supplies. Institutional staff services are to be coded in this category only if separately billed.

1235, Nursing Home Services: Include expenditures for services provided by convalescent facilities and nursing homes.

1236, X-ray and Laboratory Services: Include expenditures for services provided by dental, hospital, and medical laboratories.

1237, Insurance Premiums for Health Services for Individuals: Include expenditures for insurance premiums paid by the state on behalf of eligible individuals to provide them with health services.

1238, Other Medical Services: Include expenditures for medical services that would otherwise be recorded in subobject 1234 but must be recorded in this code for internal accounting purposes. Agencies must seek permission from DPB before use of this code.

1240, Management and Informational Services: Includes expenditures for auditing services, fiscal services, attorney services, miscellaneous legal services, management services, personnel development services, and public informational and public relations services.

1241, Auditing Services: Include expenditures for services provided by private sector auditors.

1242, Fiscal Services: Include expenditures for services provided by private sector banks, accountants, financial advisors, and similar experts.

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1243, Attorney Services: Include expenditures for attorney services provided by a law firm or independent legal counsel.

1244, Management Services: Include expenditures for services provided by economists, industrial engineers, interpreters, market analysts, planners, public administrators, and similar experts.

1245, Personnel Management Services: Include expenditures for services provided by management experts who advise on manpower development, personnel evaluation, and employee performance review.

1246, Public Informational and Public Relations Services: Include expenditures for services provided by private sector advertising, promotional, public relations, and similar firms which prepare and disseminate information. Exclude expenditures chargeable to 1248.

1247, Legal Services: Include expenditures for court reporters, hearing examiners, miscellaneous court costs, recording fees, notary fees and services, and legal services other than attorney fees.

1248, Media Services: Include expenditures for services provided to advertise by magazine, newspaper, periodical, radio, television, or other media. Exclude expenditures chargeable to 1246.

1249, Recruitment Advertising: Include payments for advertising in newspapers, magazines, radio, or other media as part of the employment recruitment process.

1250, Repair and Maintenance Services: Includes expenditures for custodial services; repair and maintenance of equipment, mechanical, vehicles, physical plant and highways; extermination/vector control services; and reclamation services that are under contract.

1251, Custodial Services: Include expenditures for services provided to clean, maintain, and protect buildings, grounds, shelters, and towers.

1252, Electrical Repair and Maintenance Services: Include expenditures for services provided to repair and maintain electrical systems. (including network cabling) in buildings, shelters, towers, and on grounds.

1253, Equipment Repair and Maintenance Services: Include expenditures for services provided to repair and maintain calculators, furniture, typewriters and other equipment. Include expenditures for maintenance contracts. For related expenditures, see 1256 and 1259.

1254, Extermination/Vector Control Services: Include expenditures for services provided to control or eradicate diseased or disease-carrying animals, insects, or pests.

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1255, Highway Repair and Maintenance Services: Include expenditures for services provided by the private sector to repair and maintain bridges, highways, and roads. Include expenditures for supplies and materials if they are included in the cost of work performed under contract.

1256, Mechanical Repair and Maintenance Services: Include expenditures for services provided to repair and maintain air conditioners, elevators, furnaces, plumbing, and other mechanical equipment.

1257, Plant Repair and Maintenance Services: Include expenditures for carpentry, minor masonry, painting, and other services provided to repair and maintain plant facilities. For related expenditures, see 1252 and 1256.

1258, Reclamation Services: Include expenditures for services provided by the private sector to reclaim, reforest, and restock spoiled or exhausted land and water resources.

1259, Vehicle Repair and Maintenance Services: Include expenditures for services provided to repair and maintain agricultural vehicular equipment, aircraft equipment, construction equipment, motor vehicle equipment, watercraft equipment, and other vehicular equipment.

1260, Support Services: Includes expenditures for architectural and engineering services, aviation services, clerical services, food and dietary services, laundry and linen services, manual labor services, production services, and skilled services.

1261, Architectural and Engineering Services: Include expenditures for services provided by private sector appraisers, architects, draftsmen, engineers, landscape architects, and surveyors.

1262, Aviation Services: Include expenditures for aviation services (rotary and fixed wing) provided by the private sector for enforcement, monitoring, survey activities.

1263, Clerical Services: Include expenditures for services provided by private sector typing, *data entry*, word processing, filing, secretarial, stenographic, and similar clerical firms.

1264, Food and Dietary Services: Include expenditures for services provided by State agencies or the private sector to provide meals and food on a one-time or a continuing basis.

1265, Laundry and Linen Services: Include expenditures for services provided by another State agency or commercial establishment for laundry and linen. Include payment of claims for damaged laundry and dry cleaning.

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1266, Manual Labor Services: Include expenditures for services provided by State agencies or the private sector for manual and unskilled laborers.

1267, Production Services: Include expenditures for services provided by State agencies or the private sector to develop, manufacture, or produce goods or materials (e.g., film processing).

1268, Skilled Services: Include expenditures for services provided by artisans, chemists, interior designers, laboratory technicians, referees, and similar skilled and technical workers.

1270, Technical Services: Includes expenditures for information technology (IT) related services such as systems design and development, hardware maintenance, software maintenance, packaged software acquisition and maintenance, and operations.

1271, Information Management Design and Development Services (provided by VITA): Include expenditures for services provided by the Virginia Information Technologies Agency (VITA) computer system analysts, programmers, and other technical and management personnel who provide assistance in IT planning, feasibility analysis, and design and in the development of systems.

1272, VITA Pass Thru Charges: *Include expenses for pass through charges for goods and services procured through VITA/NG partnership and billed by VITA such as agency specific software maintenance renewals and other software not included in the VITA rate structure (e.g., Adobe Acrobat, Visio, and Toad).*

1273, Information Management Design and Development Services (provided by another State agency (not VITA) or vendor): Include expenditures for services provided by state employed (other than VITA) or private sector computer systems analysts, programmers, and other technical and management personnel who provide assistance in IT planning, feasibility analyses, and design and in the development of systems.

1274, Computer Hardware Maintenance Services: Include expenditures for services to repair and maintain computer and computer peripheral hardware. Use 1205 for seat management services.

1275, Computer Software Maintenance Services: Include expenditures for services provided to maintain computer software.

1276, Computer Operating Services (provided by VITA): Include expenditures for services provided though VITA for computer operations and other costs associated with the operation of computer hardware.

1277, Computer Operating Services (provided by another State agency (not VITA) or vendor): Include expenditures for services provided by state employed (other than VITA) or private sector computer operations personnel and other costs associated with the operation of computer hardware.

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1278, VITA Information Technology Infrastructure Services (provided by VITA): Include expenditures for services provided through VITA for agency infrastructure and other costs associated with the provision of infrastructure services activities. See VITA directive on use of this code.

1279, Computer Software Development Services: Include expenditures for consulting services to custom develop software or modify or customize existing software or Commercial off the Shelf Software (COTS). See also 2218 for software purchases (and a definition of software) and 2219 for development tool purchases.

1280, Transportation Services: Includes expenditures for moving and relocation services, personal vehicle travel, public carrier travel, State vehicle travel, subsistence and lodging, and travel supplements and aid.

1281, Moving and Relocation Services: Include expenditures for services provided for relocating an employee's family and household, incidental to a new place of employment. Use this code, also, for the expenditures of a newly-employed person when appropriately approved or in conjunction with the Uniform Relocation Act. Include expenditures for travel mileage fares, meals, lodging, transportation and storage of household goods, temporary living allowance, search for a new residence, sale of former residence, and related authorized miscellaneous allowances. For related expenditures, see 1211.

1282, Travel, Personal Vehicle: Include expenditures for transportation by personal vehicle. Exclude parking fees and tolls. Travel cost associated with attending courses should be charged to 1227.

