Expenditure Account Codes

All expenditure account codes in Banner begin with 6 (personal services) or 7 (non-personal services). This document contains a listing of all expenditure account codes, beginning with the 'Account Hierarchy Quick Reference' that displays all non-personal services expenditure codes at the account pool level and a detailed listing of all authorized codes and definitions that define for what purpose each code should be used. All expenses must comply with Commonwealth and University policy and procedures. Questions concerning the appropriate use of an account code should be directed to Accounting Services.

Account Hierarchy Quick Reference

Non-Personal Services

ACCOUNT DESCRIPTION

7120 Contractual Services

- 712110 Express Services
- 712120 Outbound Freight Services
- 712130 Messenger Services
- 712150 Printing Services
- 712190 Inbound Freight Services
- 712191 Tariffs
- 712210 Organization Memberships
- 712220 Publication Subscriptions
- 712250 Employee Tuition Reimbursement
- 712310 Clinic Services
- 712320 Dental Services
- 712330 Hospital Services
- 712340 Medical Services
- 712360 X-Ray & Laboratory Services
- 712410 Auditing Services
- 712420 Fiscal Services
- 712430 Attorney Services
- 712440 Management Services
- 712450 Personnel Mgmt Services
- 712460 Public Informational & Public Relations Services
- 712470 Legal Services
- 712480 Media Services
- 712481 Promotional Items
- 712490 Recruitment Advertising
- 712510 Custodial Services
- 712520 Electrical Repair & Maintenance Services
- 712530 Equipment Repair & Maintenance Services
- 712540 Extermination Services
- 712550 Highway Repair & Maintenance Services
- 712560 Mechanical Repair & Maintenance Services
- 712570 Plant Repair & Maintenance Services
- 712590 Vehicle Repair & Maintenance Services

712610 Architectural and Eng Services
712630 Clerical Services
712640 Food & Dietary Services
712650 Laundry & Linen Services
712660 Manual Labor Services
712670 Production Services
712680 Skilled Services
712710 Information Management Services (VITA)
712730 Information Management Services (non-VITA)
712740 Computer Hardware Maintenance Services
712750 Computer Software Maintenance Services
712760 Computer Operating Services (VITA)
712770 Computer Operating Services (non-VITA)
712780 VITA Information Technology Services
712790 Computer Software Development

PERSONALN-PERSONAL SERVICES POOL ACCOUNT CODES AND ACCOUNTS

7121 On-Campus Postage, Printing, and Multi-Function Device Services

712140 Postal Services
712151 Campus Printing
712152 Multi-Function Device Services

7122 Telecommunications

712160 Telephone-VITA
712170 Telephone, Non-State
712171 Wireless Stipend-Nontaxable
712172 Wireless Stipend-Taxable
712180 Telephones, Other State Agencies

7123 Travel

712240 Employee Training Courses, Workshops, & Conferences
71224I International Employee Training Courses, Workshops, & Conferences
71224R Recruiting Registrations-Athletics
712260 Employee Training Consulting
712270 Employee Training-Transportation, Lodging, M&IE
71227I International Employee Training-Transportation, Lodging, M&IE
712280 Employee Training Courses, Workshops, & Conferences - IT
71228I International Employee Training Courses, Workshops, & Conferences - IT
712810 Moving & Relocation Services
712820 Travel, Personal Vehicle
71282I International Travel, Personal Vehicle
71282R Recruiting Travel, Personal Vehicle
71282T Team Travel, Personal Vehicle
712830 Travel, Public Carriers
712831 Gasoline, Rental Car
71283I International Travel, Public Carriers
71283R Recruiting Travel, Public Carriers
71283T Team Travel, Public Carriers
712840 Travel, State Vehicles
71284I International Travel, State Vehicle

71284R Recruiting Travel, State Vehicles
71284T Team Travel, State Vehicles
712850 Travel, Subsistence & Lodging
71285I International Travel, Subsistence & Lodging
71285R Recruiting Travel, Subsistence & Lodging
71285T Team Travel, Subsistence & Lodging
712870 Travel, Meals-Day Trips
712880 Travel, Meals-Overnight Trips
71288I International Travel, Meals-Overnight Trips
71288R Recruit Travel, Meals-Overnight Trips
71288T Team Travel, Meals-Overnight Trips

7129 Other Services

712960 Aux Recoveries-Contractual Services
712970 Late Payment Penalties
712990 Recoveries-Contractual Services

COUNT DESCRIPTON-PERSONAL SERVICES POOL ACCOUNT CODES AND ACCOUNTS

7130 Supplies & Materials

713110 Apparel
713112 Athletic Uniforms and Apparel
713115 Apparel Supplies
713120 Office Supplies
71312R Recruiting Supplies-Athletics
713130 Stationery & Forms
713210 Coal
713220 Gas - Natural or Propane
713230 Gasoline
713240 Fuel Oil
713320 License Tags
713340 Merchandise
713350 Packaging & Shipping Supplies
713410 Laboratory Supplies
713420 Medical & Dental Supplies
713430 Field Supplies
713440 Pharmaceutical Drugs
713510 Building Repair & Maintenance Materials
713520 Custodial Repair & Maintenance Materials
713530 Electrical Repair & Maintenance Materials
713540 Mechanical Repair & Maintenance Materials
713550 Vehicle Repair & Maintenance Materials
713560 Highway Repair & Maintenance Materials
713610 Clothing Supplies
713620 Food & Dietary Supplies
713630 Food Service Supplies
713640 Laundry & Linen Supplies
713710 Agricultural Supplies
713720 Architectural & Engineering Supplies
713730 Computer Operating Supplies
713740 Educational Supplies
713760 Law Enforcement Supplies

713770 Photographic Supplies
713780 Recreational Supplies

7139 Other Supplies & Materials

713960 Aux Recoveries-Supplies & Materials
713970 Late Payment Penalties
713990 Recoveries-Supplies & Materials

7140 Transfer Payments

714110 Claims & Settlements
714130 Premiums (Awards, Prizes, & Honorariums)
714131 Employee Recognition Awards
714150 Unemployment Compensation Reimbursements
714160 Payments on Behalf of Individuals
714180 Incentives
714210 Graduate Scholarships & Fellowships
714211 Academic/Research Stipend Graduate
714220 Student Loans
714230 Tuition & Training Aids
714240 Tuition Waiver
714250 Undergraduate Scholarships
714251 Academic/Research Stipend Undergraduate
714320 Payment in Lieu of Taxes
714510 Grants to Intergovernmental Organizations
714520 Grants to Nongovernmental Organizations
714530 Out-of-State Political Entities
714810 Statewide Indirect Cost Recoveries
714820 Agency Indirect Cost Recoveries

7149 Other Transfer Payments

714960 Aux Recoveries-Transfer Payments
714990 Recoveries-Transfer Payments

7150 Continuous Charges

715120 Automobile Liability Insurance
715130 Flood Insurance
715160 Property Insurance
715170 Boiler & Machinery Insurance
715210 Lease/Purchase-Computer
715220 Lease/Purchase-Central Processor
715230 Lease/Purchase-Software
715240 Lease/Purchase-Equipment
715250 Lease/Purchase-Buildings
715260 Lease/Purchase-Land
715270 Lease/Purchase-Land & Building
715310 Computer Rentals
715320 Computer Processor Rentals
715330 Computer Software Rentals
715340 Equipment Rentals
715341 Copier Rentals/Leases

715350 Building Rentals
715360 Property Rentals
715370 Land & Building Rentals
715410 Agency Service Charge
715420 Electrical Service Charges
715430 Refuse Service Charges
715440 Water and Sewage Service Charges
715460 SPCC and EDI Fee
715470 Private Vendor Service Charges
715510 General Liability Insurance
715520 Money & Securities Insurance
715530 Pay State Insurance Trust Fund
715540 Surety Bonds 715550 Workers' Compensation
715610 Computer Peripheral Installment Purchases
715620 Computer Processor Installment Purchases
715630 Computer Software Installment Purchases
715640 Equipment Installment Purchases
715650 Building Installment Purchases
715660 Land Installment Purchases

7151 Auxiliary Indirect Costs

715411 Aux Indirect Costs

7159 Other Continuous Charges

715960 Aux Recoveries-Continuous Charges
715970 Late Payment Penalties
715990 Recoveries-Continuous Charges

7210 Property & Improvements

721110 Acquisition, Property
721120 Acquisition, Rights-of-Way
721130 Acquisition, Waterways & Improvements
721210 Animals
721220 Minerals
721230 Plants
721310 Site Improvements
721320 Site Preparations
721330 Utilities

7219 Other Property & Improvements

721960 Aux Recoveries–Property & Improvements
721970 Late Payment Penalties
721990 Recoveries-Property & Improvements

7220 Equipment

72211C Desktop Computers-Controllable
72212C Mobile Computers-Controllable
72214C Mainframe Computers & Components-Controllable
72215C Network Servers-Controllable

722160 Network Components
72216C Network Components-Controllable
722170 Other Computer Equipment
72217C Other Computer Equipment-Controllable
722180 Computer Software Purchases
72218C Computer Software Purchases-Controllable
722190 Development Tools Purchases
72219C Development Tools Purchases-Controllable
722210 College Library Books
722220 Educational Equipment
72222C Educational Equipment-Controllable
722230 Exhibit Equipment
72223C Exhibit Equipment-Controllable
722240 Reference Equipment
72224C Reference Equipment-Controllable
722280 Educational & Cultural Equipment Improvements
72228C Educational & Cultural Equipment Improvements-Controllable
722310 Electronic Equipment
72231C Electronic Equipment-Controllable
722320 Photographic Equipment
72232C Photographic Equipment-Controllable
722330 Voice & Data Transmission Equipment
72233C Voice & Data Trans Equipment-Controllable
722380 Electronic & Photographic Equipment Improvements
72238C Electronic & Photographic Equipment Improvements-Controllable
722410 Laboratory Equipment
72241C Laboratory Equipment-Controllable
722420 Medical & Dental Equipment
72242C Medical & Dental Equipment-Controllable
722430 Field Equipment
72243C Field Equipment-Controllable
722480 Medical & Laboratory Equipment Improvements
72248C Medical & Laboratory Equipment Improvements-Controllable
722510 Agricultural Vehicular Equipment
72251C Agricultural Vehicular Equipment-Controllable
722530 Construction Equipment
72253C Construction Equipment-Controllable
722540 Motor Vehicle Equipment
72254C Motor Vehicle Equipment-Controllable
722550 Power Repair & Maintenance Equipment
72255C Power Repair & Maintenance Equipment-Controllable
722580 Motorized Equipment Improvements
72258C Motorized Equipment Improvements-Controllable
722610 Office Appurtenances
722620 Office Furniture
72262C Office Furniture-Controllable
722630 Office Incidentals
722640 Office Machines
72264C Office Machines-Controllable
722680 Office Equipment Improvements

