

Contractual Services (i.e. Postage, Shipping, Telecommunications, Printing, & Maintenance)

Account	Description
12050	<u>Seat Management Services</u>
12110	<u>Express Services</u>
1211M	<u>Office, Lab Equip moving</u>
12120	<u>Outbound Freight Services</u>
12130	<u>Messenger Services</u>
12131	<u>Lab Sample Shipping</u>
12135	<u>Overnight Messenger Services</u>
1213R	<u>Messenger Services - Recruiting</u>
12140	<u>Postal Services</u>
1214R	<u>Postal Services - Recruiting</u>
12150	<u>Printing Services</u>
12151	<u>Engraving Services</u>
12152	<u>Copy Centers</u>
12153	<u>Copier Management Program</u>
12154	<u>Satellite Printers</u>
12156	<u>Printing Services-Private Vendors</u>
1215G	<u>Printing - Game Day</u>
1215R	<u>Printing Services - Recruiting</u>

12160	<u>Telecommunications Services (provided by VITA)</u>
12170	<u>Telecommunications (Non-State)</u>
12180	<u>Other Telecom Services (State)</u>
12182	<u>Cellular phones/pagers</u>
1218R	<u>Other Telecom Services-Recruiting</u>
12190	<u>Inbound Freight Services</u>
12210	<u>Organization Memberships</u>
12211	<u>Entry Fees</u>
12212	<u>Memberships-Taxable</u>
12213	<u>Athletic Conference Fees</u>
12220	<u>Publication Subscriptions</u>
12221	<u>Electronic Subscriptions</u>
1222R	<u>Publication Subscriptions-Recruit.</u>
12250	<u>Employee Tuition Reimbursement</u>
1225U	<u>Employee Tuition Reimb.-Unallowable</u>
12260	<u>Employee Training Consulting</u>
12310	<u>Clinic Services</u>
12320	<u>Error Account</u>
12340	<u>Medical Provider Services</u>
12341	<u>Medical - Eye Care</u>
12360	<u>X-Ray and Laboratory Services</u>
12361	<u>Medical - Drug Testing</u>
12410	<u>Auditing Services</u>
12420	<u>Fiscal Services</u>

12421	<u>Service Charges</u>
12425	Property Management Services
12426	<u>Bad Debt Expense</u>
12440	<u>Management Services</u>
12441	<u>Consulting Services</u>
12442	<u>Referees and Game Officials</u>
12443	<u>Photographic Services</u>
12444	<u>Artistic Services</u>
12445	<u>Ed. Conference Equipment Setup</u>
12446	<u>Videotaping/Audio taping Services</u>
12447	<u>Musical Services</u>
12448	<u>Ed. Conference Satellite Services</u>
12449	<u>Ed. Conference Telecomm. Services</u>
1244A	<u>Analytical Services</u>
1244B	<u>Shared CESA Operating Expenses</u>
1244C	<u>VCOM Contractual Services</u>
1244D	<u>Continuing Education Workshop Support</u>
1244G	<u>Mgmt & Expert Serv - Game Day</u>
1244H	Golf Coaching Services
1244J	<u>Field Compliance Inspections</u>
1244K	<u>Field Cmplnce Inspectns-3rd Party</u>
1244L	<u>Value Engineering (Outside Firm)</u>
1244R	<u>Service Center Services</u>

1244U	<u>Expert Services - Unallowable</u>
1244V	<u>Facility Fee - Virginia Tech Affiliated</u>
1244W	<u>Department CPE Admin Fee</u>
1244X	<u>Bureau of Capital Outlay Mgmt Fees</u>
12450	<u>Other Personnel Dev. Services</u>
12453	<u>Other Cont. Educ. Services</u>
12460	<u>Other Public Relations Services</u>
12461	<u>Direct Mail Marketing Services</u>
12465	<u>Other Promotional Services</u>
1246A	<u>Media Advertising</u>
12470	<u>Legal Services</u>
12471	<u>Legal Permits</u>
12472	<u>Visa / Permanent Residency Fees</u>
12480	<u>Media Services</u>
12490	<u>Recruiting Advertising</u>
12510	<u>Custodial Services</u>
1251G	<u>Custodial Services-Game Day</u>
12520	<u>Electrical Repair and Maintenance</u>
12521	<u>Replacement Lighting</u>
12522	<u>Alarm Maintenance</u>
12530	<u>Gen. Equip. Repair & Maint</u>
12531	<u>Lab equip/instruments Repair</u>
12532	<u>Electronic equip. Repair & Maint</u>

1253G	<u>Repair & Maint - Game Day</u>
12540	<u>Extermination/Vector Control</u>
12550	<u>Highway Repair and Maintenance</u>
12560	<u>Mechanical Repair and Maintenance</u>
12570	<u>Plant Repair and Maintenance</u>
12571	<u>Departmental Maintenance Allocation</u>
1257U	<u>Ph Plt R&M - Unallowable</u>
12580	<u>Reclamation Services</u>
12590	<u>Vehicle Repair and Maintenance</u>
12610	<u>Architectural and Engineering</u>
12611	<u>Administrative Charges</u>
12620	<u>Aviation - Survey, Monitoring, etc</u>
12630	<u>Clerical Services</u>
12640	<u>Food Prep and Dietary Services</u>
12641	<u>Refreshment Breaks - Food Prep.</u>
12642	<u>Breakfasts - Food Prep.</u>
12643	<u>Lunches - Food Prep.</u>
12644	<u>Dinners - Food Prep.</u>
12645	<u>Banquets - Food Prep.</u>
12646	<u>Socials/Receptions - Food Prep.</u>
12647	<u>Conference Guest Food Prep.</u>
12648	<u>Other Food Prep. Services</u>
12649	<u>Alcoholic Beverages - Conferences</u>
12650	<u>Laundry and Linen Services</u>

12660	<u>Manual Labor Services</u>
12661	<u>Contract Labor</u>
12662	<u>Hauling Services (Office Moves)</u>
12670	<u>Production Services</u>
12671	<u>Fabrication Services</u>
12810	<u>Moving and Relocation Services</u>
12960	<u>Ind. Cost Recoveries-Aux. Contracts</u>
12970	<u>Late Payment Penalties-Services</u>
12980	<u>Inter-Agency Recoveries-Services</u>
12920	<u>Other Outside Recoveries - Services</u>
12990	<u>Intra-Agency Recoveries-Services</u>
12991	<u>Intra-Agency Recoveries- Docuprint</u>
12992	<u>Intra-Agency Recov- Interface Error</u>
12993	<u>Recoveries-Conf. Admin. Costs</u>
12994	<u>Recoveries-Agency Advance Refund</u>
12995	<u>Conferences - Assoc. Pass Through</u>
12996	<u>VTF Recoveries-Services</u>
12997	<u>Other Outside Recoveries-Services</u>
12998	<u>Recoveries - Daily Rental</u>
12999	<u>Recoveries - Monthly Rental</u>
1299A	<u>Recoveries - Cont Ed E&G</u>

Computing and ADP Services

Account	Description
12710	<u>Information Mgt Design/Develop VITA</u>
12730	<u>Information Mgt Design/Dev. (State)</u>
12740	<u>Computer Hardware Maintenance Ser.</u>
12750	<u>Computer Software Maintenance Services</u>
12755	<u>Cloud Plug-in/Application Services</u>
12756	<u>Cloud Infrastructure/Platform Services</u>
12760	<u>Computer Operating Services VITA</u>
12770	<u>Computer Operating Serv (Non-State)</u>
12781	<u>Allocated Computing Chgs</u>
12780	<u>VITA Information Technology Infrastructure Services</u>
12790	<u>Computer Software Development Serv.</u>

Travel, Convention, & Education

Account	Description
128XX	<u>Transportation, Travel, Employee Development Services</u>
12810	<u>Moving and Relocation Services</u>
12820	<u>Travel, Personal Vehicles</u>
12830	<u>Other Travel, Public Carriers</u>

12831	<u>Air Travel, Public Carriers</u>
12832	<u>Air Travel, Public Carriers-T/C</u>
12833	<u>Other Travel, Public Carriers-T/C</u>
12839	<u>Courtesy Cars</u>
12840	<u>Travel, State Owned or Leased Vehicles</u>
1284B	<u>Team Travel State Veh - Band</u>
1284C	<u>Team Travel State Veh - Cheerleader</u>
1284G	<u>Team Travel State Veh - Game Day</u>
1284R	<u>Travel, State Vehicles Recruiting</u>
1284T	<u>Travel, State Vehicles Team Travel</u>
12850	<u>Travel, Subsistence and Lodging</u>
12851	<u>Ed. Conf. Participant Travel Exp.</u>
12852	<u>Ed. Conf. Instructor Travel Exp.</u>
1285A	<u>Post Season Reimbursements</u>
1285B	<u>Team Travel - Band</u>
1285C	<u>Team Travel - Cheerleaders</u>
1285G	<u>Team & Travel - Game Day</u>
1285M	<u>Preseason/Extra Meals</u>
1285R	<u>Recruiting Travel</u>
1285T	<u>Team Travel</u>
1285V	<u>Virginia Tech Affiliated Hotel Conference Costs</u>
12857	<u>Travel, Subsistence and Lodging-T/C</u>
12871	<u>Travel, Taxable Business Meal-T/C</u>

12880	<u>Travel, Non-Taxable Meal Reimb</u>
12881	<u>Travel, Non-Taxable Meal Reimb-T/C</u>
12890	<u>Employee Training and Conference</u>
12897	<u>Registration Fees-Employee Training</u>
12898	<u>Technology - Registration Fees</u>
1289B	<u>Registration Fees - Sponsored Projects</u>
1289U	<u>Travel, Unallowable (Federal Funds)</u>

Supplies & Equipment (Costing less than \$2000)

Account	Description
13110	<u>General Apparel Supplies</u>
13111	<u>Uniforms</u>
13112	<u>Uniform Accessories</u>
13120	<u>Office Supplies - Gen.</u>
1312U	<u>Office Supplies - Unallowable</u>
13130	<u>Stationary & Forms - Gen.</u>
13210	<u>Coal - Other Uses</u>
13220	<u>Gases - other energy</u>
13221	<u>Piped-Natural Gas</u>
13222	<u>Vehicular Natural Gas</u>
13223	<u>Propane</u>

13230	<u>Gasoline - Other Uses</u>
13231	<u>Vehicular Gasoline</u>
13232	<u>Diesel</u>
1323U	<u>Gasoline - Unallowable</u>
13240	<u>Oil - Other Uses</u>
13250	<u>Steam Charges</u>
13310	<u>Alcoholic Beverages</u>
13320	<u>License Tags and Decals</u>
13330	<u>Manufacturing Supplies</u>
13340	<u>Merchandise for Resale</u>
13341	<u>Food Service Merchandizing Supplies</u>
13350	<u>Packaging & Shipping Supplies</u>
13410	<u>Other Laboratory supplies</u>
13411	<u>Chemicals</u>
13412	<u>Glassware</u>
13413	<u>Personal protective wear</u>
13414	<u>Safety/First aid</u>
13415	<u>Radioactive Supplies</u>
13416	<u>Lab Animals</u>
13417	<u>Gas cylinder demurrage charges</u>
13418	<u>Instrument supplies/parts</u>
13419	<u>Lab Plants</u>
1341U	<u>Lab Supplies - Unallowable</u>

1341X	<u>Laboratory Supplies – Service Center</u>
13420	<u>Medical and Dental Supplies</u>
13430	<u>Field Work Supplies</u>
13510	<u>Building Repair & Maint Materials</u>
1351G	<u>Game Day Building, Repair and Maintenance</u>
13520	<u>Other Custodial Supplies</u>
13521	<u>Food Service Cleaning Supplies</u>
13530	<u>Electrical Repair & Maint Materials</u>
13531	<u>Electronic Repair & Maint Materials</u>
13540	<u>Mechanical Repair & Maint Materials</u>
13550	<u>Vehicle Repair & Maint Materials</u>
13620	<u>Food and Dietary Supplies</u>
13621	<u>Food and Supplies</u>
13630	<u>Meal Decor & other Meal Supplies</u>
13631	<u>Supplies Used in Food Service</u>
13632	<u>Supplies Used in Food Preparation</u>
13633	<u>Non-Disposable Small Ware Supplies</u>
1363U	<u>Food Serv Supplies - Unallowable</u>
13640	<u>Laundry and Linen Supplies</u>
13650	<u>Personal Care Supplies</u>
13710	<u>Agricultural Supplies</u>
1371A	<u>Alfalfa Seed</u>
1371B	<u>Barley Seed</u>

1371C	<u>Clover Seed</u>
1371D	<u>Corn Seed</u>
1371E	<u>Fescue Seed</u>
1371F	<u>Orchard Grass Seed</u>
1371H	<u>Rye Seed</u>
1371I	<u>Baler Twine</u>
1371J	<u>Fencing</u>
1371K	<u>Fertilizer</u>
1371L	<u>Field Tools</u>
1371M	<u>Gravel</u>
1371N	<u>Hay Preservatives</u>
1371O	<u>Irrigation</u>
1371P	<u>Lime</u>
1371Q	<u>Miscellaneous</u>
1371R	<u>Liquid Nitrogen</u>
1371S	<u>Pesticides</u>
1371T	<u>Plastic Wrap</u>
1371V	<u>Safety Apparel</u>
1371W	<u>Shop Supplies</u>
1371X	<u>Shop Tools</u>
1371Y	<u>Silo Covers</u>
1371Z	<u>Feed Corn</u>
13720	<u>Architecture & Engineering Supplies</u>
13730	<u>Computer Operating Supplies</u>

13731	<u>Workstation supplies</u>
1373R	<u>Recruiting Software</u>
13740	<u>Gen. Educational Supplies</u>
13742	<u>Ed. Program Notebooks</u>
13747	<u>Ed. Program Texts</u>
1374E	<u>Ed. Program Test Instruments</u>
1374F	<u>Ed. Program Film/photographs</u>
1374J	<u>Ed. Program Banners/Exhibits</u>
1374L	<u>Home Game Supplies</u>
1374R	<u>Research reference supplies</u>
13750	<u>Fish & Wildlife Supplies</u>
13760	<u>Law Enforcement Supplies</u>
13770	<u>Photographic Supplies</u>
13780	<u>Recreational / Promotional Supplies</u>
13781	<u>Promotional Gifts</u>
13782	<u>Promotional Flowers/Decorations</u>
13784	<u>Play & Practice Equipment</u>
1378G	<u>Play & Practice - Game Day</u>
13970	<u>Late Payment Penalties-Supplies</u>
13980	<u>Inter-Agency Recoveries-Supplies</u>
13990	<u>Intra-Agency Recoveries-Supplies</u>
22115	<u>Desktop Client Computers</u>
22125	<u>Mobile Client Computers</u>

22145	<u>Mainframe Computers & Components</u>
22155	<u>Servers</u>
22165	<u>Network Components</u>
22175	<u>Other Computer Equipment</u>
22185	<u>Computer Software Purchases</u>
22186	<u>Personal Computer Software</u>
22187	<u>Server Software</u>
22215	<u>College Library Books < \$2,000</u>
22225	<u>Educational Equipment</u>
2222A	<u>Educational Equipment< \$2000</u>
22235	<u>Exhibit Equipment</u>
22245	<u>Reference Equipment</u>
22285	<u>Education & Cultural Equipment Improvement</u>
22315	<u>Electronic Equipment</u>
22316	<u>Electronic Equipment</u>
22325	<u>Photographic Equipment</u>
22335	<u>Voice & Data Transmission Equip</u>
22336	<u>Voice & Data Transmission Equip</u>
22385	<u>Electronic & Photographic Imprv</u>
22415	<u>Laboratory Equipment</u>
22416	<u>Laboratory Equipment</u>
22418	<u>Laser Engraver <2000 (EHSS Appro)</u>
22419	<u>X-Ray Equipment (EHSS Appr)</u>

22425	<u>Medical & Dental Equipment</u>
22426	<u>X-ray Eq/Respirators <2000 (EHSS App)</u>
22435	<u>Field Equipment</u>
22485	<u>Medical & Lab Improvements</u>
22515	<u>Agricultural Vehicular Equip</u>
22525	<u>Aircraft Equipment</u>
22535	<u>Construction Equipment</u>
22536	<u>Construction Equip</u>
22545	<u>Motor Vehicle Equipment</u>
22546	<u>Motor Vehicle Equip</u>
22555	<u>Power Repair & Maint Equip</u>
22565	<u>Watercraft Equipment</u>
22585	<u>Motorized Equip Improvements</u>
22615	<u>Office Appurtenances</u>
22625	<u>Office Furniture</u>
22635	<u>Office Incidentals</u>
22645	<u>Office Machines</u>
22715	<u>Household Equipment</u>
22716	<u>Food Service Equipment</u>
22717	<u>Housing Equipment</u>
22725	<u>Law Enforcement Equipment</u>
22735	<u>Manufacturing Equipment</u>
22736	<u>Manufacturing Equip</u>

22745	<u>Non-power Repair & Maintenance Equip</u>
22755	<u>Other Recreational Equipments</u>
22756	<u>Sports/Athletic Equipment</u>
22775	<u>Firearms Equipment</u>
22785	<u>Specific Use Equip Improvements</u>
22815	<u>Built-In Equipment</u>
22825	<u>Fixtures</u>
22835	<u>Mechanical Equipment</u>
22885	<u>Stationary Equipment</u>
22995	<u>Intra-Agency Recoveries</u>

Awards, Contributions & Claims (i.e. Tuition Remissions, Honorariums, & Taxes)

Account	Description
14110	<u>Individual Claims & Settlements</u>
14111	<u>Interstate Tax Agreements</u>
14112	<u>Unrelated Business Income Tax</u>
14113	<u>Arbitrage Rebate</u>
14114	<u>VAT Tax</u>
14130	<u>Honorariums</u>