1283, Travel, Public Carriers: Include expenditures for individual travel by aircraft (State and private sector), airport limousine, bus, leased vehicle, taxi, train, and watercraft. Include parking fees and tolls. Travel cost associated with attending courses should be charged to 1227.

1284, Travel, State Owned or Leased Vehicles: Include expenditures for transportation by State vehicles *such as the Commonwealth's centralized fleet of vehicles managed by the DGS, Office of Fleet Management Services*. Exclude parking fees and tolls. Travel cost associated with attending courses should be charged to 1227.

1285, Travel, Subsistence and Lodging: Include expenditures for gratuities, lodging, and similar subsistence and for parking fees and tolls related to 1282 and 1284. Travel cost associated with attending courses should be charged to 1227.

1286, Travel, Supplements and Aid: Include expenditures for individual transportation by any means and subsistence for persons receiving medical or rehabilitative services or for persons in the care or custody (including the extradition of prisoners) of a State agency. For extradition of prisoners, include all travel expenditures of the guards.

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1287, Travel, Meal Reimbursements - Reportable to the IRS: Include reimbursements for meal expenditures incurred during trips or work assignments which did not require overnight lodging or rest. (Meals which are part of a training or education package and are not reportable to the IRS should be charged to subobject code 1227.)

1288, Travel, Meal Reimbursements - Not Reportable to the IRS: Include reimbursements for meal expenditures which were incurred during trips which required overnight lodging or rest or for special work assignments, such as business luncheons, recruiting or interviewing job applicants through the lunch hour, or any overtime work in which a meal is purchased by an employee and is eaten on the employer's premises for the convenience of the employer. (Meals which are part of a training or education package and are not reportable to the IRS should be charged to subobject code 1227.)

1296, Indirect Cost Recoveries from Auxiliary Programs for Contractual Services: Include only the required recovery of indirect costs of contractual services from Auxiliary Enterprise service areas. (This code may be used only by institutions of higher education.)

1297, Late Payment Penalties for Contractual Services: Include expenditures for charges assessed by vendors for the late payment of invoices for contractual services pursuant to the Prompt Payment Act.

1298, Inter-Agency Recoveries for Contractual Services: Recovery of the cost of contractual services incurred by programs or service areas for services provided to other agencies within the same fiscal year. For recovery of expenditures from the prior fiscal year, see memo from DOB and DOA to fiscal and budget officers, dated May 20, 1998. (This code may be used only with the prior written approval of the Department of Planning and Budget.)

1299, Intra-Agency Recoveries for Contractual Services: Recovery of the cost of contractual services incurred by programs or service areas within the same agency or agencies under the auspices of a single board or commission. (This code may be used only with the prior written approval of the Department of Planning and Budget.)

1300, SUPPLIES AND MATERIALS: Includes expenditures for administrative supplies, energy supplies, manufacturing and merchandising supplies, medical and laboratory supplies, repair and maintenance supplies, residential supplies, and specified use supplies.

1309, Charge Card Purchases of Supplies and Materials: Includes expenditures made by charge card for purchasing supplies and materials under the guidelines of the Small Purchase Charge Card Program.

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1310, Administrative Supplies: Includes expenditures for apparel supplies, office supplies, and stationery and forms.

1311, Apparel Supplies: Include expenditures for uniforms, protective gear, and similar apparel items for State employees who are furnished apparel by the State.

1312, Office Supplies: Include expenditures for binders, clips, file folders, ribbons (all types), small batteries, tape (all types), writing utensils, and similar office items.

1313, Stationery and Forms: Include expenditures for carbon paper, employment application forms, ledger sheets, letter sheets, mailing envelopes, other informational and record forms, other paper, and similar stationery items.

1320, Energy Supplies: Includes expenditures for coal, gas, gasoline, oil, and steam.

1321, Coal: Include expenditures for coal or coke consumed in transportation, heating, and/or power generating plants. Include the cost of transporting the coal.

1322, Gas: Include expenditures for natural and manufactured gas consumed for cooking, heating, power generating plants, and laboratories.

1323, Gasoline: Include expenditures for diesel fuel, gasoline, or similar fuel consumed in the engines and motors of aircraft, motor vehicles, power equipment, and watercraft.

1324, Oil: Include expenditures for fuel oil, oil, and oil derivatives consumed in heating, and/or power generating plants. Include the cost of transporting the oil.

1325, Steam: Include expenditures for steam consumed in heating and/or power generating plants purchased from a second party.

1326, Wood Fuels: Include expenditures for wood products used for fuel for heating and power generating plants, to include such items as round wood, chips, sawdust, and bark. Include transportation costs.

1330, Manufacturing and Merchandising Supplies: Includes expenditures for alcoholic beverages, license tags, manufacturing supplies, merchandise, and packaging and shipping supplies.

1331, Alcoholic Beverages: Include expenditures for purchases of alcoholic beverages which are used strictly for resale purposes.

1332, License Tags: Include expenditures for decals and motor vehicle license tags.

1333, Manufacturing Supplies: Include expenditures for fabrics and leather goods, metals, paints, plastic and synthetic/processed materials, and wood and wood products.

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1334, Merchandise: Include expenditures for materials, supplies, and equipment purchased for resale in substantially the same form as purchased.

1335, Packaging and Shipping Supplies: Include expenditures for boxes, cartons, containers, packing materials, and similar items.

1340, Medical and Laboratory Supplies: Includes expenditures for laboratory and field supplies and medical and dental supplies.

1341, Laboratory Supplies: Include expenditures for animals used in research, blood or blood components used in analysis, chemicals, gases, reagents, specimen slides, test tubes, and similar laboratory supplies.

1342, Medical and Dental Supplies: Include expenditures for bandages, biologics, braces, chemicals, contraceptive devices, crutches, eyeglasses, hearing aids, prosthesis, surgical blades, and similar medical and dental supplies.

1343, Field Supplies: Include expenditures for items such as sample bottles, chart paper and ink, and similar supplies designed for use in or with field testing and monitoring equipment.

1344, Pharmaceutical Drugs: Include expenditures for pharmaceutical drugs.

1350, Repair and Maintenance Supplies: Includes expenditures for building repair and maintenance materials, custodial repair and maintenance supplies, electrical repair and maintenance supplies, mechanical repair and maintenance supplies, and vehicular repair and maintenance supplies.

1351, Building Repair and Maintenance Materials: Include expenditures for bricks, cement, concrete, lumber, mortar, pitch, plasterboard, tar, and similar materials not included in the cost of work performed under contract in the repair and maintenance of structures.

1352, Custodial Repair and Maintenance Materials: Include expenditures for brushes, brooms, chemicals for air conditioning, cleaning preparations, disinfectants, electric bulbs, fluorescent tubes, pesticides, toilet tissue, waxes, water purification and treatment and similar custodial repair and maintenance materials.

1353, Electrical Repair and Maintenance Materials: Include expenditures for circuit breakers, circuits, electrical tape, fuses, plugs, tubes, wiring, and similar electrical repair and maintenance materials not included in the cost of the work performed under contract.

1354, Mechanical Repair and Maintenance Materials: Include expenditures for bolts, cable, gears, nuts, pipe screws, solder, and similar mechanical repair and maintenance materials not included in the cost of work performed under contract.

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1355, Vehicle Repair and Maintenance Materials: Include expenditures for automatic transmission fluid, batteries, brake fluid, engine oil, grease, hoses, hub cap, points and plugs, tires, and similar vehicle repair and maintenance materials not included in the cost of work performed under contract.

1356, Highway Repair and Maintenance Materials: Include expenditures for calcium, stone, sand, straw, marking paint, steel brooms, and similar maintenance supplies used in the repair and maintenance of roadways.

1360, Residential Supplies: Includes expenditures for clothing supplies, food and dietary supplies, food service supplies, laundry and linen supplies, and personal care supplies.

