
Object of Expenditure Structure

Department of Planning and Budget

for FY 2012

(There are no changes since the 3rd Revision was issued on September 15, 2010.)

EXPENDITURE STRUCTURE

Table of Contents

	Page
I. Introduction.....	ii
A. General.....	ii
B. Levels of Expenditure Definitions.....	ii
C. Highlighted Changes for FY 2011.....	iv
II. Expenditure Structure Coding.....	1
A. Operating Expenses.....	1
B. Fixed Asset Expenses.....	23
C. Debt Service Expenses.....	29
D. Budgetary Convenience Codes.....	31

EXPENDITURE STRUCTURE

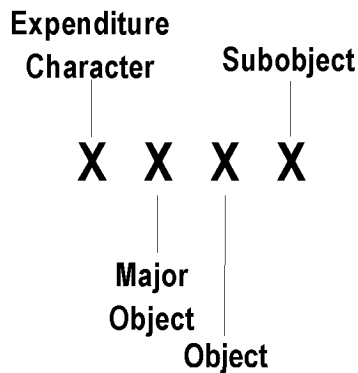
I. INTRODUCTION

A. General

The Expenditure Structure is a mechanism for classifying in a systematic manner different types of expenditures and for collecting expenditure information. The information is used for accounting control, financial management, and budgeting purposes.

B. Levels of Expenditure Definitions

1. Character of Expenditure. The broadest grouping of expenditures, based on designated use. The characters of expenditure consist of three major divisions: Operating Expenses, Fixed Asset Expenses, and Debt Service Expenses.
2. Major Object of Expenditure. The broadest subdivision of character, which describes an aggregation of objects of expenditure.
3. Object of Expenditure. An organization of expenditures, which describes an aggregation of subobjects of expenditure.
4. Subobject of Expenditure. A distinct expenditure.
5. Coding. The expenditure classification code consists of four digits, which identify the following components:



- a. The first digit denotes the expenditure character, such as:
 - 1xxx - Operating Expenses
 - 2xxx - Fixed Asset Expenses
 - 3xxx - Debt Service Expenses
- b. The two left digits denote the major object classification of expenditure, such as:

11xx - Personal Services
12xx - Contractual Services

- c. The three left digits denote the object of expenditure, such as:
 - 111x - Employee Benefits
 - 112x - Salaries

- d. The four digits denote the subobject of expenditure, such as:
 - 1111 - Employer Retirement Contributions– VRS Defined Benefits program
 - 1114 - Group Life Insurance

- e. For accounting purposes, all source documents must be coded at the subobject of expenditure level using the four-digit code, e.g., 1113. For budgeting purposes, the level of expenditure used will differ depending upon the requirements for the source documents.

Changes effective during FY 2011 (including three issues: July 1, July 14, and September 15, 2010)

1111, Employer Retirement Contributions – VRS Defined Benefits program: Include expenses for payments made to the retirement system trust fund *for the employer portion of* a defined benefit program for salaried state employees. *See 1165 for the employee portion of a defined benefit program.* *Also*, see 1119 for Defined Contribution expenses. [Rev. eff. 4/1/2010]

1165, Employee Retirement Contributions – VRS Defined Benefits program: Include expenses for payments made to the retirement system trust fund for *the employee portion of* a defined benefit program for salaried state employees. *See 1111 for the employer portion of a defined benefit program.* *Also*, see 1119 for Defined Contribution expenses. [Eff. 4/1/2010]

1292, VITA Services Provided to Out-of-Scope Agencies: Include expenses for a variety of information technology (IT) services provided by VITA to state agencies that are not included in the VITA/NG infrastructure contract. IT services may include activities provided by VITA as covered under the 127-X Technical Services series of subobject codes, such as IT design and development, computer operating services, and IT infrastructure services. Do not include telecommunication services in this subobject of expenditure (see subobject code 1216). Note that "Out-of-Scope" agencies are typically agencies outside of the executive branch of state government.

1426, Payouts to State 529 Plans and Investment Management Firms: Include payouts to other qualified state 529 plans and to management investment firms such as American Funds for rollovers and for investment direction changes.

1459, Tier III Colleges General Fund Distribution: *This subobject code is reserved for use by the Department of Accounts for making Tier III general fund distributions.* [Eff.9-15-2010]

1535, Building Rentals: Include ~~expenses of a tenant~~ *rent payments made directly to a private sector landlord, rental agent, or state agency other than the Department of General Services,* for use of a

structure or part of a structure. *See 1538 for rent for state owned facilities, or 1539 for rent for privately owned facilities administered by DGS. [Rev. eff. 7-1-2010]*

1538, Building Rentals – State Owned Facilities: Include rental fees charged by the Department of General Services for space in state-owned facilities. [Eff. 7-1-2010]

1539, Building Rentals – Non-State Owned Facilities (Payment Administered by DGS): Include rental payments to the Department of General Services, Division of Real Estate Services for space in private sector owned facilities. [Eff. 7-1-2010]

II. EXPENDITURE STRUCTURE CODING

OPERATING EXPENSES

A. Operating Expense Character: This character of expense includes expenditures for personal services, contractual services, supplies and materials, transfer payments, and continuous charges.

11-XX, PERSONAL SERVICES: Include expenditures for employee benefits, salaries, special payments and wages of state employees.

111-X, Employee Benefits: Include expenditures for employer retirement contributions, federal old-age insurance for salaried state employees, federal old-age insurance for wage-earning state employees, group insurance, medical-hospitalization insurance, and teachers' insurance annuity.