72268C Office Equipment Improvements-Controllable
722710 Household Equipment
72271C Household Equipment-Controllable
722720 Law Enforcement Equipment
72272C Law Enforcement Equipment-Controllable
722730 Manufacturing Equipment
72273C Manufacturing Equipment-Controllable
722740 Non-Power Repair & Maintenance Equipment
72274C Non-Power Repair& Maintenance Equipment-Controllable
722750 Recreational Equipment
72275C Recreational Equipment-Controllable
722760 Traffic Control Equipment
72276C Traffic Control Equipment-Controllable
722770 Firearms Equipment
72277C Firearms Equipment-Controllable
722780 Specific Use Equipment Improvements
72278C Specific Use Equipment Improvements-Controllable
722810 Built-in Equipment
72281C Built-in Equipment-Controllable
722820 Fixtures
72282C Fixtures-Controllable
722830 Mechanical Equipment
72283C Mechanical Equipment-Controllable
722880 Stationary Equipment Improvements
72288C Stationary Equipment Improvements-Controllable

7229 Other Equipment

722960 Aux Recoveries-Equipment
722970 Late Payment Penalties
722990 Recoveries-Equipment

7230 Plant & Improvements

723110 Acquisition, Bridges
723120 Acquisition, Buildings
723130 Acquisition, Highways
723210 Construction, Bridges
723220 Construction, Buildings
723230 Construction, Highways
723240 Construction, Water Ports
723270 Construction, Bridges & Highway Improvements
723280 Construction, Building Improvements

7239 Other Plant & Improvements

723960 Aux Recoveries-Plant & Improvements
723970 Late Payment Penalties
723990 Recoveries-Plant & Improvements

7310 Debt Service Expenses

731120 Bond Issuance Fees
731150 Revenue Bond Financing

731160 Revenue Bond Interest Retirement
731170 Revenue Bond Principal Retirement
731310 Anticipated Loan Interest Retirement
731320 Mortgage Loan Interest Retirement

7319 Other Obligations

731960 Aux Recoveries-Obligations
731990 Recoveries-Obligations

Definition of Expenditure Account Codes

Personal Services

Include expenditures for employee benefits, salaries and wages of State employees.

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.

611110	Employer Retirement Contributions	VRS defined benefits program: Include expenditures for payments made to the retirement system trust fund for a defined benefit program for salaried State employees.
611120	Federal Old-Age Insurance for Salaried State Employees	Include expenditures of contribution fund for old-age survivors' benefits for salaried State employees. (social security)
611130	FICA for Wages	Include expenditures of contribution fund for old-age survivors' benefits for wage earning State employees. (Social Security). This is 7.65% of the wages to be earned.
611140	Group Life Insurance	Include expenditures of group life insurance program provided for the benefit of State employees.
611150	Medical/Hospitalization Insurance	Include expenditures of group medical/hospitalization insurance program provided for the benefit of State employees. (annual employer health insurance premium)
611160	Retiree Health Medical/Hospitalization Insurance Credit	Include expenditures for payments to the Retiree Health Insurance Fund.
611170	Long-Term Disability Insurance	Include expenditures of the long-term disability program provided for the benefit of State employees.
611180	Teacher Insurance Annuity	Include expenditures for payments made to Teachers Insurance Annuity Fund.
611660	Employer Defined Contribution Match – VRS Hybrid Retirement Plan	Include expenditures for employer match of state employee deferrals to the defined contribution portion of the hybrid retirement plan.

Salaries include expenditures for administrative higher education salaries, appointed officials' salaries, classified salaries and classified overtime, teaching and research salaries, Virginia law officers, and information technology salaries.

611210	Salaries, Administrative Higher Education	Include expenditures for compensation to persons for professional services rendered on a full-time (temporary, restricted, or permanent) basis or a permanent, part-time basis in administrative positions carrying faculty appointment in institutions of higher education. Include educational leave. Do not include final compensation to employees for annual, sick, or compensatory leave balances.
611220	Salaries, Appointed Officials	Include expenditures for compensation, severance pay, and incentive awards to persons who are appointed to their positions and are paid at a yearly rate specified in Part 4 (General Provisions) of the Appropriation Act.
611230	Salaries, Classified	Include expenditures for compensation and severance pay to persons who are paid at an established yearly rate in positions which are covered by the Virginia Personnel Act. Do not include final compensation to employees for annual, sick, or compensatory leave balances.
611250	Salaries, Overtime	Include expenditures for compensation to persons who are paid at an established yearly rate, for hours worked in excess of their normal workweek.
611260	Salaries, Teaching and Research	Include expenditures for compensation to persons for professional services rendered on a full-time (temporary, restricted or permanent) basis or a permanent part-time basis in research and teaching positions in institutions of higher education. Include educational leave. Do not include final compensation to employees for annual, sick, or compensatory leave balances.
611270	Salaries, Virginia Law Officers' Retirement System Participants	Include expenditures for compensation and severance pay for persons participating in the Virginia law officers' retirement system (VALORS).
611280	Salaries; Information Technology Employees	Include salary expenditures for employees performing a role in information technology who would otherwise have salary expenditures coded to accounts #611210 through #611230.
611290	Salaries, Overtime for Information Technology Employees	Include expenditures for compensation to persons in Information Technology who are paid at an established yearly rate, for hours worked in excess of their normal workweek.

Special Payments include expenditures for special payments for bonuses and incentives, specified per diem payments, employee suggestion awards, and deferred compensation match payments.

611310	Bonuses and Incentives	Include expenditures specific to state-sponsored bonuses and incentives for employees.
611311	Relocation Assistance Stipends	Include expenditures for payment of moving and relocation stipends to employees.
611312	Employee Recognition/Retention Stipends	Include expenditures for payment to employees through the recognition awards policy as well as the payment to employees for the purpose of retention. Budget and expenditures must be department funded.
611314	Employee Recruitment Incentives	Includes expenditures for payment to for new hires and must be funded by the department.
611315	Subsistence Stipends	Includes expenditures for car allowances, meal allowances, etc.
611340	Specified per Diem Payments	Include expenditures for per diem services provided by persons who are members of a legislative committee, representatives of the General Assembly, members of a study commission, members of a governing board of a State agency, or members of a similar organization.
611370	Employee Suggestion Awards	Include expenditures for payments of Employee Suggestion Program cash awards to employees or former employees.
611380	Deferred Compensation Match Payments	Include expenditures for employer match of the state employee deferred compensation program.
611390	Special Payments for Academic Services	Include expenditures for payments made by institutions of higher education to persons other than students for non-instructional or non-research academic services (excludes payments otherwise described in any other personal service account code).

Wages (Part-Time Salaries) include expenditures for general wages, graduate assistant, overtime, student, graduate work fellowship, teaching and research part-time, work-study student wages, and Information Technology wage employees.

611410	Wages, General	Include expenditures for compensation to persons who are paid at an hourly rate. (excludes student wage, see 611420, 611440, 611441, 611442 and 611460).
611420	Wages, Graduate Assistant	Include expenditures for compensation made by institutions of higher education to graduate students, without faculty appointment, for teaching and research activities (teachers of record).
611430	Wages, Overtime	Include expenditures for compensation to persons who are paid at an hourly rate for hours worked in excess of 40 hours per week.
611440	Wages, Student	Include expenditures for compensation made by institutions of higher education to students for work scholarship positions. This category is discretionary for Auxiliary funds only.

611441	Wages, GAs and GTAs	Include expenditures for compensation to Graduate Assistants and Graduate Teaching Assistants who are non-teachers of record.
611442	Wages, Students	Include expenditures for compensation to students (excludes students whose pay more closely aligns to 611420, 611440, 611441 & 611460).
611450	Non-Instructional Pay	Include expenditures for compensation to faculty for professional services rendered in research and instructional positions in higher education other than those described in 611210, 611260, 611451, 611452, and 611390.
611451	Instructional Pay, Regular Session	Include expenditures for compensation to persons identified as adjunct instructors for part-time teaching and to exempt employees for overload instructional services in higher education during the academic year other than those described in 611210, 611260, 611230, 611280, 611450, 611452, and 611390.
611452	Instructional Pay, Intersession	Include expenditures for compensation to persons identified as adjunct instructors for part-time teaching and to exempt employees for overload instructional services in higher education outside of the academic year other than those described in 611210, 611230, 611260, 611280, 611390, 611450, and 611451..
611460	Wages, Federal Work Study Student	Include expenditures for compensation to students participating in federal work-study programs.
611480	Wages, State Work Study Student	Include expenditures for compensation to students participating in State work-study programs.
611490	Wages, Information Technology	Include expenditures for compensation to non-students who are paid an hourly rate and whose actual job duties involve information technology.

Disability Benefits include expenditures for workers' compensation, supplemental workers' compensation, short-term disability benefits, supplemental disability benefits, and recoveries for workers' compensation.

611510	Workers' Compensation Awards	Include expenditures for workers' compensation awards to State employees under the Virginia Workers' Compensation Act or the short-term or long-term disability benefit program.
611520	Supplemental Workers' Compensation Awards	Include expenditures for supplemental workers' compensation awards to State employees who are not participating in the short-term disability program.
611530	Short-term Disability Benefits	Include expenditures for the payment of short-term disability payments to State employees under the Sickness and Disability Program.
611540	Supplemental Disability Benefits	Include expenditures for supplemental workers' compensation award payments to State employees under the Sickness and Disability Program.
611580	Recoveries for Workers' Compensation Awards	Reimbursement to agency from Department of Human Resource Management for workers' compensation awards under the Virginia Worker's Compensation Act or the short-term or long-term disability benefit program.

Termination Personal Service Costs include expenditures for final compensation costs associated with the termination of employees.

