

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.")

(12090) Charge Card Purchases of Contractual Services: Includes expenditures made by charge card for purchasing contractual services under the guidelines of the Small Purchase Charge Card Program. This code cannot be used on grants.

(1209U) Charge Card Purchases –Unallowable/Unallocable for Indirect cost purposes.

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 and Moving and Hauling Services: Include expenses for premium services provided for express or urgent deliveries of printed matter, goods, and commodities by common or contract carrier or by hired vehicles, i.e Overnight AM, Overnight PM, etc. Additionally, include expenses for common or contract carrier for moving office furniture and appurtenances to other office locations. For personal moving and relocation expenses, see account 12810.

(1211U) Express Services – Unallowable/Unallocable for Indirect cost purposes

(12120) Outbound Freight Services

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(1212U) Outbound Freight – Unallowable/Unallocable for Indirect cost purposes

(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.

(12135) Overnight Messenger Services

(1213R) Messenger Services – Recruiting

(1213U) Messenger Services – Unallowable/Unallocable for Indirect cost purposes.

(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

(1214U) Postal Services – Unallowable/Unallocable for Indirect cost purposes

(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) Satellite Copiers

(12154) Satellite Printers

(12155) Docuprint

(12156) Printing Services – Private Vendors

(1215G) Printing - Game Day (Athletics)

(1215R) Printing Services – Recruiting

(1215U) Printing & Engraving – Unallowable/Unallocable for Indirect cost purposes

(12160) Telecommunications Services (provided by DIT): Include expenses for services provided for cables, facsimile-transmissions, local and long distance voice, video, and data connections including telephone service, telegrams, teletype transmission, and similar telecommunication services provided by DIT.

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

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distance voice, video, data connections including telephone service (internet/cable service), telegrams, teletype transmission, and similar telecommunications services provided by the private sector.

(1217U) Telecommunications (Non-State) – Unallowable/Unallocable for Indirect cost purposes

(12180) Telecommunications Services (provided by another State agency, i.e. CNS): Include expenses for services provided for cables, facsimile transmissions, local and long

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distance voice, data connections including telephone service, telegrams, teletype transmission, and similar telecommunications services provided by state agencies other than DIT.

(12181) Fixed phones

(12182) Cellular phones/pagers

(12183) Video Telecommunication Services

(1218R) Other Telecommunication Services – Recruiting

(1218U) Telecommunication Services (State) – Unallowable/Unallocable for Indirect cost purposes

(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

(1221U) Org. Memberships – Unallowable/Unallocable for Indirect cost purposes

(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

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(12260) Employee Training Consulting Services: Include expenditures paid to bring professional training consultants to Virginia Tech for employee development, including expenses for course development, delivery, administration, or evaluation. Travel expenses related to employee training consultants should be charged to **12890**.

(1226U) Training Consulting Service – Unallowable/Unallocable for Indirect cost purposes.

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

(12422) Investment Management Services

(12423) Dev/Mgt Endowment Services

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(12424) Receipt Processing Services

(12425) Property Management Services

(12426) Bad Debt Expense

(1242U) Fiscal Services – Unallowable/Unallocable for Indirect cost purposes

(12430) Attorney Services: Includes expenses for services provided by law firms or private attorneys. (Attorney General approval required in advance of payment.)

(1243U) Attorney Services – Unallowable/Unallocable for Indirect cost purposes

(12440) Management And Skilled 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/Audiotaping Services (12447) Musical
Services

(12448) Ed. Conference Satellite Services (12449) Ed.

Conference Telecomm. Services (1244A) Analytical
Services

(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.