1111, Employer Retirement Contributions – VRS Defined Benefits program: Include expenses for payments made to the retirement system trust fund *for the employer portion of* a defined benefit program for salaried state employees. *See 1165 for the employee portion of a defined benefit program.* Also, see 1119 for Defined Contribution expenses. [Rev. eff. 4/1/2010]

1112, Federal Old-Age Insurance for Salaried State Employees (**Salaried Social Security and Medicare**): Represents the employer's ~~include~~ expenses for salaried state employees of Contribution Fund for the old-age, ~~and~~ survivors and disability insurance (OASDI), referred to as social security; and the Federal Medicare Tax or health insurance tax (HI) withheld under FICA. ~~benefits for salaried state employees (Social Security).~~ For related expenses for wage employees, see 1113. [Rev. eff. 7/1/2010]

1113, Federal Old-Age Insurance for Wage-Earning State Employees (**Wage Social Security and Medicare**): Represents the employer's expenses for wage state employees for the old-age, ~~and~~ survivors and disability insurance (OASDI), referred to as social security; and the Federal Medicare Tax or health insurance tax (HI) withheld under FICA. ~~Include expenses of Contribution Fund for old age and survivors' benefits for wage earning state employees (Social Security).~~ [Rev. eff. 7/1/2010]

1114, Group Life Insurance: Include expenses of group life insurance program provided for the benefit of state employees. For related expenses, see 1133. [Rev. eff. 7/1/00]

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

1116, Retiree Health (Medical/Hospitalization) Insurance Credit Premium: Include expenses for payments to the Retiree Health Insurance Fund.

1117, VSDP and Long-term Disability Insurance: Include expenses for the VSDP short-term and the long-term disability programs provided for the benefit of state employees. [Eff. 7/1/98]

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

1119, Employer Retirement Contributions - **Defined Contribution** program: Include expenses for payments made to an employee's defined contribution account. See 1111 for Defined Benefits expenses. Eff. 7/1/99.

112-X, Salaries: Include expenditures for administrative higher education salaries, appointed officials' salaries, classified salaries, other officials' salaries, overtime salaries, and teaching and research salaries.

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

1122, Salaries, Appointed Officials: Include expenses 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 expenses for compensation and severance pay to persons who are paid at an established yearly rate in positions which are covered by the Virginia Personnel Act. Do not include final compensation to employees for annual, sick, or compensatory leave balances. Charge expenses for VALORS participants to 1127. [Rev. eff. 7/1/01]

1124, Salaries, Other Officials: Include expenses for compensation, severance pay, and incentive awards to persons who are paid at a yearly rate and are in positions which are exempt from the Virginia Personnel Act and whose salaries are not specified in Part 4 (General Provisions) of the Appropriation Act. Do not include final compensation to employees for annual, sick, or compensatory leave balances. Charge expenses for VALORS participants to 1127. [Rev. eff. 7/1/01]

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

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

1127, Salaries, Virginia Law Officers' Retirement System Participants: Include expenses for compensation and severance pay for persons participating in the Virginia Law Officers' Retirement System (VALORS). [Eff. 7/1/01]

1128, Salaries, Information Technology Employees: Include salary expenses for employees performing a role in information technology who would otherwise have salary expenses coded in subobjects 1121 through 1125. This subobject code is in effect starting January 1, 2003 and to be used starting with the January 16, 2003 payroll. [Eff. 1/1/03]

1129, Salaries, Overtime for Information Technology Employees: Include expenses for compensation to persons performing a role in information technology who are paid at an established yearly rate, for hours worked in excess of their normal workweek. This expense would otherwise have overtime coded in subobject 1125. This subobject code is in effect starting January 1, 2003 and to be used starting with the January 16, 2003 payroll. [Eff. 1/1/03]

113-X, Special Payments: Include expenditures for bonuses and incentives, commissions and fees, overseas differential compensation, specified per diem services, wages and allowances, and work programs.

1131, Bonuses and Incentives: Include expenses for payment of bonuses and incentives to state employees. [Rev. eff. 7/1/99]

1132, Salaries, Active Military Supplement: Include expenses for supplemental pay based on the difference between the state employee's base salary and the gross military pay plus allowances paid to the employee

for service in the armed forces of the United States. Use this code for classified and non-classified employees covered by the executive order per DHRM guidelines. Benefits will continue to be charged to the 1110 series of subobject codes. This action complies with EO 44 (2003) and guidelines issued by the Department of Human Resource Management. [Eff. 3/26/03]

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

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

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

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

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

Relocated Current 1138, Early Retirement Incentive Payments, to 1161

1138, Deferred Compensation Match Payments: Include expenses for employer match of the state employee deferred compensation program. [Eff. 7/1/99. The subobject code entitled, Early Retirement Incentive Payments was relocated to 1161.]

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

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

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

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

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

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

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

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

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

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

1149, Wages, Information Technology Employees: Include expenses for compensation to persons paid an hourly rate and whose actual job duties involve information technology. This subobject code is in effect starting January 1, 2003 and to be used starting with the January 16, 2003 payroll. [Eff. 1/1/03]

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

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

1152, Supplemental Workers' Compensation Awards: Include expenses for supplemental workers' compensation awards to state employees who are not participating in the short-term disability program. [Eff. 7/1/98]

1153, Short-term Disability Benefits: Include expenses for the payment of short-term disability payments to state employees under the Sickness and Disability Program. [Eff. 7/1/98]

1154, Supplemental Disability Benefits: Include expenses for supplemental workers' compensation award payments to state employees under the Sickness and Disability Program. [Eff. 7/1/98]

1158, Recoveries for Workers' Compensation Awards: Reimbursement to agency from Department of General Services for workers' compensation awards under the Virginia Workers' Compensation Act or the short-term or long-term disability benefit program. [Eff. 7/1/98]

116-X, Termination Personal Service Costs: Include expenditures for final compensation costs associated with the termination of employees. [Eff. 7/1/99]

1161, Early Retirement Incentive Payments: Include expenses for special payments to persons in teaching positions in institutions of higher education that receive early retirement payments under an approved early retirement incentive plan. [Relocated from 1138 eff. 7/1/99.]