611610	Early Retirement Incentive Payments	Include expenditures for special payments to persons in teaching positions in institutions of higher education that receive early retirement payments under an approved early retirement incentive plan.
611620	Salaries, Annual Leave Balances	Include expenditures for final compensation to eligible employees for their annual leave balances.
611630	Salaries, Sick Leave Balances	Include expenditures for final compensation to eligible employees for their sick leave balances up to the specified limit. Include the payout of disability credits for employees participating in the Virginia Sickness and Disability Program.
611640	Salaries, Compensatory Leave	Include expenditures for final compensation to eligible employees for their compensatory time earned but not taken.

Recoveries include indirect cost recoveries from Auxiliary programs and intra-agency recoveries for personal services.

611960	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.
611990	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.

Nonpersonal Services

7120 – 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.

Communication Services include expenditures for freight and express services, messenger services, and off-campus printing services.

712110	Express Services	Include expenditures for premium services provided for express or urgent deliveries of printed matter, goods, and commodities by common or contract carrier or hired vehicles. Examples include Overnite AM, Overnite PM, Next Day, Second Day, etc.
712120	Outbound Freight Services	Include expenditures for package delivery and freight services, provided by common or contract carriers or hired vehicles for the outbound movement of commodities.
712130	Messenger Services	Include expenditures for services provided to distribute messages and packages by private or State courier services. Services of this type tend to be restricted to a local or small geographical delivery zone.

712150	Printing Services	Include expenditures for services provided by State agencies and the private sector for designing and printing of post cards, book bags, class schedules and all types of publications mailed off-campus which require prior approval from University Relations. Exclude printing services provided by the on-campus Printing Department to be included in account #712151.
712190	Inbound Freight Services	Include expenditures 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.
712191	Tariffs	Include expenditures for charges made for tariffs that have been imposed

Employee Development Services include all expenditures for employee development including organization memberships, publication subscriptions, and employee tuition reimbursement costs.

712210	Organization Memberships	Include expenditures for memberships in professional organizations. (Also, licensure fees and notary commissions.)
712220	Publication Subscriptions	Include expenditures for subscriptions to professional or technical publications used for professional development not purchased for general library use. For related expenditures, see accounts #722210, #722240, and #72224C.
712250	Employee Tuition Reimbursement	Include expenditures to State employees for courses taken and satisfactorily completed.

Health Services include expenditures for clinic services, dental services, hospital services, medical services, and X-ray and laboratory services.

712310	Clinic Services	Include expenditures for out-patient services provided by hospitals, public health clinics, or emergency rooms.
712320	Dental Services	Include expenditures for dental services provided by public clinics and private practices.
712330	Hospital Services	Include expenditures for in-patient services provided by hospitals. If institutional staff services are separately billed, use account #712340. If institutional X-ray and laboratory services are separately billed, use account #712360.
712340	Medical Services	Include expenditures for medical services provided by nurses, physicians, and similar health care professionals. Also include materials and supplies. Institutional staff services are to be coded in this category only if separately billed. (Also, physical therapy.)
712360	X-Ray and Laboratory Services	Include expenditures for services provided by dental, hospital, and medical laboratories.

Management and Informational Services include expenditures for auditing services, fiscal services, attorney services, management services, personnel development services, public informational and public relations services, legal services, media services, and recruitment advertising.

712410	Auditing Services	Include expenditures for services provided by private sector auditors.

712420	Fiscal Services	Include expenditures for services provided by private sector banks, accountants, financial advisors and similar experts.
712430	Attorney Services	Include expenditures for attorney services provided by a law firm or independent legal counsel.
712440	Management Services	Include expenditures for services provided by economists, industrial engineers, interpreters, market analysts, planners, public administrators, and similar experts.
712450	Personnel Management Services	Include expenditures for services provided by management experts who advise on manpower development, personnel evaluation, and employee performance review.
712460	Public Informational and Public Relations Services	Include expenditures for services provided by private sector advertising, promotional, public relations and similar firms that prepare and disseminate information. Exclude expenses chargeable to code #712480.
712470	Legal Services	Include expenditures for court reporters, hearing examiners, miscellaneous court costs, recording fees, notary fees and services, and legal services other than attorney fees.
712480	Media Services	Include expenditures for services provided to advertise by magazine, newspaper, periodical, radio, television, or other media. Exclude expenses chargeable to account #712460.
712481	Promotional Items	Include expenditures for promotional merchandise (other than apparel) that complies with the University Promotional Items policy.
712490	Recruitment Advertising	Include payments for advertising in newspapers, magazines, radio, or other media as part of the employment recruitment process.

Repair and Maintenance Services include expenditures for custodial services; repair and maintenance of equipment, vehicles, highway, electrical systems, mechanical equipment, and plant; and extermination/vector control services.

712510	Custodial Services	Include expenditures for services provided to clean, maintain and protect buildings, grounds, shelters, and towers.
712520	Electrical Repair and Maintenance Services	Include expenditures for services provided to repair and maintain electrical systems (including network cabling) in buildings, shelters, towers, and on grounds.
712530	Equipment Repair and Maintenance Services	Include expenditures for services provided to repair and maintain calculators, furniture, typewriters, and other equipment. Include expenses for maintenance contracts. For related expenses, see codes #712560 and #712590.
712540	Extermination/Vector Control Services	Include expenditures for services provided to control or eradicate diseased or disease-carrying animals, insects, or pests.
712550	Highway Repair and Maintenance Services	Include expenditures for services provided by the private sector to repair and maintain bridges, highways, and roads. Include expenditures for supplies and materials, if they are included in the cost of the work performed under contract.
712560	Mechanical Repair and Maintenance Services	Include expenditures for services provided to repair and maintain air conditioners, elevators, furnaces, plumbing and other mechanical equipment.

712570	Plant Repair and Maintenance Services	Include expenditures for carpentry, minor masonry, painting, and other services provided to repair and maintain plant facilities. For related expenses, see accounts #712520 and #712560.
712590	Vehicle Repair and Maintenance Services	Include expenditures for services provided to repair and maintain agricultural vehicular equipment, construction equipment, motor vehicle equipment, and other vehicular equipment.

Support Services include expenditures for architectural and engineering services, clerical services, food and dietary services, laundry and linen services, manual labor services, production services, and skilled services.

712610	Architectural and Engineering Services	Include expenditures for services provided by private sector appraisers, architects, draftsmen, engineers, landscape architects, and surveyors.
712630	Clerical Services	Include expenditures for services provided by private sector typing, data entry, keypunching, word processing, filing, secretarial, stenographic, and similar clerical firms.
712640	Food and Dietary Service	Include expenditures for services provided by State agencies or the private sector to provide meals and food on a one-time or a continuing basis. (Refer to the Food and Beverage Policy for allowable purchases.)
712650	Laundry and Linen Services	Include expenditures for services provided by another State agency or commercial establishment for laundry and linen. Include payment of claims for damaged laundry and dry cleaning.
712660	Manual Labor Services	Include expenditures for services provided by State agencies or the private sector for manual and unskilled laborers.
712670	Production Services	Include expenditures for services provided by State agencies or the private sector to develop, manufacture, or produce goods or materials (e.g., film processing).
712680	Skilled Services	Include expenditures for services provided by artisans, chemists, interior designers, laboratory technicians, referees, and similar skilled and technical workers. *(Do not use this code for the engraving of plaques, trophies, or awards. See account #714130.)*

Technical Services include expenditures for information technology related services such as systems design and development, hardware maintenance, software maintenance, computer operations services, and computer software development.

712710	Information Management Design and Development Services (provided by VITA)	Include expenditures for services provided by the Virginia Information Technologies Agency (VITA) computer system analysts, programmers, and other technical and management personnel who provide assistance in IT planning, feasibility analysis, and design and in the development of systems.
712730	Information Management Design and Development Services (provided by another State agency (not VITA) or vendor)	Include expenditures for services provided by state employed (other than VITA) or private sector computer systems analysts, programmers, and other technical and management personnel who provide assistance in *IT* planning, feasibility analyses, and design and development of systems.

712740	Computer Hardware Maintenance Services	Include expenditures for services to repair and maintain computer and computer peripheral hardware.
712750	Computer Software Maintenance Services	Include expenditures for services provided to maintain computer software.
712760	Computer Operating Services (provided by VITA)	Include expenditures for services provided through VITA for computer operations and other costs associated with the operation of computer hardware.
712770	Computer Operating Services (provided by another state agency (not VITA) or vendor)	Include expenditures for services provided by state employed (other than VITA) or private sector computer operations personnel and other costs associated with the operation of computer hardware.
712780	VITA Information Technology Infrastructure Services (Provided by VITA)	Include expenditures for services provided through VITA for agency infrastructure and other costs associated with the provision of infrastructure services activities. See VITA directive on use of this code.
712790	Computer Software Development Services	Include expenditures for consulting services to custom develop software or modify or customize existing software or Commercial off the Shelf Software (COTS). See also #722180 for software purchases (and a definition of software) and #722190 for development tool purchases.

7121 – On-Campus Postage, Printing, and Multi-Function Device Services

Include expenditures for services provided by the RU Post Office and the RU Printing Department.

712140	Postal Services	Include expenditures for services provided to distribute printed matter by the US Postal Service (e.g., stamps, stamped envelopes, postage meters, and permit fees). Exclude expenses chargeable to either account #712120 or #712190.
712151	Binding, Other Printing and Related Services	Include expenditures for services provided by on-campus Printing Department for binding, collating, folding, and similar services. Also includes expenses for other printing services such as forms, labels, envelopes, and diplomas that do not require prior approval from University Relations.
712152	Multi-Function Device Services	Include expenditures for services provided by the multi-functional copiers (VBS) contracted through DoIT.

7122 - Telecommunication Services

Include expenditures for VITA telecommunication services, non-state telecommunication services, and telecommunication services provided by another State agency as well as wireless stipends.

