

**OLD DOMINION UNIVERSITY**  
**ACCOUNT/SUBACCOUNT CODE DESCRIPTION**  
**BANNER AND COMMONWEALTH CARS CODES**  
**FY 2009-2010**

EXP CODE	CARS CODE	DESCRIPTION
4XXX	11XX	<u>PERSONAL SERVICES</u> : Includes expenditures for salaries and wages of state employees.
40XX	112X	<u>SALARIES</u> : Includes expenditures for administrative higher education salaries, appointed officials' salaries, classified salaries, overtime salaries, and teaching and research salaries.
4001	1121	<u>Salaries, Administrative Higher Education</u> : Include expenses for compensation to persons for professional services rendered on a full-time (temporary, restricted or permanent) basis or a permanent, part-time basis in administrative positions carrying faculty appointment in institutions of higher education include educational leave. Do not include final compensation to employees for annual, sick, or compensatory leave balances.
4002	1123	<u>Salaries, Classified</u> : Include expenses for compensation and severance pay to persons who are paid at an established yearly rate in positions which are covered by the Virginia Personnel Act. Do not include final compensation to employees for annual, sick, or compensatory leave balances. Charge expenses for VALORS participants to 1127. (Rev. eff. 7-1-011)
4003	1122	<u>Salaries, Appointed Officials</u> : Include expenses for compensation, severance pay, and incentive awards to persons who are appointed to their position and are paid at yearly rate specified in Part 4 (General Provisions) of the Appropriation Act.
4004	1125	<u>Salaries, Overtime</u> : Include expenses for compensation to persons who are paid at an established yearly rate, for hours worked in excess of their normal workweek.
4005	1126	<u>Salaries, Teaching and Research Faculty</u> : Include expenses for compensation to persons for professional services rendered on a full-time (temporary, restricted or permanent) basis or a permanent, part-time basis in research and teaching positions in institutions of higher education. Include educational leave. Do not include final compensation to employees for annual, sick, or compensatory leave balances.
4006	1127	<u>Salaries, Virginia Law Officers' Retirement System Participants</u> : Include expenses for compensation and severance pay for persons participating in the Virginia Law Officers' Retirement System (VALORS). [Eff. 7-1-01]
4007	1162	<u>Salaries, Annual Leave Balances</u> : Include expenses for final compensation to eligible employees for their annual leave balances.
4008	1163	<u>Salaries, Sick Leave Balances</u> : Include expenses for final compensation to eligible employees for their sick leave balances up to the specified limit. Include the payout of disability credits for employees participating in the Virginia Sickness and Disability Program.
4009	1164	<u>Salaries, Compensatory Leave Balances</u> : Include expenses for final compensation to eligible employees for their compensatory time earned but not taken.
4010	--	<u>Purchase Time Salaries (Budget Office Only)</u> : Includes the identification of available balances for purchased time in academic departments. A negative available balance identifies the salary value committed for purchased time but not fulfilled by approved purchase time agreement. A positive balance identifies the salary values available, from approved purchased time agreements, for reallocation to personal services requirements generated by the release of faculty for research. (For Budget Office Use Only)
4011	1128	<u>Salaries, Information Technology Employees</u> : Include salary expenses for employees performing a role in information technology who would otherwise have salary expenses coded in subobjects 1121 through 1125. This subobject code is in effect starting January 1, 2003 and to be used starting with the January 16, 2003 payroll. (Eff. 1/1/03)

EXP CODE	CARS CODE	DESCRIPTION
4012	--	<u>Surplus Salary Funds</u> : Accrued from hiring new classified staff at a lower than base budget figure (not salary vacancy funds). (For Budget Office Use Only)
<u>WORKFORCE TRANSITION ACT (WTA) Title 2.2, Chapter 32 of the Virginia Code</u>		
4013	1171	<u>Severance Payments</u> : Includes expenses for payments of severance to employees eligible for severance benefits allowed under the Workforce Transition Act for faculty, administrators and classified employees.
4014	1176	<u>WTA Annual Leave Payout</u> – Include expenses for final compensation to eligible employees participating in the WTA for their annual leave balances.
4015	1178	<u>WTA Compensatory Leave Payout</u> – Include expenses for final compensation to eligible employees participating in the WTA for their compensatory time earned but not taken.
4016	1177	<u>WTA Sick Leave Payout</u> – Include expenses for final compensation to eligible employees participating in the WTA for their sick leave balances up to the specified limit.
4017	1128	<u>Salaries, Faculty Administrators Information Technology Employees</u> : Include salary expenses for employees performing a role in information technology who would otherwise have salary expenses coded in subobjects 1121 through 1125. This subobject code is in effect starting January 1, 2003 and to be used starting with the January 16, 2003 payroll. (Eff. 1/1/03)
4018	1129	<u>Information Technology Salaries, Overtime</u> : Include expenses for compensation to Information Technology employees (per 4011 or 4017) who are paid at an established yearly rate, for hours worked in excess of their normal workweek.
4019	1132	<u>Salaries, Active Military Supplement</u> . Include expenses for supplemental pay based on the difference between the state employee's base salary and the gross military pay plus allowances paid to the employee for service in the armed forces of the United States. Use this code for classified and non-classified employees covered by the executive order per guidelines of the Department of Human Resource Management. Benefits will continue to be charged to the 1110 series of subobject codes. This action complies with EO 44 (2003) and guidelines issued by DHRM. [Eff. 3/26/03]
402X	114X	<u>WAGES</u> : Includes expenditures for general wages, graduate assistant, overtime, student, teaching and research part-time, and work study student wages.
4021	1141	<u>Wages, General</u> : Include expenses for compensation to persons who are paid at an hourly rate.
4022	1142	<u>Wages, Graduate Assistant (Teaching)</u> : Include expenses for compensation made by institutions of higher education to persons, without faculty appointment, for teaching and research activities.
4023	1142	<u>Wages, Graduate Assistant (Non-Teaching)</u> : Include expenses for compensation made to persons, without faculty appointment, for non-teaching activities.
4024	1143	<u>Wages, Overtime</u> : Include expenses for compensation to persons who are paid at an hourly rate for hours worked in excess of 40 hours per week.
4025	1144	<u>Wages, Student (without FICA Withholding)</u> : Include expenses for compensation made by institutions of higher education to graduate and undergraduate students for all services other than those included in 4022, 4023, 4026 and 4027. Include expenses for overtime payments.

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4026	1144	<u>Wages, Student (with FICA Withholding)</u> : Include expenses for compensation made to graduate and undergraduate students for all services other than those included in 4022, 4023, 4025 and 4027. Include expenses for overtime payments.
4027	1145	<u>Wages, Teaching and Research Part-Time</u> : Include expenses for compensation to persons for professional services rendered in research and instructional positions in institutions of higher education other than those described in 4005. Include compensation for summer session teaching, overload teaching and evening sessions, and part-time teaching when the individual is not permanently employed.
4028	1146	<u>Wages, Federal Work Study Student</u> : Include expenses for compensation to students participating in federal work study programs.
4029	1146	<u>Community Service Workstudy</u> : Include expenses for compensation to students participating in the Community Service Workstudy.
4030	1161	<u>Early Retirement Incentive Payments</u> : Include expenses for special payments to persons in teaching positions in institutions of higher education that receive early retirement payments under an approved early retirement incentive plan.
4031	1139	<u>Special Payments for Academic Services</u> : Include expenses for one-time payments made by institutions of higher education to cooperating teachers in public or private schools or to other individuals who perform non-instructional or non-research academic services.
4032	1281	<u>Moving and Relocation</u> : Include expenses for services provided for relocating an employee's family and household, incidental to a new place of employment. Use this code, also, for the expenses of a newly-employed person when appropriately approved or in conjunction with the Uniform Relocation Act. Include expenses for travel, mileage, fares, meals, lodging, transportation, and storage of household goods, temporary living allowance, search for a new residence, sale of former residence, and related authorized miscellaneous allowances. For related expenses, see 1211. See 7201.
4033	1282	<u>Travel, Personal Vehicle</u> : Include expenses for transportation by personal vehicle. Exclude parking fees and tolls. Travel costs associated with attending training courses should be charged to 1227.
4034	1413	<u>Awards</u> : Awards, honorariums, and prizes to individuals and organizations which will be recognized as a taxable event. See 5502.
4035	1131	<u>Dream Fund &amp; Other Gifts</u> : for President's Dream Fund distributions to full-time classified and administrative/professional faculty
4036	1131	<u>Bonus and Incentives: One-time</u> bonuses associated with exceptional performance over a set time period (for full time and hourly employees only).
4038	1149	<u>Wages, Information Technology Employees</u> : Include expenses for compensation to persons paid an hourly rate and whose actual job duties involve information technology. This subobject code is in effect starting January 1, 2003 and to be used starting with the January 16, 2003 payroll. (Eff. 1/1/03)
4039	1149	<u>Wages, Information Technology Employees Overtime</u> : Include overtime expenses for compensation to persons paid an hourly rate and whose actual job duties involve information technology. This subobject code is in effect starting January 1, 2003 and to be used starting with the January 16, 2003 payroll. (Eff. 1/1/03)
4122	1142	<u>Wages, Graduate Assistant (Teaching) (State Funded –S5 \$)</u> : Include expenses for compensation made by institutions of higher education to persons, without faculty appointment, for teaching and research activities. (Effective 7-1-09).