1162, Salaries, Annual Leave Balances: Include expenses for final compensation to eligible employees for their annual leave balances. [Relocated from 1127 eff. 7/1/99.]

1163, Salaries, Sick Leave Balances: Include expenses for final compensation to eligible employees for their sick leave balances up to the specified limit. Include the payout of disability credits for employees participating in the Virginia Sickness and Disability Program. [Relocated from 1128 eff. 7/1/99, Rev. 7/1/03.]

1164, Salaries, Compensatory Leave Balances: Include expenses for final compensation to eligible employees for their compensatory time earned but not taken. [Relocated from 1129 eff. 7/1/99.]

1165, Employee Retirement Contributions – VRS Defined Benefits program: *Include expenses for payments made to the retirement system trust fund for the **employee portion** of a defined benefit*

program for salaried state employees. See 1111 for the employer portion of a defined benefit program. Also, see 1119 for Defined Contribution expenses. [Eff. 4/1/2010]

117-X, WTA – Workforce Transition Act Termination Personal Service Costs: Include expenditures for final compensation costs associated with the termination of employees under the provisions of the Workforce Transition (WTA) Act of 1995, Title 2.2, Chapter 32 of the Virginia Code: §2.2-3202. [Eff. 7/1/02]

1171, WTA - Payments for Transitional Severance Benefits: Include expenses for payments of severance to employees eligible for severance benefits allowed under §2.2-3203 of the Virginia Code. Charge expenditures for WTA related retirement to 1175. [Eff. 7/1/02.]

1172, WTA - Federal Old-Age Insurance for Salaried State Employees: Include expenses of Contribution Fund for old-age and survivors' benefits for salaried state employees (*Social Security*) provided for the severance benefit of employees involuntarily separated under the WTA Act of 1995. [Eff. 7/1/02.]

1173, WTA - Medical/Hospitalization Insurance: Include expenses of group medical/hospitalization insurance program provided for the benefit of employees involuntarily separated under the WTA Act of 1995. [Eff. 7/1/02.]

1174, WTA - Group Life Insurance: Include expenses of group life insurance program provided for the benefit of employees involuntarily separated under the WTA Act of 1995. [Eff. 7/1/02.]

1175, WTA - Early Retirement Payments: Include expenses for special payments for employees eligible for retirement allowed under §2.2-3204 of the Virginia Code. [Eff. 7/1/02.]

1176, WTA - Salaries, Annual Leave Balances: Include expenses for final compensation to eligible employees participating in the WTA Act of 1995 for their annual leave balances. [Eff. 7/1/02.]

1177, Salaries, Sick Leave Balances: Include expenses for final compensation to eligible employees participating in the WTA Act of 1995 for their sick leave balances up to the specified limit. Include the payout of disability credits for employees participating in the Virginia Sickness and Disability Program. [Eff. 7/1/02.]

1178, WTA - Salaries, Compensatory Leave Balances: Include expenses for final compensation to eligible employees participating in the WTA Act of 1995 for their compensatory time earned but not taken. [Eff. 7/1/02.]

1179, WTA - Unemployment Compensation Awards: Include expenses for unemployment compensation payments (insurance and claims) to employees participating in the WTA Act of 1995. [Eff. 7/1/02.]

See Convenience Codes in Part D for Turnover and Vacancy Codes

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

1197, Indirect Cost Recoveries from Sponsored Programs for Personal Services: Include only the required recovery of indirect costs for personal services from the Sponsored Programs or service areas. (This code may be employed only by the institutions of higher education.) [Eff. 7/1/97]

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

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

12-XX, CONTRACTUAL SERVICES: Include expenditures for communication services, employee development services, health services, management and informational services, repair and maintenance services, support services, technical services, and transportation services.

1205, Seat Management Services: Include expenditures for Seat Management services, which provide computer hardware and software through a contract from a single source. Services include hardware, software, support, and disposal.¹ [Eff. 7/1/02]

1209, Charge Card Purchases of Contractual Services: Include expenditures made by charge card for purchasing contractual services under the guidelines of the Small Purchase Charge Card Program. *Effective May 2009, DOA/DPB policy requires agencies to reclassify charge card convenience codes to the correct subject codes. See Step 6 on page 32 of Section 20355 of the CAPP Manual.* [Rev. eff. 7/21/09]

121-X, Communication Services: Include expenditures for freight and express services, media services, messenger services, postal services, printing services, and telecommunications services.

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

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

1213, 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 geographical delivery zone.

1214, 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 1212 or 1219.

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

1216, Telecommunications Services (provided by VITA): Include expenses for services *that* provide for cables, facsimile-transmission, local and long distance voice, video, and data connections including telephones-service, *wireless telephone service*, telegrams transmission, teletypes transmission, and similar telecommunications services provided by VITA.² [Rev. eff. 7/1/10]

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

1217, Telecommunications Services (provided by Non-State vendor): Include expenses for services that provide for cables, facsimile-transmission, local and long distance voice, video, and data connections including telephones-service, *wireless telephone service*, telegrams transmission, teletypes transmission, and similar telecommunications services provided by private sector. [Rev. eff. 7/1/2010]

1218, Telecommunications Services (provided by another State agency): Include expenses for services that provide for cables, facsimile-transmission, local and long distance voice, video, and data connections including telephones-service, *wireless telephone service*, telegrams transmission, teletypes transmission, and similar telecommunications services provided by state agencies other than VITA. [Rev. eff. 7/1/10]

1219, Inbound Freight Services: Include expenses for packaged 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.

