

Procedure 60108a: Personnel Services 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.

A. 1110 Employee Benefits Budget:

Includes expenditures for employer retirement contributions, federal old-age insurance for salaried State employees, federal old-age insurance for wage-earning State employees, group insurance, medical-hospitalization insurance, and teacher's insurance annuity.

(11110) Employer Retirement Contributions: Include expenditures of retirement system trust fund for State employees.

(11111) Federal CSRS Retirement

(11112) Federal FERS Retirement

(11113) Federal TSP Base Contribution

(11114) Federal TSP Match Contribution

(11120) Federal Old-Age Insurance for Salaried State Employees: Include expenditures of Contribution Fund for old-age survivors' benefits for salaried State employees.

(11130) Federal Old-Age Insurance for Wage-Earning State Employees: Include expenditures of Contribution Fund for old-age and survivors' benefits for wage-earning State employees.

(11140) Group Insurance: Include expenditures of group insurance program provided for the benefit of State employees.

(11141) Federal Life Insurance

(11150) Medical/Hospitalization Insurance: Include expenditures of group medical/hospitalization insurance program provided for the benefit of State employees.

(11151) Dental Insurance

(11152) Disability Insurance

(11170) Long-term Disability Insurance: Includes expenditures of the long-term disability program provided for the benefit of state employees.

(111F-) Negotiated Fringe Benefits: Include fringe benefits charged to sponsored program funds.

(111F1) Negotiated Fringe Benefits Faculty Employees

(111F2) Negotiated Fringe Benefits Part Time Employees

(111F3) Negotiated Fringe Benefits Classified Employees

(111F4) Negotiated Fringe Benefits Graduate Student Employees

(111F5) Negotiated Fringe Benefits Summer Faculty Employees

(111F6) Negotiated Fringe Benefits Special Research Faculty Employees

B. 1120 Salaries, Classified Budget:

Includes expenditures for appointed officials' salaries, classified salaries, and overtime salaries.

(11220) Salaries, Appointed Officials: Include expenditures for compensation, severance pay, and incentive awards to persons who are appointed to their position and are paid at a yearly rate specified in Part 4 (General Provisions) of the Appropriation Act.

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

(11230) Classified Salaries - Academic Year

(11231) Classified Salaries - Calendar Year

(11232) Part - Time / Temporary Full –Time Classified Salaries

(11250) Salaries, Overtime: Include expenditures for compensation to persons who are paid at an established yearly rate, for hours worked in excess of their normal workweek.

(1128-) Salaries, Information Technology: Include salary expenses for employees performing a role in information technology who would otherwise have salary expenses coded in accounts 1123x.

(11280) Classified Salaries Academic Year – Information Technology

(11281) Classified Salaries Calendar Year – Information Technology

(11282) Part-Time / Temporary Full-Time - Classified Salaries – Information Technology

(11283) Administrative Faculty Salaries – Academic Year, Information Technology

(11284) Administrative Faculty Salaries – Calendar Year, Information Technology

(11285) Part-Time/Temporary Full-Time - Administrative Faculty Salaries, Information Tech

(1129) Salaries, Information Technology, Overtime: Include salary expenses for employees performing a role in information technology who would otherwise have overtime salary expenses coded in account 11250.

(1129) Classified Salaries Overtime – Information Technology

C. 1130 Salaries, Teaching and Research:

Includes expenditures for administrative, teaching, and research salaries and for bonuses and incentives, commissions and fees, and overseas differential compensation.

(1130) Salaries, Teaching and Research: Include expenditures for compensation to persons for professional services rendered on a full-time (temporary, restricted or permanent) basis or a permanent, part-time basis in research and teaching positions. Include educational leave. Do not include final compensation to employees for annual, sick, or compensatory leave balances.

(11301) Teaching & Research Salaries – Academic Year

(11302) Part Time / Temporary Full Time Teaching and Research Faculty Salaries – Academic Year

(11303) Teaching & Research Salaries – Calendar Year

(11304) Part Time / Temporary Full Time Teaching and Research Faculty Salaries – Calendar Year

(11305) Special Research Faculty Teaching and Research – Academic Year

(11306) Special Research Faculty Part Time / Temporary Full Time Teaching and Research Faculty Salaries – Academic Year

(11307) Special Research Faculty Teaching and Research – Calendar Year

(11308) Special Research Faculty Part Time / Temporary Full Time Teaching and Research Faculty Salaries – Calendar Year

(11320) Salaries, Active Military Supplement: Include expenditures for supplemental pay based on the difference between the state employee's base salary and the gross military pay plus allowances paid to the employee for service in the armed forces of the United States. Use this code for classified and non-classified employees covered by the executive order per guidelines of the Department of Human Resource Management. Benefits will continue to be charged to the 1110 series of sub object codes. This action complies with EO 44 (2003) and guidelines issued by DHRM. (Eff. 3/26/2003)

(1135) Salaries, Administrative Higher Education: Include expenditures for compensation to persons for professional services rendered on a full-time (temporary, restricted, or permanent) basis or a permanent, part-time basis in administrative positions carrying faculty appointment. Include educational leave. Do not include final compensation to employees for annual, sick, or

compensatory leave balances.

(11351) Administrative Salaries – Academic Year

(11352) Administrative Salaries – Calendar Year

(11353) Part Time / Temporary Full Time Administrative Faculty Salaries

(1138) Overpayments to be Reimbursed: Salary and wage overpayments made to employees which will be reimbursed by employees.

(11999) Overpayments to be Reimbursed

(11390) Special Payments for Academic Services: Include expenditures for one-time payments made for faculty bonuses and special payments.