EXP CODE	CARS CODE	DESCRIPTION
4123	1142	<u>Wages, Graduate Assistant (Non-Teaching) (State Funded- S5 \$)</u> : Include expenses for compensation made to persons, without faculty appointment, for non-teaching activities. (Effective 7-1-09).
4796	1196	<u>Indirect Cost Recoveries for Personal Services (Office of Finance Use Only)</u> : Recovery of indirect costs of personal services.
4798	1198	<u>Inter-Agency Recoveries for Salaries and Wages</u> : Recovery of the cost of personal services incurred by programs or sub-programs for services provided to other agencies within the same fiscal year..
4799	1199	<u>Intra-Agency Recoveries for Salaries and Wages</u> : Recovery of the cost of personal services incurred by programs or sub-programs within the same agency or agencies under the auspices of a single board or commission within the same fiscal year..
49XX	11XX	<u>EMPLOYEE BENEFITS</u> : Includes expenditures for employer retirement contributions, federal old-age insurance for salaried state employees, federal old-age insurance for wage-earning state employees, group insurance, medical-hospitalization insurance, and teachers insurance annuity.
4901	1111	<u>Employer Retirement Contributions - VRS Defined Benefits program</u> : Include expenses for payments made to the retirement system trust fund for a defined benefit program for salaried state employees. See 1119 for Defined Contribution expenses. [Rev. eff. 7-1-00]
4902	1112	<u>Federal Old-Age Insurance for Salaried State Employees (Social Security and Medicare)</u> : Include expenses of Contribution Fund for old-age and survivors' benefits for salaried state employees . For related expenses, see 1133. [Rev. eff. 7-1-00]
4903	1113	<u>Federal Old-Age Insurance for Wage-Earning State Employees (Wage Social Security)</u> : Include expenses of Contribution Fund for old-age and survivors' benefits for wage-earning state employees ( <i>Social Security</i> ). [Rev. eff. 7-1-00]
4904	1114	<u>Group Life Insurance</u> : Include expenses of group <i>life</i> insurance program provided for the benefit of state employees. For related expenses, see 1133. [Rev. eff. 7-1-00]
4905	1115	<u>Medical/Hospitalization Insurance (Annual Employer Health Insurance Premium)</u> : Include expenses of group medical/ hospitalization insurance program provided for the benefit of state employees.
4906	1118	<u>Teachers Insurance and Annuity</u> : Include expenses for payments made to Teachers Insurance Annuity Fund.
4908	1116	<u>Retiree Health Medical/Hospitalization Insurance Credit Premium</u> : Include expenses for payments to the Retiree Health Insurance Fund.
4909	1118	<u>Great Western Retirement</u> : Include expenses for payments made to Great Western Retirement.
4910	1118	<u>Met Life Retirement</u> : Include expenses for payments made to Met Life Retirement.
4911	1118	<u>T. Rowe Price Retirement</u> : Include expenses for payments made to T. Rowe Price Retirement.
4912	1118	<u>Valic Retirement</u> : Include expenses for payments made to Valic Retirement.
4913	1118	<u>Fidelity Retirement</u> : Include expenses for payments made to Fidelity Retirement.

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WORKFORCE TRANSITION ACT (WTA) Title 2.2, Chapter 32 of the Virginia Code

4915	1172	<u>WTA Federal Old-Age Insurance for Salaried State Employees:</u> Include expenses of Contribution Fund for old-age and survivors' benefits for salaried state employees provided for the severance benefits of employees involuntarily separated under the WTA Act of 1995. [Eff. 7-1-02].
4916	1174	<u>WTA Group Life Insurance:</u> Include expenses of group life insurance program provided for the benefit of employees involuntarily separated under the WTA Act of 1995. [Eff. 7-1-02]
4917	1173	<u>WTA – Medical/Hospitalization Insurance:</u> Include expenses of group medical/hospitalization insurance program provided for the benefit of employees involuntarily separated under the WTA Act.
4918	1175	<u>WTA –Early Retirement:</u> Include expenses for special payments for employees eligible for retirement allowed under 2.2-3204 of the <u>Virginia Code</u> . [Eff. 7-1-02]
4920	1117	<u>VSDB and Long-term Disability Insurance:</u> Includes expenditures of the long-term disability program provided for the benefit of state employees.
4921	1151	<u>Workers' Compensation Awards:</u> Include expenses for workers' compensation award to state employees under the Virginia Compensation Act or the short-term or long-term disability benefit program.
4923	1153	<u>Short-term Disability Benefits:</u> Include expenses for the payment of short-term disability payments to state employees under the Sickness and Disability Program. [Eff. 7-1-98]
4925	1138	<u>Deferred Compensation Match Payments:</u> Includes expenses for employer match of the state employee deferred compensation program. [Eff. 7-1-99. The sub-object code entitled, Early Retirement Incentive Payments was relocated to 1161.]
4948	1198	<u>Inter-Agency Recoveries for Employee Benefits:</u> Recovery of the cost of personal services incurred by programs or sub-programs for services provided to other agencies within the same fiscal year.
4949	1199	<u>Intra-Agency Recoveries for Employee Benefits:</u> Recovery of the cost of personal services incurred by programs or sub-programs within the same agency or agencies under the auspices of a single board or commission within the same fiscal year.

**NON-PERSONAL SERVICES:** Includes expenditures for contractual services, transfer payments, insurance, rent, service charges, obligations, supplies, travel, and equipment.

5XXX	12XX	<u>CONTRACTUAL SERVICES:</u> Includes expenditures for communication services, employee development services, health services, management and informational services, repair and maintenance services, support services, technical services, and transportation services.
50XX	121X	<u>COMMUNICATION SERVICES:</u> Includes expenditures for freight and express services, media services, messenger services, postal services, printing services, and telecommunications services.
5001	1211	<u>Express Services:</u> Include expenses for premium services provided for express or urgent deliveries of printed matter, goods, and commodities by common or contract carrier or by hired vehicle. Example services include Overnight AM, Overnight PM, Next Day, Second Day, etc. For related expenses, see 5003, 7201 and 7202.
5002	1248	<u>Media Services:</u> Include expenses for services provided to advertise by magazine, newspaper, periodical, radio, television, or other media. Exclude expenses chargeable to 5211.

5003	1213	<u>Messenger Services</u> : Include expenses for services provided to distribute messages and packages by private or state courier services. Services of this type tend to be restricted to a local or small geographical delivery zone.
5004	1214	<u>Postal Services and Costs</u> : Include expenses for services provided to distribute printed matter the United States Postal Service, e.g., stamps, stamped envelopes, postage meters, permit fees and express mail. Exclude expenses chargeable to either 5020 or 5021.
5005	1215	<u>Printing Services</u> : Include expenses for services provided by state agencies and the private sector for designing, printing, collating, and binding. For related expenses, see 6003 and 6004.
5006	1216	<u>Telecommunications Services (Equipment)</u> : Include expenses for departmental telephone equipment cost including reallocations, additions or deletions of telephone equipment, cost of Communications Center central equipment associated with the centrex system, and expenses for directory advertising, teletype,papers, data lines,etc. For related expenses see 5009, 5010 and 5011.
5008	1216	<u>Telecommunications Other Charges/Credits</u> : Miscellaneous charges/credits related to the university phone lines. <u>FOR OCCS USE ONLY</u> .
5009	1216	<u>Telecommunications Services (Data Lines)</u> : Include expenses for charges relating to data lines ( <i>voice, video and data connections</i> ) for computer services. For related expenses, see 5006, 5010, and 5011.
5010	1216	<u>Telecommunications Services (Long Distance)</u> : Include expenses for long distance, SCATS calls and charges for information and operator assisted calls. For related expenses, see 5006, 5009, and 5011.
5011	1217	<u>Telecommunications Services (Non-State)</u> : Include expenses for Dial 9 telephone numbers, telephone credit cards, 1-800 telephone numbers, cellular telephone services and any other telecommunications service (voice, video, data connections) not paid to the Department of Information Technology (DIT) or any other state agency.
5020	1212	<u>Outbound Freight Services</u> : Include expenses for package delivery and freight services provided by common or contract carriers or hired vehicles for the outbound movement of commodities.
5021	1219	<u>Inbound Freight Services</u> : Include expenses for packaged delivery and freight services provided by common or contract carriers or hired vehicles for the inbound movement of commodities.
510X	1220	<u>EMPLOYEE DEVELOPMENT SERVICES</u> : Includes <i>all expenditures related to employee training and development, including expenditures</i> for organization memberships, publication subscriptions, and <i>all training-related support costs</i> . [Rev. eff. 7-1-00]
5101	1221	<u>Organization Memberships</u> : Includes expenses for memberships to professional organizations.
5102	1222	<u>Publication Subscriptions</u> : Include expenses for subscriptions to professional or technical publications <i>used for professional development</i> , not purchased for <i>general library use</i> . For related expenses, see 2221 and 2224. [Rev. eff. 7-1-00]
5103	1224	<u>Employee Training Courses, Workshops, and Conferences</u> . Include costs, such as registration fees and materials for attending training courses, workshops, and conferences. (For other related costs see 1227) [Eff. 7-1-00] <i>Do not include expenses for information technology training. See sub-object code 1228 [Eff. 7-1-02].</i>
5104	1225	<u>Employee Tuition Reimbursement</u> . <i>Include reimbursement to state employees for courses taken and satisfactorily completed.</i> [Eff. 7-1-00]
5105	1226	<u>Employee Training Consulting Services</u> . <i>Include all expenditures paid to bring professional training consultants to the agency for employee development, including expenses for course development, delivery, administration or evaluation.</i> [Eff. 7-1-00]

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5106	1228	<u>Employee Information Technology (IT) Training Courses, Workshops, and Conferences:</u> Includes expenditures such as registration fees and materials for attending training courses, workshops, and conferences on information technology. For related expenditures see 1227 (ODU 7109). [Eff. 7-1-02]
515X	123X	<b>HEALTH SERVICES:</b> Includes expenditures for clinic services, dental services, hospital services, medical services, nursing home services, and X-ray and laboratory services.
5151	1231	<u>Clinic Services:</u> Include expenses for out-patient services provided by hospitals, public health clinics or emergency rooms.
5152	1232	<u>Dental Services:</u> Include expenses for dental services provided by public clinics and private practices.
5154	1233	<u>Hospital Services:</u> Include expenses for in-patient services provided by hospitals. If institutional staff services are separately billed, use 5155. If institutional X-ray and laboratory services are separately billed, use 5157.
5155	1234	<u>Medical Services:</u> Include expenses for medical services provided by nurses, physicians and similar health care professionals. Also include materials and supplies. Institutional staff services are to be coded in this category only if separately billed.
5157	1236	<u>X-Ray and Laboratory Services:</u> Include expenses for services provided by dental, hospital and medical laboratories.
52XX	124X	<b>MANAGEMENT AND INFORMATIONAL SERVICES:</b> Includes expenditures for auditing services, fiscal services, legal services, management services, personnel development services, and public informational and public relations services.
5201	1241	<u>Auditing Services:</u> Include expenses for services provided by private sector auditors.
5203	1242	<u>Fiscal Services:</u> Include expenses for services provided by private sector banks, accountants, financial advisors, and similar experts. [Rev. eff. 5-4-01]
5205	1243	<u>Attorney Services:</u> Include expenses for attorney services provided by a law firm or independent legal counsel. Exclude expenses chargeable to 5206.
5206	1247	<u>Legal Services Other:</u> Include expenses for court reporters, hearing examiners, miscellaneous court costs, recording fees, <i>notary fees and services</i> , and legal services other than attorney fees. Exclude expenses chargeable to 5205. (Revised 10-1-05)
5207	1244	<u>Management Services:</u> Include expenses for services provided by economists, industrial engineers, interpreters, market analysts, planners, public administrators, and similar experts.
5209	1245	<u>Personnel Management Services:</u> Include expenses for services provided by <i>management</i> experts who advise on manpower development, personnel evaluation and employee performance review. [Rev. eff. 7-1-00]
5211	1246	<u>Public Informational and Public Relations Services:</u> Include expenses for services provided by private sector advertising, promotional, public relations, and similar firms which prepare and disseminate information. Exclude expenses chargeable to 5002.
5213	1242	<u>Bank Service Charges:</u> Include expenses for services provided by banks.
5216	1244	<u>Overages/Shortages:</u> Includes expenses for cash overages and shortages. The code may not be used to record the purchase of goods or services and is for Office of Finance use only.