14131	<u>Conference Outside Speaker Fee</u>
14132	<u>Premiums</u>
14133	<u>Awards</u>
14134	<u>Annuity Payments</u>
14135	<u>COTA Awards</u>
14136	<u>OPD External Surplus Distribution</u>
14137	<u>Human Subject Payments</u>
14138	<u>Employee Awards Program</u>
1413Q	<u>Legal Fees Awards</u>
1413U	<u>Honorariums - Unallowable</u>
14150	<u>Unemployment Compensation Reimbursement</u>
14170	<u>Income Assistance Payments</u>
14180	<u>PPT/TFT Unemployment Comp.</u>
14210	<u>Graduate Scholarships and Fellowships</u>
14216	<u>Graduate Tuition Remission</u>
14219	<u>Tuition Remission (Controller's Office Use Only)</u>
14220	<u>Student Loans</u>
14230	<u>Tuition & Training Aids</u>
14240	<u>Tuition Waiver</u>
14241	<u>Tuition Waiver - Auxiliary Charge Allocation</u>
14247	<u>Tuition Remission - Unfunded Waiver</u>
14248	<u>Tuition Remission - E&G Waivers</u>
14250	<u>Undergraduate Scholarships</u>

14251	<u>Undergraduates Scholarships - Matching</u>
14301	<u>Income Taxes</u>
14302	<u>Real Estate Taxes</u>
14303	<u>Personal Property Taxes</u>
14980	<u>Inter-Agency Recoveries for Transfer Payments</u>
14990	<u>Intra-Agency Recoveries for Transfer Payments</u>
14991	<u>Intra-Agency Rec-Award-1st Sum</u>
14992	<u>Intra-Agency Rec-Award-2nd Sum</u>
14993	<u>Intra-Agency Rec-Award-FALL</u>
14994	<u>Intra-Agency Rec-Award-Spring</u>
14995	<u>Intra-Agency Rec-Award-Winter</u>

Continuous Charges (i.e. Insurance, Leases, & Rent)

Account	Description
15110	<u>Aircraft Insurance</u>
15120	<u>Automobile Liability Insurance</u>
15130	<u>Flood Insurance</u>
15150	<u>Marine Insurance</u>
15160	<u>Property Insurance-Other</u>
15169	<u>Property Insurance-Spec</u>

15210	<u>Computer Capital Leases</u>
15230	<u>Computer Software Capital Leases</u>
15240	<u>Equipment Capital Leases</u>
15250	<u>Building Capital Leases</u>
15260	<u>Land Capital Leases</u>
15270	<u>Land & Building Capital Leases</u>
15310	<u>Computer Rentals (not mainframe)</u>
15320	<u>Computer Processor Rentals</u>
15330	<u>Computer Software Rentals</u>
15340	<u>Other Equipment Rentals</u>
15341	<u>Audio-Visual Equip. Rental</u>
15342	<u>Conference Microcomputer Rentals</u>
15343	<u>Inter-library loans</u>
1534G	<u>Equip Rentals - Game Day</u>
1534U	<u>Equip Rent - Unallowable</u>
15350	<u>Building Rentals</u>
15351	<u>Meeting Facilities Rentals</u>
15355	<u>Faculty Use Agreements</u>
15357	<u>CESA Student Housing Expenses</u>
15358	<u>Mini-storage Unit Rentals</u>
15360	<u>Land Rentals</u>
15361	<u>Land Rentals Partial Use</u>
15370	<u>Land and Building Rentals</u>

1537U	<u>Land & Bldg Rent - Unallowable</u>
15410	<u>Other Agency Service Charges</u>
15411	<u>Auxiliary Overhead Charge</u>
15412	<u>Intra-Auxiliary Service Charge</u>
15413	<u>Chiller Charges</u>
15414	<u>Parking Services Charge</u>
15415	<u>CE-TAP Overhead - State Share</u>
15416	<u>EMBA-Administrative Costs</u>
15417	<u>Criminal Conviction Checks</u>
15418	<u>Departmental Admin Allocation</u>
15420	<u>Electrical Service Charges</u>
15421	<u>Natural Gas Charges</u>
15430	<u>Refuse Service Charges</u>
1543G	<u>Refuse Service – Game Day</u>
15440	<u>Water & Sewer Service Charges</u>
15450	<u>DGS Parking Charges</u>
15471	<u>Auxiliary eVA Charges</u>
15510	<u>General Liability Insurance</u>
15511	<u>Insurance - Athletes</u>
15520	<u>Money and Securities Insurance</u>
15530	<u>Payments-State Insurance Trust Fund</u>
15540	<u>Surety Bonds</u>
15550	<u>Worker's Compensation</u>

15640	<u>Equipment Installment Purchases</u>
15960	<u>Indirect Cost Recoveries from Auxiliary Programs for Continuous Charges</u>
15970	<u>Late Payment Penalties-Cont Chgs</u>
15980	<u>Inter-Agency Recoveries-Cont Chgs</u>
15990	<u>Intra-Agency Recoveries-Cont Chgs</u>
16000	<u>Current Student Charges</u>
16294	<u>Student Orgs Tickets and Admissions</u>
16295	<u>Student Orgs Refunds Payable</u>
16296	<u>Student Orgs Bad Checks</u>
16298	<u>Student Orgs Commission</u>
16299	<u>GSA Funding</u>
16300	<u>SGA Funding</u>
16301	<u>SBB Funding</u>
16400	<u>Alcohol Free Program Funding</u>
17000	<u>Theatre Tickets</u>
17100	<u>Promoter Shows</u>
17200	<u>Speaker Contracts</u>
17300	<u>Film Contracts</u>
17400	<u>Dance Contracts</u>
17600	<u>Short Course Expenditures</u>
17700	<u>Concert / Theatre – Sound and Lights</u>

Equipment (Items costing more than \$2,000 and ALL Equipment Trust Fund items)

Account	Description
22110	<u>Desktop Client Computers</u>
22120	<u>Mobile Client Computers</u>
22140	<u>Mainframe Computers & Components</u>
22150	<u>Servers</u>
22160	<u>Network Components</u>
22170	<u>Other Computer Equipment</u>
22180	<u>Computer Software Purchases</u>
22181	<u>Personal Computer Software</u>
22182	<u>Server Software</u>
22190	<u>Development Tools Purchases</u>
22210	<u>College Library Books</u>
22220	<u>Educational Equipment</u>
22230	<u>Exhibit Equipment</u>
22240	<u>Reference Equipment</u>
22280	<u>Educational & Cultural Equip Improv</u>
22310	<u>Electronic Equipment</u>
22311	<u>Electronic Equipment (CNS Appr)</u>
22320	<u>Photographic Equipment</u>

22330	<u>Voice & Data Transmission Equipment</u>
22331	<u>Voice & Data Trans Equip (CNS Appr)</u>
22380	<u>Electronic & Photographic Improve</u>
22410	<u>Laboratory Equipment</u>
22411	<u>Laboratory Equipment (EHSS Appr)</u>
22413	<u>Laser Engravers</u>
22414	<u>X-Ray Equipment (EHSS Appr)</u>
22419	<u>X-Ray Equipment < 2000 (EHSS Appr)</u>
22420	<u>Medical & Dental Equipment</u>
22421	<u>Medical&Dental Equipment(EHSS Appr)</u>
22430	<u>Field Equipment</u>
22480	<u>Medical & Laboratory Improvements</u>
22510	<u>Agricultural Vehicular Equipment</u>
22520	<u>Aircraft Equipment</u>
22530	<u>Construction Equipment</u>
22531	<u>Construction Equipment (EHSS Appr)</u>
22540	<u>Motor Vehicle Equipment</u>
22541	<u>Motor Vehicle Equipment (EHSS Appr)</u>
22550	<u>Power Repair & Maintenance Equip</u>
22560	<u>Watercraft Equipment</u>
22580	<u>Motorized Equipment Improvements</u>
22610	<u>Office Appurtenances</u>
22620	<u>Office Furniture</u>

22630	<u>Office Incidentals</u>
22640	<u>Office Machines</u>
22710	<u>Household Equipment</u>
22719	<u>Food Service Equipment</u>
22720	<u>Law Enforcement Equipment</u>
22730	<u>Manufacturing Equipment</u>
22731	<u>Manufacturing Equipment (EHSS Appr)</u>
22740	<u>Non-power Repair & Maint Equipment</u>
22750	<u>Other Recreational Equipments</u>
22751	<u>Sports/Athletic Equipment</u>
22770	<u>Firearms Equipment</u>
22780	<u>Specific Use Equipment Improvements</u>
22810	<u>Built-In Equipment</u>
22820	<u>Fixtures</u>
22830	<u>Mechanical Equipment</u>
22880	<u>Stationary Equipment</u>
22980	<u>Inter-Agency Recoveries</u>
22990	<u>Intra-Agency Recoveries</u>
22994	<u>Equipment Eliminations</u>
23000	<u>Plant and Improvements</u>
23120	<u>Acquisition, Buildings</u>
23130	<u>Acquisition, Highways</u>
23140	<u>Acquisition, Water Ports</u>

23210	<u>Construction, Bridges</u>
23220	<u>Construction, Buildings</u>
23221	<u>Construction, Parking Relocation Fee</u>
2322B	<u>Demolition</u>
23230	<u>Construction, Highways</u>
23270	<u>Construction, Bridges and Highway Improvements</u>
23280	<u>Construction, Buildings Improvements</u>
23281	<u>Construction, Stadium Seating</u>
29100	<u>Depreciation Expenses</u>
29101	<u>Amortization Expense</u>

Overhead

Account	Description
OH120	Indirect Costs - State Share
OH130	Indirect Costs - Admin. Share
OH140	Indirect Costs - College/Dept Share
OH150	Indirect Costs - Capital Share
OH160	Indirect Costs - Bioinformatics
OH164	Indirect Costs - Collab. Agmt.-VBI-COS
OH170	Indirect Costs - Rsch Capital Share
OH210	Institutional Allowances - Federal

OH211	Institutional Allowances - NonFederal
OH320	Admin Allowance - Federal
OH321	Admin Allowance - NonFederal

Salaries

Account	Description
11220	Salaries Appointed Official (pres.)
11230	Classified Salaries AY
11231	Classified Salaries CY
11232	PT/TFT Classified Salaries
11250	Classified Overtime
11270	Classified Salaries, Va Law Officer
11280	Classified Salaries AY - IT
11281	Classified Salaries CY - IT
11282	PT/TFT Classified Salaries - IT
11283	Admin. Faculty Salaries AY - IT
11284	Admin. Faculty Salaries CY - IT
11285	PT/TFT Admin. Fac. Salaries - IT
11290	Classified Salaries Overtime - IT
11301	Teaching & Research Salaries AY
11302	PT/TFT Tch. and Res. Faculty Sal AY
11303	Teaching & Research Salaries CY

11304	PT/TFT Tch. and Res. Faculty Sal CY
11305	Spec Res Fac Teach & Res AY
11306	Spec Res Fac PT/TFT Teach & Res AY
11307	Spec Res Fac Teach & Res CY
11308	Spec Res Fac PT/TFT Teach & Res CY
11351	Administrative Salaries AY
11352	Administrative Salaries CY
11353	PT/TFT Admin. Fac. Salaries
11390	Faculty Bonuses & Spec. Payments

Wages

Account	Description
11410	General Wages
11411	Administrative Faculty Wages
11412	Tips
1141G	Wages - Seasonal / Game Worker
11430	Overtime Wages
11440	Gen. Student Wages
114GA	Graduate Assistant Wages
114MA	Graduate Asst Wages - Vet Med Res
114SGA	Sr. Graduate Assistant Wages

11460	Fed. Work Study Wages
11490	General Wages - IT
11491	Admin. Faculty Wages - IT
11601	Teaching & Research Adjunct Wages
11602	T&R Continuing Educ. Wages
11603	T&R Summer School Wages
11604	T&R One-time Payments
118GRA	Graduate Research Assist. Wages
118GTA	Graduate Teaching Assist. Wages
118MRA	Grad Research Assist. Wages - Vet M
118MTA	Grad Teaching Assist. Wages - Vet M
118SRA	Sr. Grad. Research Assist. Wages
118STA	Sr. Grad. Teaching Assist. Wages

Leave Payout & Recoveries

Account	Description
11310	Bonuses and Incentives
11311	One-Time Bonus
11312	One Time Bonus-Graduate Students
11313	Awards and Recognition Program
11314	Employee Car Allowance

11315	Bonuses - Coaches
11320	Salaries-Active Military Supplement
11993	Tax Shelter Annuity-Employer Match
11961	Early Retirement Incentive Payments
11971	Faculty Annual Leave Payouts
11972	Classified Annual Leave Payouts
11973	Classified Recognition Leave Payout
11981	Faculty Sick Leave Payouts
11982	Classified Sick Leave Payouts
11991	Faculty Comp. Leave Payouts
11992	Classified Comp. Leave Payouts
11960	Ind. Cost Recoveries Per Ser Chgs
11980	Inter-Agency Recov.-Compensation
11990	Intra-Agency Recov.-Compensation
11994	Intra-Agency Recov - Ops Wage
11995	House Mgmt Labor
11996	Ticket Office Door Sales
11999	Overpayments to be Reimbursed
1281Q	Moving & Relocation Services-HR
1283Q	Travel-Public Carrier-Taxable-HR
1285Q	Travel-Living Expenses-Taxable-HR

Stipends and Other Awards

Account	Description
14138	Employee Awards Program
1413Q	Legal Fee Awards - HR
14210	Graduate Scholarships & Fellowships
14216	Graduate Tuition Remission
14219	Tuition Remission - State Grad Scho

Fringe Benefits

Account	Description
11110	Employer Retirement Contributions
11111	Federal CSRS Retirement
11112	Federal FERS Retirement
11113	Federal TSP Base Contribution
11114	Federal TSP Match Contribution
11115	Virginia Law Officers Retirement
11120	FICA for Salaried Employees
11130	FICA for Wage Employees
11140	Group Insurance
11141	Federal Life Insurance

11150	Medical/Hospitalization Insurance
11151	Dental Insurance
11152	Disability Insurance
11153	Medical/Hosp. Ins. - Grad Std
11154	Medical/Hosp. Ins.-Grad Std Subsidy
11160	Retiree Health Ins. Benefits
11170	Long-Term Disability Insurance
11180	Employer Retir. Contri - ORP
11181	Employer Retir Contri- Select Plan
11182	Employer Retir Contri-Def Comp
111F1	Neg Fringe Benefits Faculty Empl.
111F2	Neg Fringe Benefits Part Time Empl.
111F3	Neg Fringe Benefits Classified Empl
111F4	Neg Fringe Benefits Grad. Std
111F5	Neg Fringe Benefits Summer Faculty
111F6	Neg Fringe Benefits Spec Res Fac

Student Fees and Tuition

Account	Description
0011	Fall Tuition and Fees
0012	Spring Tuition and Fees
0013	1st Summer Tuition and Fees

0014	2nd Summer Tuition and Fees
0015	Tuition Waivers - Offset
0017	Winter Session Tuition and Fees
0021	Vet Med Dep Forfeits
0022	Revenue Refunds
0023	Delinquent Tuit-Std Accts
0024	Scholarship Discounts & Allowances
0035	Program Revenue-LCI Radford
0051	Fall E&G Fee
0052	Spring E&G Fee
0053	1st Summer E&G Fee
0054	2nd Summer E&G Fee
0055	Delinquent E&G Fee
0058	Winter Session E&G Fee
0066	Winter Session Bldg Debt ServFee
0550	Winter Session
0080	Misc Tuition Revenue
0082	Graduate Application Fees
0083	Undergraduate Application Fee
0084	Diploma Fees
0085	Examination Fees
0086	Vet Med Application Fees
0087	Matriculation Fee

0088	Late Registration Fee
0089	Equitation Program Fees
0090	Unapplied Application Fees
0092	Loan Application Fees
0093	Reinstatement Fee
0094	International Program Fee
0095	Application Fee
0096	Transcript Fee Revenue
0097	Graduate Application for Degree Fee
0100	Transcript Fee Recovery
0051	Fall Technology Fee
0052	Spring Technology Fee
0053	1st Summer Technology Fee
0054	2nd Summer Technology Fee
0055	Delinquent Technology Fee
0060	Fall Building Debt Service Fees
0061	Spring Building Debt Service Fees
0062	1st Summer Bldg Debt Service Fees
0063	2nd Summer Bldg Debt Service Fees
0064	Delinquent Bldg Debt Service Fees
0065	Bldg Debt Service Fee Pmt To State
0031	Vet Med - Support from Maryland
0032	Vet Med - Support from Delaware

0038	Course Excess Revenue-Distance Lrng
0039	Cont Education Membership Fees
0040	Course Fees - Individual
0041	Course Fees - Contractual
0042	Course Fees - Sponsored Programs
0043	Course Fees - Other Outside Sources
0044	Course Excess Revenue - COTA
0045	Course Excess Revenue-Hotel Roanoke
0046	Course Excess Revenue - Educ Conf
0047	Food Service Certificate
0048	Course Fees - Exhibitor Donations
0049	Course Fees - Agency Advance
0056	Course Excess Rev-Public Service Pg
0057	Course Excess Rev-TAP-State 30%

State Government Appropriations

Account	Description
0098	General Fund Transfers
0099	General Fund Appropriations

Other Revenue

Account	Description
0193	Sale Of Surplus Land and Buildings
0170	Capital Outlay Revenue
0175	Trustee W/D - Construction
0176	Trustee W/D - Reserve
0101	Nova Fairfax County
0102	Other Ed & Gen Admin
0103	Nova Parking Revenue
0104	Campus Building Rent
0105	Chem Lab Breakage
0106	Library Lost Books
0107	Credential Files
0108	Returned Checks
0109	Veterans Cert
0111	Alumni Job Bulletin
0112	Resume' Expert Rev
0113	Cashier Short/Over
0114	A/R Late Paymnt Fees
0115	State Forfeited Asset Prog
0116	Budget Tuit Fees
0117	Chem Lab Kit Rental