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

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

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

(12451) CEU Recording Fees

(12452) Cont. Ed. Program Certificate Framing (12453)

Other Continuing Education Services

(12460) Public Informational and Public Relations Services: Include expenses for services

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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
- (12462) Promotional Brochures
- (12463) Promotional Flyers
- (12464) Promotional Letters
- (12465) Other Promotional Services
- (12466) Promotional Posters
- (12467) Envelopes - Promotional Mailings
- (12468) External Mailing List Rental
- (12469) Internal Mailing List Rental
- (1246A) Media Advertising
- (1246B) Promotional 1st Class Postage
- (1246C) Promotional 3rd Class Postage
- (1246D) Promotional 3rd Class Oversize Postage
- (1246E) Promotional 3rd Class Post - Outside
- (1246M) Promotional Media/Photo Services
- (1246U) Public Relations Services – Unallowable/Unallocable for Indirect cost purposes

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

(1248U) Media Services – Unallowable/Unallocable for Indirect cost purposes

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.

(12520) Electrical Repair and Maintenance Services: Include expenses for services

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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.

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

(12580) Natural Resource Reclamation Services

(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.

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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.

(12620) Aviation - Survey, Monitoring, etc

(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

(1264U) Food Prep. Services – Unallowable/Unallocable for Indirect cost purposes

(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

(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

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(1267U) Production Services – Unallowable/Unallocable for Indirect cost purposes

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.

(12720) VITA Information Technology Integration Costs – Personal Services Costs: Include ‘direct bill’ expenses for personnel, benefits, and related costs incurred for employees on behalf of agencies that have transitioned to VITA. VITA will bill for direct costs plus a JLARC approved administrative fee. See VITA directive on use of this code.

(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) Automated Data Processing Software Maintenance Services: Include expenses for services provided to maintain automated data processing software.

(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 Integration Costs – Goods and Services Costs: Include “direct bill” expenses for the VITA bills that are for goods and services that are purchased on behalf of transitioned agencies with that agency’s prior approval. VITA will bill for direct costs plus a JLARC approved administrative fee. See VITA directive on use of this code.

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(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**.

(1282U) Travel Personal Vehicle – Unallowable/Unallocable for Indirect cost purposes

(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

(12839) Courtesy Cars

(1283U) Travel Public Carrier – Unallowable/Unallocable for Indirect cost purposes

(12840) Travel, State Vehicles: Include expenses for transportation by state vehicles. Exclude parking fees and tolls. Travel costs associated with attending employee training courses and conferences should be charged to **12890**.

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

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

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

(1284U) Travel State Vehicle – Unallowable/Unallocable for Indirect cost purposes

(12850) Travel, Subsistence and Lodging: Include expenses for gratuities, lodging, and similar subsistence and for parking fees and tolls related to 12820 and 12840. Include expenses for non-employee travel to conferences, training sessions, workshops and seminars. Travel costs associated with attending **employee** training courses and conferences should be charged to **12890**.

(12851) Ed. Conference Participant Lodging (12852)

Ed. Conference Guest Registration (12853) Ed.

Conference Faculty Lodging

(12854) Ed. Conference Outside Instructor Lodging (12855)

Ed. Conference Ground Transport.

(1285B) Team Travel - Band (Athletics)

(1285C) Team Travel - Cheerleaders (Athletics) (1285G)

Team Travel - Game Day (Athletics) (1285R) Recruiting
Travel (Athletics)

(1285S) Scouting Travel (Athletics)

(1285T) Team Travel (Athletics)

(1285U) Lodging & other expenses as itemized under 12850–
Unallowable/Unallocable for Indirect cost purposes

(12870) Travel, Meal Reimbursements – Reportable to the IRS: Include reimbursements for meal expenses incurred during trips or work assignments which did not require overnight lodging or rest. (Meals which are part of an employee training or education package (conferences) and are not reportable to the IRS should be charged to **12890**.)

(1287U) Taxable Meal Reimbursement – Unallowable/Unallocable for Indirect cost purposes

(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**.)

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(1288U) Non-taxable Meal Reimbursement – Unallowable/Unallocable for Indirect cost purposes

(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.)

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

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

(12898) Employee Information Technology (IT) Training Courses, Workshops, and Conferences: Include expenditures such as registration fees and materials for employees attending training courses, workshops, and conferences on information technology. (For related expenditures such as travel costs, use account **12890**. Do not include expenses for non-information technology training, use account **12897**.)