1361, Clothing Supplies: Include expenditures for clothing (buttons, cloth, thread, zippers, and similar articles used in the making of clothing) to be worn by offenders, patients, and other wards of the State.

1362, Food and Dietary Supplies: Include expenditures for items of food and drink.

1363, Food Service Supplies: Include expenditures for cutlery, dishes, glasses, paper cups, paper dishes, paper napkins, table cloths, tableware, and similar food service supplies used in preparing, cooking, and serving food.

1364, Laundry and Linen Supplies: Include expenditures for bedspreads, blankets, diapers, pillows, pillowcases, pillow covers, towels, washcloths, and similar linen supplies. Also include expenditures for bluing, cleansing agents, deodorants, disinfectants, small brushes, starch, and similar laundry supply items.

1365, Personal Care Supplies: Include expenditures for combs, hairbrushes, shampoo, soap, toothbrushes, toothpaste, and similar supplies used for personal hygiene.

1370, Specific Use Supplies: Includes expenditures for agricultural supplies, architectural and engineering supplies, computer operating supplies, educational supplies, fish and wildlife supplies, law enforcement supplies, photographic supplies, and recreational supplies.

1371, Agricultural Supplies: Include expenditures for animal foods, bulbs, fertilizers, insecticides, seeds, and similar agricultural supply items.

1372, Architectural and Engineering Supplies: Include expenditures for blue print paper, drafting paper and vellum, inks, transfer letters, and similar supplies. For related expenditures, see 1312 and 1313.

1373, Computer Operating Supplies: Include expenditures for paper, bar cards, disposable media (e.g., tapes and disks), and other computer operating supplies.

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1374, Educational Supplies: Include expenditures for blank audiotapes, blank phonograph records, blank videotapes, chalk, erasers, and similar educational supplies.

1375, Fish and Wildlife Supplies: Include expenditures for fish and other marine life, and fowl and game in order to expand, improve, or maintain fish and wildlife populations. Include materials used in habitat reparation and development.

1376, Law Enforcement Supplies: Include expenditures for ammunition, flares, smoke bombs, tear gas, temporarily disabling liquids, and similar law enforcement supplies.

1377, Photographic Supplies: Include expenditures for chemicals, film, digital media, and similar photographic supplies.

1378, Recreational Supplies: Include expenditures for balls, bases, bats, nets, racquets, and similar indoor and outdoor recreational supplies.

1379, Highway Emergency Operations Materials: Include expenditures for salt, abrasives, and similar materials used in the maintenance of highways during emergency operations.

1396, Indirect Cost Recoveries from Auxiliary Programs for Supplies and Materials:

Include only the required recovery of indirect costs of supplies and materials from Auxiliary Enterprise service areas. (This code may be used only by institutions of higher education.)

1397, Late Payment Penalties for Supplies and Materials: Include expenditures for charges assessed by vendors for the late payment of invoices for supplies and materials pursuant to the Prompt Payment Act.

1398, Inter-Agency Recoveries for Supplies and Materials: Recovery of the cost of supplies and materials incurred by programs or service areas for services provided to other agencies within the same fiscal year. For recovery of expenditures from the prior fiscal year, see memo from DPB and DOA to fiscal and budget officers, dated May 20, 1998 . (This code may be used only with the prior written approval of the Department of Planning and Budget.)

1399, Intra-Agency Recoveries for Supplies and Materials: Recovery of the cost of supplies and materials incurred by programs or service areas within the same agency or agencies under the auspices of a single board or commission. (This code may be used only with the prior written approval of the Department of Planning and Budget.)

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1400, TRANSFER PAYMENTS: Includes expenditures for awards, contributions, and claims; educational and training assistance; grants and aid; and dedicated and general shared revenues.

1410, Awards, Contributions, and Claims: Includes expenditures for income assistance payments, individual claims and settlements, interstate compacts and agreements, premiums, unemployment compensation awards, unemployment compensation reimbursements, and workmen's compensation awards.

1411, Individual Claims and Settlements: Include expenditures for compensation to individuals for information on criminal activities and for personal injuries, property damages, and similar claims and settlements.

1412, Workers' Compensation Awards: Includes expenditures of the Workers' Compensation commission for workers' compensation payments to individuals. (This subobject code is for the use by the Workers' Compensation Commission only; other state agencies must use the subobject codes found in the 1150 series entitled, Disability Payments.)

1413, Premiums: Include expenditures for awards, honorariums, and prizes to individuals and organizations.

1414, Unemployment Compensation Awards: Include expenditures for unemployment compensation payments (insurance and claims) to individuals. (Note: This code is used by the VEC to make payments. Other agencies should use 1415.)

1415, Unemployment Compensation Reimbursements: Include expenditures for reimbursements made by State agencies to the Trust Fund for benefits provided to former State employees. (Note: This code is used by state agencies to make payments to the VEC.)

1416, Payments on Behalf of Individuals: *Include payments to third parties for goods or services that are performed for individuals such as payments for victims of crime.*

1417, Income Assistance Payments: Include expenditures to individuals for continuing and temporary income supplement programs.

1418, Incentives: Include payments to individuals and organizations for incentives to participate in State sponsored programs and activities (such as reforestation projects).

1420, Educational and Training Assistance: Includes expenditures for graduate scholarships and fellowships, student loans, tuition and training assistance, tuition waivers, and undergraduate scholarships.

1421, Graduate Scholarships and Fellowships: Include expenditures for awards to graduate students.

1422, Student Loans: Include expenditures for payments into the principal of student loan funds in institutions of higher education.

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1423, Tuition and Training Aids: Include expenditures for special education and rehabilitation training for disabled persons.

1424, Tuition Waiver: Include expenditures for costs incurred by institutions of higher education for waiving tuition in part or in whole in conformance with State law and regulations.

1425, Undergraduate Scholarships: Include expenditures for awards to undergraduate students.

1430, Grants and Aid to Local Governments: Includes expenditures for categorical aid, payments in lieu of taxes, and non-categorical aid (general revenue sharing) to cities, counties, and towns to support local government operations (including public schools) and Constitutional Officers.

1431, Categorical Aid to Local Governments and Constitutional Officers (Not Technology): Include expenditures for aid to and dedicated shared revenues with local governments for which the Commonwealth has designated specific use by the local government: such as Constitutional Officer; welfare assistance; education assistance; circuit court supplements; and street and highway maintenance.

1432, Payments in Lieu of Taxes: Include expenditures for payments in lieu of taxes made directly to localities for providing such services as police and fire protection and collection and disposal of refuse, for payments to cities and counties for their share of payments received by the State from Tennessee Valley Authority in lieu of taxes, or for payments to localities with State forests for their share of revenues collected from the sale of forestry products.

1433, General Revenue Sharing: Include expenditures for the following non-categorical aid to local governments: ABC Profits; Wine Taxes; Boxing and Wrestling Fees; Rolling Stock Taxes; Mobile Home Taxes; and that portion of H.B. 599 monies designated for localities with qualified police departments (all other H.B. 599 payments are to be charged to 1431).

1434, Disaster Recovery Categorical Aid to Local Governments: Include disaster recovery costs for administrative expenditures. (This code may be used only by the Virginia Department of Emergency Services and only when a presidential disaster is declared.)

1435, Special Payments to Localities: Include payments to localities for administrative costs incurred by the localities in implementing car tax relief.

1436, Categorical Aid to Local Governments and Constitutional Officers for Technology: Include expenditures for aid to and dedicated shared revenues with local governments for which the Commonwealth has designated specific technology use by the local government: such as information technology for Constitutional Officers; education; and circuit courts.

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1440, Payments on Behalf of Local Governments: Includes payments to substate entities and individuals made to benefit the citizens of local government.