0118	Calulator Deposits
0119	VA Racing Revenue
0121	Phone Directory
0124	Course Fees - 1000 Level
0151	Returned Ck Charge
0152	Misc Revenue
0153	Res-Rent & Utilities
0154	NOVA Bookstore Rent
0155	Classroom Rental
0156	Bookstore Rent
0157	Credit Card Processing Fee
0158	Overpayments
0159	CE-TAP-Ind.Costs-State Share
0160	ATM Machine Revenues
0161	Collection Admin Fee
0162	Program Income
0838	AR Finance Charges
0839	AR Late Fees
0864	Photography Revenues
0190	Expenditure Refunds - Prior Years
0194	Sale of Recyclables
0191	Sale of Surplus Property-General
0195	Insurance Recoveries

0192	Sale of Surp Property-ADP Equipment
0196	Surp Property Sales Tax

Federal Grants & Contracts

Account	Description
0203	Federal Gov't G & C (Va Flow Thru)
0205	Federal Govt Grants and Contracts
0204	Federal Work Study Revenue
0206	Federal Ind Costs Transfer to CFU
0207	Federal Admin Fees
0208	Federal Ind. Costs - Statewide Share
0209	Federal Ind. Costs - Local Share
0210	Federal Ind. Costs - Statewide Share - ARRA
0211	Federal Ind. Costs - Local Share - ARRA
0215	Federal Forfeited Asset Program

State Grants & Contracts

Account	Description

03007	Sale Goods / Ser. State Entities
0223	Sale Goods / Ser. State Entities
0224	State (Not VA) Gov't G & C
0225	Virginia Gov't Grants and Contracts
0226	State Ind Costs Transfer to CFU
0228	State Ind Costs - Statewide Share
0229	State Indirect Costs - Local Share

Local Government Grants & Contracts

Account	Description
0235	Local Govt Grants and Contracts
0236	Local Ind Costs Transfer to CFU
0238	Local Ind Costs - Statewide Share
0239	Local Ind. Costs - Local Share

Private Grants & Contracts

Account	Description
0252	VTIP Royalties

0255	Private Grants and Contracts
0256	Private Ind Costs Transfer to CFU
0257	Non-federal Admin Fees
0258	Private Ind Costs - Statewide Share
0259	Private Ind. Costs - Local Share

Private Gifts

Account	Description
0260	Private Gifts
0904	Luxury Box Revenue
0905	Premium Seating Revenue
0919	Foundation Assessment Fee
0921	Prior Year Seat Revenue
0923	Away Game Guarantees

Federal Government Appropriations

Account	Description
0292	Fed Approp - Mc/Stennis

0293	Fed Approp - Hatch
0295	Fed Approp - Regional Research
0297	Fed Approp - Animal Disease
0290	Fed Approp - Extension

Endowment Income

Account	Description
0300	Endowment Income
0301	Endowment Income - Unrealized

Investment Income

Account	Description
0310	Misc. Investment Income
0311	Investment Income - Unrealized
0320	Late Payment Penalty
0321	Interest on Loans Receivable
0322	Investment Income -Securities Lend

Education Depts - Sales & Services

Account	Description
0420	Dairy Science-Milk
0421	Dairy Science Cattle
0422	An Sci Live Animals
0423	An Sci Miscellaneous
0424	AES Steeles Tavern
0425	Painter Station
0426	AES-Eastern Virginia
0427	AES-Southwest Va
0428	Aquaculture Fish Sales (CALS)
0429	Dairy Science-Milk
0430	Dairy Science Cattle
0431	An Sci Live Animals
0432	An Sci Miscellaneous
0433	Poultry Sci-Sales
0434	Tidewater-Swine
0435	Tidewater-Crops
0436	Tidewater-Misc
0437	So Piedmont-Crops
0438	Agric Sales Misc
0439	Horticulture Garden

0466	Food Sci-Meat Sales
0471	Timber Sales
0480	Soil Testing Fees
0481	Nematode Clinic
0482	Forage Testing
0483	Agric Publications
0484	Sale CRD Publication
0485	Sale-HR Publications
0486	Sale Of Publications
0487	Sale-4H Publications
0488	Sales Video Tapes
0489	Sale-Pest Mgt Guides
0492	Family & Consumer Sci. Publications
0493	Extension - Misc.
0499	4H-Clubs Fee
0400	Sales Tax - general
0401	FBO Sales Tax
0402	Salad Bar Sales Tax
0403	Va Hist Museum Sls Tax
0404	Geol Sci Sales Tax
0405	Printing Sales Tax
0406	Vet Med Sales Tax
0407	Sales Tax-Shen Valley

0408	Publications SIs Tax
0409	Flight Instruction Sales Tax
0450	FBO Non-Tax Revenue
0451	Flight Instr Revenue
0452	FBO Taxable Revenue
0453	Home Ec Nursery Sch
0454	Psychological Serv
0455	Ctr For Family Serv
0456	Ctr for Family Serv No. VA
0457	Salad Bar Rev
0458	FBO Maintenance N-T
0459	FBO Taxable Merchand
0460	FBO Maint. Reserve
0461	Vet Med Clinic Serv
0462	Printing Sales
0463	EMC Ancil Clin Serv
0464	EMC Acillary Rental
0465	Adult Day Care Rev
0467	Coal&Energy Res Publications
0468	Geo. Publications
0469	TECH Program Revenue
0470	Flight Instruction Taxable Revenue
0490	Educational Dept Sales

0491	Museum Nat Hist Bookstore
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Auxiliary Student Fees

Account	Description
0523	Commuter Yrly Permit
0524	Commuter Sem Permit
0525	Commuter Summ Permit
0526	Resident Sem Permit
0527	Resident Summ Permit
0528	Grad Yr Permit
0529	Grad Semester Permit
0530	Student Parking Permits
0531	Grad Daily Permits
0532	Graduate Replacement
0533	Resident Yrly Permit
0534	Commuter Dly Permit
0535	Resident Dly Permit
0536	Bt Transit
0537	Commuter Replacement
0538	Resident Repl Permit
0539	Student Summ Permit (1st & 2nd)

0521	Transfer to the Trustee
0522	Transfer from the Trustee
0091	Alcohol Class Fee
0500	Auxil Std Fee Waiver - Offset
0501	1st Summer Session
0502	2nd Summer Session
0503	Extended Summer Session
0504	Fall Semester
0505	Spring Semester
0506	Student Fees - Delinquent A/R
0507	Student Fees - Delinquent S/A
0509	Food Service Europe
0510	Orientation
0512	Euro Study Room
0513	Break Lodging - Fall
0514	Break Lodging - Spring
0515	Student Center Maint. Reserve Fee
0516	Summer Break Lodging
0517	Special Purpose Housing Vacancies
0518	Euro Student Activity Fee
0519	Schol Disc & Allow
0540	International Room & Board
0541	International Room

0542	Hlth JA trsfr to D&D
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Auxiliary Self-Generated Revenue

Account	Description
0669	Non-Conference - Taxable
0690	Fitness Revenue
0695	Group Exercise
0757	Outside Agy - Delinq. SE & OC&C TE
0758	Student Long Distance & Model Pool
0759	Other Rev-Students
0760	Outside Agy - Delinquent SE & OC&C
0761	Outside Agy - Delinq. Long Distance
0762	Surcharge
0763	Outside Agy - Delinq. LD Tax Exempt
0764	MCI & C&P Payphones
0765	Pid Options
0766	Other Revenue - Cns
0767	Circuits Rental
0768	Cns Holding Account
0769	Cns Overpayments
0770	Data Connections

0771	Video Service
0772	Datakit Rental
0773	ATM Revenue
0774	Misc. Inbound Modem Pool
0775	Satellite Uplink
0776	Satellite Downlink
0777	Electronic Villages
0778	Service & Equipment
0778B	Converged Services
07AC	CFA Advertising Revenue
07AD	Ctr for the Arts Rentals Revenue
0779	Long Distance
0780	Machine Shop Rev
0781	Cable Sales Taxes
0782	BEV - Educational Services
0783	BEV - Network Support
0784	BEV - Information Design
0785	New Data Connections
0786	Special Projects
0787	New Datakit (Installations/Rental)
0813	MetaPOP Cost Share
0815	Network Management Fees
0824	Network Virginia

0825	Wireless Services
0830	CNS - Materials
0832	CNS - Labor
0834	BEV - Publishing
0845	CNS-E&G Refund
0846	CNS-Commissions
0847	CNS- IT VCOM
0853	MatP Account Payment
0873	Concessions Commission
0874	Gobblerfest Revenue
0875	FOIA Revenues
0879	Printing Sales - Non Taxable
08AA	Fleet Services VTCRI Shuttle
0601	DBHCC Dining Room Deposits
0602	DBHCC F&B Sales Tax
0603	DBHCC Lodging & AR Deposits
0604	Rentals & Other Inc.
0605	DBHCC Lodging Sales Tax
0606	Conf Serv Rev - University
0819	Conf Serv Ref - Program Development
0820	Conf Serv Ref - Other
0821	DBHCC Telephone Revenue
0829	Advance Deposits

0739	Nonstudent Meal Plan
0740	Express Cash Sales
0741	Catering - Taxable
0742	Catering-Tax Collect
0743	Catering-Non Taxable
0744	Catering-We Care Pro
0745	Dining Dollars
0746	Id Process Fee
0747	Nontax Groups
0748	Optional Dining Dollars
0749	Dietrick Cash
0750	Food Court Cash
0751	Cs Debit Card Sales
0752	Hokie Grill Cash
0753	Vet Med/Crc Cash
0754	Shultz Cash
0755	Deets Plc Cash
0756	Food Svc Esc Non-Con
0816	Shultz Express Cash
0833	Faculty/Staff Dining Dollars
0836	CESA Summer Dining Services
0848	Sbarro Cash
0849	Au Bon Pain Cash

0861	Au Bon Pain DB Cafe
0687	Equip Room Revenue
0688	Towel Revenue
0689	Master's Swim Revenue
0690	Weight Room Revenue
0691	Facility Access Fee
0692	Team Sports Revenue
0693	Aquatics Revenue
0694	Gymnastics Instruction
0695	Fitness Revenue
0696	Pro Shop Sales
0794	Miscellaneous Recr Sports
0802	Recreation fee
0823	Swim Instruction
0826	Internet Sales Revenue
0866	Locker Revenue
0733	Housing-Non-Stu Taxa
0734	Housing-Damage Bill
0735	Hsg-Non-Stu/Non-Tax
0736	Res Fac Esc Non-Cont
0737	D&D Trsf To Centr Id
0738	Housing-Fraternity
0797	Housing - Delinq AR

0801	VTOCH Fairs & Services
0837	CESA Summer Residential Services
0670	Debit Card Revenue
0671	Telefax Revenue-Lib
0672	Photocopy Rev-Lib
0673	Document Delivry Rev
0674	N&W Photos
0675	Lib Publications Rev
0543	Bridal Workshops
0544	Concerts/Recitals
0545	Religious/Memorial Services
0546	Graduation/Commissions
0650	Chapel Space Rental
0651	Chapel Initiations
0652	Chapel Meetings
0653	Chapel Lecture/Semin
0654	Chapel Damage & Vosc
0655	Chapel Equip Rental
0676	Miscellaneous Parking Income
0677	Aux Traffic Fines
0678	Fac/St Payroll Ded
0679	Fac/St Yearly Permit
0680	Non-Student Parking Permits

0681	Fac/St Semest Permit
0682	Fac/St Summ Permit
0683	Fac/Staff Ridership
0684	Fac/St Daily Permit
0685	Traf Fine Late Chgs
0686	Fac/Stf Replacement
0792	NOVA Contract Service
0793	NOVA Faculty/Staff Permit
0803	Boot and Tow
0804	Fac / St Two-Year Permit
0805	DBH Permit
0806	Contractor Permits
0811	NOVA Fac/St Semest Permit
0812	NOVA Fac/St Payroll Ded
0814	NOVA Fac/St Two-Year Permit
0721	Johnston-ATM
0722	Johnston-Locker Rent
0723	Johnston-Vending
0724	Johnston-Contr Rent
0725	Johnston-Reserv Rent
0726	Johnston-Acad Rent
0727	Squires-Contr Rent
0728	Squires-Reserv Rent

0729	Squires-Acad Rent
0730	Housing-Fac Rental
0731	Dining-Rent
0732	Facility Rental Rev
0857	GLC Reservation Rent
0858	GLC Academic Rent
0859	GLC Facility Rent
0865	GLC Lockers Rental
0607	Copy Machines Jsc
0608	Ticket Sales Commissn
0609	Squires Auto Teller
0610	Sale Of Art Work Ssc
0611	Phone Surchg Ssc
0612	Ticket Sls Postage
0613	Breakage/Repl-Ssc
0614	Copy Machines Ssc
0615	Squires Locker Rent
0616	Squires-Advertising
0617	Ticket Process Fee
0618	Ticket Stock Rev
0619	Rent Ballrm Thtr Eqp
0620	Billiards Ssc
0621	Bowling Open Ssc

0622	Bowling Leagues Ssc
0623	Bowling Ball Cleaner
0624	Squires - Vending
0625	VO Rentals
0626	Billiard Cue Rental
0627	Acu-I Program Rev
0628	Vehicle Rent
0629	VO ProShop Sales
0630	Student Ctr Crafts
0631	Shuffleboard Ssc
0632	Squires Damages
0633	VO Damages
0634	Squires Misc Rev
0701	Bowl Shoe Rent
0788	Squires Amusements
0789	VO Trips
0791	Hokie Passport Rev
0800	Table Tennis
0817	BreakZone / EndZone Lounge Fees
0818	Bowling Class Fees
0831	Foosball
0835	Movie Ticket Sales
0850	Internet Order Fee

0851	Internet Ticket Fee
0852	Production Equipment Rental
0854	Ticket Office Exchange Fee
0855	GLC ATM's
0856	GLC Equipment Rent
0860	GLC Miscellaneous Income
0639	Cadet Only Revenue
0640	Af Field Trainin Ucf
0641	Music Dept Revenue
0642	Other Dept Revenue
0643	State Related Revenu
0644	Taxable Stu,Fac,Staf
0645	Non-Tax Stu,Fac,Staf
0646	Non-Taxable Public
0647	Ts Uma Uniform
0648	Taxable Cadet Sales
0649	Non-Tax Cadet Sales
0635	Electric Serv/Town
0636	Electric Serv/County
0637	Sales & Serv Non-Kwh
0637X	Non-Taxable Sales / Services Non-Kwh
0638	Elec Ser Campus-E&G
0795	Elec Ser Campus-Auxil

0796	Cash Short/Over
0844	Electric Serv-E&G Refund
0697	Sales Tax Coll - Misc Aux
0698	Stu Ctr Art Sale Tax
0699	Sales Tax EE/PC Maint
0700	Sh Pharmacy Sls Tax
0706	Tax, Leisure Services
0707	Tennis Pav Sales Tax
0708	Tax, Squires Student Center
0709	Initiations-Tax
0710	Chapel Meetings Tax
0711	Chapel Weddings-Tax
0712	Sale Tax Collected
0717	Tax, GBJ
0718	Fac Rental Sales Tax
0719	Hsg-Tax Collected
0720	Food Ser Tax Collect
0790	Chapel Equip Rental Tax
0822	Software Sales Tax
0862	Tax, Graduate Life Center
0656	Hospital Other Cred
0657	Laund Lost Rev-Flood
0658	Equine Ctr Debt Rev

0659	Golf Course
0660	Tennis Pavilion
0661	Licensing Cars Offset
0662	CID Cars Offset
0663	Athl Pledge Revenue
0664	State Rel Revenue
0665	Subcontract Maint Ee
0666	Student Pc Setup
0668	Taxable Summer Conf
0669	Tax Non-Conference
0798	Central ID (Hokie Passport)
0799	Licensing & Trademark
0827	Student Software Sales
0840	Pouring Rights-Sponsorship Fee
0841	Pouring Rights-Upfront Fee
0842	Pouring Rights-Culin Serv Net Fund
0843	Intensive Short Courses
0863	Career Services Misc Revenue
0900	Dining - Burger'37 Revenue
0929	Signature Engineering Bldg-Revenue

Intercollegiate Athletic Sales and Serv.

Account	Description
0901	Game Income - Home Gross
0902	Game Income - Home Settlements
0903	Game Income-Student Season Tickets
0906	Luxury Box Season Ticket Sales
0907	Premium Seat Season Ticket Sales
0908	Individual Game Ticket Sales
0909	Season Ticket Sales
0910	Capital Assessment Fee
0917	Football - Spring Game
0918	Chair Back Seats
0920	Game Revenue - Prior Year
0911	Game Income - Away
0912	Post-Season Income
0913	Concessions - Athletics
0914	Parking Income
0915	Handling Fee Revenue
0916	Internet Processing Fee
0925	Sales Game Programs
0926	Ads - Game Programs
0927	Promotional Tickets
0928	Single Game Tickets

0931	NCAA Allocation
0932	ACC Revenue
0933	Atlantic 10 Income Allocations
0934	Women's Sports Allocation
0935	University Athletic Allocations
0936	Men's Sports Allocation
0937	ACC TV Appearances
0938	ACC Basketball Exhibitions
0828	Sport's Clinics
0941	Brochures - Sports Info Dir
0942	Hokiesports.com - The Newspaper Rev
0943	Hokie Kids Club
0944	VTAF, Inc.
0945	VTF Endowment Earnings
0946	VT Services
0947	Transfer from sports VTF Funds
0951	Athletic Radio Network
0952	Athletic Apparel Contract
0961	Athletics Facilities Rental
0962	Athletics Lease Agreements
0964	Athletic Parking Leased Spaces
00807	Athletics - Advertising
0971	Athletics Advertising

00808	Athletics - Contract Settlement
0981	Athletics - Contract Settlement
0996	Intercollegiate Athletic Fees
0997	Intercoll. Athl. Sales & Serv-State

Last updated: 09/29/2014

Non-Personnel Services Expenditure Account Codes

Account codes are used to classify expenditures and revenues into proper categories. It is through

the classification that the university analyzes expenditures for such purposes as indirect costs rate

analyses, equipment matching support, annual financial statement production, and departmental

budget analyses. It is important that the proper account code be used when transactions are

entered in the accounting system.