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

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

1222, 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 2221 and 2224. [Rev. eff. 7/1/00]

1224, Employee Training Courses, Workshops, and Conferences: Include costs, such as registration fees and materials for attending training courses, workshops, and conferences. Do not include expenses for information technology training; see subobject code 1228. [Rev. 7/1/02] (For other related costs see 1227)

1225, Employee Tuition Reimbursement: Include reimbursement to state employees for courses taken and satisfactorily completed. [Eff. 7/1/00]

1226, Employee Training Consulting Services: Include all expenditures paid to bring professional training consultants to the agency for employee development, including expenses for course development, delivery, administration, or evaluation. [Eff. 7/1/00]

1227, Employee Training - Transportation, Lodging, Meals, and Incidentals: Include costs for airfare, taxis, tolls, lodging, meals, and personal vehicle mileage reimbursement, associated with employee training and development coded as 1224, 1225, or 1226. [Eff. 7/1/00]

1228, Employee Information Technology (IT) Training Courses, Workshops, and Conferences: Include expenditures such as registration fees and materials for attending training courses, workshops, and conferences on information technology. For related expenditures see 1227. [Eff. 7/1/02]

²VITA plans to highlight on its monthly bills the appropriate subobject code to use for paying the charges.

123-X, Health Services: Include expenditures for clinic services, dental services, hospital services, medical services, nursing home services, and x-ray and laboratory services.

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

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

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

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

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

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

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

1238, Other Medical Services: Include expenses for medical services that would otherwise be recorded in subobject 1234 but must be recorded in this code for internal accounting purposes. Agencies must seek permission from DPB before use of this code. [Eff. 4/6/05]

124-X, Management and Informational Services: Include expenditures for auditing services, fiscal services, attorney services, miscellaneous legal services, management services, personnel development services, and public informational and public relations services.

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

1242, Fiscal Services: Include expenses for services provided by private sector *banks*, accountants, financial advisors, and similar experts. [Rev. eff. 5/4/01]

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

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

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

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

1247, Legal Services: Include expenses for court reporters, hearing examiners, miscellaneous court costs, recording fees, notary fees and services, and legal services other than attorney fees. [Rev. eff. 9/21/05]

1248, Media Services: Include expenses for services provided to advertise by magazine, newspaper, periodical, radio, television, or other media. Exclude expenses chargeable to 1246 or 1249.

1249, Recruitment Advertising: Include payments for advertising in newspapers, magazines, radio, or other media as part of the employment recruitment process. [Eff. 7/1/06]

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

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

1252, Electrical Repair and Maintenance Services: Include expenses for services provided to repair and maintain electrical systems (including network cabling) in buildings, shelters, towers, and on grounds. [Rev. 7/1/02]

1253, 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 1256 and 1259.

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

1255, 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 they are included in the cost of work performed under contract.

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

1257, 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.

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

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

126-X, Support Services: Include expenditures for architectural and engineering services, aviation services, clerical services, food and dietary services, laundry and linen services, manual labor services, production services, and skilled services.

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

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

1263, Clerical Services: Include expenses for services provided by private sector typing, keypunching, word processing, filing, secretarial, stenographic, and similar clerical firms.

1264, 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.

1265, 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.

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

1267, 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).

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

127-X, Technical Services: Include expenditures for information technology (*IT*) related services such as systems design and development, hardware maintenance, software maintenance, packaged software acquisition and maintenance, and operations. [Rev. 7/1/02]

1271, 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.³ [Rev. 7/1/09]

~~1272, VITA Information Technology Integration Costs—Personal Services Costs.~~ *This code is eliminated effective 6-30-06.*

1272, VITA Pass Thru Charges (New Code): Include expenses for pass through charges for goods and services procured through VITA/NG partnership and billed by VITA such as agency specific software maintenance renewals and other software not included in the VITA rate structure (e.g., Adobe Acrobat, Visio, and Toad).³ [Eff. 7/1/09]

1273, 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 other technical and management personnel who provide assistance in *IT* planning, feasibility analyses, and design and development of systems. [Rev. eff. 7/1/04]

1274, Computer Hardware Maintenance Services: Include expenses for services to repair and maintain computer and computer peripheral hardware. Use 1205 for seat management services. [Rev. 7/1/02]

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

1276, Computer Operating Services (provided by VITA): Include expenses for services provided through VITA for computer operations and other costs associated with the operation of computer hardware.³ [Ref. eff. 7/1/06]

1277, 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. [Rev. eff. 7/1/04]

1278, VITA Information Technology Infrastructure Services (Provided by VITA): Include expenses for services provided through VITA for agency infrastructure and other costs associated with the provision of infrastructure services activities *such as monthly recurring charges for laptops, desktops, servers, and shared LAN devices.*³ [Rev. eff. 7/1/09]

1279, 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 2218 for software purchases (and a definition of software) and 2219 for development tool purchases. [Rev. 7/1/03]

128-X, Transportation Services: Include expenditures for moving and relocation services, personal vehicle travel, public carrier travel, state vehicle travel, subsistence and lodging, and travel supplements and aid.

1281, Moving and Relocation Services: Include expenses for services provided for relocating 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. For related expenses, see 1211.

1282, Travel, Personal Vehicle: Include expenses for transportation by personal vehicle. Exclude parking fees and tolls. Travel costs associated with attending training courses should be charged to 1227. [Rev. eff. 7/1/00]

1283, 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 training courses should be charged to 1227. [Rev. eff. 7/1/00]

1284, Travel, State Owned or Leased Vehicles: Include expenses for transportation by state vehicles such as the Commonwealth's centralized fleet of vehicles managed by the DGS, Office of Fleet Management Services. Exclude parking fees and tolls. Travel costs associated with attending training courses should be charged to 1227. [Description Rev. eff. 7/1/07]

1285, Travel, Subsistence, and Lodging: Include expenses for gratuities, lodging, and similar subsistence and for parking fees and tolls related to 1282 and 1284. Travel costs associated with attending training courses should be charged to 1227. [Rev. eff. 7/1/00]

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

1287, 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 a training or education package and are not reportable to the IRS should be charged to subobject code 1227.) [Rev. eff. 7/1/00]

³VITA plans to highlight on its monthly bills the appropriate subobject code to use for paying the charges.