1441, Payments to Substate Entities: Include payments to substate entities formed pursuant to the Code of Virginia (such as Boards, Commissions, Districts, Authorities, and Community Action Agencies).

1442, Payments to Individuals: Include expenditures for payments to individuals (such as Aid to Families with Dependent Children) made on behalf of local governments.

1450, Grants to Other Organizations: Includes expenditures for grants and assistance to intergovernmental and nongovernmental organizations, and to political subdivisions located outside of Virginia.

1451, Grants to Intergovernmental Organizations: Include expenditures for grants and assistance to intergovernmental organizations at the State and substate levels not specifically created by the Code of Virginia (such as interstate compacts which are not designated as Nonstate Agencies by the Appropriation Act, regional jails, service delivery areas, etc.).

1452, Grants to Nongovernmental Organizations: Include expenditures for grants and assistance to nongovernmental organizations including profit-making organizations (such as local businesses), not-for-profit organizations (such as local rescue squads), and organizations designated as Nonstate Agencies by the Appropriation Act (such as the Eastern Virginia Medical Authority).

1453, Out-of-State Political Entities: Include transfer payments to political entities outside the Commonwealth, including the federal government, other states, and political subdivisions and substate entities of other states.

1455, Disaster Recovery Grants to Other State Agencies: Include disaster recovery costs for administrative expenditures. (This code may be used only by the Department of Emergency Management and only when a presidential disaster is declared.)

1456, Disaster Recovery Grants to Nongovernmental Organizations: Include disaster recovery costs for administrative expenditures. (This code may be used only by the Department of Emergency Management and only when a presidential disaster is declared.)

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1460, Payments for Local Employees Health Insurance Programs: Include expenditures for political subdivision employee health insurance programs.

1461, Administrative Costs/Local Programs: Include expenditures for administrative costs of the political subdivision health insurance programs.

1462, Cost Containment/Local Programs: Include expenditures for cost containment programs for local employees.

1463, Health Care Claims/Local Programs: Include expenditures for health care claims for local employees.

1464, Health Maintenance Organizations (HMO) Costs/Local Programs: Include expenditures for Health Maintenance Organizations (HMOs) on behalf of political subdivision employees.

1465, Consulting Costs/Local Programs: Include expenditures for consulting contracts for health insurance program for local employees.

1480, Indirect Cost Recoveries: Records recoveries of statewide indirect costs and agency indirect costs that are eligible for recovery from federal grants and contracts.

1481, Statewide Indirect Cost Recoveries: Record recoveries of statewide indirect costs that are eligible for recovery from federal grants and contracts.

1482, Agency Indirect Cost Recoveries: Record recoveries of agency indirect costs that are eligible for recovery from federal grants and contracts.

1496, Indirect Cost Recoveries from Auxiliary Programs for Transfer Payments: Include only the required recovery of indirect costs of transfer payments from Auxiliary Enterprise service areas. (This code may be used only by institutions of higher education.)

1498, Inter-Agency Recoveries for Transfer Payments: Recovery of the cost of transfer payments incurred by programs or service areas for services provided to other agencies within the same fiscal year. For recovery of expenditures from the prior fiscal year, see memo from DPB and DOA to fiscal and budget officers, dated May 20, 1998. (This code may be used only with the prior written approval of the Department of Planning and Budget.)

1499, Intra-Agency Recoveries for Transfer Payments: Recovery of the cost of transfer payments incurred by programs or service areas within the same agency or agencies under the auspices of a single board or commission. (This code may be used only with the prior written approval of the Department of Planning and Budget.)

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1500, CONTINUOUS CHARGES: Includes expenditures for insurance-fixed assets, insurance-operations, capital and operating lease payments, installment purchase and service charges.

1509, Charge Card Purchase of Continuous Charges: Includes expenditures made by charge card for purchasing continuous services under the guidelines of the Small Purchase Charge Card Program.

1510, Insurance-Fixed Assets: Includes expenditures for aircraft insurance, automobile liability insurance, flood insurance, inland marine insurance, marine insurance, property insurance and boiler and machinery insurance.

1511, Aircraft Insurance: Include expenditures to cover damages to aircraft, life, and property.

1512, Automobile Liability: Include expenditures to cover the liability caused by the automobile, the physical damage to the automobile, injury to driver and passengers, and uninsured motorists.

1513, Flood Insurance: Include expenditures for mandatory flood insurance coverage for State agencies having properties located in designated flood hazard areas.

1514, Inland Marine Insurance: Include expenditures to provide coverage on valuable properties that are transportable, e.g., antiques, art, furs, and jewelry.

1515, Marine Insurance: Include expenditures for insurance coverage on bridges, seagoing vessels, and tunnels.

1516, Property Insurance: Include expenditures for property insurance coverage on equipment and structures due to direct loss by fire, lightning, and natural perils.

1517, Boiler and Machinery: Include expenditures for insurance coverage of energy equipment.

1520, Capital Lease Payments: Includes expenditures for computer equipment capital lease payments, computer software capital lease payments, equipment capital lease payments, plant capital lease payments, and property capital lease payments. Use these codes when leases have the substance of purchase in which ownership of the asset often changes hands.

1521, Computer Capital Leases: Include expenditures for capital lease agreements for computer equipment, excluding mainframe computers or large enterprise servers with high processing capacity.

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1522, Central Processor Capital Leases: Include expenditures for capital lease agreements for central processor equipment like mainframe or large enterprise servers with high processing capacity.

1523, Computer Software Capital Leases: Include expenditures for capital lease agreements for mainframe or large enterprise servers application software, utility programs, and operating system software.

1524, Equipment Capital Leases: Include expenditures for capital lease agreements of equipment. Exclude expenditures chargeable to 1521 and 1522.

1525, Building Capital Leases: Include expenditures for capital lease agreements of structures or part of a structure.

1526, Land Capital Leases: Include expenditures of capital lease agreements of property only.

1527, Land and Building Capital Leases: Include expenditures for capital lease agreements for both land and a building combined in one agreement.

1530, Operating Lease Payments: Includes expenditures for computer equipment operating lease payments, computer software operating lease payments, equipment operating lease payments, plant operating lease payments, and property operating lease payments. Use these codes when leases do not have the substance of purchases and ownership of the asset does not change hands.

1531, Computer Rentals (not mainframe): Include expenditures for the operating leases of computer equipment, excluding mainframe computers or large enterprise servers with high processing capacity. Charge seat management services to 1205.

1532, Computer Processor Rentals: Include expenditures for operating leases of central processor equipment like mainframe or large enterprise servers with high processing capacity.

1533, Computer Software Rentals: Include expenditures for the operating leases of central processor equipment like mainframe or large enterprise servers computer application software, utility programs, and operating system software.

1534, Equipment Rentals: Include expenditures of a lessee for the operating leases of equipment. Exclude expenditures chargeable to 1531, 1532, and 1533.

1535, Building Rentals: Include expenditures of a tenant for the use of a structure or part of a structure.

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1536, Land Rentals: Include expenditures of a tenant for the use of land.

1537, Land and Building Rentals: Include expenditures for operating leases of both land and a building combined in one agreement.

1540, Service Charges: Includes expenditure for agency service charges, electrical service charges, refuse service charges, and water and sewer service charges.

1541, Agency Service Charges: Include expenditures for specialized activities or services provided by State agencies to other State agencies. Include allocations of physical plant costs.

1542, Electrical Service Charges: Include expenditures for electricity.

1543, Refuse Service Charges: Include expenditures for services to haul garbage, trash, and other refuse.

1544, Water and Sewer Service Charges: Include expenditures for water and sewer services.

1545, DGS Parking Charges: Include expenditures for parking provided by the Department of General Services to other State agencies

1546, SPCC and EDI Fee: Include expenditures for fees charged by the Department of Accounts to agencies failing to comply with the provision of the Commonwealth's Small Purchase Charge Card program or the Electronic Data Interchange program.