EXP CODE	CARS CODE	DESCRIPTION
5217	1249	<u>Recruitment Advertising</u> : Include payments for advertising in newspapers, magazines, radio, or other media as part of the employment recruitment process. (Eff. 7-1-06)
53XX	125X	<u>REPAIR AND MAINTENANCE SERVICES</u> : Includes expenditures for custodial services; repair and maintenance of equipment, mechanical, vehicles, physical plant, and highways; extermination/vector control services; and reclamation services that are under contract.
5301	1251	<u>Custodial Services</u> : Include expenses for services provided to clean, maintain, and protect buildings, grounds, shelters, and towers.
5302	1252	<u>Electrical Repair and Maintenance Services</u> : Include expenses for services provided to repair and maintain electrical systems (including network cabling) in buildings, shelters, towers, and on grounds. . [Rev. 7-1-02]
5303	1253	<u>Equipment Repair and Maintenance Services</u> : Include expenses for services provided to repair and maintain calculators, furniture, typewriters, and other equipment. Include expenses for maintenance contracts. For related expenses, see 5306 and 5308.
5304	1254	<u>Extermination/Vector Control Services</u> : Include expenses for services provided to control or eradicate diseased or disease-carrying animals, insects or pests.
5305	1255	<u>Highway Repair and Maintenance Services</u> : Include expenses for services provided by the private sector to repair and maintain bridges, highways and roads. Include expenses for supplies and materials, if they are included in the cost of work performed under contract.
5306	1256	<u>Mechanical Repair and Maintenance Services</u> : Include expenses for services provided to repair and maintain air conditioners, elevators, furnaces, plumbing, and other mechanical equipment.
5307	1257	<u>Plant Repair and Maintenance Services</u> : Include expenses for carpentry, minor masonry, painting, and other services provided to repair and maintain plant facilities. For related expenses, see 5302 and 5306.
5308	1259	<u>Vehicle Repair and Maintenance Services</u> : Include expenses for services provided to repair and maintain agricultural vehicular equipment, aircraft equipment, construction equipment, motor vehicle equipment, watercraft equipment, and other vehicular equipment.
540X	126X	<u>SUPPORT SERVICES</u> : Includes expenditures for architectural and engineering services, aviation services, clerical services, food and dietary services, laundry and linen services, manual labor services, production services, and skilled services.
5401	1261	<u>Architectural and Engineering Services</u> : Include expenses for services provided by private sector appraisers, architects, draftsmen, engineers, landscape architects, and surveyors.
5403	1263	<u>Clerical Services</u> : Include expenses for services provided by private sector typing, keypunching, word processing, filing, secretarial, stenographic, and similar temporary/personnel service firms.
5404	1264	<u>Food and Dietary Services</u> : Include expenses for services provided by state agencies or the private sector to provide meals and food on a one-time or a continuing basis.
5406	1265	<u>Laundry and Linen Services</u> : Include expenses for services provided by another state agency or commercial establishment for laundry and linen. Include payment of claims for damaged laundry and dry cleaning.
5408	1266	<u>Manual Labor Services</u> : Include expenses for services provided by state agencies or the private sector for manual and unskilled laborers.

EXP CODE	CARS CODE	DESCRIPTION
5410	1267	<u>Production Services</u> : Include expenses for services provided by state agencies or the private sector to develop, manufacture, or produce goods or materials (e.g. film processing).
5412	1268	<u>Skilled Services</u> : Include expenses for services provided by artisans, chemists, interior designers, laboratory technicians, referees, skilled and technical fire equipment personnel, entertainment personnel, contractual speakers, University sponsored conferences, convention, courses, seminars and workshops, or similar skilled and technical workers.
54XX	127X	<u>TECHNICAL SERVICES</u> : Include expenditures for Information Technology (IT) related services such as systems design and development, hardware maintenance, software maintenance, packaged software, acquisition and maintenance, and operations. [Rev. 7-1-02]
5451	1271	<u>Information Management Design and Development Services (provided by VITA)</u> : Include expenses for services provided by the Virginia Information Technology Agency (VITA) computer systems analysts, programmers, and other technical and management personnel who provide assistance in IT planning, feasibility analysis, and design and in the development of systems. [Rev. 7-1-02]
5452	1272	<u>VITA Pass Thru Charges</u> : Include expenses for pass through charges for goods and services procured through VITA/NG partnership and billed by VITA such as agency specific software maintenance renewals and other software not included in the VITA rate structure (e.g., Adobe Acrobat, Visio, and Toad). [Eff. 7-1-09]
5454	1273	<u>Information Management Design and Development Services (provide by another State agency (not VITA) or vendor)</u> : Include expenses for services provided by state employed (other than VITA) Computer systems analysts, programmers, and other technical and management personnel who provide assistance in IT planning, feasibility analysis, and design and in the development of systems. [Rev. 7-1-04]
5455	1274	<u>Computer Hardware Maintenance Services</u> : Include expenses for services to repair and maintain computer and computer peripheral hardware.
5456	1275	<u>Computer Software Maintenance Services</u> : Include expenses for services provided to maintain computer software.
5457	1276	<u>Computer Operating Services (provided by VITA)</u> : Include expenses for services provided through VITA for computer operations and other costs associated with the operation of computer hardware. [Rev. 7-1-06]
5458	1277	<u>Computer Operating Services (provided by another State agency (not VITA) or vendor)</u> : Include expenses for services provided by state employed (other than VITA) or private sector computer operations personnel and other costs associated with the operation of computer hardware. [Rev. 7-1-04]
5459	1278	<u>VITA Information Technology Infrastructure Services (Provided by VITA)</u> --- Include expenses for services provided through VITA for agency infrastructure and other costs associated with the provision of infrastructure services activities such as monthly recurring charges for laptops, desktops, servers, and shared LAN devices. e. [Rev. 7-1-09]
5460	1273	<u>Computer Services Costs</u> : Include expenses for internal distribution of Computer Center Costs. (For Budget Office and Office of Finance Use Only)
5461	1279	<u>Computer Software Development Services</u> : Include expenses for consulting services to custom develop software or modify or customize existing software or Commercial off the Shelf (COTS). See also CARS 2218 for software purchases (and a definition of software) and CARS 2219 for development tool purchases. [Eff. 7-1-03]

EXP CODE	CARS CODE	DESCRIPTION
5481	1249	<u>Recruitment Advertising via Charge Card</u> : Include payments for advertising in newspapers, magazines, radio, or other media as part of the employment recruitment process. (Eff. 7-1-06)
5497	1296	<u>Indirect Cost Recoveries for Contractual Services (Office of Finance Use Only)</u> : Recovery of indirect costs of contractual services.
5498	1298	<u>Inter-Agency Recoveries for Contractual Services</u> : Recovery of the cost of contractual services incurred by programs or sub-programs for services provided to other agencies.
5499	1299	<u>Intra-Agency Recoveries for Contractual Services</u> : Recovery of the cost of contractual services incurred by programs or sub-programs within the same agency or agencies under the auspices of a single board of commission.
55XX	14XX	<u>TRANSFER PAYMENTS</u> : Includes expenditures for awards, contributions, and claims; educational and training assistance; grants and aid; and dedicated and general shared revenues.
550X	141X	<u>Awards, Contributions and Claims</u> : Includes expenditures for individual claims and settlements, premiums, unemployed compensation awards, unemployment compensation reimbursements, and workmen's compensation awards.
5501	1411	<u>Individual Claims and Settlements</u> : Include expenses for compensation to individuals for information on criminal activities and for personal injuries, property damages, and similar claims and settlements.
5502	1413	<u>Premiums/Honorariums</u> : Include expenses for awards, honorariums and prizes to individuals and organizations. This does not include contractual speakers, see 5412.
5503	1413	<u>Awards – (Payroll Use Only)</u>
5505	1415	<u>Unemployment Compensation Reimbursements</u> : Include expenses for reimbursements by state agencies to the Trust Fund for benefits provided to former state employees.
5507	1179	<u>WTA – Unemployment Compensation Awards</u> : Include expenses for unemployment compensation payments (insurance and claims) to employees participating in the WTA.
555X	142X	<u>Educational and Training Assistance</u> : Includes expenditures for graduate scholarships and fellowships, student loans, tuition and training assistance, tuition waivers, and undergraduate scholarships.
5551	1421	<u>Graduate Scholarships and Fellowships</u> : Include expenses for awards to graduate students.
5552	1421	<u>Prior Year Scholarship Repayments</u> : Include expenses for repayment of prior year scholarships.
5553	1421	<u>Prior Year Scholarship Disbursements</u> : Include expenses for disbursements related to prior year scholarships.
5554	1422	<u>Student Loans</u> : Include expenses for payments into the principal of student loan funds in institutions of higher education and expenses for administering student loans.
5556	1423	<u>Tuition and Training Aids</u> : Include expenses for special education and rehabilitation training for disabled persons.
5557	1424	<u>Tuition Waiver - Applicable Towards A Degree (Undergraduate)</u> : Include expenses