1288, 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 a training or education package and are not reportable to the IRS should be charged to subobject code 1227.) [Rev. eff. 7/1/00]

1292, VITA Services Provided to Out-of-Scope Agencies: Include expenses for a variety of information technology (IT) services provided by VITA to state agencies that are not included in the VITA/NG infrastructure contract. IT services may include activities provided by VITA as covered under the 127-X Technical Services series of subobject codes, such as IT design and development, computer operating services, and IT infrastructure services. Do not include telecommunication services in this subobject of expenditure (see subobject code 1216). Note that "Out-of-Scope" agencies are typically agencies outside of the executive branch of state government. [Eff. 9/15/2010]

1295, Undistributed Contractual Services: See Section II D. For budget development only; not for expenditures.

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

1297, 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.

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

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

13-XX, SUPPLIES AND MATERIALS: Include expenditures for administrative supplies, energy supplies, manufacturing and merchandising supplies, medical and laboratory supplies, repair and maintenance supplies, residential supplies, and specified use supplies.

1309, Charge Card Purchases of Supplies and Materials: Include expenditures made by charge card for purchasing supplies and materials under the guidelines of the Small Purchase Charge Card Program.. *Effective May 2009, DOA/DPB policy requires agencies to reclassify charge card convenience codes to the correct subobject codes. See Step 6 on page 32 of Section 20355 of the CAPP Manual.* [Rev. eff. 7/21/09]

131-X, Administrative Supplies: Include expenditures for apparel supplies, office supplies, and stationery and forms.

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

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

1313, Stationery and Forms: 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.

132-X, Energy Supplies: Include expenditures for coal, gas, gasoline, oil, and steam.

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

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

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

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

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

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

133-X, Manufacturing and Merchandising Supplies: Include expenditures for alcoholic beverages, license tags, manufacturing supplies, merchandise, and packaging and shipping supplies.

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

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

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

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

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

134-X, Medical and Laboratory Supplies: Include expenditures for laboratory and field supplies and medical and dental supplies.

1341, 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.

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

1343, Field 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 equipment.

1344, Pharmaceutical Drugs: Include expenses for pharmaceutical drugs.

135-X, Repair and Maintenance Supplies: Include 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.

1351, 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.

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

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

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

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

1356, Highway Repair and Maintenance Materials: Include expenses for calcium, stone, sand, straw, marking paint, steel brooms, and similar maintenance supplies used in the repair and maintenance of roadways. [Eff. 2-27-04]

136-X, Residential Supplies: Include expenditures for clothing supplies, food and dietary supplies, food service supplies, laundry and linen supplies, and personal care supplies.

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

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

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

1364, Laundry and Linen Supplies: Include 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.

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

137-X, Specific Use Supplies: Include expenditures for agricultural supplies, architectural and engineering supplies, computer operating supplies, educational supplies, fish and wildlife supplies, law enforcement supplies, photographic supplies, and recreational supplies.

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

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

1373, Computer Operating Supplies: Include expenses for paper, bar cards, disposable media (e.g., tapes and disks), and other computer operating supplies. [Rev. 7/1/02]

1374, Educational Supplies: Include expenses for blank audio tapes, blank phonograph records, blank video tapes, chalk, erasers, and similar educational supplies.

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

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

1377, Photographic Supplies: Include expenses for chemicals, film, digital media, and similar photographic supplies. [Rev. 7/1/02]

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

1379 Highway Emergency Operations Materials: Include expenses for salt, abrasives, and similar materials used in the maintenance of highways during emergency operations. [Eff. 2-27-04]

1395, Undistributed Supplies/Materials: See Section II D. *For budget development only; not for expenditures.*

1396, Indirect Cost Recoveries from Auxiliary Programs for Supplies and Materials: Include only the required recovery of indirect costs of supplies and materials from Auxiliary Enterprise service areas. (This code may be employed only by institutions of higher education.)

1397, 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.

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

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

14-XX, TRANSFER PAYMENTS: Include expenditures for awards, contributions, and claims; educational and training assistance; grants and aid; and dedicated and general shared revenues.

141-X, Awards, Contributions, and Claims: Include expenditures for income assistance payments, individual claims and settlements, interstate compacts and agreements, premiums, unemployment compensation awards, unemployment compensation reimbursements, and workers' compensation awards.

1411, 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.

1412, Workers' Compensation Awards: Include expenses of the Workers' Compensation Commission for workers' compensation payments to individuals. (This subobject code is for use by the Workers' Compensation Commission only; other state agencies must use the subobject codes found in the 1150 series entitled, Disability Payments.) [Eff. 7/1/00]

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

1414, Unemployment Compensation Awards: Include expenses for unemployment compensation payments (insurance and claims) to individuals.

1415, Unemployment Compensation Reimbursements: Include expenses for reimbursements made by state agencies to the Trust Fund for benefits provided to former state employees.

1416, Payments on Behalf of Individuals: Include payments to third parties for goods or services that are performed for individuals such as payments for victims of crime. [Eff. 7/1/09]

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

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

142-X, Educational and Training Assistance: Include expenditures for graduate scholarships and fellowships, student loans, tuition and training assistance, tuition waivers, and undergraduate scholarships.

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

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

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

1424, 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.