712160	Telecommunications Services (provided by VITA)	Include expenditures for services that provide for cables, facsimile transmission, local and long-distance voice, video, and data connections including telephone service, telegram transmission, teletype transmission, and similar telecommunications services provided by VITA.
712170	Telecommunications Services (provided by Non-State vendor)	Include expenditures for services that provide for cables, facsimile transmission, local and long-distance voice, video, and data connections including telephone-service, telegram transmission, teletype transmission, and similar telecommunications services provided by private sector.
712171	Wireless Stipend – Nontaxable	Include the nontaxable portion of expenditures for wireless stipends.
712172	Wireless Stipend - Taxable	Include the taxable portion of expenditures for wireless stipends.
712180	Telecommunications Services (provided by another State agency)	Include expenditures for services that provide for cables, facsimile transmission, local and long-distance voice, video, and data connections including telephone-service, telegram transmission, teletype transmission, and similar telecommunications services provided by state agencies other than VITA.

7123 - Travel Services

Include expenditures for employee training, moving and relocating services, personal vehicle travel, public carrier travel, State vehicle travel, subsistence and lodging, and meal reimbursements.

712240	Employee Training Courses, Workshops and Conferences	Include expenditures such as registration fees and materials for attending training courses, workshops, and conferences. Do not include expenses for information technology training; see account #712280. (For other related costs see account #712270.)
71224I	International Employee Training Courses, Workshops and Conferences	Include ***international*** travel expenditures such as registration fees and materials for attending training courses, workshops, and conferences. Do not include expenses for information technology training; see account #71228I. (For other related costs see account #71227I.)
71224R	Recruiting Registrations-Athletics	Include ***athletic recruiting*** expenditures such as registration fees and materials for athletic recruiting functions.
712260	Employee Training Consulting Services	Include all expenditures paid to bring professional training consultants to the agency for employee development, including expenditures for course development, delivery, administration, or evaluation.
712270	Employee Training – Transportation, Lodging, Meals and Incidentals	Include expenditures for airfare, taxis, tolls, lodging, meals, and personal vehicle mileage reimbursement, associated with employee training and development coded as #712240, #712250, #712260, or #712280.

71227I	International Employee Training – Transportation, Lodging, Meals and Incidentals	Include ***international*** travel expenditures for airfare, taxis, tolls, lodging, meals, and personal vehicle mileage reimbursement, associated with employee training and development coded as #71224I or #71228I.
712280	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 account #712270).
71228I	International Employee Information Technology (IT) Training Courses, Workshops, and Conferences	Include ***international*** travel expenditures such as registration fees and materials for attending training courses, workshops, and conferences on information technology. (For related expenditures see account #71227I.)
712810	Moving and Relocation Services	Include expenditures for services provided for relocating an employee's family and household, incidental to a new place of employment. Use this code, also, for the expenses of a newly employed person when appropriately approved or in conjunction with the Uniform Relocation Act. Include expenditures for travel mileage fares, meals, lodging, transportation and storage of household goods, temporary living allowance, search for a new residence, sale of former residence, and related authorized miscellaneous allowances. (For related expenses, see account #712110.)
712820	Travel, Personal Vehicle	Include expenditures for transportation by personal vehicle. Exclude parking fees and tolls. Travel costs associated with attending training courses should be charged to account #712270.
71282I	International Travel, Personal Vehicle	Include ***international*** travel expenditures for transportation by personal vehicle. Exclude parking fees and tolls. Travel costs associated with attending training courses should be charged to account #71227I.
71282R	Recruiting Travel, Personal Vehicle	Include ***recruiting*** travel expenditures for transportation by personal vehicle. Exclude parking fees and tolls. Travel costs associated with attending training courses should be charged to account #712270.
71282T	Team Travel, Personal Vehicle	Include ***athletic team*** travel expenditures for transportation by personal vehicle. Exclude parking fees and tolls. Travel costs associated with attending training courses should be charged to account #712270.
712830	Travel, Public Carriers	Include expenditures for individual travel by aircraft (State and private sector), airport limousine, bus, leased vehicle (including Enterprise Rent-A-Car), taxi, train, and watercraft. Include parking fees and tolls. Travel costs associated with attending training courses should be charged to account #712270.
712831	Gas, Rental Cars	Include expenditures for reimbursement of gas purchased for rental car use.

71283I **71284R**	Recruiting Travel, State Owned or Leased Vehicles	Include ***recruiting*** travel expenditures for transportation by State or leased vehicles. Exclude parking fees and tolls. Travel costs associated with attending training courses should be charged to account #712270.
71284T	Team Travel, State Owned or Leased Vehicles	Include ***athletic team*** travel expenditures for transportation by State or leased vehicles. Exclude parking fees and tolls. Travel costs associated with attending training courses should be charged to account #712270.
712850	Travel, Subsistence and Lodging	Include expenditures for gratuities, lodging, and similar subsistence and for parking fees and tolls related to accounts #712820 and #712840. Travel costs associated with attending training courses should be charged to account #712270.
71285I	International Travel, Subsistence and Lodging	Include ***international*** travel expenditures for gratuities, lodging, and similar subsistence and for parking fees and tolls related to accounts #71282I and #71284I. Travel costs associated with attending training courses should be charged to account #71227I.
71285R	Recruiting Travel, Subsistence and Lodging	Include ***recruiting*** travel expenditures for gratuities, lodging, and similar subsistence and for parking fees and tolls related to accounts #71282R and #71284R. Travel costs associated with attending training courses should be charged to account #712270.
71285T	Team Travel, Subsistence and Lodging	Include ***athletic team*** travel expenditures for gratuities, lodging, and similar subsistence and for parking fees and tolls related to accounts #71282T and #71284T. Travel costs associated with attending training courses should be charged to account #712270.
712870	Travel, Meal Reimbursements-Day Trips (Used by Accounts Payable only)	Include reimbursements for meal expenditures incurred during trips or work assignments which did not require overnight lodging or rest. Meals which are part of a training or education package and are not reportable to the IRS should be charged to account #712270.
712880	Travel, Meal Reimbursements-Overnight Trips	Include reimbursements for meal expenditures which were incurred during trips which required overnight lodging or rest or for special work assignments, such as business meals. (Refer to the Food and Beverage Policy for allowable purchases.) Meals which are part of a training or education package and are not reportable to the IRS should be charged to account #712270.
71288I	International Travel, Meal Reimbursements-Overnight Trips	Include reimbursements for meal expenditures which were incurred during ***international*** trips which required overnight lodging or rest or for special work assignments, such as business meals during international travel. (Refer to the Food and Beverage Policy for allowable purchases.) Meals which are part of a training or education package and are not reportable to the IRS should be charged to account #71227I.
71288R	Recruiting Travel, Meal Reimbursements-Overnight Trips	Include reimbursements for meal expenditures which were incurred during ***recruiting*** trips which required 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 account #712270.
71288T	Team Travel, Meal Reimbursements-Overnight Trips	Include reimbursements for meal expenditures which were incurred during ***athletic team*** trips which required 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 account #712270.

7129 – Other Services

Include indirect cost recoveries from Auxiliary programs for contractual services, late payment penalties for contractual services, and intra-agency recoveries for contractual services.

712960	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.
712970	Late Payment Penalties for Contractual Services	Include expenditures for charges assessed by vendors for the late payment of invoices for contractual services pursuant to the Prompt Payment Act.
712990	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.

7130 - 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 specific use supplies.

Administrative Supplies include expenditures for apparel supplies, office supplies, and stationery and forms.

713110	Apparel	Include expenditures for uniforms, protective gear, and similar apparel items for State employees, who are furnished apparel by the State. (Refer to Apparel Policy for purchase requirements.)
713112	Athletic Uniforms and Apparel	Include Athletic Department expenditures for uniforms and apparel. Code to be used for the Athletic Department only.
713115	Apparel Supplies	Include non apparel items such as protective glasses, graduation stoles needle, thread, costuming supplies, etc.
713120	Office Supplies	Include expenditures for binders, clips, file folders, ribbons (all types), small batteries, tape (all types), writing utensils, and similar office items. (Also, copy and fax toner and blanket office supplies purchase orders.)
71312R	Recruiting Supplies-Athletics	Include ***athletic expenditures*** related to athletic recruitment activities.
713130	Stationery and Forms	Include expenditures for carbon paper, employment application forms, ledger and letter sheets, mailing envelopes, other informational and record forms, other paper including copier and printer paper, and similar stationery items.

Energy Supplies include expenditures for coal, gas, gasoline, and oil.

713210	Coal	Include expenditures for coal or coke consumed in transportation, heating, and/or power generating plants. Include the cost of transporting the coal.

713220	Gas	Include expenditures for natural and manufactured gas consumed for cooking, heating, power generating plants, and laboratories.
713230	Gasoline	Include expenditures for diesel fuel, gasoline, or similar fuel consumed in the engines and motors of motor vehicles, power equipment, and watercraft.
713240	Oil	Include expenditures for fuel oil, oil and oil derivatives consumed in heating, and/or power generating plants. Include the cost of transporting the oil.

Manufacturing and Merchandising Supplies include expenditures for license tags, merchandise, and packaging and shipping supplies.

713320	License Tags	Include expenditures for decals and motor vehicle license tags.
713340	Merchandise	Include expenditures for materials, supplies, and equipment purchased for resale in substantially the same form as purchased.
713350	Packaging and Shipping Supplies	Include expenditures for boxes, cartons, containers, packing materials, and similar items.

Medical and Laboratory Supplies include expenditures for laboratory, medical, dental , and field supplies and pharmaceutical drugs.

713410	Laboratory Supplies	Include expenditures for animals used in research, blood or blood components used in analysis, chemicals, gases, reagents, specimen slides, test tubes, and similar laboratory supplies.
713420	Medical and Dental Supplies	Include expenditures for bandages, biologics, braces, chemicals, contraceptive devices, crutches, eyeglasses, hearing aids, prostheses, surgical blades, and similar medical and dental supplies.
713430	Field Supplies	Include expenditures for items such as sample bottles, chart paper and ink, and similar supplies designed for use in or with field testing and monitoring equipment.
713440	Pharmaceutical Drugs	Include expenditures for pharmaceutical drugs.

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.

713510	Building Repair and Maintenance Materials	Include expenditures for bricks, cement, concrete, lumber, mortar, pitch, plasterboard, tar, and similar materials not included in the cost of work performed under contract in the repair and maintenance of structures.
713520	Custodial Repair and Maintenance Materials	Include expenditures for brushes, brooms, chemicals for air conditioning, cleaning preparations, disinfectants, electric bulbs, fluorescent tubes, pesticides, toilet tissue, waxes, water purification and treatment, and similar custodial repair and maintenance materials.
713530	Electrical Repair and Maintenance Materials	Include expenditures for circuit breakers, circuits, electrical tape, fuses, plugs, tubes, wiring, and similar electrical repair and maintenance materials not included in the cost of work performed under contract.
713540	Mechanical Repair and Maintenance Materials	Include expenditures for bolts, cable, gears, nuts, pipe screws, solder, and similar mechanical repair and maintenance materials not included in the cost of work performed under contract.