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		for costs incurred for waiving tuition in part or in whole for undergraduate students seeking a degree in conformance with state law and regulations.
5558	1424	<u>Tuition Waiver - Applicable Towards A Degree (Graduate)</u> : Include expenses for costs incurred for waiving tuition in part or in whole for graduate students seeking a degree in conformance with state law and regulations.
5559	1424	<u>Tuition Waiver - Non-Credit Courses N/A Towards A Degree</u> : Include expenses for costs incurred for waiving costs of non-credit courses for students not seeking a degree.
5560	1425	<u>Undergraduate Scholarships</u> : Include expenses for awards to undergraduate students. It may include equipment if given as part of the scholarship.
5561	1425	<u>Unfunded Undergraduate Scholarships</u> : Include expenses for grants of unfunded undergraduate scholarships as provided in Section 23-31, Code of Virginia.
5564	1425	<u>Athletic Health Fees</u> : Include expense of awards to athletic scholarship recipients for health fees.
5565	1425	<u>Athletic Tuition</u> : Include expense of awards to athletic scholarship recipients for tuition.
5567	1425	<u>Athletic - Room/Board</u> : Includes expense of awards to athletic scholarship recipients for room and board.
5568	1425	<u>Athletic - Allotment</u> : Includes expense of awards to athletic scholarship recipients for allotment.
5570	1421	<u>Unfunded Graduate Scholarships Doctoral</u> : Include expenses for grants of unfunded doctoral scholarships
558X	145X	<u>Grants to Other Organizations</u> : Includes expenditures for grants and assistance to non-government organizations.
5580	1452	<u>Grants to Nongovernmental Organizations</u> : Include expenses for grants and assistance to nongovernmental organizations including profit-making organizations (such as local businesses), not-for-profit organizations (such as volunteer rescue squads), and organizations designated as non-State agencies by the Appropriations Act (such as the Eastern Virginia Medical Authority).
5597	1496	<u>Indirect Cost Recoveries for Transfer Payments (Office of Finance Use Only)</u> : Recovery of indirect costs of transfer payments.
5598	1498	<u>Inter-Agency Recoveries for Transfer Payments</u> : Recovery of the cost of transfer payments incurred by programs or sub-programs for services provided to other agencies. For recovery of expenses from the prior fiscal year, see memo from DPB and DOA to fiscal and budget officers, dated May 20, 1998 (This code may be employed only with the prior written approval of the Department of Planning and Budget).
5599	1499	<u>Intra-Agency Recoveries for Transfer Payments</u> : Recovery of the cost of transfer payments incurred by programs or sub-programs within the same agency or agencies under the auspices if a single board or commission. (This code may be employed only with the prior written approval of the Department of Planning and Budget.)
56XX	15XX	<u>INSURANCE AND OPERATING LEASE PAYMENTS</u> : Includes expenditures for insurance and operating lease payments.

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560X	151X	<u>Insurance</u> : Includes expenditures for automobile liability insurance, flood insurance, general liability insurance, inland marine insurance, marine insurance, money and securities insurance, medical malpractice insurance, property insurance, and surety bond insurance.
5601	1512	<u>Automobile Liability Insurance</u> : Include expenses to cover the liability caused by the automobile, the physical damage to the automobile, injury to driver and passengers, and uninsured motorists.
5602	1513	<u>Flood Insurance</u> : Include expenses for mandatory flood insurance coverage for state agencies having properties located in designated flood hazard areas.
5603	1551	<u>General Liability Insurance</u> : Include expenses for insurance coverage against the risk of claims for payment of damages imposed by law.
5604	1514	<u>Inland Marine Insurance</u> : Include expenses to provide coverage on valuable properties that are transportable, e.g. antiques, art, furs, and jewelry.
5605	1515	<u>Inland Marine Insurance</u> : Include expenses for insurance coverage on bridges, seagoing vessels and tunnels.
5606	1552	<u>Money and Securities Insurance</u> : Include expenses to cover the physical taking or loss by dishonesty of money, negotiable instruments and securities.
5607	1553	<u>Medical Malpractice Insurance</u> : Include expenses for insurance against medical malpractice.
5608	1516	<u>Property Insurance</u> : Include expenses for property insurance coverage on equipment and structures due to direct loss by fire, lightning and other natural perils.
5609	1517	<u>Boiler and Machinery Insurance</u> : Include expenses for insurance coverage of energy equipment.
5611	1554	<u>Surety Bonds</u> : Include expenses of surety bond coverage for all state employees to guarantee the performance of their lawful obligations.
5612	1555	<u>Workmens Compensation</u> : Include expenses for workmens compensation coverage on all state employees.
565X	153X	<u>Operating Lease Payments</u> : Includes expenditures for computer equipment operating lease payments, computer software operating lease payments, equipment operating lease payments, plant operating lease payments, and property operating lease payments. Use these codes when leases do not have the substances of purchases and ownership of the asset does not change hands.
5651	1531	<u>Computer Rentals (not mainframe)</u> : Include expenses for operating leases of computer equipment excluding mainframe computers or large enterprise servers with high processing capacity. Charge seat management services to 1205. [Rev. 7-1-02].
5652	1532	<u>Computer Processor Rentals</u> : Include expenses for operating leases of computer central processor equipment like mainframe or large enterprise servers with high processing capacity. [Rev. 7-1-02]
5653	1533	<u>Computer Software Rentals</u> : Include expenses for operating leases of central processor equipment like mainframe or large enterprise servers' computer application software, utility programs and operating system software where title stays with the vendor. [Rev. 7-1-02]
5654	1534	<u>Equipment Rentals</u> : Include expenses of a lessee for operating leases of equipment. Exclude expenses chargeable to 5651, 5652, and 5653 where title stays with the vendor.

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5655	1535	<u>Facility Usage (Non – Leased)</u> : Include expenses for facility use charges for the use of a structure or part of a structure where the University does not hold a formal legal lease instrument but rather a memorandum of agreement or similar document.
5656	1536	<u>Land Rentals</u> : Include expenses of a tenant for the use of land.
5657	1535	<u>Building Rentals</u> : Include expenses of a tenant for the use of a structure or part of a structure where title to the property stays with the owner and the University retains a legal lease agreement <b>administered through University Property rentals 1PC10</b> .
570X	154X	<u>SERVICE CHARGES</u> : Include expenditures for agency service charges, electrical service charges, refuse service charges, and water and sewer service charges.
5701	1541	<u>Agency Service Charges</u> : Include expenses for specialized activities or services provided by state agencies to other state agencies. Include allocations of physical plant costs. [Description clarified 7-1-07]
5702	1542	<u>Electrical Service Charges</u> : Include expenses for electricity.
5703	1543	<u>Refuse Service Charges</u> : Include expenses for services to haul garbage, trash and other refuse.
5704	1544	<u>Water and Sewer Service Charges</u> : Include expenses for water and sewer services.
5705	1541	<u>Indirect Cost Charges</u> : Include expenses for charges to Auxiliary Services activities for costs of services provided by Commonwealth Educational and General activities.
5706	1547	<u>Private Sector Vendor Charges</u> : Include expenses to vendors for eVa service charges (Effective 10-1-04)
5747	1596	<u>Indirect Cost Recoveries for Continuous Charges (Office of Finance Use Only)</u> : Recovery of indirect costs of continuous charges.
5748	1598	<u>Inter-Agency Recoveries for Insurance, Operating Leases, and Service Charges</u> : Recovery of the cost of insurance, operating leases and service charges incurred by programs or sub-programs for services provided to other agencies.
5749	1599	<u>Intra-Agency Recoveries for Insurance, Operating Leases, and Service Charges</u> : Recovery of the cost of insurance, operating leases and service charges incurred by programs or sub-programs within the same agency or agencies under the auspices of a single board of commission.
	148X	<u>Indirect Cost Recoveries</u> : Records recoveries of statewide indirect costs and agency indirect costs that are eligible for recovery from federal grants and contracts.
5798	1481	<u>Statewide Indirect Cost Recoveries</u> : Record recoveries of statewide indirect costs that are eligible for recovery from federal grants and contracts.
5799	1482	<u>Agency Indirect Cost Recoveries</u> : Record recoveries of agency indirect cost that are eligible for recovery from federal grants and contracts.
59XX	31XX	<u>OBLIGATIONS</u> : Includes expenditures for bonds and loans.
590X	311X	<u>Bonds</u> : Includes expenditures for bond issuance expenses, bond issuance fees, general obligation bond financing, general obligation bond interest retirement, revenue bond financing and revenue bond interest retirement.
5901	3111	<u>Bond Issuance Expenses</u> : Include expenses for advertising, legal and negotiating services rendered by brokerage firms and law firms.

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5902	3112	<u>Bond Issuance Fees</u> : Include expenses for services rendered by banks acting as paying agents, registrars or trustees for state bond issues.
5903	3113	<u>General Obligation Bond Financing</u> : Include expenses for all general obligation bond financing costs.
5904	3114	<u>General Obligation Bond Interest Retirement</u> : Include expenses of interest for retirement of general obligation bonds.
5905	3115	<u>Revenue Bond Financing</u> : Include expenses for all revenue bond financing costs.
595X	312X	<u>Loans-Agency</u> : Includes expenditures for anticipation loan interest retirement.
5951	3121	<u>Anticipation Loan Interest Retirement</u> : Include expenses for the payment of interest on anticipation loans in accordance with the terms of the loan.
595X	313X	<u>Loans-State</u> : Includes expenses for drawdown loans and mortgage loans.
5953	3131	<u>Anticipation Loan Interest Retirement</u> : Include expenses for the payment of interest on drawdown loans made by the State Treasurer.
5954	3132	<u>Mortgage Loans Interest Retirement</u> : Include expenses for the retirement of mortgage loan interest.
5997	3196	<u>Indirect Cost Recoveries for Obligations (Office of Finance Use Only)</u> : Recovery of indirect costs of obligations.
5998	3198	<u>Inter-Agency Recoveries for Obligations</u> : Recovery of the cost of obligations incurred by programs or sub-programs for services provided to other agencies. For recovery of expenses from the prior fiscal year, see memo from DPB and DOA to fiscal and budget officers, dated May 20, 1998. (This code may be employed only with the prior written approval of the Department of Planning and Budget.)
5999	3199	<u>Intra-Agency Recoveries for Obligations</u> : Recovery of the cost of obligations incurred by programs or sub-programs within the same agency or agencies under the auspices of a single board or commission. (This code may be employed only with the prior written approval of the Department of Planning and Budget.)
6XXX	13XX	<u>SUPPLIES AND MATERIALS</u> : Includes expenditures for administrative supplies, energy supplies, manufacturing and merchandising supplies, medical and laboratory supplies, repair and maintenance supplies, residential supplies, and specific use supplies.
60XX	131X	<u>ADMINISTRATIVE SUPPLIES</u> : Includes expenditures for apparel supplies, office supplies, and stationery and forms.
6001	1311	<u>Apparel Supplies</u> : Include expenses for uniforms, protective gear and similar apparel items for state employees who are furnished apparel by the state.
6002	1312	<u>Office Supplies</u> : Include expenses for binders, clips, file folders, ribbons (all types), small batteries, tape (all types), writing utensils, and similar office items.
6003	1313	<u>Stationery and Forms</u> : Include expenses for carbon paper, employment application forms, ledger sheets, letter sheets, mailing envelopes, other informational and record forms, other paper, and similar stationery items. For related expenses, see 5005 and 6004.
6004	1313	<u>Stationery and Forms (Photocopying)</u> : Include expenses for charges for xerox copies. For related expenses, see 5005 and 6003.
6005	1397	<u>Late Payment Penalties for Supplies and Materials</u> : Include expenditures for charges assessed by vendors for the late payment of invoices for supplies and materials pursuant to the Prompt Payment Act.