Use the 5-digit code that accurately classifies the expenditure. Do not use the 5-digit codes

ending in "00." Those codes are for general descriptions of the section and are not data enterable.

In some sections, there are lower level codes for specific types of the commodity. Example:

Messenger services – Most departments will use the 12130 account code. Optionally, they may

elect to use account code 12135 if they want to track **overnight** messenger services.

12000 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.

(12050) Seat Management Services: Include 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. (The state of Virginia defines

Seat Management 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.”)

121XX COMMUNICATION AND FREIGHT SERVICES: Includes expenditures for

freight and express services, media services, messenger services, postal services, printing

services, and telecommunications services.

(12110) Express Services:

Include expenses 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.

(1211M) Office, Lab Equipment Moving

(12120) Outbound Freight Services

Include expenses for package delivery and freight services provided by common or contract carriers or hired vehicles for the outbound movement of commodities.

(12130) Messenger Services: Include expenses 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 geographic delivery zone.

(12131) Lab Sample Shipping

(12135) Overnight Messenger Service

(1213R) Messenger Services – Recruiting

(12140) Postal Services: Include expenses for services provided to distribute printed matter by the United States Postal Service, e.g., stamps, stamped envelopes, postage meters, and permit

fees. Exclude expenses chargeable to either **12120** or **12190**.

(1214R) Postal Services – Recruiting

(12150) Printing Services: Include expenses for services provided by state agencies for designing, printing, collating, and binding. Use account 12156 for services received from a private vendor.

(12151) Engraving Services

(12152) Copy Centers

(12153) Copier Management Program

(12154) Satellite Printers

(12156) Printing Services – Private Vendors

(1215G) Printing - Game Day (Athletics)

(1215R) Printing Services – Recruiting

(12160) Telecommunications Services (provided by VITA)

Include expenses for services that provide for cables, facsimile-transmission, local and long distance voice, video, and data connections including telephones service, wireless telephone service, telegrams transmission, teletypes transmission, and similar telecommunications services provided by VITA.

(12170) Telecommunications Services (provided by Non-State vendor): Include expenses for services provided for cables, facsimile transmissions, local and long distance voice, video, data

connections including telephone service (internet/cable service), telegrams, teletype

transmission, and similar telecommunications services provided by the private sector.

(12180) Telecommunications Services (provided by another State agency, i.e. CNS):

Include expenses for services that provide for cables, facsimile-transmission, local and long distance voice, video, and data connections including telephones service, wireless telephone service, telegrams transmission, teletypes transmission, and similar telecommunications services provided by state agencies other than VITA.

(1218R) Other Telecommunication Services – Recruiting

(12190) Inbound Freight Services: Include expenses for package delivery and freight services provided by common or contract carriers 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 materials.

122XX EMPLOYEE DEVELOPMENT SERVICES: Include expenditures related to employee tuition reimbursement and employee training consulting services, including

expenditures for organization memberships, publication subscriptions, and all training related

support costs. For registration fees and travel expenses for employees traveling to conferences, workshops, and other training programs, see 12890, 12897, and 12898.

(12210) Organization Memberships: Include expenses for memberships to professional organizations.

(12211) Entry Fees

(12212) Memberships – Taxable

(12213) Athletic Conference Fees

(12220) Publication Subscriptions: Include expenses for subscriptions to professional or technical publications used for professional development, not purchased for general library use. For related expenses, see 22210 and 22240.

(12221) Electronic Subscriptions

(1222R) Publication Subscriptions – Recruiting

(12250) Employee Tuition Reimbursement: Include reimbursement to state employees for courses taken and satisfactorily completed.

(1225U) Employee Tuition Reimbursement – Unallowable/Unallocable for Indirect cost purposes

(12260) Employee Training Consulting Services:

Include all expenditures paid to bring professional training consultants to the agency for employee development, including expenses for course development, delivery, administration, or evaluation.

123XX HEALTH SERVICES: Includes expenditures for clinic services, dental services, hospital services, medical services, nursing home services, and x-ray and laboratory services.

(12310) Clinic Services: Include expenses for out-patient services provided by hospitals, public health clinics or emergency rooms.

(12320) Suspense: Error Account (Controller's Office Use Only)

(12340) Medical Provider Services: Include expenses for 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.

(12341) Medical - Eye Care

(12360) X-Ray and Laboratory Services: Include expenses for services provided by dental, hospital and medical laboratories.

(12361) Medical - Drug Testing

124XX MANAGEMENT AND INFORMATIONAL SERVICES: Includes expenditures for auditing services, fiscal services, legal services, management services, personnel development services, and public informational and public relations services.

(12410) Auditing Services: Include expenses for services provided by private sector auditors.

(12420) Fiscal Services: Include expenses for services provided by private sector accountants, financial advisors and similar experts.

(12421) Service Charges

(12425) Property Management Services

(12426) Bad Debt Expense

(12440) Management Services

Include expenses for services provided by economists, industrial engineers, interpreters, market analysts, planners, public administrators, and

similar experts.

(12441) Consulting Services

(12442) Referees and Game Officials

(12443) Photographic Services

(12444) Artistic Services

(12445) Ed. Conference Equipment Setup

(12446) Videotaping/Audio taping Services

(12447) Musical Services

(12448) Ed. Conference Satellite Services

(12449) Ed. Conference Telecomm Services

(1244A) Analytical Services

(1244B) Shared CESA Operating Expenses

(1244C) VCOM Contractual Services: Include payments to VCOM to reimburse service expense when VCOM faculty spend time doing Virginia Tech research in accordance with the VCOM agreement.

(1244D) Continuing Education Workshop Support to OSP

(1244G) Management & Expert Services - Game Day (Athletics)

(1244H) Golf Coaching Services

(1244J) Field Compliance Inspections

(1244K) Field Cmplnce Inspectns-3rd Party

(1244L) Value Engineering (Outside Firm)

(1244R) Service Center Services

(1244U) Expert Services – Unallowable/Unallocable for Indirect cost purposes.

(1244V) Facility Fee - Virginia Tech Affiliated

(1244W) Department CPE Admin Fee

(1244X) Bureau of Capital Outlay Mgmt Fees

(12450) Personnel Management Services: Include expenses for services provided by management experts who advise on manpower development, personnel evaluation and employee

performance review.

(12453) Other Continuing Education Services

(12460) Public Informational and Public Relations Services: Include expenses for services provided by private sector advertising, promotional, public relations, and similar firms which prepare and disseminate information. Exclude expenses chargeable to 12120.

(12461) Direct Mail Marketing Services

(12465) Other Promotional Services

(1246A) Media Advertising

(12470) Legal Services: Include expenses for court reporters hearing examiners, miscellaneous court costs, recording fees, and legal services other than attorney fees.

(12471) Legal Permits

(12472) Visa / Permanent Residency Fees

(12480) Media Services: Include expenses for services provided to advertise by magazine, newspaper, periodical, radio, television, or other media. Exclude expenses chargeable to 1246.

(12490) Recruiting Advertising

Include payments for advertising in newspapers, magazines, radio, or other media as part of the employment recruitment process

125XX REPAIR AND MAINTENANCE SERVICES: Includes expenditures for custodial services, electrical repair and maintenance services, equipment repair and maintenance

services, **extermination/vector control services, highway repair and maintenance services,**

mechanical **repair and maintenance services, plant repair and maintenance services,**

reclamation **services, and vehicle repair and maintenance services that are under contract.**

(12510) Custodial Services: Include expenses for services provided to clean, maintain and protect buildings, grounds, shelters, and towers.

(1251G) Custodial Services-Game Day

(12520) Electrical Repair and Maintenance Services: Include expenses for services provided to repair and maintain electrical systems (including network cabling) in

buildings, shelters, towers, and on grounds.

(12521) Replacement Lighting

(12522) Alarm Maintenance

(12530) Equipment Repair and Maintenance Services: Include expenses for services provided to repair and maintain calculators, furniture, typewriters, and other equipment.

Include expenses for maintenance contracts. For related expenses, see 12560 and 12590.

(12531) Lab equip/instruments Repair

(12532) Electronic equip. Repair & Maintenance

(1253G) Repair & Maintenance - Game Day (Athletics)

(12540) Extermination/Vector Control Services: Include expenses for services provided to control or eradicate diseased or disease-carrying animals, insects or pests.

(12550) Highway Repair and Maintenance Services: Include expenses for services provided by the private sector to repair and maintain bridges, highways, and roads.

Include expenses for supplies and materials, if it is included in the cost of work performed under contract.

(12560) Mechanical Repair and Maintenance Services: Include expenses for services provided to repair and maintain air conditioners, elevators, furnaces, plumbing, and other mechanical equipment.

(12570) Plant Repair and Maintenance Services: Include expenses for carpentry, minor masonry, painting, and other services provided to repair and maintain plant facilities. For related expenses, see 1252 and 1256.

(12571) Departmental Maintenance Allocation

(1257U) Physical Plant R&M – Unallowable/Unallocable for Indirect cost Purposes

(12580) Reclamation Services

Include expenses for services provided by the private sector to reclaim, reforest, and restock spoiled or exhausted land and water resources.

(12590) Vehicle Repair and Maintenance Services: Include expenses for services provided to repair and maintain agricultural vehicular equipment, aircraft equipment, construction equipment, motor vehicle equipment, watercraft equipment, and other vehicular equipment.

126XX 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.

(12610) Architectural and Engineering Services: Include expenses for services provided by private sector appraisers, architects, draftsmen, engineers, landscape architects, and surveyors.

(12611) Administrative Charges

(12620) Aviation - Survey, Monitoring, etc

Include expenses for aviation services (rotary and fixed wing) provided by the private sector for enforcement, monitoring, and survey activities.

(12630) Clerical Services: Include expenses for services provided by private sector typing, keypunching, word processing, filing, secretarial, stenographic, and similar clerical firms.

(12640) Food and Dietary Services: Include expenses for services provided by state agencies or the private sector to provide meals and food on a one-time or a continuing basis.

(12641) Refreshment Breaks - Food Prep.

(12642) Breakfasts - Food Prep

(12643) Lunches - Food Prep

(12644) Dinners - Food Prep

(12645) Banquets - Food Prep

(12646) Socials/Receptions - Food Prep

(12647) Conference Guest Food Prep

(12648) Other Food Prep Services

(12649) Alcoholic Beverages – Conferences

(12650) Laundry and Linen Services: Include expenses for services provided by another state agency or commercial establishment for laundry and linen. Include payment of claims for damaged laundry and dry cleaning.

(12660) Manual Labor Services: Include expenditures for services provided by State agencies or the private sector for manual and unskilled laborers.

(12661) Contract Labor

(12662) Hauling Services (Office Moves)

(12670) Production Services: Include expenses for services provided by state agencies or the Private sector to develop, manufacture or produce goods or materials, e.g. film processing.

(12671) Fabrication Services

127XX TECHNICAL SERVICES: Includes expenditures for information technology (IT) related **services such as systems and development, hardware maintenance, software maintenance, packaged software acquisitions and maintenance, and operations.**

(12710) Information Management Design and Development Services (provided by VITA): Include expenses 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.

(12730) Information Management Design and Development Services (provided by another State agency (not VITA) or vendor): Include expenses for services provided

by State-employed (other than VITA) or private sector computer systems analysts, programmers and technicians and other technical and management personnel who provide assistance in IT planning, feasibility analyses, and design and development of systems.

(12740) Computer Hardware Maintenance Services: Include expenses for services provided to repair and maintain computer and computer peripheral hardware. Use 12050 for seat management services.

(12750) Computer Software Maintenance Services:

Include expenses for services provided to maintain purchased/owned software.

(12755) Cloud Plug-in/Application Services:

Include expenses for cloud computing model in which a third-party provider externally hosts services that provide functional software application services. Some examples include Canvas, EvaluationKit, PeopleAdmin, Piazza, Qualtrics, Tapingo. See account code 15330 for Software Subscriptions - On Site Non-Hosted.

(12756) Cloud Infrastructure/Platform Services:

Include expenses for cloud computing model in which a third-party provider externally hosts services that provide processing, storage, or application development services. Some examples include: Microsoft Azure, Amazon Web Services (AWS), Docker. See account code 15330 for Software Subscriptions - On Site Non-Hosted.

(12760) Computer Operating Services (provided by VITA):

Include expenses for services provided by VITA computer operations personnel and other costs associated with the operation of computer hardware.

(12770) Computer Operating Services (provided by another State agency (not VITA) or vendor):

Include expenses 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.

(12780) VITA Information Technology Infrastructure Services

Include expenses for services provided through VITA for agency infrastructure and other costs associated with the provision of infrastructure services activities such as monthly recurring charges for laptops, desktops, servers, and shared LAN devices. (In scope agencies)

(12781) Allocated Computing Charges

(12790) Computer Software Development Services: Include expenses for consulting services to custom develop software or modify or customize existing software or

Commercial off the Shelf Software (COTS). See also 22180 for software purchases (and definition of software) and 22190 for development tool purchases.

128XX TRANSPORTATION, TRAVEL, AND EMPLOYEE DEVELOPMENT SERVICES: Includes expenditures for employee moving and relocation services, personal

vehicle travel, public carrier travel, personal and state vehicle travel, subsistence and lodging, and travel supplements and aid.

(12810) Moving and Relocation Services: Include expenses for services provided for an employee's family and household, incidental to a new place of employment. Use this code, also, for the expenses of a newly-employed person when appropriately approved or in conjunction with the Uniform Relocation Act. Include expenses 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.

(12820) Travel, Personal Vehicles: Include expenses for transportation by personal vehicle. Exclude parking fees and tolls. Travel costs associated with attending employee training courses and conferences should be charged to **12890**.

(12830) Travel, Public Carriers: Include expenses for individual travel by aircraft (state and private sector), airport limousine, bus, leased vehicle, taxi, train, and watercraft. Include parking fees and tolls. Travel costs associated with attending employee training courses and conferences should be charged to **12890**.

(12831) Air Travel, Public Carriers

(12832) Air Travel, Public Carriers-T/C:
This is for expenses related to training & conferences.

(12833) Other Travel, Public Carriers-T/C:
This is for expenses related to training & conferences.

(12839) Courtesy Cars

(12840) Travel, State Owned or Leased Vehicles:
Include expenses 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 costs associated with attending training courses should be charged to 1227

(1284B) Team Travel State Vehicle - Band (Athletics)

(1284C) Team Travel State Vehicle - Cheerleaders (Athletics)

(1284G) Team Travel State Vehicle - Game Day (Athletics)

(1284R) Travel, State Vehicles - Recruiting

(1284T)) Travel, State Vehicles – Team Travel

(12850) Travel, Subsistence and Lodging:

Include expenses for gratuities, lodging, and similar subsistence and for parking fees and tolls related to 1282 and 1284. Travel costs associated with attending training courses should be charged to 1227.

(12851) Ed. Conference Participant Lodging

(12852) Ed. Conference Guest Registration

(1285A) Post Season Reimbursements

(1285B) Team Travel - Band (Athletics)

(1285C) Team Travel - Cheerleaders (Athletics)

(1285G) Team Travel - Game Day (Athletics)

(1285M) Preseason/Extra Meals (Athletics)

(1285R) Recruiting Travel (Athletics)

(1285T) Team Travel (Athletics)

(1285V) Virginia Tech Affiliated Hotel Conference Travel Costs

(12857) Travel, Subsistence and Lodging-T/C:

This is for expenses related to training & conferences.

(12871) Travel, Taxable Business Meal-T/C:

This is for expenses related to training & conferences.

(12880) Travel, Meal Reimbursements – Not Reportable to the IRS: Include reimbursements

for meal expenses 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 an

employee training or education package (conference) should be charged to **12890.**)

(12881) Travel, Non-Taxable Meal Reimb-T/C:

This is for expenses related to training & conferences.

(12890) Employee Training and Conferences – Transportation, Lodging, Meals, and Incidentals: Include costs for airfare, taxis, tolls, lodging, meals, and personal vehicle

mileage reimbursement, associated with employee training and development. Include expenses for employee travel to conferences, conventions, workshops, seminars, and training courses. (For registration fees see **12897 and 12898**) (Expenses for nonemployees to attend conferences and training sessions should be charged to other account codes describing the various expenditure type, i.e. 12850 for lodging and meals.)

(12897) Employee Training Courses, Workshops, and Conferences: Include costs such as registration fees and materials for employees attending training courses, workshops, and conferences in person or online. (For related expenditures such as travel costs, use account 12890. Do not include expenses for information technology training, use account code 12898.)

(12898) Employee Information Technology (IT) Training Courses, Workshops, and Conferences:

Include costs such as registration fees and materials for employees attending training courses, workshops, and conferences in person or online. (For related expenditures such as travel costs, use account 12890. Do not include expenses for non-information technology training, use account code 12897.)

(1289B) Registration Fees - Sponsored Projects

(1289U) Convention and Education – Unallowable/Unallocable for Indirect cost Purposes

(12960) 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 employed only by institutions of higher education.)