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

1426, Payouts to State 529 Plans and Investment Management Firms: Include payouts to other qualified state 529 plans and to management investment firms such as American Funds for rollovers and for investment direction changes. [Eff. 9/15/2010]

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

1431, Categorical Aid to Local Governments and Constitutional Officers (Not Technology): Include expenses for aid to and dedicated shared revenues with local governments for which the Commonwealth has designated specific use by the local government: such as Constitutional Officer; welfare assistance; education assistance; circuit court supplements; and street and highway maintenance. [Rev. 7/1/02]

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

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

1434, Disaster Recovery Categorical Aid to Local Governments: Include transfer payments to local governments for authorized disaster costs incurred. ~~disaster recovery costs for administrative expenses.~~ (This code may be used only by the Department of Emergency Management *for emergency events as authorized by the Governor or presidential declaration and only when a presidential disaster is declared.*) [Rev. eff. 7/1/10]

1435, Special Payments to Localities: Include payments to localities for administrative costs incurred by the localities in implementing car tax relief. [Eff. 2/9/99]

1436, Categorical Aid to Local Governments and Constitutional Officers for Technology: Include expenditures for aid to and dedicated shared revenues with local governments for which the Commonwealth has designated specific technology use by the local government: such as information technology for Constitutional Officers; education; and circuit courts. [Eff. 7/1/02]

144-X, Payments on Behalf of Local Governments: Include payments to substate entities and individuals made to benefit the citizens of local government.

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

1442, Payments to Individuals: Include expenses for payments to individuals (such as Temporary Assistance for Needy Families) made on behalf of local governments.

145-X, Grants to Other Organizations: Include expenses for grants and assistance to intergovernmental and nongovernmental organizations, and to political subdivisions located outside of Virginia.

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

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

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

1455, Disaster Cost Reimbursements ~~Recovery Grants~~ to Other State Agencies: ~~Include transfer payments to other state agencies for authorized disaster costs incurred.~~ ~~disaster recovery costs for administration expenses.~~ (This code may be used only by the ~~Virginia~~ Department of Emergency ~~Services Management~~)

for emergency events as authorized by the Governor or presidential declaration.~~and only when a presidential disaster is declared.~~) [Rev. eff. 7/1/10]

1456, Disaster Aid Recovery Grants to Nongovernmental Organizations: Include *transfer payments to nongovernmental organizations for authorized disaster costs incurred.*~~disaster recovery costs for administration expenses.~~ (This code may be used only by the ~~Virginia~~ Department of Emergency Services Management for emergency events as authorized by the Governor or presidential declaration.~~and only when a presidential disaster is declared.~~) [Rev. eff. 7/1/10]

1459, Payments to Tier III Colleges: *This subobject code is reserved for use by the Department of Accounts for making Tier III general fund distributions. [Eff.9/15/2010]]*

146-X, Payments for Local Employees Health Insurance Programs: Include expenses for political subdivision employee health insurance programs.

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

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

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

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

1465, Consulting Costs/ Local Programs. Include expenses for consulting contracts for health insurance programs for local employees.

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

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

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

1495, Undistributed Transfer Payments: See Section II D. *For budget development only; not for expenditures.*

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

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

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

15-XX, CONTINUOUS CHARGES: Include expenditures for insurance-fixed assets, insurance-operations, capital and operating lease payments, installment purchases and service charges.

1509, Charge Card Purchases of Continuous Charges: Include expenditures made by charge card for purchasing continuous services under the guidelines of the Small Purchase Charge Card Program. *Effective May 2009, DOA/DPB policy requires agencies to reclassify charge card convenience codes to the correct subject codes. See Step 6 on page 32 of Section 20355 of the CAPP Manual.* [Rev. eff. 7/21/09]

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

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

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

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

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

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

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

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

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

1521, Computer Capital Leases: Include expenses for capital lease agreements for computer equipment, excluding mainframe computers or large enterprise servers with high processing capacity. [Rev. 7/1/02]

1522, Central Processor Capital Leases: Include expenses for capital lease agreements for central processor equipment like mainframe or large enterprise servers with high processing capacity [Rev. 7/1/02].

1523, Computer Software Capital Leases: Include expenses for capital lease agreements for mainframe or large enterprise servers' application software, utility programs, and operating system software. [Rev. 7/1/02]

1524, Equipment Capital Leases: Include expenses for capital lease agreements of equipment. Exclude expenses chargeable to 1521 and 1522. [Rev. 7/1/02]

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

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

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

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

1531, Computer Rentals (not mainframe): Include expenses for operating leases of computer equipment, excluding mainframe computers or large enterprise servers with high processing capacity. Charge seat management services to 1205. [Rev. 7/1/02]

1532, Computer Processor Rentals: Include expenses for operating leases of central processor equipment like mainframe or large enterprise servers with high processing capacity. [Rev. 7/1/02]

1533, 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. [Rev. 7/1/02]

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

1535, Building Rentals: Include ~~expenses of a tenant~~ rent payments [made directly to a private sector landlord, rental agent, or state agency other than the Department of General Services](#), for use of a structure or part of a structure. [See 1538 for rent for state owned facilities, or 1539 for rent for privately owed facilities administered by DGS.](#) [Rev. eff. 7-1-2010]

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

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

[1538, Building Rentals – State Owned Facilities:](#) *Include rental fees charged by the Department of General Services for space in state-owned facilities. [Eff. 7-1-2010]*

[1539, Building Rentals – Non-State Owned Facilities \(Payment Administered by DGS\):](#) *Include rental payments to the Department of General Services, Division of Real Estate Services for space in private sector owned facilities. [Eff. 7-1-2010]*

154-X, Service Charges: Include expenditures for agency service charges, electrical service charges, refuse service charges, and water and sewer service charges.

1541, Agency Service Charges: Include expenses for charges by agencies or other levels of government for specialized activities or services provided by those entities. Include allocations of physical plant costs. [Description clarified 7/1/07]

1542, Electrical Service Charges: Include expenses for electricity.