1547, Private Vendor Service Charges: Include expenditures to vendors for eVa service charges.

1550, Insurance-Operations: Include expenditures for general liability insurance, money and securities insurance, medical malpractice insurance, surety bonds, and workmen's compensation.

1551, General Liability Insurance: Include expenditures for insurance coverage against the risk of claims for payment of damages imposed by law.

1552, Money and Securities Insurance: Include expenditures to cover the physical taking or loss by dishonesty of money, negotiable instruments, and securities.

1553, Pay State Insurance Trust Fund: Include expenditures for insurance against medical malpractice.

1554, Surety Bonds: Include expenditures of surety bond coverage for all State employees to guarantee the performance of their lawful obligations.

1555, Workers' Compensation: Include expenditures for workers' compensation coverage on all State employees.

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1560, Installment Purchases: Include expenditures for computer equipment installment purchases, computer software installment purchases, equipment installment purchases, plant installment purchases, and property installment purchases. Use these codes when there is agreement to purchase an asset in installments and ownership changes hands at the beginning of the agreement.

1561, Computer Peripheral Installment Purchases: Include expenditures for installment purchases of computer equipment, excluding mainframe computers or large enterprise servers with high processing capacity. Charge seat management services to 1205.

1562, Computer Processor Installment Purchases: Include expenditures for the installment purchases of computer central processor equipment like mainframe or large enterprise servers with high processing capacity.

1563, Computer Software Installment Purchases: Include expenditures for the installment purchases of application software, utility programs, and operation system software for mainframes or large enterprise servers with high processing capacity.

1564, Equipment Installment Purchases: Include expenditures of an installment purchase for equipment. Exclude expenditures chargeable to 1561, 1562, and 1563.

1565, Building Installment Purchases: Include expenditures of an installment purchase of a structure.

1566, Land Installment Purchases: Include expenditures of an installment purchase for land.

1570, Payments for State Employee Health Insurance Programs: Include expenditures for State employee health insurance programs.

1571, Administrative Costs: Include expenditures for administrative costs of the State health insurance program.

1572, Cost Containment: Include expenditures for cost containment programs.

1573, Health Care Claims: Include expenditures for health care claims.

1574, Health Maintenance Organizations (HMO) Costs: Include expenditures for Health Maintenance Organizations (HMOs) on behalf of State employees.

1575, Consulting Costs: Include expenditures for consulting contracts for health insurance program.

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1596, Indirect Cost Recoveries from Auxiliary Programs for Continuous Charges:

Include only the required recovery of indirect costs of continuous charges from Auxiliary Enterprise service areas. (This code may be used only by institutions of higher education.)

1597, Late Payment Penalties for Continuous Charges: Include expenditures for charges assessed by vendors for the late payment of invoices for continuous charges pursuant to the Prompt Payment Act.

1598, Inter-Agency Recoveries for Continuous Charges: Recovery of the cost of continuous charges incurred by programs or service areas for services provided to other agencies within the same fiscal year. For recovery of expenditures from the prior fiscal year, see memo from DPB and DOA to fiscal and budget officers, dated May 20, 1998. (This code may be used only with the prior written approval of the Department of Planning and Budget.)

1599, Intra-Agency Recoveries for Continuous Charges: Recovery of the cost of continuous charges incurred by programs or service areas within the same agency or agencies under the auspices of a single board or commission. (This code may be used only with the prior written approval of the Department of Planning and Budget.)

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FIXED ASSETS EXPENDITURES

FIXED ASSET EXPENDITURE CHARACTER: THIS EXPENDITURE CHARACTER INCLUDES EXPENDITURES FOR PROPERTY AND IMPROVEMENTS, EQUIPMENT, AND PLANT AND IMPROVEMENTS.

2100, PROPERTY AND IMPROVEMENTS: Includes expenditures for property and improvements acquisition, natural resources acquisition, and site development.

2110, Acquisition of Property and Improvements: Includes expenditures for acquisitions as well as associated costs of property, rights-of-way, and waterways.

2111, Acquisition, Property: Include expenditures for surface land and mineral rights.

2112, Acquisition, Rights-of-Way: Include expenditures for construction; flood plain, scenic, and utility easements; highways; railroads; and similar rights-of-way acquisition.

2113, Acquisition, Waterways and Improvements: Include expenditures for artificial reefs, bottomlands, dams, subaqueous lands, similar waterways and improvements acquisitions.

2120, Natural Resources: Includes expenditures for animals, minerals, and plants.

2121, Animals: Include expenditures for domestic animals, livestock, and zoological specimens.

2122, Minerals: Include expenditures for coal mines, minerals other than coal, and oil wells for experimental research, reclamation, or similar purposes.

2123, Plants: Include expenditures for plants, timber, and vegetation for botanical gardens, green houses, nurseries, and similar purposes.

2130, Site Development: Includes expenditures for site improvements, site preparations, and utilities.

2131, Site Improvements: Include expenditures for exterior lighting systems, fences, landscaping, parking areas, roadways, walks, and similar site improvements.

2132, Site Preparation: Include expenditures for clearing, filling, grading, grubbing, razing of structures, and similar site preparations.

2133, Utilities: Include expenditures for lines and facilities (e.g., energy) used in the transmission of electricity, gas, sewer, water, and similar utilities.

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2196, Indirect Cost Recoveries from Auxiliary Programs for Property and Improvements: Include only the required recovery of indirect costs of property and improvements from Auxiliary Enterprise service areas. (This code may be used only by institutions of higher education.)

2197, Late Payment Penalties for Property and Improvements: Include expenditures for charges assessed by vendors for the late payment of invoices for property and improvements pursuant to the Prompt Payment Act.

2198, Inter-Agency Recoveries for Property and Improvements: Recovery of the cost of property and improvements incurred by programs and service areas for services provided to other agencies within the same fiscal year. For recovery of expenditures from the prior fiscal year, see memo from DPB and DOA to fiscal and budget officers, dated May 20, 1998. (This code may be used only with the prior written approval of the Department of Planning and Budget.)

2199, Intra-Agency Recoveries for Property and Improvements: Recovery of the cost of property and improvements incurred by programs or service areas within the same agency or agencies under the auspices of a single board or commission. (This code may be used only with the prior written approval of the Department of Planning and Budget.)

2200, EQUIPMENT: Includes expenditures for computer, educational, cultural, electronic, photographic, medical, laboratory, motorized, office, specific use, and stationary equipment.

2209, Charge Card Purchases of Equipment: Includes expenditures made by charge card for purchasing equipment under the guidelines of the Small Purchase Charge Card Program.

2210, Computer Hardware and Software: Includes expenditures for computing platforms (mainframes to hand held), other equipment and software. Note: code any purchase of service for equipment and software through a seat management contract to subobject code 1205.

2211, Desktop Client Computers (microcomputers): Include any stationary desktop workstation, including desktops that have been provided by the agency for telecommuters. Includes technologies typically used by individuals to enhance productivity. Examples include workstation setups (with all included components), and “thin clients”². Shared computer setups like classroom systems, lab systems and library systems are also included. Desktop Systems are stationary devices installed on a desk or workstation rather than mobile and highly transportable like a notebook or laptop.

² “Thin client” is defined as a simple personal computer that is similar to a dumb terminal. The machine performs very little processing. Generally, most of the application processing is done on a network server.

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2212, Mobile Client Computers (microcomputers): Include any mobile computer, usually referred to as a laptop or notebook, which includes laptops with docking stations and other peripheral devices. Also included in this category are handheld computer devices to include wireless.

2214, Mainframe Computers and Components: Includes all components and peripherals up to a network connection. Mainframe is an industry term for a large computer, typically manufactured by a large company such as IBM for the commercial applications of Fortune 1000 businesses and other large-scale computing purposes. Historically, a mainframe is associated with centralized rather than distributed computing.