713550	Vehicle Repair and Maintenance Materials	Include expenditures for automatic transmission fluid, batteries, brake fluid, engine oil, grease, hoses, hub caps, points and plugs, tires, and similar vehicle repair and maintenance materials not included in the cost of work performed under contract.
713560	Highway Repair and Maintenance Materials	Include expenditures for calcium, stone, sand, straw, marking paint, steel brooms, and similar maintenance supplies used in the repair and maintenance of roadways.

Residential Supplies include expenditures for clothing supplies, food and dietary supplies, food service supplies, and laundry and linen supplies.

713620	Food and Dietary Supplies	Include expenditures for items of food and drink. (Refer to the Food and Beverage Policy for allowable purchases.)
713630	Food Service Supplies	Include expenditures for cutlery, dishes, glasses, paper cups, paper dishes, paper napkins, table clothes, tableware, and similar food service supplies used in preparing, cooking, and serving food.
713640	Laundry and Linen Supplies	Include expenditures for bedspreads, blankets, diapers, pillows, pillowcases, pillow covers, towels, washcloths and similar linen supplies. Also include expenditures for bluing, cleansing agents, deodorants, disinfectants, small brushes, starch, and similar laundry supply items.

Specific Use Supplies include expenditures for agricultural supplies, architectural and engineering supplies, computer operating supplies, educational supplies, law enforcement supplies, photographic supplies, and recreational supplies.

713710	Agricultural Supplies	Include expenditures for animal foods, bulbs, fertilizers, insecticides, seeds, and similar agricultural supply items.
713720	Architectural and Engineering Supplies	Include expenditures for blue print paper, drafting paper and vellum, inks, transfer letters, and similar supplies. For related expenses, see accounts #713120 and #713130.
713730	Computer Operating Supplies	Include expenditures for paper, bar cards, disposable media (e.g., tapes and disks), and other computer operating supplies.
713740	Educational Supplies	Include expenditures for blank audiotapes, blank phonograph records, blank videotapes, chalk, erasers and similar educational supplies.
713760	Law Enforcement Supplies	Include expenditures for ammunition, flares, smoke bombs, tear gas, temporarily disabling liquids, and similar law enforcement supplies.
713770	Photographic Supplies	Include expenditures for chemicals, film, digital media, and similar photographic supplies.
713780	Recreational Supplies	Include expenditures for balls, bases, bats, nets, rackets and similar indoor and outdoor recreational supplies.

7139 – Other Supplies & Materials

Include indirect cost recoveries from Auxiliary programs for supplies and materials, late payment penalties for supplies and materials, and intra-agency recoveries for supplies and materials.

713960	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.
713970	Late Payment Penalties for Supplies and Materials	Include expenditures for charges assessed by vendors for the late payment of invoices for supplies and materials pursuant to the Prompt Payment Act.
713990	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.

7140 – Transfer Payments

Include expenditures for awards, contributions, and claims; educational and training assistance; and grants and aid.

Awards, Contributions, and Claims include expenditures for individual claims and settlements, premiums, unemployment compensation reimbursements, employee recognition awards, and incentives.

714110	Individual Claims and Settlements	Include expenditures for compensation to individuals for information on criminal activities and for personal injuries, property damages, and similar claims and settlements.
714130	Premiums	Include expenditures for awards, honorariums, and prizes to individuals and organizations.
714131	Employee Recognition Awards	Include expenditures for approved employee recognition awards and employee service awards.
714150	Unemployment Compensation Reimbursements	Include expenditures for reimbursements made by State agencies to the Trust Fund for benefits provided to former State employees. (Note: This code is used by state agencies to make payments to the VEC.)
714160	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.
714180	Incentives	Include payments to individuals and organizations for incentives to participate in State sponsored programs and activities (such as reforestation projects).

Educational and Training Assistance includes expenditures for graduate scholarships and fellowships, student loans, tuition and training aids, tuition waivers, and undergraduate scholarships.

714210	Graduate Scholarships and Fellowships	Include expenditures for awards to graduate students.
714211	Academic/Research Stipend Graduate	Periodic payments made directly to graduate students to be used for living or other nonqualified expenses in support of education, training or research activities.
714220	Student Loans	Include expenditures for payments into the principal of student loan funds in institutions of higher education.
714230	Tuition and Training Aids	Include expenditures for special education and rehabilitation training for disabled persons.

714240	Tuition Waiver	Include expenditures for costs incurred by institutions of higher education for waiving tuition in part or in whole in conformance with State law and regulations.
714250	Undergraduate Scholarships	Include expenditures for awards to undergraduate students.
714251	Academic/Research Stipend Undergraduate	Periodic payments made directly to undergraduate students to be used for living or other nonqualified expenses in support of education, training or research activities.

Grants and Aid to Local Governments include expenditures for payments in lieu of taxes.

714320	Payments in Lieu of Taxes	Include expenditures for payments in lieu of taxes made directly to localities for providing such services as police and fire protection and collection and disposal of refuse, or for payments to localities with State forests for their share of revenues collected from the sale of forestry products.

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

714510	Grants to Intergovernmental Organizations	Include expenditures for grants and assistance to intergovernmental organizations at the State and substate levels not specifically created by the Code of Virginia (such as interstate compacts which are not designated as Non-state Agencies by the Appropriation Act, regional jails, service delivery areas, etc.).
714520	Grants to Nongovernmental Organizations	Include expenditures for grants and assistance to nongovernmental organizations including profit-making organizations (such as local businesses), not-for-profit organizations (such as local rescue squads), and organizations designated as Non-state Agencies by the Appropriation Act (such as the Eastern Virginia Medical Authority).
714530	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.

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

714810	Statewide Indirect Cost Recoveries	Record recoveries of statewide indirect costs that are eligible for recovery from federal grants and contracts.
714820	Agency Indirect Cost Recoveries	Record recoveries of agency indirect costs that are eligible for recovery from federal grants and contracts.

7149 – Other Transfer Payments

Include indirect cost recoveries from Auxiliary programs for transfer payments and intra-agency recoveries for transfer payments.

714960	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.

714990	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.

7150 – Continuous Charges

Include expenditures for insurance-fixed assets, insurance-operations, capital and operating lease payments, installment purchases, and service charges.

Insurance includes expenditures for automobile liability insurance, property insurance, and boiler & machinery insurance.

715120	Automobile Liability	Include expenditures to cover the liability caused by the automobile, the physical damage to the automobile, injury to driver and passengers, and uninsured motorists.
715130	Flood Insurance	Include expenditures for mandatory flood insurance coverage for
		State agencies having properties located in designated flood hazard areas.
715160	Property Insurance	Include expenditures for property insurance coverage on equipment and structures due to direct loss by fire, lightning, and natural perils.
715170	Boiler and Machinery	Include expenditures for insurance coverage of energy equipment.

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

715210	Computer Capital Leases	Include expenditures for capital lease agreements for computer equipment, excluding mainframe computers or large enterprise servers with high processing capacity.
715220	Central Processor Capital Leases	Include expenditures for capital lease agreements for central processor equipment like mainframe or large enterprise servers with high processing capacity.
715230	Computer Software Capital Leases	Include expenditures for capital lease agreements for mainframe or large enterprise servers, application software, utility programs, and operating system software.
715240	Equipment Capital Leases	Include expenditures for capital lease agreements of equipment. Exclude expenses chargeable to accounts #715210 and #715220.
715250	Building Capital Leases	Include expenditures for capital lease agreements of structures or part of a structure.
715260	Land Capital Leases	Include expenditures of capital lease agreements of property only.
715270	Land and Building Capital Leases	Include expenditures for capital lease agreements for both land and a building combined in one agreement.

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

715310	Computer Rentals (not mainframe)	Include expenditures for operating leases of computer equipment, excluding mainframe computers or large enterprise servers with high processing capacity.

715320	Computer Processor Rentals	Include expenditures for operating leases of central processor equipment like mainframe or large enterprise servers with high processing capacity.
715330	Computer Software Rentals	Include expenditures for operating leases of central processor equipment like mainframe or large enterprise server computer application software, utility programs, and operating system software.
715340	Equipment Rentals	Include expenditures of a lessee for the operating leases of equipment. Exclude expenditures chargeable to accounts #715310, #715320, #715330, and #715341.
715341	Copier Rental/Lease	Include expenditures to rent or lease copy equipment.
715350	Building Rentals	Include expenditures of a tenant for the use of a structure or part of a structure. Also, Selu Conservancy and Bondurant Center for the Arts.
715360	Property Rentals	Include expenditures of a tenant for the use of land.
715370	Land & Building Rentals	Include expenditures for operating leases of both land and a building combined in one agreement.

Service Charges include expenditures for agency service charges, electrical service charges, refuse service charges, and water and sewer service charges.

715410	Agency Service Charges	Include expenditures for specialized activities or services provided by State agencies to other State agencies. Include allocations of physical plant costs.
715420	Electrical Service Charges	Include expenditures for electricity.
715430	Refuse Service Charges	Include expenditures for services to haul garbage, trash, and other refuse.
715440	Water and Sewer Service Charges	Include expenditures for water and sewer services.
715460	SPCC and EDI Fee (DPA: Small Purchase Charge Chard Check Fee)	Include expenditures for fees charged by the Department of Accounts to agencies failing to comply with the provision of the Commonwealth's Small Purchase Charge Card program or the Electronic Data Interchange program.
715470	Private Vendor Service Charges	Include expenditures to vendors for eVa service charges.

Insurance-Operations include expenditures for general liability insurance, money and securities insurance, State Insurance Trust Fund, surety bonds, and workers' compensation.

715510	General Liability Insurance	Include expenditures for insurance coverage against the risk of claims for payment of damages imposed by law.
715520	Money and Securities Insurance	Include expenditures to cover the physical taking or loss by dishonesty of money, negotiable instruments, and securities.
715530	Pay State Insurance Trust Fund (DPA: Medical Malpractice)	Include expenditures for insurance against medical malpractice.
715540	Surety Bonds	Include expenditures of surety bond coverage for all State employees to guarantee the performance of their lawful obligations.
715550	Workers' Compensation	Include expenditures for workers' compensation coverage on all State employees.