(12970) LATE PAYMENT PENALTIES FOR CONTRACTUAL SERVICES:

Include expenses for charges assessed by vendors for the late payment of invoices for contractual services pursuant to the Prompt Payment Act.

(12980) INTER-AGENCY RECOVERY FOR CONTRACTUAL SERVICES:

Recovery of the cost of contractual services incurred by programs or service areas for services provided to other agencies. For recovery of expenses from the prior fiscal year, see memo from DPB and DOA to fiscal and budget officers, dated May 20, 1998. (This code may be employed only with the prior written approval of the Department of Planning and Budget.)

(12990) INTRA-AGENCY RECOVERIES FOR CONTRACTUAL SERVICES:

Recovery of the cost of contractual services incurred by programs or subprograms within the same agency or agencies under the auspices of a single board or commission.

(12991) Intra-Agency Recoveries- Docuprint

(12992) Intra-Agency Recov- Interface Error

(12993) Recoveries-Conference Admin Costs

(12994) Recoveries-Agency Advance Refund

(12995) Conferences - Association Pass Through

(12996) VTF Recoveries-Services

(12997) Other Outside Recoveries-Services

(12998) Recoveries - Daily Rental

(12999) Recoveries - Monthly Rental

(1299A) Recoveries - Cont Ed E&G

13000 SUPPLIES, MATERIALS, AND EQUIPMENT COSTING LESS THAN \$2,000 PER

ITEM: Include expenditures for administrative supplies, energy supplies, manufacturing

and merchandising supplies, medical and laboratory supplies, repair and maintenance

supplies, residential supplies, specific use supplies, and equipment costing less than \$2000.

The account codes for equipment costing less than \$2,000 each are located at

Non-Personnel Services Expenditure Account Codes

Page 14 As of 10/16/06

the end of the 13000 account codes and before the 14000 account codes. They are located in

the “supplies” section of the accounts because they are deducted from the supplies budgets

and not the equipment budgets in Banner.

131XX ADMINISTRATIVE SUPPLIES: Includes expenditures for apparel supplies, office supplies, stationery, and forms.

(13110) Apparel Supplies: Include expenses for uniforms, protective gear and similar apparel items for state employees, who are furnished apparel by the state.

(13111) Uniforms

(13112) Uniform Accessories

(13120) Office Supplies – General: Include expenses books, binders, clips, file folders, ribbons (all types), small batteries, tape (all types), writing utensils and similar office items.

(1312U) Office Supplies – Unallowable/Unallocable for Indirect cost purposes.

(13130) Stationery & Forms – Gen.: Include expenses for carbon paper, employment application forms, ledger sheets, letter sheets, mailing envelopes, other informational and record forms, other paper, and similar stationery items.

132XX ENERGY SUPPLIES: Includes expenditures for coal, gas, gasoline, and oil.

(13210) Coal: Include expenses for coal or coke consumed in transportation, heating and/or power generating plants. Include the cost of transporting the coal.

(13220) Gas: Include expenses for natural and manufactured gas consumed for cooking, heating, power generating plants, and laboratories.

(13221) Piped - Natural Gas

(13222) Vehicular Natural Gas

(13223) Propane

(13230) Gasoline: Include expenses for diesel fuel, gasoline or similar fuel consumed in the engines and motors of aircraft, motor vehicles, power equipment, and watercraft.

(13231) Vehicular Gasoline

(13232) Diesel

(1323U) Gasoline – Unallowable/Unallocable for Indirect cost purposes

(13240) Oil: Include expenses for fuel oil, oil and oil derivatives consumed in transportation, heating and/or power generating plants. Include the cost of transporting the oil.

(13250) Steam Charges

Include expenses for steam consumed in heating and/or power generating plants purchased from a second party.

133XX MANUFACTURING AND MERCHANDISING SUPPLIES: Includes

expenditures for alcoholic beverages, license tags, manufacturing supplies, merchandise,

and packaging and shipping supplies.

(13310) Alcoholic Beverages: Include expenses for purchases of alcoholic beverages which are used strictly for resale purposes.

(13320) License Tags And Decals: Include expenses for decals and motor vehicle license tags.

(13330) Manufacturing Supplies: Include expenses for fabrics and leather goods, metals, paints, plastic and synthetic/processed materials, and wood and wood products.

(13340) Merchandise for Resale: Include expenses for materials, supplies and equipment purchased for resale in substantially the same form as purchased.

(13341) Food Service Merchandizing Supplies

(13350) Packaging and Shipping Supplies and Equipment: Include expenses for boxes, cartons, containers, packing materials, and similar items.

134XX MEDICAL AND LABORATORY SUPPLIES: Includes expenditures for laboratory supplies and medical and dental supplies.

(13410) Laboratory Supplies: Include expenses for animals used in research, blood or blood components used in analysis, chemicals, gases, reagents, specimen slides, test tubes, and similar laboratory supplies. Use account 13415 for radioactive supplies.

(13411) Chemicals

(13412) Glassware

(13413) Personal protective wear

(13414) Safety/First Aid

(13415) Radioactive supplies (EHSS Approval)

(13416) Lab Animals

(13417) Gas cylinder demurrage charges

(13418) Instrument supplies/parts

(13419) Lab Plants

(1341U) Lab Supplies – Unallowable/Unallocable for Indirect cost purposes

(1341X) Laboratory Supplies – Service Center

(13420) Medical and Dental Supplies: Include expenses for bandages, biologics, braces, chemicals, contraceptive devices, crutches, drugs, eyeglasses, hearing aids, prosthesis, surgical blades, and similar medical and dental supplies.

(13430) Field Work Supplies: Include expenses for items such as sample bottles, chart paper and ink, and similar supplies designed for use in or with field testing and monitoring.

135XX 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 vehicle repair and maintenance supplies.

Non-Personnel Services Expenditure Account Codes

Page 17 As of 10/16/06

(13510) Building Repair and Maintenance Materials: Include expenses 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.

(1351G) Game Day Building Repair & Maintenance

(13520) Custodial Repair and Maintenance Materials: Include expenses for brushes, brooms, chemicals for air conditioning, cleaning preparations, disinfectants, electric bulbs, florescent tubes, pesticides, toilet tissue, waxes, water purification and treatment, and similar custodial repair.

(13521) Food Service Cleaning Supplies

(13530) Electrical Repair and Maintenance Materials: Include expenses for circuit breakers, circuits, electrical tape, fuses, plugs, tubes, wiring, similar electrical repair and maintenance materials not included in the cost of work performed under contract.

(13531) Electrical Repair & Maintenance Materials

(13540) Mechanical Repair and Maintenance Materials: Include expenses for bolts,

cable, gears, nuts, pipe, screws, solder, similar mechanical repair and maintenance materials not included in the cost of work performed under contract.

(13550) Vehicle Repair and Maintenance Materials: Include expenses for automatic transmission fluid, batteries, brake fluid, engine oil, grease, hoses, hub caps, points and plugs, tires, similar vehicle repair and maintenance materials not included in the cost of work performed under contract.

136XX RESIDENTIAL SUPPLIES: Includes expenditures for clothing supplies, food and

dietary supplies, food service supplies, and laundry and linen supplies.

(13620) Food and Dietary Supplies: Include expenses for items of food and drink.

(13621) Food and Dietary Supplies – Clearing

(13630) Food Service Supplies: Include expenses for cutlery, dishes, glasses, paper cups, paper dishes, paper napkins, tablecloths, tableware, and similar food service supplies used in preparing, cooking and serving food.

(13631) Supplies Used in Food Service

(13632) Supplies Used in Food Preparation

(13633) Non-Disposable Small Ware Supplies

(1363U) Food Service Supplies – Unallowable/Unallocable for Indirect cost

purposes.

(13640) Laundry and Linen Supplies: Include expenses for bedspreads, blankets, diapers, pillows, pillowcases, pillow covers, towels, washcloths, and similar linen

supplies. Also include expenses for bluing, cleansing agents, deodorants,

disinfectants, small brushes, starch, and similar laundry supply items.

(13650) Personal Care Supplies

Include expenses for combs, hair brushes, shampoo, soap, toothbrushes, toothpaste, and similar supplies used for personal hygiene.

137XX SPECIFIC USE SUPPLIES: Includes expenditures for agricultural supplies,

architectural and engineering supplies, automated data processing supplies, educational

supplies, fish and wildlife supplies, law enforcement supplies, photographic supplies,

recreational supplies.

(13710) Agricultural Supplies: Include expenses for animal foods, bulbs, fertilizers, insecticides, seeds, and similar agricultural supply items.

(1371A) Alfalfa Seed

(1371B) Barley Seed

(1371C) Clover Seed

(1371D) Corn Seed

(1371E) Fescue Seed

(1371F) Orchard Grass Seed

(1371H) Rye Seed

(1371I) Baler Twine

(1371J) Fencing

(1371K) Fertilizer

(1371L) Field Tools

(1371M) Gravel

(1371N) Hay Preservatives

(1371O) Irrigation

(1371P) Lime

(1371Q) Miscellaneous

(1371R) Liquid Nitrogen

(1371S) Pesticides

(1371T) Plastic Wrap

(1371V) Safety Apparel

(1371W) Shop Supplies

(1371X) Shop Tools

(1371Y) Silo Covers

(1371Z) Feed Corn

(13720) Architectural & Engineering Supplies: Include expenses for blue print paper, drafting paper and vellum, inks, transfer letters, and similar supplies. For related expenses, see 13120 and 13130.

(13730) Computer Operating Supplies: Include expenses for paper, bar cards, disposable media (e.g. tapes and disks), and other computer operating supplies.

(13731) Workstation Supplies

(1373R) Recruiting Software

(13740) Educational Supplies: Include expenses for blank audio tapes, blank video tapes, chalk, erasers, similar educational supplies.

(13742) Ed. Program Notebooks

(13747) Ed. Program Texts

(1374E) Ed. Program Test Instruments

(1374F) Ed. Program Film/photographs

(1374J) Ed. Program Banners/Exhibits

(1374L) Home Game Supplies

(1374R) Research reference supplies

(13750) Fish and Wildlife Supplies: Include expenses for fish and other marine life, fowl, and game in order to expand, improve or maintain fish and wildlife populations.

Include materials used in habitat reparation, development.

(13760) Law Enforcement Supplies

Include expenses for ammunition, flares, smoke bombs, tear gas, temporarily disabling liquids, and similar law enforcement supplies.

(13770) Photographic Supplies: Include expenses for chemicals, film, digital media, and similar photographic supplies.

(13780) Recreational / Promotional Supplies: Include expenses for balls, bases, bats, nets, rackets, similar indoor and outdoor recreational supplies and promotional supplies.

(13781) Promotional Gifts

(13782) Promotional Flowers/Decorations

(13784) Play & Practice Equipment

(1378G) Play & Practice Equipment - Game Day (Athletics)

(13970) LATE PAYMENT PENALTIES FOR SUPPLIES AND MATERIALS:

Include expenses for charges assessed by vendors for the late payment of invoices for supplies and materials pursuant to the Prompt Payment Act.

(13980) INTER-AGENCY RECOVERIES - SUPPLIES & MATERIALS.

Recovery of the cost of supplies and materials incurred by programs or service areas for services provided to other agencies. For recovery of expenses from the prior fiscal year, see memo from DPB and DOA to fiscal and budget officers, dated May 20, 1998.

(13990) INTRA-AGENCY RECOVERIES - SUPPLIES AND MATERIALS:

Recovery of the cost of supplies and materials incurred by programs or subprograms

within the same agency or agencies under the auspices of a single board or commission.

22XX5 EQUIPMENT COSTING LESS THAN \$2,000: Include expenses for all equipment purchased costing less than \$2,000 per item.

The 22XX5 equipment account codes are necessary because the State Comptroller's Office requires that we report all equipment, regardless of cost, in equipment account codes in the state's accounting system. In addition, our agreement with the Federal Government is that equipment costing less than \$2, 000 be included in the direct costs of sponsored programs subject to the calculation for recovering indirect cost while equipment costing in excess of \$2, 000 is not subject to the indirect cost assessment. The use of the 22XX5 equipment account codes will accomplish both of the goals.

Account codes 13121, 13122, and 13123 should no longer be used for furniture and equipment

purchases costing less than \$2, 000. These account codes will be removed as active account

codes in the Banner Finance system in a few months after the transition to the new account codes is complete. Please begin using the new account codes listed below for equipment costing

less than \$2, 000 per unit.

(22115) Desktop Client Computers & Components: Include any stationary desktop workstation and other peripheral devices, including desktops that have been provided by the

agency for telecommuters costing less than \$2,000 per unit. Include technologies typically used by individuals to enhance productivity. Examples include workstation setups (with all included components), and “thin clients.” (“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.) 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.

(22125) Mobile Client Computers & Components: Include any mobile computer, usually referred to as a laptop or notebook, which includes laptops with docking stations and other peripheral devices costing less than \$2,000 per unit. Also included in this category are handheld computer devices.

(22145) Mainframe Computers & Components: Include all components and peripherals up to a network connection costing less than \$2,000 per unit. Mainframe is an industry term

Non-Personnel Services Expenditure Account Codes

Page 22 As of 10/16/06

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.

(22155) Servers: Include computers designated by the manufacturer as servers, enterprise servers, server blade frames and components, storage devices and systems, RAID devices, jukeboxes, etc costing less than \$2,000 per unit. 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.

(22165) Network Components:

Include assets used in the local area network not reported in 22150 such as routers, hubs, bridges, etc costing less than \$2,000 per unit. This also included cabling system components when not part of a state-owned building renovation or construction project. 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

(22175) Other Computer Equipment:

Include all other equipment that cannot be reported in 2211 through 22160 costing less than \$2,000 per unit.

(22185) Computer Software Purchases:

Include expenditures for the purchase of Commercial off the Shelf Software (COTS), to include applications, 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 costing less than \$100,000. Code contracts for software development to 1279

(22186) Personal Computer Software: Include expenditures for personal computer software costing less than \$100,000 per unit.

(22187) Server Software: Include expenditures for server software costing less than \$100,000 per unit.

(22215) College Library Books <\$2000

(22225) Educational Equipment: Include expenses for auditorium seating, chalkboards, classroom furniture, and similar equipment costing less than \$2,000 per unit.

(2222A) Educational Equipment

(22235) Exhibit Equipment: Include expenses for artifacts, artworks, scientific paraphernalia, and similar museum materials and equipment costing less than \$2,000 per unit.

(22245) Reference Equipment:

Include expenses for books not used in libraries of institutions of higher education, card catalogs, carrels, library desks, microfilm readers, and similar reference equipment costing less than \$2,000 per unit.

(22285) Educational and Cultural Equipment Improvements: Include expenses for restorations of and additions or modifications to existing educational and cultural equipment

which expands capability or capacity, or improves performance costing less than \$2,000 per unit.

(22315) Electronic Equipment: Include expenses for intercommunication systems, radar, radios, televisions, and similar electronic equipment costing less than \$2,000 per unit.

(22316) Electronic Equipment (CNS Approval): Include expenses for two-way radios costing less than \$2,000 per unit.

(22325) Photographic Equipment: Include expenses for blueprint equipment, cameras, enlargers, lenses, overhead viewers, projectors, screens, splicers, tripods, and similar photographic equipment costing less than \$2,000 per unit.

(22335) Voice & Data Transmission Equipment: Include expenses for facsimile - transmitters, switchboards, and similar equipment costing less than \$2,000 per unit.

(22336) Voice & Data Transmission Equipment (CNS Approval): Include expenses for telephone equipment costing less than \$2,000 per unit.

(22385) Electronic and Photographic Equipment Improvements: Include expenses for restorations of and additions or modifications to existing communications and photographic equipment which expands capability or capacity, or improves performance costing less than

\$2,000 per unit.

(22415) Laboratory Equipment: Include expenses for blood gas analyzers, Bunsen burners, freezing point depression instruments, gas chromatographs, incubators, microscopes, spectrophotometers, and similar equipment costing less than \$2,000 per unit.

(22416) Laboratory Equipment (EHSS Approval): Include expenses for refrigerators, freezers, fume hoods, biological safety cabinets, radiation survey meters, laboratory microwave units, centrifuge units, sonicators, kjeldahl units, and lasers costing less than \$2,000 per unit.

(22418) Laser Engravers <2000 (EHSS Appro)

(22419) X-Ray Eq (EHSS Appr): Include expenses for x-ray equipment (e.g., diffraction (XRD), fluorescence (XRF), electron microscopes, microCT, ESCA, XPS) costing less than \$2000 per unit.

(22425) Medical and Dental Equipment: Include expenses for anesthesia equipment, dental equipment, diagnostic apparatus, electrotherapeutic equipment, examining room furniture, fracture and orthopedic equipment, hospital and medical lighting, operating room equipment, and similar medical and dental equipment costing less than \$2,000 per unit.

(22426)X-ray Eq/Respirators <2000 (EHSS App): Include expenses for medical, dental and veterinary x-ray equipment (e.g., c-arms, portables, fluoroscopy, CT, bone densitometer) costing \$2000 or less per unit.

(22435) Field Equipment: Include expenditures for portable and/or permanent nondisposable equipment, such as automatic samplers and ambient air/water meters or analyzers, designed and purchases primarily for use in non-laboratory settings costing less than \$2,000 per unit.

(22485) Medical and Laboratory Equipment Improvements: Include expenses for restorations of and additions or modifications to existing medical and laboratory equipment which expands capability or capacity, or improves performance costing less than \$2,000 per unit.

(22515) Agricultural Vehicular Equipment: Include expenses for planting, seeding, and harvesting devices; silage cutters; threshing machines; tractors; wagons; and similar agricultural equipment costing less than \$2,000 per unit.

(22525) Aircraft Equipment: Include expenses for airplanes, helicopters and similar aircraft equipment costing less than \$2,000 per unit.