2215, Network Servers: Includes computers designated by the manufacturer as servers, enterprise servers, server blade frames and components, network storage devices and systems, RAID devices, jukeboxes, etc. In general, a server accepts requests from network clients and performs single or multiple functions including file storage and retrieval, print message controls, application execution, email and communications.

2216, Network Components: Includes assets used in the local area network not reported in 2215 such as routers, switches, hubs, bridges, etc. This also includes cabling system components when not part of a state-owned building renovation or construction project.

2217, Other Computer Equipment: Includes all other equipment that cannot be reported in 2211 through 2216. Examples include printers, kiosks, print copiers, scanners, add-on peripherals for desktops or laptops, network interface cards, devices for reading bar codes, and devices for providing local and wide area connectivity (e.g., modems, codecs). Note: code handheld wireless devices to 2212.

2218, Computer Software Purchases: Include expenditures for the purchase of computer application software, utility programs, and operation system software. The term software is a general term that refers to all programs or instructions that are used to operate computer hardware. Software causes computer hardware to perform activities by telling a computer how to execute functions and tasks. Include payments to software vendors for the renewal of software licenses for off-the-shelf applications and utilities. Code contracts for software development to 1279.

2219, Development Tools Purchases: Includes expenditures for the purchases of software development tools. A development tool is software specifically used in the development of applications by technical staff. Examples of this software are text editors, compilers, build-automation tools, debuggers, ETL tools, and data modeling software.

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2220, Educational and Cultural Equipment: Includes expenditures for college library books and educational, exhibitive, and reference equipment.

2221, College Library Books: Include expenditures for books, microfiche, periodicals, and similar equipment used in libraries of institutions of higher education.

2222, Educational Equipment: Include expenditures for auditorium seating, chalkboards, classroom furniture, and similar equipment.

2223, Exhibit Equipment: Include expenditures for artifacts, artworks, scientific paraphernalia, and similar museum materials and equipment.

2224, Reference Equipment: Include expenditures for books not used in libraries of institutions of higher education, card catalogs, carrels, library desks, microfilm readers, and similar reference equipment.

2228, Educational and Cultural Equipment Improvements: Include expenditures for restorations of and additions or modifications to existing educational and cultural equipment which expands capability or capacity, or improves performance.

2230, Electronic and Photographic Equipment: Includes expenditures for electronic, photographic, and voice and data transmission equipment.

2231, Electronic Equipment: Include expenditures for intercommunication systems, radar, radios, televisions, and similar electronic equipment.

2232, Photographic Equipment: Include expenditures for blueprint equipment, cameras, enlargers, lenses, overhead viewers, projectors, screens, splicers, tripods, and similar photographic equipment.

2233, Voice and Data Transmission Equipment: Include expenditures for facsimile-transmitters, switchboards, telephones, teletypewriters, and similar equipment.

2238, Electronic and Photographic Equipment Improvements: Include expenditures for restorations of and additions or modifications to existing communications and photographic equipment which expands capability or capacity, or improves performance.

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2240, Medical and Laboratory Equipment: Includes expenditures for laboratory and field equipment and medical and dental equipment.

2241, Laboratory Equipment: Include expenditures for blood gas analyzers, Bunsen burners, centrifuges, freezing point depression instruments, gas chromatographs, incubators, microscopes, spectrophotometers, and similar equipment.

2242, Medical and Dental Equipment: Include expenditures for anesthesia and respiratory therapy equipment, dental equipment, diagnostic apparatus, electrotherapeutic equipment, examining room furniture, fracture and orthopedic equipment, hospital and medical lighting, operating room equipment, x-ray equipment, and similar medical and dental equipment.

2243, Field Equipment: Include expenditures for portable and/or permanent nondisposable equipment, such as automatic samplers and ambient air/water meters or analyzers, designed and purchased primarily for use in non-laboratory settings.

2248, Medical and Laboratory Equipment Improvements: Include expenditures for restorations of and additions or modifications to existing medical and laboratory and field equipment which expands capability or capacity, or improves performance.

2250, Motorized Equipment: Includes expenditures for agricultural vehicles, aircraft, construction equipment, motor vehicles, power repair and maintenance equipment, and watercraft.

2251, Agricultural Vehicular Equipment: Include expenditures for planting, seeding and harvesting devices; silage cutters; threshing machines; tractors; wagons; and similar agricultural equipment.

2252, Aircraft Equipment: Include expenditures for airplanes, helicopters, and similar aircraft equipment.

2253, Construction Equipment: Include expenditures for air hammers, backhoes, bulldozers, cranes, graders, portable generators, pumps, and similar equipment.

2254, Motor Vehicle Equipment: Include expenditures for automobiles, buses, forklifts, mopeds, motorcycles, trucks, and similar equipment.

2255, Power Repair and Maintenance Equipment: Include expenditures for power hedge clippers, power mowers, small power drills, small power sanders, small power saws, routers, and similar power repair and maintenance equipment.

2256, Watercraft Equipment: Include expenditures for amphibious craft, boats, diving bells, rafts, ships, and similar watercraft equipment.

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2258, Motorized Equipment Improvements: Include expenditures for restorations of and additions or modifications to existing vehicular equipment which expands the capability or capacity, or improves performance.

2260, Office Equipment: Includes expenditures for office appurtenances, office furniture, office incidentals, and office machines.

2261, Office Appurtenances: Include expenditures for blinds, carpets, draperies, plants, rugs, shades, wall decorations, and similar office appurtenances.

2262, Office Furniture: Include expenditures for bookcases, desks, chairs, file cabinets, lamps, racks, storage cabinets, tables, and similar office furniture.

2263, Office Incidentals: Include expenditures for ashtrays, compasses, date stamps, desk organizers, file boxes, letter openers, rulers, scissors, staplers, T-squares, and similar "desk top" office equipment.

2264, Office Machines: Include expenditures for adding machines, bookkeeping machines, calculators, drafting machines, duplicating and photocopying machines, posting machines, transcribing and dictating machines, typewriters, weight scales, and similar equipment.

2268, Office Equipment Improvements: Include expenditures for restorations of and additions or modifications to existing office equipment which expands capability or capacity, or improves performance.

2270, Specific Use Equipment: Includes expenditures for household, law enforcement, manufacturing, non-power repair and maintenance, and recreational equipment.

2271, Household Equipment: Include expenditures for beds, bureaus, chairs, dressers, heaters, mattresses, refrigerators, stoves, tables, portable fire extinguishers, and similar equipment.

2272, Law Enforcement Equipment: Include expenditures for clubs, firearms, helmets, shields, surveillance apparatus, and similar law enforcement use equipment.

2273, Manufacturing Equipment: Include expenditures for drills, lathes, looms, presses, saws, stampers, and similar manufacturing use equipment.

2274, Non-Power Repair and Maintenance Equipment: Include expenditures for files, hammers, manual drills, manual hedge clippers, manual lawn mowers, saws, screwdrivers, wrenches, and similar non-power repair and maintenance.

2275, Recreational Equipment: Include expenditures for gymnasium, park, playground, recreational center, and similar apparatus and equipment.

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2276, Traffic Control Equipment: Include expenditures for traffic cones, barrels, sign stands, signs and similar items used during maintenance operations on roadways.

2277, Firearms Equipment: Include expenditures for firearms such as handguns, rifles, and shotguns. Use 2272 for expenditures such as ammunition or for ancillary equipment such as holsters, belts, and cases purchased separately from the firearm.

2278, Specific Use Equipment Improvements: Include expenditures for restorations of and additions or modifications to existing specific use equipment which expands capability or capacity, or improves performance.

2280, Stationary Equipment: Includes expenditures for built-in equipment, fixtures, and mechanical equipment.