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 hand at the beginning of the agreement.

715610	Computer Peripheral Installment Purchases	Include expenditures for installment purchases of computer equipment, excluding mainframe computers or large enterprise servers with high processing capacity.
715620	Computer Processor Installment Purchases	Include expenditures for the installment purchases of computer central processor equipment like mainframe or large enterprise servers with high processing capacity.
715630	Computer Software Installment Purchases	Include expenditures for the installment purchases of-application software, utility programs, and operating system software for mainframes or large enterprise servers with high processing capacity.
715640	Equipment Installment Purchases	Include expenditures of an installment purchase for equipment. Exclude expenditures chargeable to accounts #715610, #715620, and #715630.
715650	Building Installment	Include expenditures of an installment purchase of a structure.
	Purchases	
715660	Land Installment Purchase	Include expenditures of an installment purchase for land.

7151 – Auxiliary Indirect Costs

Auxiliary Indirect Costs includes expenditures for specialized activities or services provided the Educational and General programs.

715411	Auxiliary Indirect Costs	Include expenditures for specialized activities or services provided by Educational and General programs.

7159 - Other Continuous Charges

Include indirect cost recoveries from Auxiliary programs for continuous charges, late payment penalties for continuous charges, and intra-agency recoveries for continuous charges.

715960	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.
715970	Late Payment Penalties for Continuous Charges	Include expenditures for charges assessed by vendors for the late payment of invoices for continuous charges pursuant to the Prompt Payment Act.
715990	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.

7210 – Property and Improvements

Include expenditures for property and improvements acquisition, natural resources acquisition, and site development.

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

721110	Acquisition, Property	Include expenditures for surface land and mineral rights.
721120	Acquisition, Rights-of-Way	Include expenditures for construction; flood plain, scenic, and utility easements; highways; railroads; and similar rights-of-way acquisition.
721130	Acquisition, Waterways and Improvements	Include expenditures for artificial reefs, bottomlands, dams, subaqueous land, similar waterways, and improvements acquisitions.

Natural Resources include expenditures for animals, minerals, and plants.

721210	Animals	Include expenditures for domestic animals, livestock, and zoological specimens.
721220	Minerals	Include expenditures for coal mines, minerals other than coal, and oil wells for experimental research, reclamation, or similar purposes.
721230	Plants	Include expenditures for plants, timber, and vegetation for botanical gardens, green houses, nurseries, and similar purposes.

Site Development includes expenditures for site improvements, site preparations and utilities.

721310	Site Improvements	Include expenses for exterior lighting systems, fences, landscaping, parking areas, roadways, walks, and similar site improvements.
721320	Site Preparations	Include expenses for clearing, filling, grading, grubbing, razing of structures, and similar site preparations.
721330	Utilities	Include expenses for lines and facilities (e.g., energy), used in the transmission of electricity, gas, sewer, water and similar utilities.

7219 – Other Property and Improvements

Include indirect cost recoveries from Auxiliary programs for property and improvements, late penalties for property and improvements, and intra-agency recoveries for property and improvements.

721960	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.
721970	Late Payment Penalties for Property and Improvements	Include expenditures for charges assessed by vendors for the late payment of invoices for property and improvements pursuant to the Prompt Payment Act.
721990	Intra-Agency Recoveries for Property and Improvements	Recovery of the cost of property and improvements incurred by programs or service areas within the same agency or agencies under the auspices of a single board or commission.

7220 - Equipment

Include expenditures for computer processing, educational, cultural, electronic, photographic, medical, laboratory, motorized, office, specific use, and stationary equipment.

All approved equipment trust fund purchases must be coded to the corresponding equipment account code ending in "C."

Computer Hardware and Software includes expenditures for computing platforms (mainframes to hand held), other equipment, and software.

72211C	Desktop Client Computers (microcomputers) Controllable	**Use this account code for all purchases of desktop client computers.** 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." 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.
72212C	Mobile Client Computers (microcomputers) Controllable	**Use this account code for all purchases of mobile computers.** 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.
72214C	Mainframe Computers and Components - Controllable	**Use this account code for all purchases of 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.
72215C	Network Servers Controllable	**Use this account code for all purchases of 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.
722160	Network Components	Include assets used in the local area network not reported in account #72215C and #72216C 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.

72216C	Network Components - Controllable	**Use this account code for purchases of network components if the equipment cost (per item) is $5,000 or more or if the equipment item(s) are components of an assembled unit (e.g. media cart) which the aggregate cost of all items totals $5,000 or more.** Include assets used in the local area network not reported in account #72215C 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.
722170	Other Computer Equipment	Include all other equipment that cannot be reported in accounts #72211C through #722160 / #72216C or in account #72217C. Examples include printers, kiosks, print copiers, scanners, add-on peripherals for desktops or laptops, network interface cards, handheld wireless devices, devices for reading bar codes, and devices for providing local and wide area connectivity (e.g., modems, codecs). Note: Code handheld wireless devices to #72212C.
72217C	Other Computer Equipment - Controllable	**Use this account code for purchases of other computer equipment if the equipment cost (per item) is $5,000 or more or if the equipment item(s) are components of an assembled unit (e.g. media cart) which the aggregate cost of all items totals $5,000 or more.** Include all other equipment that cannot be reported in accounts #72211C through #722160 and #72216C. Examples include printers, kiosks, print copiers, scanners, add-on peripherals for desktops or laptops, network interface cards, handheld wireless devices, devices for reading bar codes, and devices for providing local and wide area connectivity (e.g., modems, codecs). Note: Code handheld wireless devices to #72212C.
722180	Computer Software Purchases	Include computer software purchases that cannot be reported in account #72218C. Include expenditures for the purchase of computer application software, utility programs, and operation system software. The term software is a general term that refers to all programs or instructions that are used to operate computer hardware. Software causes computer hardware to perform activities by telling a computer how to execute functions and tasks. Include payments to software vendors for the renewal of software licenses for off-the-shelf applications and utilities. Code contracts for software development to #712790.
72218C	Computer Software Purchases - Controllable	**Use this account code for purchases of computer software if the software cost (per item) is $5,000 or more or if the software item(s) are components of an assembled unit which the aggregate cost of all items totals $5,000 or more.** Include expenditures for the purchase of computer application software, utility programs, and operation system software. The term software is a general term that refers to all programs or instructions that are used to operate computer hardware. Software causes computer hardware to perform activities by telling a computer how to execute functions and tasks. Include payments to software vendors for the renewal of software licenses for off-the-shelf applications and utilities. Code contracts for software development to #712790.

722190	Development Tools Purchases	Include development tools purchases that cannot be reported in account #72219C. Include expenditures for the purchase 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, compliers, build automation tools, debuggers, ETL tools, and data modeling software.
72219C	Development Tools Purchases - Controllable	**Use this account code for purchases of development tools if the cost (per item) is $5,000 or more or if the item(s) are components of an assembled unit which the aggregate cost of all items totals $5,000 or more.** Include expenditures for the purchase 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, compliers, build-automation tools, debuggers, ETL tools, and data modeling software.

Educational and Cultural Equipment includes expenditures for college library books, educational, exhibit and reference equipment.

722210	College Library Books	Include expenditures for books, microfiche, periodicals, and similar equipment used in libraries of institutions of higher education.
722220	Educational Equipment	Include education equipment that cannot be reported in account #72222C. Include expenses for auditorium seating, chalkboards, classroom furniture and similar equipment.
72222C	Educational Equipment-Controllable	**Use this account code for purchases of educational equipment if the equipment cost (per item) is $5,000 or more or if the equipment item(s) are components of an assembled unit which the aggregate cost of all items totals $5,000 or more.** Include expenses for auditorium seating, chalkboards, classroom furniture and similar equipment.
722230	Exhibit Equipment	Include exhibit equipment that cannot be reported in account #72223C. Include expenses for artifacts, artworks, scientific paraphernalia, and similar museum materials and equipment.
72223C	Exhibit Equipment-Controllable	**Use this account code for purchases of exhibit equipment if the equipment cost (per item) is $5,000 or more or if the equipment item(s) are components of an assembled unit which the aggregate cost of all items totals $5,000 or more.** Include expenses for artifacts, artworks, scientific paraphernalia, and similar museum materials and equipment.
722240	Reference Equipment	Include reference equipment that cannot be reported in account #72224C. Include expenses for books not used in libraries of institutions of higher education, card catalogs, carrels, library desks, microfilm readers and similar reference equipment (e.g. films and records).
72224C	Reference Equipment-Controllable	**Use this account code for purchases of reference equipment if the equipment cost (per item) is $5,000 or more or if the equipment item(s) are components of an assembled unit which the aggregate cost of all items totals $5,000 or more.** Include expenses for books not used in libraries of institutions of higher education, card catalogs, carrels, library desks, microfilm readers and similar reference equipment (e.g. films and records).

722280	Educational and Cultural Equipment Improvements	Include educational and cultural equipment improvements that cannot be reported in account #72228C. Include expenses for restorations of and additions or modifications to existing educational and cultural equipment which expands capability or capacity, or improves performance.
72228C	Educational and Cultural Equipment Improvements-Controllable	**Use this account code for purchases of educational and cultural equipment improvements if the improvement cost (per item) is $5,000 or more or if the improvement(s) are components of an assembled unit which the aggregate cost of all items totals $5,000 or more.** Include expenses for restorations of and additions or modifications to existing educational and cultural equipment which expands capability or capacity, or improves performance.

Electronic and Photographic Equipment includes expenditures for electronic, photographic and voice and data transmission equipment.