EXP CODE	CARS CODE	DESCRIPTION
62XX	132X	<b>ENERGY SUPPLIES:</b> Include expenditures for coal, gas, gasoline, and oil.
6201	1321	<u>Coal:</u> Include expenses for coal or coke consumed in transportation, heating and/or power generating plants. Include the cost of transporting the coal.
6202	1322	<u>Gas, Natural:</u> Include expenses for natural and manufactured gas consumed for cooking, heating, power generating plants, and laboratories.
6203	1323	<u>Gasoline:</u> Include expenses for diesel fuel, gasoline or similar fuel consumed in the engines and motors of aircraft, motor vehicles, power equipment, and watercraft.
6204	1324	<u>Oil:</u> Include expenses for fuel oil, oil and oil derivatives consumed in heating and/or power generating plants. Include the cost of transporting the oil.
63XX	133X	<b>MANUFACTURING AND MERCHANDISING SUPPLIES:</b> Includes expenditures for alcoholic beverages, license tags, manufacturing supplies, merchandise and packaging and shipping supplies.
6301	1331	<u>Alcoholic-Wine/Beer:</u> Include expenses for purchases of beer or wine which are used strictly for resale purposes. For related expenses, see 6302.
6302	1331	<u>Alcohol-Mixed Beverages:</u> Include expenses for purchases of mixed beverages which are used strictly for resale purposes. For related expenses, see 6301.
6304	1332	<u>License Tag:</u> Include expenses for decals and motor vehicle license tags.
6305	1333	<u>Manufacturing Supplies:</u> Include expenses for fabrics and leather goods, metals, paints, plastic and synthetic/processed materials, and wood and wood products.
6306	1334	<u>Merchandise (Purchased for Resale):</u> Include expenses for materials, supplies, and equipment purchased for resale in substantially the same form as purchased.
6316	1335	<u>Packaging and Shipping Supplies:</u> Include expenses for boxes, cartons, containers, packing materials, and similar items.
65XX	134X	<b>MEDICAL AND LABORATORY SUPPLIES:</b> Include expenditures for laboratory supplies and medical and dental supplies.
6501	1341	<u>Laboratory Supplies:</u> Include expenses for blood or blood components used in analysis, chemicals, gases, reagents, specimen slides, test tubes, and similar laboratory supplies. Include expenses for animals used in research. For related expenses, see 6505.
6503	1342	<u>Medical and Dental Supplies:</u> Include expenses for bandages, biologics, braces, chemicals, contraceptive device, crutches, eyeglasses, hearing aids, surgical blades, and similar medical and dental supplies, including drugs.
6505	1341	<u>Chemical Supplies:</u> Include expenses for chemicals and mixed chemical products used in teaching and research laboratories and those used in repair and maintenance of buildings, grounds and vehicles. For related expenses, see 6501.
66XX	135X	<b>REPAIR AND MAINTENANCE SUPPLIES:</b> 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.
6601	1351	<u>Building Repair and Maintenance Materials:</u> Include expenses for bricks, cement, concrete, lumber, mortar, pitch, plasterboard, tar, and similar materials not included in the cost of work performed under contract in the repair and maintenance of structures.

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6602	1352	<u>Custodial Repair and Maintenance Materials</u> : Include expenses for brushes, brooms, chemicals for air conditioning, cleaning preparations, disinfectants, electric bulbs, fluorescent tubes, pesticides, toilet tissue, waxes, water purification and treatment, and similar custodial repair and maintenance materials.
6603	1353	<u>Electrical Repair and Maintenance Materials</u> : Include expenses for circuit breakers, circuits, electrical tape, fuses, plugs, tubes, wiring and similar electrical repair and maintenance materials not included in the cost of work performed under contract.
6604	1354	<u>Mechanical Repair and Maintenance Materials</u> : Include expenses for bolts, cable, gears, nuts, pipe screws, solder, and similar mechanical repair and maintenance materials not included in the cost of work performed under contract.
6605	1355	<u>Vehicle Repair and Maintenance Materials</u> : Include expenses 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.
67XX	136X	<u>RESIDENTIAL SUPPLIES</u> : Includes expenditures for food and dietary supplies, food service supplies, and laundry and linen supplies.
6701	1362	<u>Food and Dietary Supplies (Other Items)</u> : Include expenses for other items of food and drink. For related expenses, see 6702, 6703, 6704, 6705 and 6706.
6702	1362	<u>Food and Dietary Supplies (Meat, Fish and Fowl)</u> : Include expenses for meat, fish and fowl.
6703	1362	<u>Food and Dietary Supplies (Fresh/Frozen Vegetables)</u> : Include expenses for fresh or frozen vegetables.
6704	1362	<u>Food and Dietary Supplies (Groceries and Beverages)</u> : Include expenses for grocery items and beverages.
6705	1362	<u>Food and Dietary Supplies (Dairy Products)</u> : Include expenses for dairy products.
6706	1362	<u>Food and Dietary Supplies (Bakery Products)</u> : Include expenses for bakery products.
6708	1363	<u>Food Service Supplies (Dishes)</u> : Include expenses for dishes used in preparing, cooking and serving food.
6709	1363	<u>Food Service Supplies (Silverware)</u> : Include expenses for silverware in preparing, cooking and serving food.
6710	1363	<u>Food Service Supplies (Kitchen Utensils)</u> : Include expenses for kitchen utensils used in preparing, cooking and serving food.
6711	1363	<u>Food Service Supplies (Paper Products)</u> : Include expenses for paper products used in preparing, cooking and serving food.
6712	1364	<u>Laundry and Linen Supplies</u> : Include expenses for bedspreads, blankets, diapers, pillows, pillowcases, pillow covers, towels, washcloths and similar linen supplies. Also include expenses for bluing, cleansing agents, deodorants, disinfectants, small brushes, starch and similar laundry supply items.
68XX	137X	<u>SPECIFIC USE SUPPLIES</u> : Includes expenditures for agricultural supplies, architectural and engineering supplies, computer operating supplies, educational supplies, fish and wildlife supplies, law enforcement supplies, photographic supplies, and recreational supplies.
6801	1371	<u>Agricultural Supplies</u> : Include expenses for animal foods, bulbs, fertilizers, insecticides, seeds, and similar agricultural supply items. For related expenses, see

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		6809.
6802	1372	<u>Architectural and Engineering Supplies</u> : Include expenses for blue print paper, drafting paper and vellum, inks, transfer letters, and similar supplies. For related expenses, see 6002 and 6003.
6803	1373	<u>Computer Operating Supplies</u> : Include expenses for paper, bar cards, disposable media (e.g. tapes and disks) and other computer operating supplies. . [Rev. 7-1-02]
6804	1374	<u>Educational Supplies</u> : Include expenses for blank audio tapes, blank phonograph records, blank video tapes, chalk, erasers, and similar educational supplies.
6805	1375	<u>Fish and Wildlife Supplies</u> : Include expenses for fish and other marine life, fowl and game in order to expand, improve or maintain fish and wildlife populations. Include materials used in habitat reparation and development.
6806	1376	<u>Law Enforcement Supplies</u> : Include expenses for ammunition, flares, smoke bombs, tear gas, temporarily disabling liquids, and similar law enforcement supplies.
6807	1377	<u>Photographic Supplies</u> : Include expenses for chemicals, film, digital media, and similar photographic supplies. [Rev. 71-02]
6808	1378	<u>Recreational Supplies</u> : Include expenses for balls, bases, bats, nets, racquets, and similar indoor and outdoor recreational supplies.
6809	1371	<u>Pesticides</u> : Include expenses for chemical products used to prevent, destroy or repel pests (insecticides, herbicides, fungicides) or those used as a plant regulator, defoliant or desiccant. For related expenses, see 6801.
6896	1396	<u>Indirect Costs for Supplies and Materials (Office of Finance Use Only)</u> : Recovery of indirect costs of supplies and materials.
6898	1398	<u>Inter-Agency Recoveries for Supplies and Materials</u> : Recovery of the cost of supplies and materials incurred by programs or sub-programs for services provided to other agencies. For recovery of expenses from the prior fiscal year, see memo from DPB and DOA to fiscal and budget officers, dated May 20,1998. (This code may be employed only with the prior written approval of the Department of Planning and Budget.)
6899	1399	<u>Intra-Agency Recoveries for Supplies and Materials</u> : Recovery of the cost of supplies and materials incurred by programs or sub-programs within the same agency or agencies under the auspices of a single board or commission. (This code may be employed only with the prior written approval of the Department of Planning and Budget.)
6998	13XX	<u>Void Check Clearing</u> : Temporary holding account for void check clearing. Office of Finance use only.
7XXX	128X	<u>TRAVEL</u> : Includes expenditures for transportation and travel services, moving and relocation services.
71XX	128X	<u>TRANSPORTATION AND TRAVEL SERVICES</u> : Includes expenditures for convention and educational services, personal vehicle travel, public carrier travel, state vehicle travel, subsistence and lodging, and travel supplements and aid.
7102	1282	<u>Travel, Personal Vehicles</u> : Include expenses for transportation by personal vehicle. Exclude parking fees and tolls. <i>Travel costs associated with attending training courses should be charged to 1227.</i> [Rev. eff. 7-1-00]
7103	1283	<u>Travel, Public Carriers</u> : Include expenses for individual travel by aircraft (state and