2281, Built-in Equipment: Include expenditures for benches, laboratory tables, platforms, shelving, stages, wall cabinets, and similar built-in equipment normally included during construction as special stationary features.

2282, Fixtures: Include expenditures for electrical; heating, lighting, plumbing, and similar fixtures normally affixed to walls, floors, and ceilings.

2283, Mechanical Equipment: Include expenditures for air conditioners, boilers, elevators, switching, and similar mechanical equipment normally included in a structure at time of construction.

2288, Stationary Equipment Improvements: Include expenditures for restorations of and additions or modifications to existing stationary equipment which expands the capability or capacity, or improves performance.

2296, Indirect Cost Recoveries from Auxiliary Programs for Equipment: Include only the required recovery of indirect costs of equipment from Auxiliary Enterprise service areas. (This code may be used only by institutions of higher education.)

2297, Late Payment Penalties for Equipment: Include expenditures for charges assessed by vendors for the late payment of invoices for equipment pursuant to the Prompt Payment Act.

2298, Inter-Agency Recoveries for Equipment: Recovery of the cost of equipment incurred by programs or service areas for services provided to other agencies within the same fiscal year. For recovery of expenditures from the prior fiscal year, see memo from DPB and DOA to fiscal and budget officers, dated May 20, 1998. (This code may be used only with the prior written approval of the Department of Planning and Budget.)

2299, Intra-Agency Recoveries for Equipment: Recovery of the cost of equipment incurred by program or service areas within the same agency or agencies under the auspices of a single board or commission. (This code may be used only with the prior written approval of the Department of Planning and Budget.)

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2300, PLANT AND IMPROVEMENTS: Include expenditures for acquisition of plant and improvements and construction of plant and improvements.

2310, Acquisition of Plant and Improvements: Includes expenditures for purchase or condemnation of bridges, buildings, highways, water ports, and improvements.

2311, Acquisition, Bridges: Include expenditures for purchase or condemnation of bridges, causeways, and tunnels.

2312, Acquisition, Buildings: Include expenditures for purchase or condemnation of buildings, shelters, and towers.

2313, Acquisition, Highways: Include expenditures for purchase or condemnation of alleys, highways, roadways, and streets.

2314, Acquisition, Water Ports: Include expenditures for purchase or condemnation of docks, marinas, piers, ramps, and similar structures.

2320, Construction of Plant and Improvements: Include expenditures of construction of bridges, buildings, highways, and water ports.

2321, Construction, Bridges: Include expenditures of private sector contractors for construction of bridges, causeways, tunnels, and similar structures.

2322, Construction, Buildings: Include expenditures of private sector contractors for construction of buildings, shelters, and towers.

2323, Construction, Highways: Include expenditures of private sector contractors for construction of alleys, highways, roadways, and streets.

2324, Construction, Water Ports: Include expenditures of private sector contractors for construction of docks, marinas, piers, ramps, and similar structures.

2327, Construction, Bridges and Highways Improvements: Include expenditures of private sector contractors for restorations of and additions or modifications to existing bridges and highways which expand capability or capacity, or improve performance.

2328, Construction, Buildings Improvements: Include expenditures of private sector contractors for restorations of and additions or modifications to existing buildings, shelters, and towers which expand capability or capacity, or improve performance.

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2396, Indirect Cost Recoveries from Auxiliary Programs for Plant and Improvements:

Include only the required recovery of indirect costs of plant and improvements from Auxiliary Enterprise service areas. (This code may be used only by institutions of higher education.)

2397, Late Payment Penalties of Plant and Improvements Include expenditures for charges assessed by vendors for the late payment of invoices for plant and improvements pursuant to the Prompt Payment *Statutes*.

2398, Inter-Agency Recoveries for Plant and Improvements: Recovery of the cost of plant and improvements incurred by programs or service areas for services provided to other agencies within the same fiscal year. For recovery of expenditures from the prior fiscal year, see memo from DPB and DOA to fiscal and budget officers, dated May 20, 1998. (This code may be used only with the prior written approval of the Department of Planning and Budget.)

2399, Intra-Agency Recoveries for Plant and Improvements: Recovery of the cost of plant and improvements incurred by programs or service areas within the same agency or agencies under the auspices of a single board or commission. (This code may be used only with the prior written approval of the Department of Planning and Budget.)

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DEBT SERVICE EXPENDITURES

DEBT SERVICE EXPENDITURE CHARACTER: THE DEBT SERVICE EXPENDITURE CHARACTER INCLUDES EXPENDITURES FOR BOND AND LOAN OBLIGATIONS.

3100, OBLIGATIONS: Includes expenditures for bonds and loans.

3110, Bonds: Includes expenditures for bond issuance expenditures, bond issuance fees, general obligation bond financing, general obligation bond interest retirement, revenue bond financing, and revenue bond interest retirement.

3111, Bond Issuance Expenditures: Include expenditures for advertising, legal, and negotiating services rendered by brokerage firms and law firms.

3112, Bond Issuance Fees: Include expenditures for services rendered by banks acting as paying agents, registrars, or trustees for State bond issues.

3113, General Obligation Bond Financing: Include expenditures for all general obligation bond financing costs.

3114, General Obligation Bond Interest Retirement: Include expenditures of interest for retirement of general obligation bonds.

3115, Revenue Bond Financing: Include expenditures for all revenue bond financing costs.

3116, Revenue Bond Interest Retirement: Include expenditures of interest for retirement of revenue bonds.

3117, Revenue Bond Principal Retirement: Include expenditures for the retirement of revenue bond principal.

3120, Loans-Agency: Includes expenditures for anticipation loan interest retirement.

3121, Anticipation Loan Interest Retirement: Include expenditures for the payment of interest on anticipation loans in accordance with the terms of the loan.

3130, Loans-State: Includes expenditures for drawdown loans and mortgage loans.

3131, Anticipation Loan Interest Retirement: Include expenditures for the payment of interest on drawdown loans made by the State Treasurer.

3132, Mortgage Loan Interest Retirement: Include expenditures for the retirement of mortgage loan interest.

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3196, Indirect Cost Recoveries from Auxiliary Programs for Obligations: Include only the required recovery of indirect costs of obligations from Auxiliary Enterprise service areas. (This code may be used only by institutions of higher education.)

3198, Inter-Agency Recoveries for Obligations: Recovery of the cost of obligations incurred by programs or service areas for services provided to other agencies within the same fiscal year. For recovery of expenditures from the prior fiscal year, see memo from DPB and DOA to fiscal and budget officers, dated May 20, 1998. (This code may be used only with the prior written approval of the Department of Planning and Budget.)

3199, Intra-Agency Recoveries for Obligations: Recovery of the cost of obligations incurred by programs or service areas within the same agency or agencies under the auspices of single board or commission. (This code may be used only with the prior written approval of the Department of Planning and Budget.)

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BUDGETARY CONVENIENCE CHARACTERS

BUDGETARY CONVENIENCE CHARACTER: THE CONVENIENCE CODE CHARACTER INCLUDES, ANTICIPATION LOAN PRINCIPAL RETIREMENT, CONTINGENCY EXPENDITURES, DRAWDOWN LOAN PRINCIPAL RETIREMENT, GENERAL OBLIGATION BOND PRINCIPAL RETIREMENT, INDIRECT COSTS, MORTGAGE LOAN PRINCIPAL RETIREMENT, REVENUE BOND PRINCIPAL RETIREMENT, AND UNDISTRIBUTED EXPENDITURES.

1184, FTE, Undistributed Amended Legislative Appropriation: Used only to identify FTE legislative amended positions in the budget as amended in the odd year session. Agencies are to incorporate these positions into operating plans. Expenditures cannot be charged to this code.

1185, FTE Undistributed Legislative Appropriation: Used only to transmit legislative adjustments in positions to agencies for incorporating into operating plans. Expenditures cannot be charged to this code.