(22535) Construction Equipment: Include expenses for air hammers, backhoes, bulldozers, cranes, graders, portable generators, pumps, and similar equipment costing less than \$2,000 per unit.

(22536) Construction Equipment (EHSS Approval): Include expenses for scaffolding costing less than \$2,000 per unit.

(22545) Motor Vehicle Equipment: Include expenses for automobiles, buses, mopeds, motorcycles, trucks, and similar equipment costing less than \$2,000 per unit.

(22546) Motor Vehicle Equipment (EHSS Approval): Includes expenses for forklifts, powered pallet jacks, pallet trucks, and ridger fork trucks costing less than \$2,000.

(22555) Power Repair and Maintenance Equipment: Include expenses for power hedge clippers, power mowers, power sanders, power saws, routers, and similar power repair and maintenance equipment costing less than \$2,000 per unit.

(22565) Watercraft Equipment: Include expenses for amphibious craft, boats, diving bells, rafts, snips, and similar watercraft equipment costing less than \$2,000 per unit.

(22585) Motorized Equipment Improvements: Include expenses for restorations of and additions or modifications to existing vehicular equipment which expands the capability or capacity, or improves performance costing less than \$2,000 per unit.

(22615) Office Appurtenances: Include expenses for blinds, carpets, draperies, plants, rugs, shades, wall decorations, and similar office appurtenances costing less than \$2000 per unit.

(22625) Office Furniture: Include expenses for bookcases, desks, chairs, file cabinets, lamps, racks, storage cabinets, tables, and similar office furniture costing less than \$2000 per unit.

(22635) Office Incidentals: Include expenditures for date stamps, desk organizers, file boxes, letter openers, rulers, scissors, staplers, T-squares, and similar "desk top" office equipment costing less than \$2,000 per unit.

(22645) Office Machines: I

Include expenses for adding machines, bookkeeping machines, calculators, drafting machines, duplicating and photocopying machines, posting machines, transcribing and dictating machines, typewriters, weight scales, and similar equipment costing less than \$2,000 per unit.

(22715) Household Equipment: Include expenses for beds, bureaus, chairs, dressers, heaters, mattresses, refrigerators, stoves, tables, and similar equipment costing less than \$2,000 per unit.

(22716) Food Service Equipment: Include expenses for food service equipment costing less than \$2,000 per unit.

(22717) Housing Equipment: Include expenses for card readers for dormitory access, card access controllers and similar equipment costing less than \$2,000 per unit.

(22725) Law Enforcement Equipment: Include expenses for clubs, firearms, helmets, shields, surveillance apparatus, and similar law enforcement use equipment costing less than \$2,000 per unit.

(22735) Manufacturing Equipment: Include expenditures for drills, lathes, looms, saws, and similar manufacturing use equipment costing less than \$2,000 per unit.

(22736) Manufacturing Equipment (EHSS Approval): Include expenses for aerial lifts and mechanical power presses costing less than \$2,000 per unit.

(22745) Non-power Repair & Maintenance Equipment: Include expenditures for files, hammers, manual drills, manual hedge clippers, saws, screwdrivers, wrenches, and similar nonpower

repair and maintenance tools costing less than \$2,000 per unit.

(22755) Recreational Equipment: Include expenses for gymnasium, park, playground, recreational center, and similar apparatus and equipment costing less than \$2,000 per unit.

(22756) Sports/Athletic Equipment: Include expenditures for athletic equipment costing less than \$2,000 per unit.

(22775) Firearms Equipment: Include expenses for firearms such as handguns, rifles, and shotguns costing less than \$2,000 per unit. Use 22725 for expenses such as ammunition or for

ancillary equipment such as holsters, belts, and cases purchases separately from the firearm.

(22785) Specific Use Equipment Improvements: Include expenses costing less than \$2,000 per unit for restorations of and additions or modifications to existing specific use equipment which

expands capability or capacity, or improves performance. .

(22815) Built-In Equipment: Include expenses for benches, laboratory tables, platforms, shelving, stages, wall cabinets, and similar built-in equipment normally included during

construction as special stationary features. Use this code when the equipment costs less than

\$2,000 per unit.

(22825) Fixtures: Include expenses for electrical, heating, lighting, plumbing, and similar fixtures normally affixed to walls, floors and ceilings. Use this code when the fixtures cost less

than \$2,000 per unit.

(22835) Mechanical Equipment: Include expenses for air conditioners, boilers, elevators, switching, and similar mechanical equipment normally included in a structure

at time of construction. Use this code when the equipment costs less than \$2,000 per unit.

(22885) Stationary Equipment Improvements: Include expenses for restorations of and additions or modifications to existing stationary equipment which expands the capability or

capacity, or improves performance. Use this code when improvements cost less than \$2,000.

(22995) Intra-Agency Recoveries For Equipment: Recovery of the cost of equipment costing less than \$2,000 per unit incurred by programs or subprograms within the same agency or agencies

under the auspices of a single board or commission.

141XX 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.

(14110) Individual Claims and Settlements: Include expenses for compensation to individuals for information on criminal activities and for personal injuries, property damages, and similar claims and settlements.

(14111) Payments for Interstate Tax Agreements.

(14112) Unrelated Business Income Tax

(14113) Arbitrage Rebate

(14114) VAT Tax

(14130) Premiums and Honoraria: Include expenses for awards, honorariums and prizes to individuals and organizations.

(14131) Conference Outside Speaker Fee

(14132) Premiums

(14133) Awards

(14134) Annuity Payments

(14135) COTA Awards – Awards made by the Center for Organizational and Technological Advancement

(14136) OPD External Surplus Distribution – Include expenses for Outreach and Program Development, in which OPD partners with an external

organization and a percentage of the surplus is due the external partner per the contracted agreement.

(14137) Human Subject Payments

(14138) Employee Awards Program – Include items purchased by departments and colleges, in accordance with their Employee Relations-approved plan for

employee recognition. Used for all non-cash award expenses in accordance with University Policy 4335.

(1413Q) Legal Fee Awards – HR – Include taxable payroll reimbursements for non resident alien legal fees. (Used only by Controller's Office payroll

Office)

(1413U) Honorariums – Unallowable/Unallocable for Indirect cost purposes

(14150) Unemployment Compensation Reimbursements: Include expenses for reimbursements made by state agencies to the Trust Fund for benefits provided to former state employees. Used by state agencies to make payments to Virginia Employment Commission.

(14170) Income Assistance Payments

(14180) PPT/TFT Unemployment compensation. Permanent part/time, temporary full/time.

142XX EDUCATIONAL AND TRAINING ASSISTANCE: Includes expenditures for graduate **scholarships and fellowships, student loans, tuition and training assistance, tuition waivers, and undergraduate scholarships.**

(14210) Graduate Scholarships and Fellowships: Include expenses for awards to graduate students.

(14216) Graduate Tuition Remission

(14219) Tuition Remission (Controller's Office Use Only)

(14220) Student Loans: Include expenses for payments into the principal of student loan funds in institutions of higher education.

(14230) Tuition and Training Aids: Include expenses for special education and rehabilitation training for disabled persons.

(14240) Tuition Waiver: Include expenses for costs incurred by institutions of higher education for waiving tuition in part or in whole in conformance with state law and regulations.

(14241) Tuition Waiver - Auxiliary Charge Allocation.

(14247) Tuition Remission - Unfunded Waiver

(14248) Tuition Remission - E & G Waivers

(14250) Undergraduate Scholarships: Include expenses for awards to undergraduate students.

(14251) Undergraduates Scholarships - Matching

143XX GRANTS AND AID: Includes expenditures for grants to non public agencies, grants to political subdivisions, intergovernmental service charges, local employee benefits, local

fixed asset expenses, local officials surety bonds, local officials travel payments, and office

expenses for local officials.

(14301) Income Taxes

(14302) Real Estate Taxes

(14303) Personal Property Taxes

(14980) Inter-Agency Recoveries for Transfer Payments

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. For recovery of expenses from the prior fiscal year, see memo from DPB and DOA to fiscal and budget officers, dated May 20, 1998.

(14990) Intra-Agency Recoveries for Transfer Payments

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.

(14991) Inter-Agency Recoveries – 1st Sum

(14992) Inter-Agency Recoveries - 2nd Sum

(14993) Inter-Agency Recoveries - Fall

(14994) Inter-Agency Recoveries -Spring

(14995) Inter-Agency Recoveries -Winner

15000 CONTINUOUS CHARGES BUDGET: Includes expenditures for insurance-fixed assets, insurance operations, lease/purchase agreements, rent, and service charges.

151XX 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.

(15110) Aircraft Insurance: Include expenses to cover damages to aircraft, life and property.

(15120) Automobile Liability Insurance: Include expenses to cover the liability caused by the automobile, the physical damage to the automobile, injury to driver and passengers, and uninsured motorists.

(15130) Flood Insurance: Include expenses for mandatory flood insurance coverage for state agencies having properties located in designated flood hazard areas.

(15150) Marine Insurance: Include expenses for insurance coverage on bridges, seagoing vessels, and tunnels.

(15160) Property Insurance: Include expenses for property insurance coverage on equipment and structures due to direct loss by fire, lightning and natural perils.

(15169) Property Insurance – Spec

(152XX) 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.

(15210) Computer Capital Leases: Include expenses for capital lease agreements for computer equipment, excluding mainframe computers, or large enterprise servers with high processing capacity.

(15230) Computer Software Capital Leases: Include expenses for capital lease agreements for mainframe or large enterprise servers application software, utility programs, and operating system software.

(15240) Equipment Capital Leases: Include expenses for capital lease agreements of equipment. **Exclude** expenses chargeable to **15210 and 15220**.

(15250) Building Capital Leases: Include expenses for capital lease agreements of structures or part of a structure.

(15260) Land Capital Leases: Include expenses for capital lease agreements of property only.

(15270) Land & Building Capital Leases: Include expenses for capital lease agreements for both land and a building combined in one agreement.

(153XX) 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.

(15310) Computer Rentals (not mainframe): Include expenses for operating leases of computer equipment, excluding mainframe computers or large enterprise servers with high processing capacity. Charge seat management services to 12050.

(15320) Computer Processor Rentals: Include expenses for operating leases of central
Non-Personnel Services Expenditure Account Codes

Page 31 As of 10/16/06

processor equipment like mainframe or large enterprise servers with high processing capacity.

(15330) Computer Software Rentals.

Software Subscrip-Onsite Non-Hosted: Include expenses for operating leases of central processor equipment like mainframe or large enterprise servers' computer application software, utility programs, and operating system software. Include expenses for term limited software stored and run from university machines. Examples included Abacus, Ansys, Mathematica, MATLAB, SAS, SPSS. See account codes 12755 and 12756 for Cloud Services-Hosted Offsite.

(15340) Equipment Rentals and Interlibrary Loan Rentals: Include expenses of a lessee for the use of equipment. Include expenses for the University Library to pay for interlibrary loans from other libraries. **Exclude** expenses chargeable to **15310, 15320,** and **15330.**

(15341) Audio - Visual Equipment Rental

(15342) Conference Microcomputer Rentals

(15343) Interlibrary Loans

(1534G) Equip Rentals - Game Day (Athletics)

(1534U) Equip Rentals – Unallowable/Unallocable for Indirect cost purposes

(15350) Building Rentals:

Include rent payments made directly to a private sector landlord, rental agent, or state agency other than the Department of General Services, for use of a structure or part of a structure

(15351) Meeting Facilities Rentals

(15355) Faculty Use Agreements

(15357) CESA Student Housing Expenses

(15358) Mini-storage Unit Rentals

(15360) Land Rentals: Include expenses of a tenant for the use of land.

(15361) Land Rentals Partial Use – Includes expenditures for the use of land where Virginia Tech does not have total control of the space that is being used.

(15370) Land and Building Rentals: Include expenses for operating leases of both land and a building combined in one agreement.

(1537U) Land & Bldg Rent - Unallowable/Unallocable for Indirect cost purposes

(154XX) Service Charges: Includes expenditure for agency service charges, electrical service

charges, refuse service charges, and water and sewer service charges.

(15410) Agency Service Charges: Include expenses for specialized activities or services provided by state agencies to other state agencies. Include allocations of physical plant costs.

(15411) Auxiliary Overhead Charge

(15412) Intra-Auxiliary Service Charge

(15413) Chiller Charges

(15414) Parking Services Charge

(15415) CE – Tap Overhead – State Share

(15416) EMBA-Administrative Cost: Include administrative costs related to the Executive Masters of Business Administration (EMBA) program for business executives.

(15417) Criminal Conviction Checks

(15418) Departmental Admin Allocation

(15420) Electrical and Gas Service Charges

(15421) Natural Gas Charges

(15430) Refuse Services Charges: Include expenses for services to haul garbage, trash and other refuse.

(1543G) Refuse Services – Game Day

(15440) Water and Sewer Service Charges: Include expenses for water and sewer services.

(15450) DGS Parking Charges

Include expenses for parking provided by the Department of General Services to other state agencies

(15471) Auxiliary eVA Charges

(155XX) Insurance Operations: Includes expenditures for general liability insurance, money

and securities insurance, medical malpractice insurance, surety bonds, and workmen's compensation.

(15510) General Liability Insurance: Include expenses for insurance coverage against the risk of claims for payment of damages imposed by law.

(15511) Insurance – Athletes

(15520) Money and Securities Insurance: Include expenses to cover the physical taking or loss by dishonesty of money, negotiable instruments and securities.

(15530) Payments - State Insurance Trust Fund: Include expenses for monies and premiums paid by agencies to the Office of Risk Management for insurance coverage.

(15540) Surety Bonds:

Include expenses of surety bond coverage for all state employees to guarantee the performance of their lawful obligations.

(15550) Worker's Compensation: Include expenses for worker's compensation coverage to all state employees.

(156XX) 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.

(15640) Equipment Installment Purchases: Include expenditures for

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

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(15960) 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.

(15970) Late Payment Penalties - Continuous Charges: Include expenses for charges assessed by vendors for the late payment of invoices for continuous charges pursuant to

the Prompt Payment Act.

(15980) Inter-Agency Recovery - Continuous Charges: Recovery of the cost of continuous charges incurred by programs or subprograms for services provided to other agencies. (This code may be employed only with the prior written approval of the Department of Planning and Budget.)

(15990) Intra-Agency Recoveries - Continuous Charges: Recovery of the cost of continuous charges incurred by programs or subprograms within the same agency or agencies under the auspices of a single board or commission. (This code may be employed only with the prior written approval of the Department of Planning and Budget.)

16000 Current Student Org. Charges

(16294) Student Orgs Tickets and Admission

(16295) Student Orgs Refunds Payable

(16296) Student Orgs Bad Checks

(16298) Student Orgs Commission

(16299) GSA Funding

(16300) SGA Funding

(16301) SBB Funding

(16400) Alcohol Free Program Funding

17000 Theatre Contracts

17100 Promoter Shows

17200 Speaker Contracts

17300 Film Contracts

17400 Dance Contracts

17600 Short Course Expenditures

17700 Concert / Theatre – Sound and Lights

22000 CAPITALIZED EQUIPMENT: Includes expenditures for educational, cultural, electronic, photographic, medical, laboratory, motorized, office, specific use, and stationary

equipment costing \$2,000 or more. Equipment costing less than \$2,000 should be charged to

the **22XX5** series of account codes found at the end of the 13000 account codes.

(221XX) Computer Hardware and Software: Include 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 account code 12050.

(22110) Desktop Client Computers (microcomputers): Include any stationary desktop workstation and other peripheral devices, including desktops that have been provided by the

agency for telecommuters costing \$2,000 or more per unit. Include technologies typically used by

individuals to enhance productivity. Examples include workstation setups (with all included components), and “thin clients.” (“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.) 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.

(22120) 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 costing \$2,000 or more per unit. Also included in this category are handheld

computer devices.

(22140) Mainframe Computers and Components: Include all components and peripherals up to a network connection costing \$2,000 or more per unit. 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.

(22150) Servers: Include computers designated by the manufacturer as servers, enterprise servers, server blade frames and components, storage devices and systems,

Non-Personnel Services Expenditure Account Codes

Page 35 As of 10/16/06

RAID devices, jukeboxes, etc costing \$2,000 or more per unit. 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.

(22160) Network Components:

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). Include assets used in local area network not reported in 22150 such as hubs, bridges, etc costing more than \$2,000 or more per unit. Note: code handheld wireless devices to 2212

(22170) Other Computer Equipment:

Include all other equipment that cannot be reported in 2211 through 2216

(22180) Computer Software Purchases: Include expenditures for the purchase of computer application software, utility programs, and operation system software costing

\$100,000 or more per unit. 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 12790.

(22181) Personal Computer Software: Include expenditures for personal computer software costing \$100,000 or more per unit.

(22182) Server Software: Include expenditures for server software costing \$100,000 or more per unit.

(22190) Development Tools Purchases: Include expenditures for the purchase of software development tools costing \$2,000 or more per unit. 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.

(222XX) Educational and Cultural Equipment: Includes expenditures for all college library books, used in the Universities libraries, and for educational, exhibitiv, and reference equipment costing \$2,000 or more per unit.

(22210) College Library Books: Include expenditures for all college library books, microfiche, and periodicals purchased for use in University libraries. Departments should use account code 13120 for books purchased for use in the department.

(22220) Educational Equipment: Include expenses for auditorium seating, chalkboards, classroom furniture, and similar equipment costing \$2,000 or more per unit.

(22230) Exhibit Equipment: Include expenses for artifacts, artworks, scientific paraphernalia, and similar museum materials and equipment costing \$2,000 or more per unit.

(22240) Reference Equipment: Include expenses for card catalogs, carrels, library desks, microfilm readers, and similar reference equipment costing \$2,000 or more per unit.

(22280) Educational and Cultural Equipment Improvements: Include expenses for restorations of and additions or modifications to existing educational and cultural equipment which expands capability or capacity, or improves performance costing \$2,000 or more per unit.