(1289X) Registration Fees – Unallowable/Unallocable for Indirect cost purposes

(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:

(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.

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

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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.

(13090) CHARGE CARD PURCHASES - SUPPLIES: Includes expenditures made by charge card for purchasing supplies and materials under the guidelines of the Small Purchase Charge Card Program. This code cannot be used for grants. Do not use this code for equipment purchased with a charge card. Charge all equipment and software to the 22xxx series.

(1309U) Charge Card Supplies – Unallowable/Unallocable for Indirect cost purposes

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.

(13123) Equipment Costing Less than \$2,000: No longer valid after July 2003. Use codes 22xx5 instead. See expanded list of low cost equipment at the end of the 13XXX account codes.

(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.

(1313U) Stationery & Forms – Unallowable/Unallocable for Indirect cost purposes

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.

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(13211) Coal - Electricity Generation

(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.

(13241) Vehicular Oil

(13250) Steam Charges

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.

(1333U) Manufacturing Supplies – Unallowable/Unallocable for Indirect cost purposes

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(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)

(1341U) Lab Supplies – Unallowable/Unallocable for Indirect cost purposes **(13416)** Lab Animals

(13417) Gas cylinder demurrage charges

(13418) Instrument supplies/parts

(13419) Lab Plants

(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.

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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.

(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.

(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

(1353U) Electrical R&M – Unallowable/Unallocable for Indirect cost purposes

(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. **(1362U) Food Supplies – Unallowable/Unallocable for Indirect cost purposes**

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(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

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

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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

(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.

Non-Personnel Services Expenditure Account Codes

(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

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

(13741) Ed. Program

Duplication/Copying **(13742)** Ed.

Program Notebooks

(13743) Ed. Program Notebook

inserts **(13744)** Ed. Program Covers

(silk screen) **(13745)** Ed. Program

Folios

(13746) Ed. Program Dividers

(13747) Ed. Program Texts

(13748) Ed. Program Menus

(13749) Ed. Program Tent Cards

(1374A) Ed. Program

Agenda/Syllabus **(1374C)** Ed.

Program Pens and Pencils **(1374D)**

Ed. Program Medical/Lab Supplies

(1374E) Ed. Program Test

Instruments **(1374F)** Ed. Program

Film/photographs **(1374G)** Ed.

Program DP Supplies

(1374H) Ed. Program small

equipment **(1374J)** Ed. Program

Banners/Exhibits **(1374K)** Ed.

Program Lab Support Supplies

(1374L) Home Game Supplies

(1374R) Research reference supplies

(1374U) Educational Supplies – Unallowable/Unallocable for Indirect cost purposes

Non-Personnel Services Expenditure Account Codes

(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

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

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

(13781) Promotional Gifts

(13782) Promotional Flowers/Decorations

(13783) CE Guest/Companion Programs

(13784) Play & Practice Equipment

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

(13960) Ind. Cost Recoveries - Aux Supplies

(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.

(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.

Non-Personnel Services Expenditure Account Codes

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 to include wireless.

(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 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) Network Servers: Include computers designated by the manufacturer as servers, enterprise servers, server blade frames and components, network 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

Non-Personnel Services Expenditure Account Codes

reported in 22150 such as routers, switches, hubs, bridges, etc costing less than \$2,000 per unit. This also includes cabling system components when not part of a state-owned building renovation or construction project.

(22175) Other Computer Equipment: Include all other equipment that cannot be reported in 22110 through 22160 costing less than \$2,000 per unit. 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 22120.

(22185) Computer Software Purchases: Include expenditures for the purchase of computer application software, utility programs, and operation system software costing less than \$50,000 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.

(22186) Personal Computer Software: Include expenditures for personal computer software costing less than \$2,000 per unit.

(22187) Server Software: Include expenditures for server software costing less than \$2,000 per unit.

(22195) Development Tools Purchases: Include expenditures for the purchase of software development tools costing less than \$2,000 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.