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		private sector), airport limousine, bus, leased vehicle, taxi, train, and watercraft. Include parking fees and tolls. <i>Travel costs associated with attending training courses should be charged to 1227.</i> [Rev. eff. 7-1-00]
7104	1284	<u>Travel, State Owned or Leased Vehicles:</u> Include expenses for transportation by state vehicles such as the Commonwealth's centralized fleet of vehicles managed by the DGS, Office of Fleet Management Services. Exclude parking fees and tolls. <i>Travel costs associated with attending training courses should be charged to 1227.</i> [Rev. eff. 7-1-07]
7105	1285	<u>Travel, Subsistence and Lodging:</u> Include expenses for gratuities, lodging, and similar subsistence and for parking fees and tolls related to 1282 and 1284. <i>Travel costs associated with attending training courses should be charged to 1227.</i> [Rev. eff. 7-1-00]
7106	1286	<u>Travel, Supplements and Aid:</u> Include expenses for individual transportation by any means and subsistence for persons receiving medical or rehabilitative services or for persons in the care or custody (including the extradition of prisoners) of a state agency. For extradition of prisoners, include all travel expenses of the guards.
7107	1288	<u>Travel, Meal Reimbursements - Not Reportable to the IRS:</u> Include reimbursements for meal expenses which were incurred during trips which required overnight lodging or rest or for special work assignments, such as business luncheons, recruiting or interviewing job applicants through the lunch hour, or any overtime work in which a meal is purchased by an employee and is eaten on the employer's premises for the convenience of the employer. (Meals which are part of a <i>training</i> or education package and are not reportable to the IRS should be charged to subobject code 7109 [Rev. eff. 7-1-00]
7109	1227	<u>Employee Training - Transportation, Lodging, Meals and Incidentals.</u> Include costs for <i>airfare, taxis, tolls, lodging, meals and personal vehicle mileage reimbursement associated with employee training and development.</i> Coded as 1224, 1225, or 1226. [Eff. 7-1-00]
7111	1282	<u>Travel for Student Internship Supervision:</u> Student Internship Supervision supporting recovery of travel costs incurred by employees for supervision of student internships, practicums, service and experiential learning.
7198	1298	<u>Inter-Agency Recoveries for Travel:</u> Recovery of the cost of travel incurred by programs or sub-programs for services provided to other agencies.
7199	1299	<u>Intra-Agency Recoveries for Travel:</u> Recovery of cost of travel incurred by programs or sub-programs within the same agency or agencies under the auspices of a single board or commission.
72XX	128X	<u>MOVING &amp; RELOCATION SERVICES (Travel Expense):</u> Includes expenditures for moving & relocation services.
7201	1281	<u>Moving and Relocation Services:</u> Include expenses for services provided for relocating an employee's family and household, incidental to a new place of employment. Use this code, also, for the expenses of a newly-employed person when appropriately approved or in conjunction with the Uniform Relocation Act. Include expenses for travel mileage, fares, meals, lodging, transportation and storage of household goods, temporary living allowance, search for a new residence, sale of former residence, and related authorized miscellaneous allowances. For related expenses, see 5001.
8901	8700	<u>Indirect Overhead Expense:</u> Used to maintain internal records by an agency in order to document the transfer transaction of indirect cost recoveries from federal program grants. The code may not be used to record the purchase of goods or services and is for Office of Finance use only.

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8902	8700	<u>Indirect Overhead Expense</u> : See 8901.
9XXX	22XX	<u>EQUIPMENT</u> : Includes expenditures for computer, educational, cultural, electronic, photographic, medical, laboratory, motorized, office, specific use, and stationary equipment.
90XX	221X	<u>COMPUTER HARDWARE AND SOFTWARE EQUIPMENT</u> : Includes expenditures for computing platforms (mainframes to hand held), other equipment and software. Note: code an purchase of service for equipment and software through a seat management contract to subobject code 1205. [Rev. 7-1-03]
	2211	<u>Desktop Client Computers (microcomputers)</u> : 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." <sup>1</sup> Shared computer setups like classroom systems, lab systems, and library systems are also included. Desktop Systems are stationary devices installed on a desk or workstation rather than mobile and highly transportable like a notebook or laptop. [Eff. 7-1-03]
9001	2211	<u>Desktop Client Computers (microcomputers) &lt;\$1,999</u> : see CARS 2211 for complete description.
9002	2211	<u>Desktop Client Computers (microcomputers) \$2,000-\$4,999</u> : see CARS 2211 for complete description.
9003	2211	<u>Desktop Client Computers (microcomputers) &gt;\$5,000</u> : see CARS 2211 for complete description.
9004	2211	<u>Desktop Client Computers (microcomputers) (Equipment Trust Fund) &lt;\$5,000</u> : see CARS 2211 for complete description.
	2214	<u>Mainframe Computers and Components</u> : Include all components and peripherals up to a network connection. Mainframe is an industry term for a large computer, typically manufactured by a large company such as IBM for the commercial applications of Fortune 1000 businesses and other large-scale computing purposes. Historically, a mainframe is associated with centralized rather than distributed computing. [Eff. 7-1-02).
9005	2214	<u>Mainframe Computers and Components &lt;\$1,999</u> . : see CARS 2214 for complete description.
9006	2214	<u>Mainframe Computers and Components \$2,000-\$4,999</u> : See CARS 2214 for complete description.
9007	2214	<u>Mainframe Computers and Components &gt;\$5,000</u> : See CARS 2214 for complete description.
9008	2214	<u>Mainframe Computers and Components (Equipment Trust Fund) &lt;\$5,000</u> : See CARS 2214 for complete description.
	2218	<u>Computer Software Purchases</u> : Include expenditures for the purchase of Commercial off the Shelf Software (COTS), to include applications, utility programs, and operation system software. The term software is a general term that refers to all programs or instructions that are used to operate computer hardware. Software causes computer hardware to perform activities by telling a computer how to execute functions and tasks. Include payments to software vendors for the renewal of software licenses for off-the-shelf applications and utilities. Code contracts for software development to 1279. [Eff. 7-1-03).
9009	2218	<u>Computer Software Purchases &lt;\$1,999</u> : See CARS 2218 for complete description.

EXP CODE	CARS CODE	DESCRIPTION
9010	2218	<u>Computer Software Purchases \$2,000-\$4,999</u> : See CARS 2218 for complete description.
9011	2218	<u>Computer Software Purchases &gt;\$5,000</u> : See CARS 2218 for complete description.
9012	2218	<u>Computer Software Purchases (Equipment Trust Fund) &lt;\$5,000</u> : See CARS 2218 for complete description.
	2212	<i>Mobile Client Computers (microcomputers): Include any mobile computer, usually referred to as a laptop or notebook, which includes laptops with docking stations and other peripheral devices. Also included in this category are handheld computer devices to include wireless. [Eff. 7-1-03]</i>
9013	2212	<u>Mobile Client Computers (microcomputers): &lt;\$1,999</u> : See CARS 2212 for complete description.
9014	2212	<u>Mobile Client Computers (microcomputers): \$2,000-\$4,999</u> : See CARS 2212 for complete description.
9015	2212	<u>Mobile Client Computers (microcomputers): &gt;\$5,000</u> : See CARS 2212 for complete description.
9016	2212	<u>Mobile Client Computers (microcomputers): (Equipment Trust Fund) &lt;\$5,000</u> : See CARS 2212 for complete description.
	2219	<i>Development Tools Purchases: Include expenditures for the purchases of software development tools. A development tool is software specifically used in the development of applications by technical staff. Examples of this software are text editors, compilers, build-automation tools, debuggers, ETL tools, and data modeling software. [Eff. 7-1-03]</i>
9017	2219	<u>Development Tools Purchases &lt; \$1,999</u> See CARS 2219 for complete description.
9018	2219	<u>Development Tools Purchases \$2,000-\$4,999</u> See CARS 2219 for complete description.
9019	2219	<u>Development Tools Purchases &gt; \$5,000</u> See CARS 2219 for complete description.
9020	2219	<u>Development Tools Purchases (Equipment Trust Fund) &lt;\$5,000</u> See CARS 2219 for complete description.
	2215	<i>Network Servers: Include computers designated by the manufacturer as servers, enterprise servers, server blade frames and components, network storage devices and systems, RAID devices, jukeboxes, etc. In general, a server accepts requests from network clients and performs single or multiple functions including file storage and retrieval, print message controls, application execution, email and communications. [Eff. 7-1-02]</i>
9021	2215	<u>Network Servers &lt; \$1,999</u> : Includes computers designated by the manufacturer as servers, enterprise servers, server blade frames and components, network storage devices and systems, RAID devices, jukeboxes, etc. In general, a server accepts requests from network clients and performs single or multiple functions including file storage and retrieval, print message controls, application execution, email and communications. [Eff. 7-1-02]
9022	2215	<u>Network Servers \$2,000-\$4,999</u> : Includes computers designated by the manufacturer as servers, enterprise servers, server blade frames and components, network storage devices and systems, RAID devices, jukeboxes, etc. In general, a server accepts requests from network clients and performs single or multiple functions including file storage and retrieval, print message controls, application execution, email and communications. [Eff. 7-1-02]