(223XX) Electronic and Photographic Equipment: Includes expenditures for electronic, photographic, and voice and data transmission equipment costing \$2,000 or more.

(22310) Electronic Equipment: Include expenses for intercommunication systems, radar, radios, televisions, and similar electronic equipment costing \$2,000 or more per unit.

(22311) Electronic Equipment (CNS Approval): Include expenses for two-way

radios costing \$2,000 or more per unit.

(22320) Photographic Equipment: Include expenses for blueprint equipment, cameras, enlargers, lenses, overhead viewers, projectors, screens, splicers, tripods, and similar

photographic equipment costing \$2,000 or more per unit.

(22330) Voice and Data Transmission Equipment: Include expenses for facsimile transmitters, switchboards, and similar equipment costing \$2,000 or more per unit.

(22331) Voice and Data Transmission Equipment (CNS Approval): Includes expenses for telephone equipment costing \$2,000 or more per unit.

(22380) Electronic and Photographic Equipment Improvements: Include expenses for restorations of and additions or modifications to existing communications and

photographic equipment which expands capability or capacity, or improves performance.

Use this code when equipment improvements cost \$2,000 or more per unit.

(224XX) Medical and Laboratory Equipment: Includes expenditures for laboratory and field

equipment and medical and dental equipment costing \$2,000 or more.

(22410) Laboratory Equipment: Include expenses for blood gas analyzers, Bunsen burners, freezing point depression instruments, gas chromatographs, incubators,

microscopes, spectrophotometers, and similar equipment costing \$2,000 or more per unit.

(22411) Laboratory Equipment (EHSS Approval): Include expenses for refrigerators, freezers, fume hoods, biological safety cabinets, radiation survey meters, laboratory microwave units, centrifuge units, sonicators, kjeldahl units and lasers costing \$2,000 or more per unit.

(22413) Laser Engravers / Cutters (EHSS Appr)

(22414) X-Ray Equipment (EHSS Appr): "Include expenses for x-ray equipment (e.g., diffraction (XRD), fluorescence (XRF), electron microscopes, microCT, ESCA, XPS) costing \$2000 or more per unit.

(22419) X-Ray Equipment < 2000 (EHSS Appr)

(22420) Medical and Dental Equipment:

Include expenses 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.

(22421) Medical and Dental Equipment (EHSS Approval): Include expenses for medical, dental and veterinary x-ray equipment (e.g., c-arms, portables, fluoroscopy, CT, bone densitometer) costing \$2000 or more per unit.

(22430) Field Equipment: Include expenditures for portable and/or permanent nondisposable equipment, such as automatic samplers and ambient air/water meters or

analyzers, designed and purchases primarily for use in non-laboratory settings costing \$2,000 or more per unit.

(22480) Medical and Laboratory Equipment Improvements: Include expenses for restorations of and additions or modifications to existing medical and laboratory

equipment which expands capability or capacity, or improves performance costing \$2,000 or more per unit.

(225XX) Motorized Equipment: Includes expenditures for agricultural vehicles, aircraft, construction equipment, motor vehicles, power repair and maintenance equipment, and watercraft costing \$2,000 or more per unit.

(22510) Agricultural Vehicular Equipment: Include expenses for planting, seeding, and harvesting devices; silage cutters; threshing machines; tractors; wagons; and similar agricultural equipment costing \$2,000 or more per unit.

(22520) Aircraft Equipment: Include expenses for airplanes, helicopters and similar aircraft equipment costing \$2,000 or more per unit.

(22530) Construction Equipment: Include expenses for air hammers, backhoes, bulldozers, cranes, graders, portable generators, pumps, and similar equipment costing \$2,000 or more per unit.

(22531) Construction Equipment (EHSS Approval): Include expenses for scaffolding costing \$2,000 or more per unit.

(22540) Motor Vehicle Equipment: Include expenses for automobiles, buses, mopeds, motorcycles, trucks, and similar equipment costing \$2,000 or more per unit.

(22541) Motor Vehicle Equipment (EHSS Approval): Include expenses for forklifts, powered pallet jacks, pallet trucks, and ridger fork trucks costing \$2,000 or more per unit.

(22550) Power Repair and Maintenance Equipment: Include expenses for power hedge clippers, power mowers, power sanders, power saws, routers, and similar power repair and maintenance equipment costing \$2,000 or more per unit.

(22560) Watercraft Equipment: Include expenses for amphibious craft, boats, diving bells, rafts, snips, and similar watercraft equipment costing \$2,000 or more per unit.

(22580) Motorized Equipment Improvements: Include expenses for restorations of and additions or modifications to existing vehicular equipment which expands the capability or capacity, or improves performance. Use this code for improvements costing \$2,000 or more per unit.

(226XX) Office Equipment: Includes expenditures for office appurtenances, office furniture, office incidentals, and office machines costing \$2,000 or more per unit.

(22610) Office Appurtenances: Include expenses for blinds, carpets, draperies, plants, rugs, shades, wall decorations, and similar office appurtenances costing \$2,000 or more per unit.

(22620) Office Furniture: Include expenses for bookcases, desks, chairs, file cabinets, lamps, racks, storage cabinets, tables, and similar office furniture costing \$2,000 or more per unit.

(22630) 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 costing \$2,000 or more per unit..

(22640) Office Machines:

Include expenses for adding machines, bookkeeping machines, calculators, drafting machines, duplicating and photocopying machines, posting machines, transcribing and dictating machines, typewriters, weight scales, and similar equipment.

(227XX) Specific Use Equipment: Includes expenditures for household, law enforcement,

manufacturing, non-power repair and maintenance, and recreational equipment costing \$2,000 or

more per unit.

(22710) Household Equipment: Include expenses for beds, bureaus, chairs, dressers, heaters, mattresses, refrigerators, stoves, tables, and similar equipment costing \$2,000 or

more per unit.

(22719) Food Service Equipment: Include expenses for food service equipment costing \$2,000 or more per unit.

(22720) Law Enforcement Equipment: Include expenses for law enforcement equipment costing \$2,000 or more per unit. Use 22770 for firearms.

(22730) Manufacturing Equipment: Include expenditures for drills, lathes, looms, saws, and similar manufacturing use equipment costing \$2,000 or more

per unit.

(22731) Manufacturing Equipment (EHSS Approval): Include expenses for aerial lifts and mechanical power presses costing \$2,000 or more per unit.

(22740) Non-power Repair & Maint Equipment: Include expenditures for files, hammers, manual drills, manual hedge clippers, saws, screwdrivers, wrenches, and similar non-power repair and maintenance tools costing \$2,000 or more per unit.

(22750) Recreational Equipment: Include expenses for gymnasium, park, playground, recreational center, and similar apparatus and equipment. Costing \$2,000 or more per unit.

(22751) Sports/Athletic Equipment: Include expenses for athletic sports equipment costing \$2,000 or more per unit.

(22770) Firearms Equipment: Include expenses for firearms such as handguns, rifles, and shotguns costing more than \$2,000. Use 22720 for expenses such as ammunition or for ancillary equipment such as holsters, belts, and cases purchases separately from the firearm.

(22780) Specific Use Equipment Improvements: Include expenses for restorations of and additions or modifications to existing specific use equipment which expands capability or capacity, or improves performance. Use this code for improvements costing \$2,000 or more per unit.

(228XX) Stationary Equipment: Includes expenditures for built-in equipment, fixtures, and mechanical equipment costing \$2,000 or more per unit.

(22810) Built-In Equipment: Include expenses for benches, laboratory tables,

platforms, shelving, stages, wall cabinets, and similar built-in equipment normally included during construction as special stationary features. Use this code when equipment costing \$2,000 or more per unit.

(22820) Fixtures: Include expenses for electrical, heating, lighting, plumbing, and similar fixtures normally affixed to walls, floors and ceilings. Use this code when fixtures costs \$2,000 or more per unit.

(22830) Mechanical Equipment: Include expenses for air conditioners, boilers, elevators, switching, and similar mechanical equipment normally included in a structure at time of construction. Use this code for equipment costing \$2,000 or more per unit.

(22880) Stationary Equipment Improvements: Include expenses for restorations of and additions or modifications to existing stationary equipment which expands the capability or capacity, or improves performance. Use this code for improvements costing \$2,000 or more per unit.

(22980) Inter-Agency Recoveries for Equipment: Recovery of the cost of equipment costing \$2,000 or more per unit incurred by programs or subprograms for services provided to other agencies within the same fiscal year.

(22990) Intra-Agency Recoveries For Equipment: Recovery of the cost of equipment costing \$2,000 or more per unit incurred by programs or subprograms within the same agency or agencies under the auspices of a single board or commission.

(22994) Equipment Eliminations

23000 PLANT AND IMPROVEMENTS: Include expenditures for acquisition of plant and improvements and construction of plant and improvements.

(231XX) Acquisition of Plant and Improvements: Includes expenditures for purchase or condemnation of bridges, buildings, highways, water ports, and improvements.

(23120) Acquisition, Buildings: Include expenses for purchase or condemnation of buildings, shelters, and towers.

(23130) Acquisition, Highways: Include expenses for purchase or condemnation of alleys, highways, roadways, and streets.

(23140) Acquisition, Water Ports: Include expenses for purchase or condemnation of docks, marinas, piers, ramps, and similar structures.

(232XX) Construction of Plant and Improvements: Include expenditures of construction of

bridges, buildings, highways, and water ports.

(23210) Construction, Bridges: Include expenses of private sector contractors for construction of bridges, causeways, tunnels, and similar structures. Public sector labor costs must be encumbered in Personal Services subobjects.

(23220) Construction, Buildings: Include expenses of private sector contractors for construction of buildings, shelters, and towers. Public sector labor costs must be encumbered in Personal Services subobject.

(23221) Construction, Parking Relocation Fee

(2322B) Demolition

(23230) Construction, Highways: Include expenses of private sector contractors for construction of alleys, highways, roadways, and streets. Public sector labor costs must be encumbered in Personal Services subobjects.

(23270) Construction, Bridges and Highways Improvements: Include expenses of private sector contractors for restorations of additions or modifications to existing bridges and highways which expand capability or capacity, or improve performance. Public sector labor costs must be encumbered in Personal Services subobjects.

(23280) Construction, Buildings Improvements: Include expenses 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. Public sector labor costs must be encumbered in Personal Services subobjects.

(23281) Construction Stadium Seating

(29100) Depreciation Expense

(29101) Amortization Expense

**(OHxxx) SPECIAL VIRGINIA TECH ACCOUNT CODES FOR SPONSORED
PROGRAMS USE**

(OH120) Indirect Costs – State Share

(OH130) Indirect Costs – Admin. Share

(OH140) Indirect Costs – College/Dept Share

(OH150) Indirect Costs – Capital Share

(OH210) Institutional Allowances

Subcontracts

Account	Description
19659	1000 Friends of Wisconsin, Inc
19366	ABS Consulting
19211	ACDI/VOCA
19445	Adoptech, Inc.
19500	Advanced Computer Resource Corp.
19658	Advanced Resources International
19625	Aerophysics, Inc
19646	Agricultural Research Council
19001	Agrilab
19199	Alabama A&M University
16400	Alcohol Free Program Funding

19002	Alcorn State University
19653	Alemaya University
19003	Alexandria City Public Schools
19004	Altertec
19495	American Dist. Edu Cons.
19363	American Society for Eng Education
19440	American Type Culture Collection
19673	Amhara Regional Agr Res Inst
19618	Amy Bartlett Wright
19005	Anderson Consulting
19436	Anhydrocyte Corp
19425	Anteon Corporation
19398	Appalachian Resources, LLC
19485	Appalachian Sustainable Development
19006	Appalachian State University
19663	Arab Academy for Science & Tech
19007	Arizona State University
19377	Arkansas State Univ
19624	Asian Vegetable Res & Dev Center
19624A	Asian Vegetable Res & Dev Center
19428	Assoc Preserv of Va Antiquities
19152	Astro Aerospace Company
19008	Atlas Group, Inc.

19447	Attention Technologies, Inc.
19158	Auburn University
19535	Ava Howard
19369	BAE Control Systems
19009	Barry Controls Aerospace
19010	Battelle Pacific
19615	Battelle
19011	Benton & Associates
19011A	Benton and Associates
19011B	Benton and Associates
19418	Biol Consulting Serv of N Fla Inc
19248	Blue Ridge Beverage
19603	Board of Trustees Univ. of Illinois
19346	Booz - Allen & Hamilton Inc.
19361	Boston Medical Center
19012	Bottomline Solutions
19403	Brian Bates
19232	Brickland Associates
19013	Brigham Young University
19283	Brown University
19196	Bruce Hellinga
19386	Budapest Univ of Tech & Econ
19362	Building Technology, Inc.

19014	Bunda College of Ag-Malawi
19517	CABI Publishing
19508	California Lutheran Univ.
19215	California State Polytech Inst
19683	California State Univ - Mont Bay Fo
19480	California State Univ-Sacramento
19385	Calspan Corporation
19338	CARE International Au Mali
19015	Caribbean Ag Res&Dev Ins-CARDI
19501	Carnegie Institution of Washington
19374	Carnegie Mellon University
19462	Carole H. Schmidt
19016	Carpco, Inc.
19389	Case Western Reserve University
19453	Catholic University of America
19399	Cave Spring Junior High School
19348	CDRM, Inc.
19685	CEDAF
19441	Center for Applied Research
19636	Centre de Suivi Ecologique
19294	Charles E. Stevens
19509	Chassman Consulting, Inc
19448	Chatham Hall

19434	Chesapeake Inst. Advisors, LLC
19623	Chrissy Scannell
19638	Chrysalis Consulting, LLC
19017	Clark Atlanta University
19617	Clarke Farms LLC
19244	Clemson University
19680	College of Mount St. Joseph
19405	College of New Jersey
19018	College of William & Mary
19018A	College of William & Mary
19018B	College of William & Mary
20001	College of William & Mary
19459	Colorado School of Mines
19019	Colorado State University
19020	Columbia University
19021	Community Services Board
19502	Compass Consulting Group, LLC
19502A	Compass Consulting Group, LLC
19153	Composite Optics
19277	Comprehensice Computer Solutions
19523	Compusense, Inc
19220	Computer Aided Eng. Assoc.
19286	Comware Computers

17700	Concert/Theatre - Sound & Lights
19516	Conoco Phillips
19022	Conservation International
19522	Consortium of Univ for Res (CUREE)
19023	Consortium-Int'l Crop Protect
19526	Construction Technology Laboratorie
19528	Contract Suport Services, Inc.
19024	Cornell University
19024A	Cornell University
19024B	Cornell University
19024C	Cornell University
19024D	Cornell University
19207	Corporacion INIAP
19681	Crops Research Institute
19391	CS Technologies
19408	Ctr for Adv of Nat Disc Using Light
19410	Ctr for Agricultural Partnerships
19548	Ctr for Inter Res & Analysis Org
19610	Ctr Nat. De Recherche Sur L'Enviro
16000	Current Student Org Charges
17400	Dance Contracts
19602	Danielle Kreeger, Consultant
19313	Dann Adair

19439	Danville Public Schools
19486	Dawn Bishop
19324	Dean Rattazzi, Consultant
19163	Defense Res Tech
19025	Defense Research Agency
19443	Delaware State University
19607	Delaware Tech & Comm. College
20015	Department for the Aging
19334	Design Research Associates, Inc.
19328	Digital Signal Processing
19292	Direction de la Protection de Veget
19236	DLCO (Desert Locust Control Org.)
19204	Dnipropetrovsk State Ag Univ
19544	Dolan Learning Center
19487	Donald E. Johnson
19620	Donley Edu Evaluation Consulting
19684	Douglas Woolley
19172	DPT Agriculture - Thai
19515	Dr. Arun S. Malik
19534	Dr. Carol Baron
19302	Dr. David H. Sliney
19463	Dr. Joseph F. Freeman, III
19456	Dr. Julie Richter

19429	Dr. Leonard A. Smock
19243	Dr. Sarah Palmer
19414	Dr. Vasanta Kumar Thapa
19026	Dr. Zach Agioutantis
19378	Drexel University
19181	Drittes Physikalisch
19297	Ducks Unlimited, Inc.
19194	Duke Eng & Services
19200	Duke University
19611	Dynamic Research , Inc.
19611A	Dynamic Research, Inc
19308	Dynamic Structures & Materials, LLC
19454	E O Lawrence Berkeley Natl Lab
19472	E. Sid Bingley, III
19521	Earthquake Eng Res Institute
19347	East Carolina University
19490	East Tennessee State University
19426	Easter Seals Virginia
19372	Ecole Polytechnique Federale De Lau
19604	Ecological Research & Dev. Group
19289	Elizabeth City State University
19556	EMC Arts LLC
19554	Emory University

19305	Engineering Concepts, Inc.
19170	Engineering Technolo
19559	Environmental Law Institute
19672	Environmental Toxicology & QC Lab
19465	EPRI PEAC Corporation
19027	EsculelaAgriPanamer(Zamorano)
19656	Ethiopian Agricultural Research Ins
19157	Expired
19230	Faraway Farms
19514	Faulkner & Flynn, Inc
19028	Fiber & Electro-Optics Res Ctr
17300	Film Contracts
19029	Flordia State University
19323	Florida A & M University
19030	Florida Atlantic University
19031	Food Service Mgmt Connection
19295	Fort Valley State University
19637	Foundation CERES Locustox
19212	Fred Harrison
19241	Frito-Lay, Inc.
19423	Fundacao Floresta Tropical
19478	Fundacion Hondurena de Invest Agri
19478A	Fundacion Hondurena de Invest Agri

19682	Fundacion PROINPA
19402	G. Richard Larkin
19238	G3 Systems, Inc.
19470	Gen. Electric Global Research Ctr.
19655	Geological Survey of Alabama
19032	Georg August Univ ZuGeoetingen
19033	George Mason University
19033A	George Mason University
19033B	George Mason University
20002	George Mason University
20002A	George Mason University
20002B	George Mason University
19218	George Washington Univ.
19524	Georgetown University
19247	Georgia Tech
19034	Georgia Tech Research Corp.
19224	GeoSyntec Consultants
19035	GEXPRONT
19036	Giles County Public Schools
19037	Glenn Songer
19038	Goochland Cty Public Schools
19670	Goodman Research Group, Inc.
19421	Goodrich Aerostructures Group

19233	Green Valley Farms
19168	Greenfalk Consultant
19420	Greg Bullen
19503	Groupe de Recherche Actions Dev.
16299	GSA Funding
19226	H & H Forest Mgmt., Inc.
19435	Hallowing Associates, LLC
19644	Hampton Roads Clean Cities Collatio
19039	Hampton University
19449	Hargrave Military Academy
19209	Harrison Partners
19186	Harry Glaser
19527	Harry Shoudy Consulting
19381	HDR Engineering, Inc.
19494	HEAD acoustic, Inc.
19616	Hendrix Consulting
19407	Hofstra University
19040	Hood Technology Corp.
19621	Hue Economic University
19167	Hughes Aircraft Co.
19041	Hughes Associates, Inc.
19041A	Hughes Associates, Inc.
19041B	Hughes Associates, Inc.