D. 1140 Wages Budget:

Includes expenditures for general wages, graduate assistant, overtime, student, information technology, and work study student wages.

(11410) Wages, General: Include expenditures for compensation to persons who are paid at an hourly rate. For information technology wages, see account 11490 or 11491.

(11430) Wages, Overtime: Include expenditures for compensation to persons who are paid at an hourly rate for hours worked in excess of 40 hours per week.

(11440) Wages, Student: Include expenditures for compensation made to graduate and undergraduate students for all services other than those included in 116-- and 118---. Include expenditures for overtime payments.

(11460) Wages, Federal Work Study Student: Include expenditures for compensation to students participating in federal work study programs.

(11490) Wages, General, Information Technology: Include expenses for compensation to persons paid an hourly rate and whose actual job duties involve information technology.

(11491) Wages, Administrative Faculty, Information Technology: Include expenses for compensation to administrative faculty employees paid an hourly rate and whose actual job duties involve information technology.

(114GA) Graduate Assistant Wages

(114MA) Graduate Assistant Wages – Vet Med Research

(114SGA) Sr. Graduate Assistant Wages

E. 1150 Disability Benefits Budget:

Includes expenditures for income replacement payments made to state employees under the Virginia Workers' Compensation Act or the short-term or long-term disability benefit program. (Effective date January 1, 1999)

(11510) Workers' Compensation Awards: Include expenditures for workers' compensation awards to state employees under the Virginia Workers' Compensation Act or the short-term or long-term disability benefit program. (Effective date January 1, 1999)

(11520) Supplemental Workers' Compensation Awards: Include expenditures for supplemental workers' compensation awards to state employees who are not participating in the short-term disability program. (Effective date January 1, 1999)

(11530) Short-term Disability Benefits: Include expenditures for the payment of short-term disability payments to state employees under the Sickness and Disability Program. (Effective date January 1, 1999)

(11540) Supplemental Disability Benefits: Include expenditures for supplemental workers' compensation award payments to state employees under the Sickness and Disability Program. (Effective date January 1, 1999)

(11580) Recoveries for Workers' Compensation Awards: Reimbursement to university from the Department of Human Resource Management for workers' compensation awards under the Virginia Workers' Compensation Act or the short-term or long-term disability benefit program. (Rev. effective July 1, 2004)

F. 1160 Wages - Summer & Special Teaching and Research Budget:

Include expenses for summer and special teaching and research wages.

(1160-) Wages, Teaching and Research Part-Time: Include expenditures for compensation to persons for professional services rendered in research and instructional positions other than those described in 1130. Include compensation for summer session teaching, overload teaching and evening sessions, and part-time teaching when the individual is not permanently employed.

(11601) Teaching & Research (T&R) Adjunct Wages

(11602) T&R Continuing Education Wages

(11603) T&R Summer School Wages

(11604) T&R One-time Payments

G. 1169 WTA - Personal Services Cost:

Include expenses for the compensation of state employees involuntarily separated from the state government through the Workforce Transaction Act of 1995 (WTA).

(11710) WTA – Faculty Payments for Severance Benefits

(11711) WTA – Classified Payments for Severance Benefits

(11720) WTA – FICA for Salaried Employees

(11730) WTA – Medical/Hospitalization Insurance

(11740) WTA – Group Life Insurance

- (11750) WTA – Early Retirement Payments**
- (11760) WTA – Faculty Annual Leave Payouts**
- (11761) WTA – Classified Annual Leave Payouts**
- (11770) WTA – Faculty Sick Leave Payouts**
- (11771) WTA – Classified Sick Leave Payouts**
- (11780) WTA – Faculty Compensatory Leave Payouts**
- (11781) WTA – Classified Compensatory Leave Payouts**
- (11790) WTA – Unemployment Compensatory Awards**

H. 1170 Lab Support Services Budget:

Include expenditures for services provided by Laboratory Support Services.

I. 1180 Graduate Teaching & Research Stipends Budget:

Include expenses for graduate teaching and research stipends.

(118---) Graduate Teaching & Research Stipends

- (118GRA) Graduate Research Assistant Stipends**
- (118GTA) Graduate Teaching Assistant Stipends**
- (118MRA) Graduate Research Assistant Stipends – Vet Med**
- (118MTA) Graduate Teaching Assistant Stipends – Vet Med**
- (118SRA) Sr. Graduate Research Assistant Stipends**
- (118STA) Sr. Graduate Teaching Assistant Stipends**

J. 1190 Other Leave Payout & Recovers Budget:

Include expenses for annual leave, sick leave, compensatory leave, overpayments to be reimbursed. Use this code for recoveries from other state agencies and other non-state entities.

(119--) Salaries, Annual, Sick, and Compensatory Leave Balances: Include expenditures for final compensation to eligible employees for their annual, sick, and compensatory leave balances.

- (11971) Faculty Annual Leave Payouts**
- (11972) Classified Annual Leave Payouts**
- (11981) Faculty Sick Leave Payouts**
- (11982) Classified Sick Leave Payouts**
- (11991) Faculty Compensatory Leave Payouts**
- (11992) Classified Compensatory Leave Payouts**

(1198) Inter-Agency Recoveries for Personal Services: Recovery of the cost of personal services incurred by programs or subprograms for services provided to other agencies. (This code may be used only with the prior written approval of the Department of Planning and Budget.)

(11980) Inter-Agency Recoveries for Personal Services:

(1199) Intra-Agency Recoveries for Personal Services: Recovery of the cost of personal services incurred by programs or subprograms within the university. (This code may be used only with the prior written approval of the Department of Planning and Budget.)

(11990) Intra-Agency Recoveries for Personal Services