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

(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 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

Non-Personnel Services Expenditure Account Codes

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.

Non-Personnel Services Expenditure Account Codes

(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 instruments, and lasers costing less than \$2,000 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) Medical and Dental Equipment (EHSS Approval): Include expenses for x-ray equipment and respirators costing less than \$2,000 per unit.

(22435) Field Equipment: Include expenditures for portable and/or permanent non--disposable 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.

Non-Personnel Services Expenditure Account Codes

(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.

Non-Personnel Services Expenditure Account Codes

(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.

(22586) Tractor Improvements: Include expenses costing less than \$2,000 for restorations of and additions or modifications to existing tractors.

(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 ashtrays, compasses, 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: Include expenses for calculators, drafting machines, photocopying machines, typewriters, and similar equipment costing less than \$2000 per unit.

(22685) Office Equipment Improvements: Include expenses for restorations of and additions or modifications to existing office equipment which expands capability or

Non-Personnel Services Expenditure Account Codes

capacity, or improves performance 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.

Non-Personnel Services Expenditure Account Codes

(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 law enforcement equipment costing less than \$2,000 per unit. Use 22775 for firearms.

(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 non-power 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,

Non-Personnel Services Expenditure Account Codes

elevators, switching, and similar mechanical equipment normally included in a structure

Non-Personnel Services Expenditure Account Codes

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.

(22965) Indirect Cost Recoveries from Auxiliary Programs for Equipment: Include only the required recovery of indirect costs of equipment from Auxiliary Enterprise subprograms costing less than \$2,000 per unit.

(22975) Late Payment Penalties for Equipment: Include expenses for late charges assessed by vendors for the late payment of invoices for equipment, costing less than \$2,000 per unit, pursuant to the Prompt Payment Act. .

(22985) Inter-Agency Recoveries for Equipment: Recovery of the cost of equipment costing less than \$2,000 per unit incurred by programs or subprograms for services provided to other agencies within the same fiscal year.

(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.

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

(14132) Premiums

(14133) Awards

(14134) Annuity Payments

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

Non-Personnel Services Expenditure Account Codes

Technological Advancement

Non-Personnel Services Expenditure Account Codes

(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.

(14160) Worker's Compensation Awards: Include expenses for workmen's compensation payments to individuals.

(14161) PPT/TFT Worker's Compensation

(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)

Non-Personnel Services Expenditure Account Codes

(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.

(14247) Tuition Remission - Unfunded Waiver

(14248) Tuition Remission - E & G Waivers

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

(14301) Income Taxes

(14302) Real Estate Taxes

(14303) Personal Property Taxes

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.

(14310) Grants to Non-Public Agencies: Include expenses to non-public agencies for disbursement by them or reimbursement for expenditures made by them.

(14320) Grants to Political Subdivisions: Include expenses to political subdivisions and the federal government for disbursement by them or reimbursement for expenditures made by them.

(14520) Grants to Non-governmental organizations.

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

Non-Personnel Services Expenditure Account Codes

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.

(15140) Inland Marine Insurance: Include expenses to provide coverage on valuable properties that are transportable, e.g. antiques, art, furs, and jewelry.

(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.

(15220) Central Processor Capital Leases: Include expenses for capital lease agreements for central processor equipment like mainframe or large enterprise servers with high processing capacities.

Non-Personnel Services Expenditure Account Codes

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

(15330) Computer Software Rentals: Include expenses for operating leases of central processor equipment like mainframe or large enterprise servers computer application software, utility programs, and operating system software.

(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 Equip. Rental

Non-Personnel Services Expenditure Account Codes

(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 expenses of a tenant for the use of an entire structure.

(15351) Meeting Facilities Rentals

(1535U) Building Rent – Unallowable/Unallocable for Indirect cost purposes

(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.