EXP CODE	CARS CODE	DESCRIPTION
9023	2215	<u>Network Servers &gt;\$5,000</u> : Includes computers designated by the manufacturer as servers, enterprise servers, server blade frames and components, network storage devices and systems, RAID devices, jukeboxes, etc. In general, a server accepts requests from network clients and performs single or multiple functions including file storage and retrieval, print message controls, application execution, email and communications. [Eff. 7-1-02]
9032	2215	<u>Network Servers (Equipment Trust Fund) &lt;\$5,000</u> See CARS 2215 for complete description.
	2216	<u>Network Components</u> : Include assets used in the local area network not reported in 2215 such as routers, switches, hubs, bridges, etc. This also includes cabling system components when not part of a state-owned building renovation or construction project. [Eff. 7-1-02]
9024	2216	<u>Network Components &lt; \$1,999</u> : Includes assets used in the local area network not reported in 2215 such as routers, switches, hubs, bridges, etc. This also includes cabling system components when not part of a state-owned building renovation or construction project. [Eff. 7-1-02]
9025	2216	<u>Network Components \$2,000-\$4,999</u> : Includes assets used in the local area network not reported in 2215 such as routers, switches, hubs, bridges, etc. This also includes cabling system components when not part of a state-owned building renovation or construction project. [Eff. 7-1-02]
9026	2216	<u>Network Components &gt;\$5,000</u> : Includes assets used in the local area network not reported in 2215 such as routers, switches, hubs, bridges, etc. This also includes cabling system components when not part of a state-owned building renovation or construction project. [Eff. 7-1-02]
9031	2216	<u>Network Components (Equipment Trust Fund) &lt;\$5,000</u> See CARS 2216 for complete description.
	2217	<u>Other Computer Equipment</u> : Include all other equipment that cannot be reported in 2211 through 2216. Examples include printers, kiosks, print copiers, scanners, add-on peripherals for desktops or laptops, network interface cards, devices for reading bar codes, and devices for providing local and wide area connectivity (e.g., modems, codecs). Note: code handheld wireless devices to 2212. [Rev. 7-1-03]
9027	2217	<u>Other Computer Equipment &lt; \$1,999</u> : Includes all other equipment that cannot be reported in 2213 through 2216. Examples include printers, kiosks, print copiers, scanners, add-on peripherals for desktops or laptops, network interface cards, devices for reading bar codes, and devices for providing local and wide area connectivity (e.g., modems, codecs). Note code handheld wireless devices to 9013. [Eff. 7-1-03]
9028	2217	<u>Other Computer Equipment \$2,000-\$4,999</u> : Includes all other equipment that cannot be reported in 2213 through 2216. Examples include printers, kiosks, print copiers, scanners, add-on peripherals for desktops or laptops, network interface cards, devices for reading bar codes, and devices for providing local and wide area connectivity (e.g., modems, codecs). Note code handheld wireless devices to 9014. [Eff. 7-1-03]
9029	2217	<u>Other Computer Equipment &gt;\$5,000</u> : Includes all other equipment that cannot be reported in 2213 through 2216. Examples include printers, kiosks, print copiers, scanners, add-on peripherals for desktops or laptops, network interface cards, <del>handheld wireless devices</del> , devices for reading bar codes, and devices for providing local and wide area connectivity (e.g., modems, codecs). Note code handheld wireless devices to 9015. [Eff. 7-1-03]
9030	2217	<u>Other Computer Equipment (Equipment Trust Fund) &lt;\$5,000</u> See CARS 2217 for

EXP CODE	CARS CODE	DESCRIPTION
		complete description.
91XX	222X	<b>EDUCATIONAL AND CULTURAL EQUIPMENT:</b> Includes expenditures for college library books and educational, exhibitve, and reference equipment.
9101	2221	<u>College Library Books:</u> Include expenses for books, microfiche and similar equipment used in libraries. For related expenses, see 9102.
9102	2221	<u>College Library Books (Subscriptions):</u> Include expenses for periodicals used in library. For related expenses, see 9101.
9103	2222	<u>Educational Equipment &lt;\$1,999:</u> Include expenses for auditorium seating, chalkboards, classroom furniture, and similar equipment.
9104	2222	<u>Educational Equipment \$2,000-\$4,999:</u> See 9103 for complete description.
9105	2222	<u>Educational Equipment &gt;\$5,000:</u> See 9103 for complete description.
9106	2222	<u>Educational Equipment (Equipment Trust Fund) &lt;\$5,000:</u> See 9103 for complete description.
9107	2223	<u>Exhibit Equipment &lt;\$1,999:</u> Include expenses for artifacts, art works, scientific paraphernalia, and similar museum materials and equipment.
9108	2223	<u>Exhibit Equipment \$2,000-\$4,999:</u> See 9107 for complete description.
9109	2223	<u>Exhibit Equipment &gt;\$5,000:</u> See 9107 for complete description.
9110	2223	<u>Exhibit Equipment (Equipment Trust Fund) &lt;\$5,000:</u> See 9107 for complete description.
9111	2224	<u>Reference Equipment Non Library &lt;\$1,999:</u> Include expenses for books not used in libraries of institutions of higher education, card catalogs, carrels, library desks, microfilm readers, and similar reference equipment.
9112	2224	<u>Reference Equipment Non Library \$2,000-\$4,999:</u> See 9111 for complete description.
9113	2224	<u>Reference Equipment Non Library &gt;\$5,000:</u> See 9111 for complete description.
9114	2224	<u>Reference Equipment Non Library (Equipment Trust Fund) &lt;\$5,000:</u> See 9111 for complete description.
9115	2228	<u>Educational and Cultural Equipment Improvements &lt;\$1,999:</u> Include expenses for the restoration of and additions or modification to existing educational and cultural equipment that expands capability or capacity, or improves performance.
9116	2228	<u>Educational and Cultural Equipment Improvements \$2,000-\$4,999:</u> See 9115 for complete description.
9117	2228	<u>Educational and Cultural Equipment Improvements &gt;\$5,000:</u> See 9115 for complete description.
9118	2228	<u>Educational and Cultural Improvements (Equipment Trust Fund) &lt;\$5,000:</u> See 9115 for complete description.
92XX	223X	<b>ELECTRONIC AND PHOTOGRAPHIC EQUIPMENT:</b> Includes expenditures for electronic, photographic, and voice and data transmission equipment.
9201	2231	<u>Electronic Equipment &lt;\$1,999:</u> Include expenses for intercommunication systems, radar, radios, televisions, and similar electronic equipment.
9202	2231	<u>Electronic Equipment \$2,000-\$4,999:</u> See 9201 for complete description.

EXP CODE	CARS CODE	DESCRIPTION
9203	2231	<u>Electronic Equipment &gt;\$5,000</u> : See 9201 for complete description.
9204	2231	<u>Electronic Equipment (Equipment Trust Fund) &lt;\$5,000</u> : See 9201 for complete description.
9205	2232	<u>Photographic Equipment &lt;\$1,999</u> : Include expenses for blueprint equipment, cameras, enlargers, lenses, overhead viewers, projectors, screens, splicers, tripods, and similar photographic equipment.
9206	2232	<u>Photographic Equipment \$2,000-\$4,999</u> : See 9205 for complete description.
9207	2232	<u>Photographic Equipment &gt;\$5,000</u> : See 9205 for complete description.
9208	2232	<u>Photographic Equipment (Equipment Trust Fund) &lt;\$5,000</u> : See 9205 for complete description.
9209	2233	<u>Voice and Data Transmission Equipment &lt;\$1,999</u> : Include expenses for facsimile-transmitters, switchboards, telephones, teletypewriters, and similar equipment.
9210	2233	<u>Voice and Data Transmission Equipment \$2,000-\$4,999</u> : See 9209 for complete description.
9211	2233	<u>Voice and Data Transmission Equipment &gt;\$5,000</u> : See 9209 for complete description.
9212	2233	<u>Voice and Data Transmission Equipment (Equipment Trust Fund) &lt;\$5,000</u> : See 9209 for complete description.
9213	2238	<u>Electronic and Photographic Equipment Improvements &lt;\$1,999</u> : Include expenses for the restoration of and addition or modification to existing communications and photographic equipment which expands capability or capacity, or improves performance.
9214	2238	<u>Electronic and Photographic Equipment Improvements \$2,000-\$4,999</u> : See 9213 for complete description.
9215	2238	<u>Electronic and Photographic Equipment Improvements &gt;\$5,000</u> : See 9213 for complete description.
9216	2238	<u>Electronic and Photographic Equipment (Equipment Trust Fund) &lt;\$5,000</u> : See 9213 for complete description.
93XX	224X	<u>MEDICAL AND LABORATORY EQUIPMENT</u> : Includes expenditures for laboratory and medical and dental equipment.
9301	2241	<u>Laboratory Equipment &lt;\$1,999</u> : Include expenses for blood gas analyzers, bunsen burners, centrifuges, freezing point depression instruments, gas chromatographs, incubators, microscopes, spectrophotometers, and similar equipment.
9302	2241	<u>Laboratory Equipment \$2,000-\$4,999</u> : See 9301 for complete description.
9303	2241	<u>Laboratory Equipment &gt;\$5,000</u> : See 9301 for complete description.
9304	2241	<u>Laboratory Equipment (Equipment Trust Fund) &lt;\$5,000</u> : See 9301 for complete description.
9305	2242	<u>Medical and Dental Equipment &lt;\$1,999</u> : Include expenses for anesthesia and respiratory therapy equipment, dental equipment, diagnostic apparatus, electrotherapeutic equipment, examining room furniture, fracture and orthopedic equipment, hospital and medical lighting, operating room equipment, X-ray