722310	Electronic Equipment	Include electronic equipment that cannot be reported in account #72231C. Include expenditures for intercommunication systems, radar, radios, televisions, and similar electronic equipment.
72231C	Electronic Equipment-Controllable	**Use this account code for purchases of electronic equipment if the equipment cost (per item) is $5,000 or more or if the equipment item(s) are components of an assembled unit which the aggregate cost of all items totals $5,000 or more.** Include expenditures for intercommunication systems, radar, radios, televisions, and similar electronic equipment.
722320	Photographic Equipment	Include photographic equipment that cannot be reported in account #72232C. Include expenditures for blueprint equipment, cameras, enlargers, lenses, overhead viewers, projectors, screens, splicers, tripods, and similar photographic equipment.
72232C	Photographic Equipment-Controllable	**Use this account code for purchases of photographic equipment if the equipment cost (per item) is $5,000 or more or if the equipment item(s) are components of an assembled unit which the aggregate cost of all items totals $5,000 or more.** Include expenditures for blueprint equipment, cameras, enlargers, lenses, overhead viewers, projectors, screens, splicers, tripods, and similar photographic equipment.
722330	Voice and Data Transmission Equipment	Include voice and data transmission equipment that cannot be reported in account #72233C. Include expenditures for facsimile transmitters, switchboards, telephones, teletypewriters, and similar equipment.
72233C	Voice and Data Transmission Equipment-Controllable	**Use this account code for purchases of voice and data transmission equipment if the equipment cost (per item) is $5,000 or more or if the equipment item(s) are components of an assembled unit which the aggregate cost of all items totals $5,000 or more.** Include expenditures for facsimile transmitters, switchboards, telephones, teletypewriters, and similar equipment.
722380	Electronic and Photographic Equipment Improvements	Include electronic and photographic equipment improvements that cannot be reported in account #72238C. Include expenditures for restorations of and additions or modifications to existing communications and photographic equipment which expands capability or capacity, or improves performance.

72238C	Electronic and Photographic Equipment Improvements-Controllable	**Use this account code for purchases of electronic and photographic equipment improvements if the improvement cost (per item) is $5,000 or more or if the improvement(s) are components of an assembled unit which the aggregate cost of all items totals $5,000 or more.** Include expenditures for restorations of and additions or modifications to existing communications and photographic equipment which expands capability or capacity, or improves performance.

Medical and Laboratory Equipment includes expenditures for laboratory, field, medical, and dental equipment.

722410	Laboratory Equipment	Include laboratory equipment that cannot be reported in account #72241C. Include expenditures for blood gas analyzers, Bunsen burners, centrifuges, freezing point depression instruments, gas chromatographs, incubators, microscopes, spectrophotometers, and similar equipment.
72241C	Laboratory Equipment-Controllable	**Use this account code for purchases of laboratory equipment if the equipment cost (per item) is $5,000 or more or if the equipment item(s) are components of an assembled unit which the aggregate cost of all items totals $5,000 or more.** Include expenditures for blood gas analyzers, Bunsen burners, centrifuges, freezing point depression instruments, gas chromatographs, incubators, microscopes, spectrophotometers, and similar equipment.
722420	Medical and Dental Equipment	Include medical and dental equipment that cannot be reported in account #72242C. Include expenditures for anesthesia and respiratory therapy equipment, dental equipment, diagnostic apparatus, electrotherapeutic equipment, examining room furniture, fracture and orthopedic equipment, hospital and medical lighting, operating room equipment, x-ray equipment, and similar medical and dental equipment.
72242C	Medical and Dental Equipment-Controllable	**Use this account code for purchases of medical and dental equipment if the equipment cost (per item) is $5,000 or more or if the equipment item(s) are components of an assembled unit which the aggregate cost of all items totals $5,000 or more.** Include expenditures for anesthesia and respiratory therapy equipment, dental equipment, diagnostic apparatus, electrotherapeutic equipment, examining room furniture, fracture and orthopedic equipment, hospital and medical lighting, operating room equipment, x-ray equipment, and similar medical and dental equipment.
722430	Field Equipment	Include field equipment that cannot be reported in account #72243C. Includes expenditures for portable and/or permanent non-disposable equipment, such as automatic samplers and ambient air/water meters or analyzers, designed and purchased primarily for use in non-laboratory settings.

72243C	Field Equipment-Controllable	**Use this account code for purchases of field equipment if the equipment cost (per item) is $5,000 or more or if the equipment item(s) are components of an assembled unit which the aggregate cost of all items totals $5,000 or more.** Includes expenditures for portable and/or permanent non-disposable equipment, such as automatic samplers and ambient air/water meters or analyzers, designed and purchased primarily for use in non-laboratory settings.
722480	Medical and Laboratory Equipment Improvements	Include medical and laboratory equipment improvements that cannot be reported in account #72248C. Include expenditures for restorations of and additions or modifications to existing medical and laboratory and field equipment which expands capability or capacity, or improves performance.
72248C	Medical and Laboratory Equipment Improvements-Controllable	**Use this account code for purchases of medical and laboratory equipment improvements if the improvement cost (per item) is $5,000 or more or if the improvement(s) are components of an assembled unit which the aggregate cost of all items totals $5,000 or more.** Include expenditures for restorations of and additions or modifications to existing medical and laboratory and field equipment which expands capability or capacity, or improves performance.

Motorized Equipment includes expenditures for agricultural vehicles, construction equipment, motor vehicles, and power repair and maintenance equipment.

722510	Agricultural Vehicular Equipment	Include agricultural vehicular equipment that cannot be reported in account #72251C. Include expenditures for planting, seeding and harvesting devices; silage cutters; threshing machines; tractors; wagons; and similar agricultural equipment.
72251C	Agricultural Vehicular Equipment-Controllable	**Use this account code for purchases of agricultural vehicular equipment if the equipment cost (per item) is $5,000 or more or if the equipment item(s) are components of an assembled unit which the aggregate cost of all items totals $5,000 or more.** Include expenditures for planting, seeding and harvesting devices; silage cutters; threshing machines; tractors; wagons; and similar agricultural equipment.
722530	Construction Equipment	Include construction equipment that cannot be reported in account #72253C. Include expenditures for air hammers, backhoes, bulldozers, cranes, graders, portable generators, pumps, and similar equipment.
72253C	Construction Equipment-Controllable	**Use this account code for purchases of construction equipment if the equipment cost (per item) is $5,000 or more or if the equipment item(s) are components of an assembled unit which the aggregate cost of all items totals $5,000 or more.** Include expenditures for air hammers, backhoes, bulldozers, cranes, graders, portable generators, pumps, and similar equipment.
722540	Motor Vehicle Equipment	Include motor vehicle equipment that cannot be reported in account #72254C. Include expenditures for automobiles, buses, forklifts, mopeds, motorcycles, trucks and similar equipment.

72254C	Motor Vehicle Equipment-Controllable	**Use this account code for purchases of motor vehicle equipment if the equipment cost (per item) is $5,000 or more or if the equipment item(s) are components of an assembled unit which the aggregate cost of all items totals $5,000 or more.** Include expenditures for automobiles, buses, forklifts, mopeds, motorcycles, trucks and similar equipment.
722550	Power Repair and Maintenance Equipment	Include power repair and maintenance equipment that cannot be reported in account #72255C. Include expenditures for power hedge clippers, power mowers, small power drills, small power sanders, small power saws, routers and similar power repair and maintenance equipment.
72255C	Power Repair and Maintenance Equipment-Controllable	**Use this account code for purchases of power repair and maintenance equipment if the equipment cost (per item) is $5,000 or more or if the equipment item(s) are components of an assembled unit which the aggregate cost of all items totals $5,000 or more.** Include expenditures for power hedge clippers, power mowers, small power drills, small power sanders, small power saws, routers and similar power repair and maintenance equipment.
722580	Motorized Equipment Improvements	Include motorized equipment improvements that cannot be reported in account #72258C. Include expenditures for restoration of and additions or modifications to existing vehicular equipment which expands the capability or capacity or improves performance.
72258C	Motorized Equipment Improvements-Controllable	**Use this account code for all purchases of motorized equipment improvements if the improvement cost (per item) is $5,000 or more or if the improvement(s) are components of an assembled unit which the aggregate cost of all items totals $5,000 or more.** Include expenditures for restoration of and additions or modifications to existing vehicular equipment which expands the capability or capacity or improves performance.

Office Equipment includes expenditures for office appurtenances, office furniture, office incidentals, and office machines.

722610	Office Appurtenances	Include expenditures for blinds, carpets, draperies, rugs, shades, and similar office appurtenances.
722620	Office Furniture	Include office furniture that cannot be reported in account #72262C. Include expenditures for bookcases, desks, chairs, file cabinets, lamps, racks, storage cabinets, tables, and similar office furniture.
72262C	Office Furniture-Controllable	**Use this account code for purchases of office furniture if the furniture cost (per item) is $5,000 or more or if the furniture item(s) are components of an assembled unit which the aggregate cost of all items totals $5,000 or more.** Include expenditures for bookcases, desks, chairs, file cabinets, lamps, racks, storage cabinets, tables, and similar office furniture.
722630	Office Incidentals	Include expenditures for compasses, date stamps, desk organizers, file boxes, letter openers, rulers, scissors, staplers, T-squares, and similar “desktop” office equipment.
722640	Office Machines	Include office machines that cannot be reported in account #72264C. Include expenditures for adding machines, bookkeeping machines, calculators, drafting machines, duplicating and photocopying machines, posting machines, transcribing and dictating machines, typewriters, weight scales and similar equipment.

72264C	Office Machines-Controllable	**Use this account code for purchases of office machines if the equipment cost (per item) is $5,000 or more or if the equipment item(s) are components of an assembled unit which the aggregate cost of all items totals $5,000 or more.** Include expenditures for adding machines, bookkeeping machines, calculators, drafting machines, duplicating and photocopying machines, posting machines, transcribing and dictating machines, typewriters, weight scales and similar equipment.
722680	Office Equipment Improvements	Include office equipment improvements that cannot be reported in account #72268C. Include expenditures for restorations of and additions or modifications to existing office equipment which expands capability or capacity, or improves performance.
72268C	Office Equipment Improvements-Controllable	**Use this account code for purchases of office equipment improvements if the improvement cost (per item) is $5,000 or more or if the improvement(s) are components of an assembled unit which the aggregate cost of all items totals $5,000 or more.** Include expenditures for restorations of and additions or modifications to existing office equipment which expands capability or capacity, or improves performance.

Specific Use Equipment includes expenditures for household, law enforcement, non-power repair and maintenance, and recreational equipment.