19234	Hyman Associated Co.
19452	Idea Plex, Inc
19525	Indiana University
19525A	Indiana University
19627	Infrasense, Inc
19298	Innovatek, Inc.
19542	Innovative Scientific Solutions,Inc
19187	Innovative Show Tech(IST) Engr
19649	Innovative Wireless Tech
19416	Inst Biol Ctrl Chinese Acad Ag Sci
19479	Inst Centroamer de Desarrollo Agri
19042	Inst De Ciencia Y Tech Agri
19271	Inst Nat de la Recherche Agron
19364	Inst of Electrical & Electronic Eng
19044	Inst. for Biotech. Info,LLC
19654	Instit for Bldg Tech & Safety
19306	Institut du Sahel
19043	Institute d'Economie Rurale
20016	Institute for Adv Learning & Rsch
19513	Institute for Genomic Research
19280	Institute for Global Risk Research
19189	Institute of Senegal
19217	Int Ctr-Insect Physiology & Ecology

19497	Integrated Bldg. & Const. Solutions
19045	Intelligent Decision Sys, Inc.
19250	Interactive Designs and Dev, Inc.
19311	InterAlpine / MSI - Foothill
19678	International Inst of Tropical Agri
19046	International Rice Res Inst.
19634	Int'l Food Policy Res. Institute
19631	Int'l Livestock Res Inst (ILRI)
19223	Iowa State Univ.
19415	ISIS Labs, LLC
19047	ISRA
19499	James D. Phillips, PhD
19468	James Daniel Dolan
19174	James Madison University
19409	James Madison University
19409A	James Madison University
20009	James Madison University
20009A	James Madison University
19175	Jay H. Blowers
19048	Jeffrey K. McCrary
19483	Jerry Weitz & Associates, Inc.
19240	Joanne Currie
19293	Joel Preston Bunn

19206	John Herbst & Associates
19619	John Hopkins Applied Physics Lab
19049	John Lambert Associates
19446	Johns Hopkins University
19505	Johnson, Craven, and Gibson
19417	Jonathan K. F. Roygard
19333	Journey Designs, L.L.C.
19198	JW Jones Eco Res Ctr
19050	Kansas State University
19050A	Kansas State University
19050B	Kansas State University
19050C	Kansas State University
19533	Kathy H. Thompson
19274	Kay Gee Plastics
19489	Kinetex, Inc.
19489A	Kinetex, Inc.
19371	Kinetic Ceramics, Inc.
19160	King and Associates
19345	Laboratoire Central Veterinaire
19461	Langhorne Group Inc.
19384	Lehigh University
19520	Leonard Shabman, Consultant
19051	Lincoln University

19393	Logistics Management Institute
19380	Louisian State University
19536	Loyola University of Chicago
19183	L'viv Inst Crop & Animal Husbandry
19185	L'viv Oblast Plant Pro Station
19195	MA Mental Health Res Corp
19164	Macrodyne, Inc.
19629	Madagascar Inst (MICET)
19370	MaineWay Services
19053	Makerere University
19666	Mali Aqua Viva GIE
19630	Mammals of Afghanistan
19149	Mankato State University
19390	MapTech
19675	Marcelline Brogli
19424	Marcos Pedowski
19054	Marine Biological Laboratory
19552	Market Insights
19657	Marshall Miller & Associates, Inc.
19549	Marshall University Research Corp.
19176	Mary Macdonald
19179	Mary Washington College
20010	Mary Washington College

19055	Mathematica Policy Res Inc.
19641	Mayo Clinic - Rochester
19493	McGill University
19270	Medical Univ. of South Carolina
19336	Meeker & Associates Inc.
19651	Mekelle University
19365	Melyvn Green and Associates, Inc.
19643	Memorial University of Newfoundland
19349	Meta Group Consulting
19056	Michael Baker, Jr. Inc.
19437	Michael J. Hannafin
19639	Michigan Dept of Nat Resources
19057	Michigan State University
19057A	Michigan State University
19058	Ministry Agriculture-Eritrea
19647	Ministry of Agriculture
19222	Mississippi State Univ.
19059	Missouri Botanical Garden
19059A	Missouri Botanical Garden
19278	Mitretek Systems, Inc.
19060	Montana State University
19476	Montana Tech
19061	Montgomery County Schools

19062	Morgan State University
19519	Ms. Julie P. Solometo
19537	Ms. Tara S. Wood
19310	Munich Wildlife Society
19156	N.W. Cert. Surveys
19394	NAHB Research Center
19676	Nat Council for Air & Stream Impl
19063	National Agricultural Library
19272	National Agricultural Rch Inst
19373	National Agricultural Rch Org
19551	National Career Assessment Serv Inc
19064	National Research Center-Egypt
19335	National Research Council of Canada
19401	National Urban League, Inc.
19540	Natl Inst of Standards&Tech(NIST)
19065	Network Design Systems
19066	New Century Council
19511	New City Media, Inc.
19475	New Mexico Tech
19067	New River Community College
20003	New River Community College
19068	New River Community Services
19530	New River Land Trust

19161	New River Valley Hospital
19331	New River Woodworks LLC.
19539	New York University
19496	New Zealand Forest Res. Instit.
19356	Newport News Shipbldg & Dry Dock Co
19491	Newport Partners L.L.C.
19547	NextGen Aeronautics
19395	NFO WorldGroup
19622	Nong Lam University
19069	Norfolk State University
20004	Norfolk State University
19070A	North Carolina A&T State Univ
19070	North Carolina A&T State Univ.
19071	North Carolina State Univ
19072	Northeast Louisiana University
19357	Northeastern University
19355	Northern Illinois University
20011	Northern Virginia Community College
19309	Norwegian University
19184	Odessa State Ag Inst
19671	Office de la Haute Vallee du Niger
19249	Ohio State Univ. Research Fdn.
19269	Ohio State Univ. Research Fdn.

19269A	Ohio State Univ. Research Fdn.
19269B	Ohio State Univ. Research Fdn.
19269C	Ohio State Univ. Research Fdn.
19074	Ohio State University
19316	O'Keeffe & Company, Inc.
19239	Oklahoma Medical Research Fund
19075	Oklahoma State University
19075A	Oklahoma State University
19075B	Oklahoma State University
19076	Old Dominion Univ. Res Found.
19077	Orca Computer, Inc.
19203	Oregon State Sys Higher Ed
19201	Oregon State University
19474	Ottawa Health Research Institute
19498	Pacific Institute for Res & Eval
19488	Packer Engineering, Inc
19605	Pamela J. Aduskevicz
19169	Patricia L Hatfield
19177	Patricia L. Traynor
19180	Patrick Center For Environment
19301	Paul F. Scodari
19078	PB Farradyne, Inc.
19079	Pennsylvania (Penn) State Univ

19079A	Pennsylvania (Penn) State Univ
19080	Personal Comp Resource(PCR)Inc
19290	Pesticides Risk Observatory-Sahel
19432	Peterson's
19081	Philippine Rice Research Inst
19451	Pittsylvania County Educ Foundation
19438	Pittsylvania County Schools
19082	Polymer Solutions Inc.
19190	Portland State University
19273	Premier Millwork & Lumber
19083	Private Fleet Management Inst
17100	Promoter Shows
19343	Purdue Research Foundation
19084	Purdue University
19084A	Purdue University
19327	Quantum Research Corporation
19085	Radford University
20005	Radford University
19330	Randall Mark Jost
19329	Raphael T. Haftka
19686	Raytheon UTD, INC.
19455	Regents of University of California
19635	Regional Advisory Center Durres

19229	Rensselaer Polytechnic Inst. (RPI)
19191A	Res Fnd - State Univ NY
19191B	Res Fnd - State Univ NY
19191	Res Fnd-State Univ NY
19154	Research Triangle Institute
19193	Reservoir Env Mgmt
19342	Resources Consultants, Inc.
19482	Resources for the Future
19287	Responsive Management
19086	Rice Research Inst-Thailand
19510	Rice University
19352	Richard Allen Cole
19674	Robert Flanagan
19392	Rockefeller University
19382	Rockwell Scientific Co LLC
19558	Rodale Institute
19353	Rudolf A. Nyc
19379	Rudolf A. Nyc
19087	Rutgers University
19368	Ruth Anne Sudar
19312	Ruth Irwin
19450	Sacred Heart School
19613	SAMAB Foundation

19397	Samuel Roberts Noble Fnd
16301	SBB Funding
19411	Schulman, Ronca, & Bucuvalas
19088	Science Appl. Intl Corp (SAIC)
19601	Science Museum of Western Virginia
19089	Scientific Management Inc.
16300	SGA Funding
19612	Shakti Technologies
19231	Sharfield, Inc.
19279	ShenTel Service Company
17600	Short Course Expenditures
19679	Sierra Nevada Corporation-Waveband
19531	Social & Scientific Systems, Inc
19477	Southeastern Oklahoma State Univ.
19090	Southern Illinois University
19427	Southern States Cooperative, Inc.
17200	Speaker Contracts
19341	Spectrum's Edge, Inc.
19546	SRI International
19321	St. Cloud State University
19073	Star Mountain Inc.
19245	State University of NY, Stony Brook
19245A	State University of NY, Stony Brook

19245B	State University of NY, Stony Brook
19159	Stearns and Wheler
19376	Stockholm University
19165	Storm Integration Inc.
19091	Strategic Directions
16296	Student Orgs Bad Checks
16298	Student Orgs Commission
16295	Student Orgs Refunds Payable
16294	Student Orgs Tickets & Admission
19092	SUNY-Binghamton, NY
19555	Survey Sampling International
19000	Svs By Foreigner in Foreign Cty
19	Symbiont Biological Pest Mgt.
19484	Symbiont Biological Pest Mgt.
19155	Synertech Systems
19400	Syracuse University
19375	Systems Technology, Inc.
19457	Tamil Nadu Agricultural University
19210	Tatyana Roskoshnaya
19506	Techsburg, Inc
19351	TECSEC, Incorporated
19093	Texas A & M University
19094	Texas Tech University

19388	The Cleveland Clinic Foundation
19529	The Keystone Center
19282	The Law Office of William C Siegel
19225	The Nature Conservancy
17000	Theatre Contracts
19406	Thomas Jefferson University
19095	Tim Ludwig
19626	Titan Corp
19192	TN Valley Authority
19359	TransCore, Inc.
19396	TriData Corporation
19614	Trout Unlimited
19492	Tufts University
19096	U. S. Geological Survey (USGS)
19097	UCLA
19205	Ukranian Academy of Agr.
19219	UNC Highway Safety Rsch. Ctr.
19150	United Minerals
19467	Univ North Carolina at Chapel Hill
19202	Univ of Dayton Res Inst
19103	Univ of DC-Water Resources Ctr
19105	Univ of Georgia Res Foundation
19107	Univ of Illinois-Carbondale

19318	Univ of Illinois-Urbana Champaign
19660	Univ of Kentucky Res Foundation
19109	Univ of Kentucky Research Corp
19332	Univ of Maryland Eastern Shore
19112	Univ of Maryland-Baltimore
19113	Univ of Maryland-College Park
19640	Univ of Medicine & Dentistry of NJ
19412	Univ of Okla Health Sci Ctr
19628	Univ of Philippines Los Banos
19281	Univ of Puerto Rico-Mayaguez Campus
19173	Univ of Southampton
19642	Univ of Texas at San Antonio
19543	Univ of Texas Health Ctr-San Antoni
19126	Univ of Wisconsin-Madison
19126A	Univ of Wisconsin-Madison
19275	Univ. of Cincinnati
19111	Univ. of Louisville-Res Found.
19339	Universidad de Buenos Aires
19208	Universidad Valle de Guatemala
19430	Universita di Roma La Sapienza Rome
19464	University of Akron
19098	University of Alabama
19099	University of Alaska

19100	University of Alaska-Fairbanks
19101	University of Arizona
19102	University of Arkansas
19326	University of California Davis
19171	University of Central Florida
19609	University of Chicago
19557	University of Colorado
19213	University of Connecticut
19650	University of Delaware
19358	University of Detroit Mercy
19507	University of Dhaka
19300	University of Florida
19300A	University of Florida
19104	University of Georgia
19182	University of Hawaii
19106	University of Idaho
19235	University of Iowa
19108	University of Kentucky
19110	University of London
19340	University of Massachusetts
19668	University of Melbourne
19337	University of Michigan
19383	University of Michigan

19114	University of Minnesota
19115	University of Missouri
19115A	University of Missouri
19228	University of Missouri-Columbia
19116	University of Missouri-Rolla
19214	University of Nebraska
19117	University of Nevada
19118	University of Nevada-Las Vegas
19119	University of New Hampshire
19197	University of New Mexico
19314	University of Pennsylvania
19442	University of Pittsburgh
19120	University of Puerto Rico
19296	University of Rhode Island
19322	University of Rochester
19504	University of South Alabama
19545	University of South Carolina
19307	University of South Dakota
19121	University of Tennessee
19433	University of Texas at Austin
19344	University of Texas Medical Branch
19667	University of the Free, South Afric
19677	University of the West Indies

19319	University of Toledo
19122	University of Utah
19123	University of Virginia
20006	University of Virginia
19124	University of Washington
19367	University of Waterloo
19125	University of Wisconsin
19354	University of Wyoming
19471	Urban Pest Control Res & Consulting
19431	URS Corporation
19518	US Army Res & Dev Ctr-CERL
19166	US Dept Agriculture (USDA)
19166A	US Dept. Agriculture (USDA)
19669	USDA Forest Service-For Inv Res
19130	USDA-(CSREES)
19127	USDA-Agri Marketing Ser (AMS)
19128	USDA-Agri Research Ser. (ARS)
19128A	USDA-Agri Research Ser. (ARS)
19129	USDA-Animal&Plant Hlth InsServ
19131	USDA-Economic Res Ser. (ERS)
19132	USDA-Food&Consumer Serv (FCS)
19133	USDA-Foreign Agri Ser. (FAS)
19134	USDA-Forest Service (FS)

19299	USDA-FS-Southern Research Station
19135	USDA-Natural Resource Cons Ser
19136	USDA-Office Intl Coop.&Dev.
19137	USDA-Soil Cons. Service (SCS)
19662	USGS-Leetown Science Center
19052	UT - Battelle, LLC.
19138	Utah State University
19227	UVA Inst. for Environ. Negotiations
19512	VA Assoc. for Biological Farming
19188A	Va Dept Ag & Cons Services
19188	VA Dept Ag&Con Services
19221A	VA Inst. for Marine Sciences
19246	VA Transportation Research Council
20014	VA Transportation Research Council
20013	Va. Dept Ag & Con Services
19221	Va. Institute for Marine Sciences
20012	Va. Institute for Marine Sciences
19481	Valparaiso University
19632	Valparaiso University
19645	Vanderbilt University
19139	Vatell, Inc.
19538	Vehicle Lighting Associates, Inc.
19151	Villanova University

19404	Villanova University
19285	Virginia Beach City Public Schools
19285A	Virginia Beach City Public Schools
19285B	Virginia Beach City Public Schools
19444	Virginia Center for Digital History
19140	Virginia Commonwealth Univ
20007	Virginia Commonwealth University
19473	Virginia Neuropsychology Assoc Inc
19141	Virginia Power Technologies
19142	Virginia State University
20008	Virginia State University
19288	Virginia Union University
19242	Visual Science Studio
19661	VT Intellectual Properties (VTIP)
19541	Wake Forest Univ Health Sciences
19315	Walter Hearn Associates
19276	Washington State University
19532	Washington University
19216	Waste Policy Institute
19143	Watts Programming Consultants
19317	Wayne Spalding
19178	Wayne State University
19608	Weidlinger Associates Inc.

19325	Weir International Mining Consultan
19144	Weizmann Institute of Science
19145	Wellesley College
19419	West Va Dept of Agriculture
19320	West VA Div of Natural Resources
19413	West Virginia State College
19147	West Virginia Univ.- Res Corp
19146	West Virginia University
19148	Westat, Inc.(was COMSIS Corp.)
19284	Westwood Middle School
19237	Whitescarver, Hurd,& Obenchain,Inc.
19387	Wilbur Smith Associates
19350	Wilfrid A Nixon
19303	William Holliday
19600	Winrock International
19553	Wright State University
19648	Wyoming Game & Fish Dept
19162	Yale University
19360	Zetas Earth Technologies
19633	Zetas, Inc