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

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

1545, DGS Parking Charges: Include expenses for parking provided by the Department of General Services to other state agencies. [Eff. 10/1/90]

1546, Small Purchase Charge Card Check Fee: Include expenses for fees charged by the Department of Accounts to agencies failing to comply with the provision of the Commonwealth's Small Purchase Charge Card program. [Eff. 2-5-98]

1547, Private Vendor Service Charges: Include expenses to vendors for eVa service charges. [Eff. 10/1/04]

155-X, Insurance-Operations: Include expenditures for general liability insurance, money and securities insurance, medical malpractice insurance, surety bonds, and workers' compensation insurance.

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

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

1553, Medical Malpractice: Include expenses for insurance against medical malpractice.

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

1555, Workers' Compensation: Include expenses for workers' compensation coverage on all state employees.

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

1561, Computer Peripheral Installment Purchases: Include expenses for installment purchases of computers, excluding mainframe computers or large enterprise servers with high processing capacity. Charge seat management services to 1205. [Rev. 7/1/02]

1562, Computer Processor Installment Purchases: Include expenses for the operating leases of central processor equipment like mainframe or large enterprise servers with high processing capacity. [Rev. 7/1/02]

1563, Computer Software Installment Purchases: Include expenses for the installment purchases of application software, utility programs, and operating system software for mainframes or large enterprise servers with high processing capacity. [Rev. 7/1/02]

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

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

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

157-X, Payments for State Employee Health Insurance Programs: Include expenses for state employee health insurance programs. [Eff. 9/1/93]

1571, Administrative Costs: Include expenses for administrative costs of the state health insurance program. [Eff. 9/1/93]

1572, Cost Containment: Include expenses for cost containment programs. [Eff. 9/1/93]

1573, Health Care Claims: Include expenses for health care claims. [Eff. 9/1/93]

1574, Health Maintenance Organization (HMO) Costs: Include expenses for Health Maintenance Organizations (HMOs) on behalf of state employees. [Eff. 9/1/93]

1575, Consulting Costs: Include expenses for consulting contracts for health insurance programs. [Eff. 9/1/93]

1595, Undistributed Continuous Charges: See Section II D. For budget development only; not for expenditures.

1596, Indirect Cost Recoveries from Auxiliary Programs for Continuous Charges: Include only the required recovery of indirect costs of continuous charges from Auxiliary Enterprise service areas. (This code may be employed only by institutions of higher education.)

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

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

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

FIXED ASSET EXPENSES

B. Fixed Asset Expense Character: This character of expense includes expenditures for property and improvements, equipment, and plant and improvements.

21-XX, PROPERTY AND IMPROVEMENTS: Include expenditures for property and improvements acquisition, natural resources acquisition, and site development.

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

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

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

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

212-X, Natural Resources: Include expenditures for animals, minerals, and plants.

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

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

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

213-X, Site Development: Include expenditures for site improvements, site preparations, and utilities.

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

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

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

2195, Undistributed Property and Improvements: See Section II D. For budget development only; not for expenditures.

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

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

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

2199, Intra-Agency Recoveries for Property and Improvements: Recovery of the cost of property and improvements incurred by programs or service areas within the same agency or agencies under the auspices of a Department of Planning and Budget.)

22-XX, EQUIPMENT: Include expenditures for computer, educational, cultural, electronic, photographic, medical, laboratory, motorized, office, specific use, and stationary equipment.

2209, Charge Card Purchases of Equipment: Include expenditures made by charge card for purchasing equipment under the guidelines of the Small Purchase Charge Card Program. *Effective May 2009, DOA/DPB policy requires agencies to reclassify charge card convenience codes to the correct subobject codes. See Step 6 on page 32 of Section 20355 of the CAPP Manual.* [Rev. eff. 7/21/09]

221-X, 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 subobject code 1205. [Rev. 7/1/03]

2211, Desktop Client Computers (microcomputers): Include any stationary desktop workstation, including desktops that have been provided by the agency for telecommuters. Include technologies typically used by individuals to enhance productivity. Examples include workstation setups (with all included components), and “thin clients.”⁴ 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. [Eff. 7/1/03]

2212, Mobile Client Computers (microcomputers): Include any mobile computer, usually referred to as a laptop or notebook, which includes laptops with docking stations and other peripheral devices. Also included in this category are handheld computer devices to include wireless. [Eff. 7/1/03]

2214, Mainframe Computers and Components: Include all components and peripherals up to a network connection. Mainframe is an industry term for a large computer, typically manufactured by a large company such as IBM for the commercial applications of Fortune 1000 businesses and other large-scale computing purposes. Historically, a mainframe is associated with centralized rather than distributed computing. [Eff. 7/1/02]

2215, 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. 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. [Eff. 7/1/02]

⁴ “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.

2216, Network Components: Include assets used in the local area network not reported in 2215 such as routers, switches, hubs, bridges, etc. This also includes cabling system components when not part of a state-owned building renovation or construction project. [Eff. 7/1/02]

2217, Other Computer Equipment: Include all other equipment that cannot be reported in 2211 through 2216. Examples include printers, kiosks, print copiers, scanners, add-on peripherals for desktops or laptops, network interface cards, devices for reading bar codes, and devices for providing local and wide area connectivity (e.g., modems, codecs). *Note: code handheld wireless devices to 2212.* [Rev. 7/1/03]

2218, Computer Software Purchases: Include expenditures for the purchase of Commercial off the Shelf Software (COTS), to include applications, utility programs, and operation system software. The term software is a general term that refers to all programs or instructions that are used to operate computer hardware. Software causes computer hardware to perform activities by telling a computer how to execute functions and tasks. Code contracts for software development to 1279. [Eff. 7/1/03]

2219, Development Tools Purchases: Include expenditures for the purchases of software development tools. A development tool is software specifically used in the development of applications by technical staff. Examples of this software are text editors, compilers, build-automation tools, debuggers, ETL tools, and data modeling software. [Eff. 7/1/03]

222-X, Educational and Cultural Equipment: Include expenditures for college library books and educational, exhibitivie, and reference equipment.