(1536U) Land Rent – Unallowable/Unallocable for Indirect cost purposes

(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

(1541P) Preseason / extra meals

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

(15417) Criminal Conviction Checks

Non-Personnel Services Expenditure Account Codes

(15420) Electrical and Gas Service Charges (15421) Natural Gas Charges

Non-Personnel Services Expenditure Account Codes

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

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

(15450) DGS Parking Charges

(15470) Private Vendor Service Charges for eVA. Include expenses for eVA (Electronic Virginia) payments made in accordance with agreement between University Purchasing Department and the state Division of Purchase and Supply. (Central office use only.)

(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. For related expenses, see 1553.

(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

Non-Personnel Services Expenditure Account Codes

agreement to purchase an asset in installments and ownership changes hands at the beginning of the agreement.

(15640) Equipment and other Installment Purchases: 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.

(15960) Ind. Cost Recoveries-Aux. Cont. Chgs

(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

17000 Theatre Contracts

17100 Promoter Shows

17200 Speaker Contracts

17300 Film Contracts

17400 Dance Contracts

17600 Short Course Expenditures

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.

Non-Personnel Services Expenditure 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 to include wireless.

(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) Network Servers: Include computers designated by the manufacturer as servers, enterprise servers, server blade frames and components, network storage devices and systems, 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: Include assets used in the local area network not reported in 22150 such as routers, switches, hubs, bridges, etc costing \$2,000 or more per unit. This also includes cabling system components when not part of a state-owned building renovation or construction project.

(22170) Other Computer Equipment: Include all other equipment that cannot be reported in 22110 through 22160 costing \$2,000 or more per unit. 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 22120.

(22180) Computer Software Purchases: Include expenditures for the purchase of

Non-Personnel Services Expenditure Account Codes

computer application software, utility programs, and operation system software costing \$2,000 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 \$2,000 or more per unit.

(22182) Server Software: Include expenditures for server software costing \$2,000 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, exhibitivite, 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

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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 improvement costs \$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 instruments, and lasers costing \$2,000 or more per unit.

(22420) 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 \$2,000 or more per unit.

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(22421) Medical and Dental Equipment (EHSS Approval): Include expenses for x-ray equipment and respirators costing \$2,000 or more per unit.

(22430) Field Equipment: Include expenditures for portable and/or permanent non-disposable 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.

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(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 calculators, drafting machines, photocopying machines, typewriters, and similar equipment costing \$2,000 or more per unit.

(22649) Local Funds – Equipment Internal Loan

(22680) Office Equipment Improvements: Include expenses for restorations of and additions or modifications to existing office equipment which expands capability or capacity, or improves performance. Use this code when improvements costs \$2,000 or more.

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

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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.

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(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.

(22960) Indirect Cost Recoveries from Auxiliary Programs for Equipment: Include only the required recovery of indirect costs of equipment from Auxiliary Enterprise subprograms costing \$2,000 or more per unit.

(22970) Late Payment Penalties for Equipment: Include expenses for late charges assessed by vendors for the late payment of invoices for equipment costing \$2,000 or more per unit pursuant to the Prompt Payment Act .

(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.

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.

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(23110) Acquisition, Bridges: Include expenses for purchase or condemnation of bridges, causeways, and tunnels.

(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.

Non-Personnel Services Expenditure Account Codes

(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.

(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.

(23240) Construction, Water Ports: Include expenses of private sector contractors for construction of docks, marinas, piers, ramps, and similar structures. 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.

(23960) Ind. Cost Recoveries-Aux. Plant

(23970) Late Payment Penalties - Plant and Improvements: Include expenses for charges assessed by vendors for the late payment of invoices for plant and improvements pursuant to the Prompt Payment Act.

(23980) Inter-Agency Recoveries - Plant and Improvements: Recovery of the cost of plant and improvements incurred by programs or sub programs for services provided to other agencies. (This code may be employed only with the prior written approval of the Department of Planning and Budget.)

Non-Personnel Services Expenditure Account Codes

(23990) Intra-Agency Recoveries - Plant and Improvements: Recovery of the cost of plant and improvements incurred by programs or sub programs 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.)

(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