722710	Household Equipment	Include household equipment that cannot be reported in account #72271C. Include expenditures for beds, bureaus, chairs, dressers, heaters, mattresses, refrigerators, stoves, tables, portable fire extinguishers, and similar equipment.
72271C	Household Equipment-Controllable	**Use this account code for purchases of household equipment if the equipment cost (per item) is $5,000 or more or if the equipment item(s) are components of an assembled unit which the aggregate cost of all items totals $5,000 or more.** Include expenditures for beds, bureaus, chairs, dressers, heaters, mattresses, refrigerators, stoves, tables, portable fire extinguishers, and similar equipment.
722720	Law Enforcement Equipment	Include law enforcement equipment that cannot be reported in account #72272C. Include expenditures for clubs, firearms, helmets, shields, surveillance apparatus, and similar law enforcement equipment.
72272C	Law Enforcement Equipment-Controllable	**Use this account code for purchases of law enforcement equipment if the equipment cost (per item) is $5,000 or more or if the equipment item(s) are components of an assembled unit which the aggregate cost of all items totals $5,000 or more.** Include expenditures for clubs, firearms, helmets, shields, surveillance apparatus, and similar law enforcement equipment.
722730	Manufacturing Equipment	Include manufacturing equipment that cannot be reported in account #72273C. Include expenditures for drills, lathes, looms, presses, saws, stampers, and similar manufacturing use equipment.
72273C	Manufacturing Equipment - Controllable	**Use this account code for purchases of manufacturing equipment if the equipment cost (per item) is $5,000 or more or if the equipment item(s) are components of an assembled unit which the aggregate cost of all items totals $5,000 or more.** Include expenditures for drills, lathes, looms, presses, saws, stampers, and similar manufacturing use equipment.

722740	Non-Power Repair and Maintenance Equipment	Include non-power repair and maintenance equipment that cannot be reported in account #72274C. Include expenditures for files, hammers, manual drills, manual hedge clippers, manual lawn mowers, saws, screwdrivers, wrenches, and similar non-power repair and maintenance equipment.
72274C	Non-Power Repair and Maintenance Equipment-Controllable	**Use this account code for purchases of non-power repair and maintenance equipment if the equipment cost (per item) is $5,000 or more or if the equipment item(s) are components of an assembled unit which the aggregate cost of all items totals $5,000 or more.** Include expenditures for files, hammers, manual drills, manual hedge clippers, manual lawn mowers, saws, screwdrivers, wrenches, and similar non-power repair and maintenance equipment.
722750	Recreational Equipment	Include recreational equipment that cannot be reported in account #72275C. Include expenditures for gymnasium, park, playground, recreational center, and similar apparatus and equipment.
72275C	Recreational Equipment-Controllable	**Use this account code for purchases of recreational equipment if the equipment cost (per item) is $5,000 or more or if the equipment item(s) are components of an assembled unit which the aggregate cost of all items totals $5,000 or more.** Include expenditures for gymnasium, park, playground, recreational center, and similar apparatus and equipment.
722760	Traffic Control Equipment	Include traffic control equipment that cannot be reported in account #72276C. Include expenditures for traffic cones, barrels, sign stands, signs, and similar items used during maintenance operations on roadways.
72276C	Traffic Control Equipment-Controllable	**Use this account code for purchases of traffic control equipment if the equipment cost (per item) is $5,000 or more or if the equipment item(s) are components of an assembled unit which the aggregate cost of all items totals $5,000 or more.** Include expenditures for traffic cones, barrels, sign stands, signs, and similar items used during maintenance operations on roadways.
722770	Firearms Equipment	Include firearms equipment that cannot be reported in account #72277C. Include expenditures for firearms such as handguns, rifles, and shotguns. Use account #722720 for ancillary equipment such as holsters, belts, and cases purchased separately from the firearm.
72277C	Firearms Equipment-Controllable	**Use this account code for purchases of firearms equipment if the equipment cost (per item) is $5,000 or more or if the equipment item(s) are components of an assembled unit which the aggregate cost of all items totals $5,000 or more.** Include expenditures for firearms such as handguns, rifles, and shotguns. Use account #722720 for ancillary equipment such as holsters, belts, and cases purchased separately from the firearm.
722780	Specific Use Equipment Improvement	Include specific use equipment improvements that cannot be reported in account #72278C. Include expenditures for restorations of and additions or modifications to existing specific use equipment which expands capability or capacity or improves performance.

72278C	Specific Use Equipment Improvement-Controllable	**Use this account code for purchases of specific use equipment improvements if the improvement cost (per item) is $5,000 or more or if the improvement(s) are components of an assembled unit which the aggregate cost of all items totals $5,000 or more.** Include expenditures for restorations of and additions or modifications to existing specific use equipment which expands capability or capacity or improves performance.

Stationary Equipment includes expenditures for built-in equipment, fixtures and mechanical equipment.

722810	Built-in Equipment	Include built-in equipment that cannot be reported in account #72281C. Include expenditures for benches, laboratory tables, platforms, shelving, stages, wall cabinets and similar built-in equipment normally included during construction as special stationary features.
72281C	Built-in Equipment-Controllable	**Use this account code for purchases of built-in equipment if the equipment cost (per item) is $5,000 or more or if the equipment item(s) are components of an assembled unit which the aggregate cost of all items totals $5,000 or more.** Include expenditures for benches, laboratory tables, platforms, shelving, stages, wall cabinets and similar built-in equipment normally included during construction as special stationary features.
722820	Fixtures	Include fixtures that cannot be reported in account #72282C. Include expenditures for electrical, heating, lighting, plumbing, and similar fixtures normally affixed to walls, floors, and ceilings.
72282C	Fixtures-Controllable	**Use this account code for purchases of fixtures if the fixture cost (per item) is $5,000 or more or if the fixture(s) are components of an assembled unit which the aggregate cost of all items totals $5,000 or more.** Include expenditures for electrical, heating, lighting, plumbing, and similar fixtures normally affixed to walls, floors, and ceilings.
722830	Mechanical Equipment	Include mechanical equipment that cannot be reported in account 72283C. Include expenditures for air conditioners, boilers, elevators, switching, and similar mechanical equipment normally included in a structure at the time of construction.
72283C	Mechanical Equipment-Controllable	**Use this account code for purchases of mechanical equipment if the equipment cost (per item) is $5,000 or more or if the equipment item(s) are components of an assembled unit which the aggregate cost of all items totals $5,000 or more.** Include expenditures for air conditioners, boilers, elevators, switching, and similar mechanical equipment normally included in a structure at the time of construction.
722880	Stationary Equipment Improvements	Include stationary equipment improvements that cannot be reported in account #72288C. Include expenditures for restorations of and additions or modifications to existing stationary equipment which expands the capability or capacity, or improves performance.

72288C	Stationary Equipment Improvements-Controllable	**Use this account code for purchases of stationary equipment improvements if the improvement cost (per item) is $5,000 or more or if the improvement(s) are components of an assembled unit which the aggregate cost of all items totals $5,000 or more.** Include expenditures for restorations of and additions or modifications to existing stationary equipment which expands the capability or capacity, or improves performance.

7229 – Other Equipment

Include indirect cost recoveries from Auxiliary programs for equipment, late payment penalties for equipment, and intra-agency recoveries for equipment.

722960	Indirect Cost Recoveries from Auxiliary Programs for Equipment	Include only the required recovery of indirect costs of equipment from Auxiliary Enterprise service areas.
722970	Late Payment Penalties for Equipment	Include expenditures for charges assessed by vendors for the late payment of invoices for equipment pursuant to the Prompt Payment Act.
722990	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.

7230 – Plant and Improvements

Include expenditures for acquisition of plant and improvements and construction of plant and improvements.

Acquisition of Plant and Improvements include expenditures for purchase or condemnation of bridges, buildings, and highways.

723110	Acquisition, Bridges	Include expenditures for purchase or condemnation of bridges, causeways, and tunnels.
723120	Acquisition, Buildings	Include expenditures for purchase or condemnation of buildings, shelters and towers.
723130	Acquisition, Highways	Include expenditures for purchase or condemnation of alleys, highways, roadways, and streets.

Construction of Plant and Improvements includes expenditures for construction of bridges, buildings, highways, and water ports.

723210	Construction, Bridges	Include expenditures of private sector contractors for construction of bridges, causeways, tunnels, and similar structures.
723220	Construction, Buildings	Include expenditures of private sector contractors for construction of buildings, shelters and towers.
723230	Construction, Highways	Include expenditures of private sector contractors for construction of alleys, highways, roadways, and streets.
723240	Construction, Water Ports	Include expenditures of private sector contractors for construction of docks, marinas, piers, ramps, and similar structures.
723270	Construction, Bridges and Highway Improvements	Include expenditures of private sector contractors for restorations of and additions or modifications to existing bridges and highways which expand capability or capacity, or improve performance.

723280	Construction, Buildings Improvements	Include expenditures of private sector contractors for restorations of and additions or modifications to existing buildings, shelters and towers which expand capability or capacity, or improve performance.

7239 – Other Plant & Improvements

Include indirect cost recoveries from Auxiliary programs for plant & improvements, late payment penalties for plant & improvements, and intra-agency recoveries for plant & improvements.

723960	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.
723970	Late Payment Penalties of 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.
723990	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.

7310 – Debt Service Expenses

The debt service character of expenditure includes expenditures for bond and loan obligations.

Bonds include expenditures for bond issuance fees, revenue bond financing, and revenue bond interest and principal retirement.

731120	Bond Issuance Fees	Include expenditures for services rendered by banks acting as paying agents, registrars, or trustees for State bond issues.
731150	Revenue Bond Financing	Include expenditures for all bond financing costs.
731160	Revenue Bond Interest Retirement	Include expenditures of interest for retirement of revenue bonds.
731170	Revenue Bond Principal Retirement	Include expenditures for the retirement of revenue bond principal.

Loans-State includes expenditures for drawdown loans and mortgage loans.

731310	Anticipation Loan Interest Retirement	Include expenditures for the payment of interest on drawdown loans made by the State Treasurer.
731320	Mortgage Loan Interest Retirement (DPA: Mortgage Loan Interest Retirement – Drawdown	Include expenditures for the retirement of mortgage loan interest.

7319 – Other Obligations

Include indirect cost recoveries from Auxiliary programs for obligations and intra-agency recoveries for obligations.

731960	Indirect Cost Recoveries from Auxiliary Programs for Obligations	Include only the required recovery of indirect costs of obligations from Auxiliary Enterprise service areas.
731990	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.