1186, Undistributed Regrade Funds: Used only to transmit lump-sum regrade amounts to agencies for distribution to appropriate programs and service areas. Expenditures cannot be charged to this code.

1187, Nongeneral Fund “G” Transaction Supplement: Used to identify nongeneral fund additional revenue appropriations (transaction type “G” in FATS) used to support personal service adjustments in development of the FY 1998 operating plan. Dollars are shown as a negative. Expenditures cannot be charged to this code.

1188, Unallotted Personal Services: Used if an agency does not wish to indicate specific subobject codes for personal services for an allotment adjustment when creating or changing an operating plan. Expenditures cannot be charged to this code.

1189, Unallotted Personal Services/2% Reductions: Used to record the unallotment of personal services amounts related to the FY 90 2% general fund reduction. Expenditures cannot be charged to this code.

1191, Undistributed Personal Services Recoveries : Used only during budget development by agencies designated by DPB to record undistributed budget amounts for personal services recoveries. Cannot be used for expenditures.

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1192, Turnover/Vacancy Faculty Salaries: Used only during budget development to record turnover and vacancy amounts. Cannot be used for expenditures.

1193, Turnover/Vacancy Fringe Benefits: Used only during budget development to record turnover and vacancy amounts. Cannot be used for expenditures.

1194, Turnover/Vacancy Medical/Hospital Insurance: Used only during budget development to record turnover and vacancy amounts. Cannot be used for expenditures.

1195, Turnover/Vacancy Classified Salaries: Used only during budget development to record turnover and vacancy amounts. Cannot be used for expenditures.

1291, Undistributed Contractual Services Recoveries: Used only during budget development by agencies designated by DPB to record undistributed budget amounts for contractual services recoveries. Cannot be used for expenditures.

1295, Undistributed Contractual Services: Used only to aggregate budget amounts for contractual services in Major Object 12. Expenditures cannot be charged to this code.

1391, Undistributed Supplies and Materials Recoveries: Used only during budget development by agencies designated by DPB to record undistributed budget amounts for supplies and materials recoveries. Cannot be used for expenditures.

1395, Undistributed Supplies and Materials Services: Used only to aggregate budget amounts for supplies and materials in Major Object 13. Expenditures cannot be charged to this code.

1491, Undistributed Transfer Payment Recoveries: Used only during budget development by agencies designated by DPB to record undistributed budget amounts for transfer payment recoveries. Cannot be used for expenditures.

1495, Undistributed Transfer Payments: Used only to aggregate budget amounts for transfer payments in Major Object 14. Expenditures cannot be charged to this code.

1591, Undistributed Continuous Charges Recoveries: Used only during budget development by agencies designated by DPB to record undistributed budget amounts for continuous charges recoveries. Cannot be used for expenditures.

1595, Undistributed Continuous Charges: Used only to aggregate budget amounts for continuous charges in Major Object 15. Expenditures cannot be charged to this code.

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1611, Unallotted Nonpersonal Services: Used if an agency does not wish to indicate specific subobject codes for nonpersonal services (including fixed assets not included in a capital project) for an allotment adjustment when creating or changing an operating plan. Expenditures cannot be charged to this code.

1612, Unallotted Nonpersonal Services/2% Reduction: Used to record the unallotment of nonpersonal services amounts related to the FY90 2% general fund reduction. Expenditures cannot be charged to this code.

2191, Undistributed Property and Improvements Recoveries: Used only during budget development by agencies designated by DPB to record undistributed budget amounts for property and improvement recoveries. Cannot be used for expenditures.

2195, Undistributed Property and Improvements: Used only to aggregate budget amounts for property and improvements in Major Object 21. Expenditures cannot be charged to this code.

2291, Undistributed Equipment Recoveries: Used only during budget development by agencies designated by DPB to record undistributed budget amounts for equipment recoveries. Cannot be used for expenditures.

2295, Undistributed Equipment: Used only to aggregate budget amounts for equipment in Major Object 22. Expenditures cannot be charged to this code.

2391, Undistributed Plant and Improvements Recoveries: Used only during budget development by agencies designated by DPB to record undistributed budget amounts for equipment recoveries. Cannot be used for expenditures.

2395, Undistributed Plant and Improvements: Used only to aggregate budget amounts for plant and improvements in Major Object 23. Expenditures cannot be charged to this code.

2411, Unallotted Capital Amount: Used if an agency does not wish to indicate specific subobject codes for a capital project for an allotment adjustment when creating or changing an operating plan. Expenditures cannot be charged to this code.

2501, Unallotted Capital Amount - Deferred Capital Projects: Used to unallot unexpended appropriations for a capital project on which work is to be suspended. Expenditures cannot be charged to this code.

3195, Undistributed Obligations: Used only to aggregate budget amounts for obligations in Major Object 31. Expenditures cannot be charged to this code.

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4100, Undistributed Budget Amounts: Used only by the Department of Planning and Budget to record special budget actions as required. Cannot be used for expenditures.

4101, Sum Sufficient Recovery: Used to cost out activities for sum sufficient operations.

5100, Undistributed Saving Amounts: Used to record undistributed budget reduction amounts. Expenditures cannot be charged to this code.

5101, Undistributed Saving Amounts/Non-General Fund: Used to record nongeneral fund portion of undistributed budget reduction amounts. Expenditures cannot be charged to this code.

6100, Undistributed Biennial Budget Amounts: Used to record undistributed budget amounts during development of the biennial budget. Cannot be used for expenditures.

6200, Undistributed Nonpersonal Service Across-the-board Reductions: Used only during budget development to record the undistributed nonpersonal service across-the-board reductions. Cannot be used for expenditures. For use by DPB only.

7100, Undistributed Amended Budget Amounts: Used to record undistributed budget amounts during development of the amended budget for the odd-year budget session. Cannot be used for expenditures.

8100, Anticipation Loan Principal Retirement: Included debit to Notes Payable for the repayment of principal. This code is for budgetary purposes only.

8300, General Obligation Bond Principal Retirement: Includes debit to Bonds Payable for the repayment of principal. This code is for budgeting purposes only.

8400, Drawdown Loan Principal Retirement: Include debit to Notes Payable for the repayment of principal. This code is for budgeting purposes only.

8500, Mortgage Loan Principal Retirement: Include debit to Notes Payable for the repayment of principal. This code is for budgeting purposes only.

8600, Undistributed Legislative Appropriation: Used only to transmit a lump sum amount to agencies representing the legislative adjustments to the budget as recommended by the Governor. Expenditures cannot be charged to this code.

8700, Indirect Costs: Used to maintain internal records by an agency in order to document the transfer transaction of indirect cost recoveries from federal program grants. This code cannot be used to purchase goods or services and may be used only with prior written approval from the Department of Planning and Budget.

8800, Contingency Expenses: Used in the preparation or allotments of budgets for capital projects. A contingency is defined as an unforeseen condition that affects costs of a capital project. Expenditures cannot be charged to this code.

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8900, PROBUD Redistribution Code: Used only to identify amounts to be redistributed to a valid subobject code or to be unallotted for the execution cycle. Expenditures cannot be charged to this code.

9000, Undistributed Amended Appropriation: Used only to transmit a lump-sum amount to agencies representing the legislative amended appropriations to the budget as amended in the odd year session. Expenditures cannot be charged to this code.

9100, Subgrants to State Agencies: Include funds budgeted for the purpose of providing grants or subgrants (including any matching funds, if applicable) to other State agencies which will be transferred via Appropriation Transfer (DPB Form 27) transactions. This code may be used only with the prior written approval of the Department of Planning and Budget.

DOA Contact

Contact Assistant Director, General Accounting
 (804) 225-2376
 FAX (804) 225-4250
 gacct@doa.virginia.gov