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

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

2223, Exhibit Equipment: Include expenses for artifacts, art works, scientific paraphernalia, and similar museum materials and equipment.

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

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

223-X, Electronic and Photographic Equipment: Include expenditures for electronic, photographic, and voice and data transmission equipment.

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

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

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

2238, 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.

224-X, Medical and Laboratory Equipment: Include expenditures for laboratory and field equipment and medical and dental equipment.

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

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

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

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

225-X, Motorized Equipment: Include expenditures for agricultural vehicles, aircraft, construction equipment, motor vehicles, power repair and maintenance equipment, and watercraft.

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

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

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

2254, Motor Vehicle Equipment: Include expenses for automobiles, buses, forklifts, mopeds, motor cycles, trucks, and similar equipment.

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

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

2258, 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.

226-X, Office Equipment: Include expenditures for office appurtenances, office furniture, office incidentals, and office machines.

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

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

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

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

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

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

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

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

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

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

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

2276, Traffic Control Equipment: Include expenses for traffic cones, barrels, sign stands, signs and similar items used during maintenance operations on roadways. [Eff. 2/27/04]

2277, Firearms Equipment: Include expenses for firearms such as handguns, rifles, and shotguns. Use 2272 for expenses such as ammunition or for ancillary equipment such as holsters, belts, and cases purchased separately from the firearm. [Eff. 7/1/04]

2278, 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.

228-X, Stationary Equipment: Include expenditures for built-in equipment, fixtures, and mechanical equipment.

2281, 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.

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

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

2288, 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.

2295, Undistributed Equipment: See Section II D. *For budget development only; not for expenditures.*

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

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

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

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

23-XX, PLANT AND IMPROVEMENTS: Include expenditures for acquisition of plant and improvements and construction of plant and improvements.

231-X, Acquisition of Plant and Improvements: Include expenditures for purchase or condemnation of bridges, buildings, highways, water ports, and improvements.

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

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

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

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

232-X, Construction of Plant and Improvements: Include expenses of construction of bridges, buildings, highways, and water ports.

2321, 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.

2322, 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.

2323, 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.

2324, 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.

2327, 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.

2328, 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.

2395, Undistributed Plant and Improvements: See Section II D. For budget development only; not for expenditures.

2396, Indirect Cost Recoveries from Auxiliary Programs for Plant and Improvements: Include only the required recovery of indirect costs of plant and improvements from Auxiliary Enterprise service areas. (This code may be employed only by institutions of higher education.)

2397, Late Payment Penalties for 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.

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

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

DEBT SERVICE EXPENSES

C. Debt Service Expense Character: The debt service character of expenditure includes expenditures for bond and loan obligations.

31-XX, OBLIGATIONS: Includes expenditures for bonds and loans.

311-X, Bonds: Includes expenditures for bond issuance expenses, bond issuance fees, general obligation bond financing, general obligation bond interest retirement, revenue bond financing, and revenue bond interest retirement.

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

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

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

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

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

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

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

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

3121, Anticipation Loan Interest Retirement – *Not Drawdown or Mortgage Loans*: Include expenses for the payment of interest on anticipation loans in accordance with the terms of the loan.

313-X, Loans-State: Includes expenses for drawdown loans and mortgage loans.

3131, Anticipation Loan Interest Retirement – *Drawdown and Mortgage Loans*: Include expenses for the payment of interest on drawdown loans made by the State Treasurer.

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

3195, Undistributed Obligations: See Section II D. For budget development only; not for expenditures.

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

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

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

BUDGETARY CONVENIENCE CODES

D. Budgetary Convenience Character: The convenience code character includes accounting system defaults, anticipation loan principal retirement, contingency expenses, drawdown loan principal retirement, general obligation bond principal retirement, indirect costs, mortgage loan principal retirement, revenue bond principal retirement, and undistributed expenses.

1182, Unfunded Vacant Positions: Used to record unfunded vacant authorized positions in excess of the positions recorded in subobjects 1192 or 1195. [Eff. 5/18/09]

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

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

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

1187, Nongeneral Fund "G" Transaction Supplement: Used to identify nongeneral fund additional revenue appropriations (transaction type "G" in FATS) used to support personal service adjustments in development of the FY 1998 operating plan. Dollars are shown as a negative. Expenditures cannot be charged to this code. [Eff. 7-29-97]

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

1189, Unallotted Personal Services/2% Reductions: Used to record the unallotment of personal services amounts related to the FY90 2% general fund reduction. Expenditures cannot be charged to this code.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

4101, Sum Sufficient Recovery: Used to cost out activities for sum sufficient operations. [Eff. 4-28-99]

5100, Undistributed Savings Amounts: Used to record undistributed budget reduction amounts. Cannot be used for expenditures.

5101, Undistributed Savings Amounts/NGF: Used to record nongeneral fund portion of undistributed budget reduction amounts. Cannot be used for expenditures.

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

6200, Undistributed Nonpersonal Services Across-the-board Reductions: Used by DPB only during budget development to record the undistributed nonpersonal service across-the-board reductions. Expenditures cannot be charged to this code. [Added spring 2003]

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

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

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

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

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

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

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

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

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

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

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

9999, Accounting System Default Code: Used by the Department of Accounts to capture all transactions coded to invalid subobject codes. Agencies must redistribute items charged (by default) to this account to other valid subobject codes.