EXP CODE	CARS CODE	DESCRIPTION
		equipment, athletic training equipment and similar medical and dental equipment.
9306	2242	<u>Medical and Dental Equipment \$2,000-\$4,999</u> : See 9305 for complete description.
9307	2242	<u>Medical and Dental Equipment &gt;\$5,000</u> : See 9305 for complete description.
9308	2242	<u>Medical and Dental Equipment (Equipment Trust Fund) &lt;\$5,000</u> : See 9305 for complete description.
9309	2248	<u>Medical and Laboratory Equipment Improvements &lt;\$1,999</u> : Include expenses for the restoration of and addition or modification to existing medical and laboratory equipment which expands capability or capacity, or improves performance.
9310	2248	<u>Medical and Laboratory Equipment Improvements \$2,000-\$4,999</u> : See 9309 for complete description.
9311	2248	<u>Medical and Laboratory Equipment Improvements &gt;\$5,000</u> : See 9309 for complete description.
9312	2248	<u>Medical and Laboratory Equipment Improvements (Equipment Trust Fund) &lt;\$5,000</u> : See 9309 for complete description.
94XX	225X	<b>MOTORIZED EQUIPMENT</b> : Includes expenditures for agricultural vehicles construction equipment, motor vehicles, power repair and maintenance equipment, and watercraft.
9401	2251	<u>Agricultural Vehicular Equipment &lt;\$1,999</u> : Include expenses for planting, seeding and harvesting devices; silage cutters; threshing machines; tractors; wagons; and similar agricultural equipment.
9402	2251	<u>Agricultural Vehicular Equipment \$2,000-\$4,999</u> : See 9401 for complete description.
9403	2251	<u>Agricultural Vehicular Equipment &gt;\$5,000</u> : See 9401 for complete description.
9404	2251	<u>Agricultural Vehicular Equipment (Equipment Trust Fund) &lt;\$5,000</u> : See 9401 for complete description.
9405	2253	<u>Construction Equipment &lt;\$1,999</u> : Include expenses for air hammers, backhoes, bulldozers, cranes, graders, portable generators, pumps, and similar equipment.
9406	2253	<u>Construction Equipment \$2,000-\$4,999</u> : See 9405 for complete description.
9407	2253	<u>Construction Equipment &gt;\$5,000</u> : See 9405 for complete description.
9408	2253	<u>Construction Equipment (Equipment Trust Fund) &lt;\$5,000</u> : See 9405 for complete description.
9409	2254	<u>Motor Vehicle Equipment &lt;\$1,999</u> : Include expenses for automobiles, buses, forklifts, mopeds, motorcycles, trucks, and similar equipment.
9410	2254	<u>Motor Vehicle Equipment \$2,000-\$4,999</u> : See 9409 for complete description.
9411	2254	<u>Motor Vehicle Equipment &gt;\$5,000</u> : See 9409 for complete description.
9412	2254	<u>Motor Vehicle Equipment (Equipment Trust Fund) &lt;\$5,000</u> : See 9409 for complete description.
9413	2255	<u>Power Repair and Maintenance Equipment &lt;\$1,999</u> : Include expenses for power hedge clippers, power mowers, small power drills, small power sanders, small power saws, routers, and similar power repair and maintenance equipment.
9414	2255	<u>Power Repair and Maintenance Equipment \$2,000-\$4,999</u> : See 9413 for complete description.

EXP CODE	CARS CODE	DESCRIPTION
9415	2255	<u>Power Repair and Maintenance Equipment &gt;\$5,000</u> : See 9413 for complete description.
9416	2255	<u>Power Repair and Maintenance Equipment (Equipment Trust Fund) &lt;\$5,000</u> : See 9413 for complete description.
9417	2256	<u>Watercraft Equipment &lt;\$1,999</u> : Include expenses for amphibious craft, boats, diving bells, rafts, ships, and similar watercraft equipment.
9418	2256	<u>Watercraft Equipment \$2,000-\$4,999</u> : See 9417 for complete description.
9419	2256	<u>Watercraft Equipment &gt;\$5,000</u> : See 9417 for complete description.
9420	2256	<u>Watercraft Equipment (Equipment Trust Fund) &lt;\$5,000</u> : See 9417 for complete description.
9421	2258	<u>Motorized Equipment Improvements &lt;\$1,999</u> : Include expenses for the restoration of and addition or modification to existing vehicular equipment which expands the capability or capacity, or improves performance.
9422	2258	<u>Motorized Equipment Improvements \$2,000-\$4,999</u> : See 9417 for complete description.
9423	2258	<u>Motorized Equipment Improvements &gt;\$5,000</u> : See 9417 for complete description.
9424	2258	<u>Motorized Equipment Improvements (Equipment Trust Fund) &lt;\$5,000</u> : See 9417 for complete description.
95XX	226X	<u>OFFICE EQUIPMENT</u> : Includes expenditures for office appurtenances, office furniture, office incidentals, and office machines.
9501	2261	<u>Office Appurtenances &lt;\$1,999</u> : Include expenses for blinds, carpets, draperies, plants, rugs, shades, wall decorations, and similar office appurtenances.
9502	2261	<u>Office Appurtenances \$2,000-\$4,999</u> : See 9501 for complete description.
9503	2261	<u>Office Appurtenances &gt;\$5,000</u> : See 9501 for complete description.
9505	2262	<u>Office Furniture &lt;\$1,999</u> : Include expenses for bookcases, desks, chairs, file cabinets, lamps, racks, storage cabinets, tables, and similar office furniture.
9506	2262	<u>Office Furniture \$2,000-\$4,999</u> : See 9505 for complete description.
9507	2262	<u>Office Furniture &gt;\$5,000</u> : See 9505 for complete description.
9509	2264	<u>Office Machines &lt;\$1,999</u> : Include expenses for adding machines, bookkeeping machines, calculators, drafting machines, duplicating and photocopying machines, posting machines, transcribing and dictating machines, typewriters, weight scales, and similar equipment.
9510	2264	<u>Office Machines \$2,000-\$4,999</u> : See 9509 for complete description.
9511	2264	<u>Office Machines &gt;\$5,000</u> : See 9509 for complete description.
9512	2264	<u>Office Machines (Equipment Trust Fund) &lt;\$5,000</u> : See 9509 for complete description.
9513	2268	<u>Office Equipment Improvements &lt;\$1,999</u> : Include expenses for the restoration of and addition or modification to existing office equipment which expands capability or capacity, or improves performance.

EXP CODE	CARS CODE	DESCRIPTION
9514	2268	<u>Office Equipment Improvements \$2,000-\$4,999</u> : See 9513 for complete description.
9515	2268	<u>Office Equipment Improvements &gt;\$5,000</u> : See 9513 for complete description.
96XX	227X	<u>SPECIFIC USE EQUIPMENT</u> : Includes expenditures for household, law enforcement, manufacturing, non-power repair and maintenance, and recreational equipment.
9601	2271	<u>Household Equipment &lt;\$1,999</u> : Include expenses for beds, bureaus, chairs, dressers, heaters, mattresses, refrigerators, stoves, tables, portable fire extinguishers, and similar equipment.
9602	2271	<u>Household Equipment \$2,000-\$4,999</u> : See 9601 for complete description.
9603	2271	<u>Household Equipment &gt;\$5,000</u> : See 9601 for complete description.
9604	2271	<u>Household Equipment (Equipment Trust Fund) &lt;\$5,000</u> : See 9601 for complete description.
9605	2272	<u>Law Enforcement Equipment &lt;\$1,999</u> : Include expenses for clubs, firearms, helmets, shields, surveillance apparatus, and similar law enforcement use equipment.
9606	2272	<u>Law Enforcement Equipment \$2,000-\$4,999</u> : See 9605 for complete description.
9607	2272	<u>Law Enforcement Equipment &gt;\$5,000</u> : See 9605 for complete description.
9608	2272	<u>Law Enforcement Equipment (Equipment Trust Fund) &lt;\$5,000</u> : See 9605 for complete description.
9609	2273	<u>Manufacturing Equipment &lt;\$1,999</u> : Include expenses for drills, lathes, looms, presses, saws, stampers, and similar manufacturing use equipment.
9610	2273	<u>Manufacturing Equipment \$2,000-\$4,999</u> : See 9609 for complete description.
9611	2273	<u>Manufacturing Equipment &gt;\$5,000</u> : See 9609 for complete description.
9612	2273	<u>Manufacturing Equipment (Equipment Trust Fund) &lt;\$5,000</u> : See 9609 for complete description.
9613	2274	<u>Non-Power Repair and Maintenance Equipment &lt;\$1,999</u> : Include expenses for files, hammers, manual drills, manual hedge clippers, manual lawn mowers, saws, screwdrivers, wrenches, and similar non-power repair and maintenance equipment.
9614	2274	<u>Non-Power Repair and Maintenance Equipment \$2,000-\$4,999</u> : See 9613 for complete description.
9615	2274	<u>Non-Power Repair and Maintenance Equipment &gt;\$5,000</u> : See 9613 for complete description.
9616	2274	<u>Non-Power Repair and Maintenance Equipment (Equipment Trust Fund) &lt;\$5,000</u> : See 9613 for complete description.
9617	2275	<u>Recreational Equipment &lt;\$1,999</u> : Include expenses for gymnasium, park, playground, recreational center, athletic and similar apparatus and equipment.
9618	2275	<u>Recreational Equipment \$2,000-\$4,999</u> : See 9617 for complete description.
9619	2275	<u>Recreational Equipment &gt;\$5,000</u> : See 9617 for complete description.
9620	2275	<u>Recreational Equipment (Equipment Trust Fund) &lt;\$5,000</u> : See 9617 for complete description.

EXP CODE	CARS CODE	DESCRIPTION
9621	2278	<u>Specific Use Equipment Improvements &lt;\$1,999</u> : Include expenses for the restoration of and addition or modification to existing specific use equipment which expands capability or capacity, or improves performance.
9622	2278	<u>Specific Use Equipment Improvements \$2,000-\$4,999</u> : See 9621 for complete description.
9623	2278	<u>Specific Use Equipment Improvements &gt;\$5,000</u> : See 9621 for complete description.
9624	2278	<u>Specific Use Equipment Improvements (Equipment Trust Fund) &lt;\$5,000</u> : See 9621 for complete description.
9630	2277	<u>Firearms Equipment &lt; \$500</u> : Include expenses for firearms such as handguns, rifles, and shotguns. Use 2272 for expenses such as ammunition or for ancillary equipment such as holsters, belts, and cases purchases separately from the firearm (Eff. 7-1-04).
9631	2277	<u>Firearms Equipment &lt; \$1,999</u> : See 9630 for complete description.
9632	2277	<u>Firearms Equipment \$2,000 - \$4,999</u> : See 9630 for complete description.
9633	2277	<u>Firearms Equipment &gt; \$5,000</u> : See 9630 for complete description.
97XX	228X	<u>STATIONARY EQUIPMENT</u> : Includes expenditures for built-in equipment, fixtures and mechanical equipment.
9701	2281	<u>Built-in Equipment &lt;\$1,999</u> : Include expenses for benches, laboratory tables, platforms, shelving, stages, wall cabinets, and similar built-in equipment normally included during construction as special stationary features.
9702	2281	<u>Built-in Equipment \$2,000-\$4,999</u> : See 9701 for complete description.
9703	2281	<u>Built-in Equipment &gt;\$5,000</u> : See 9701 for complete description.
9704	2281	<u>Built-in Equipment (Equipment Trust Fund) &lt;\$5,000</u> : See 9701 for complete description.
9705	2282	<u>Fixtures &lt;\$1,999</u> : Includes expenses for electrical, heating, lighting, plumbing, and similar fixtures normally affixed to walls, floors and ceilings.
9706	2282	<u>Fixtures \$2,000-\$4,999</u> : See 9705 for complete description.
9707	2282	<u>Fixtures &gt;\$5,000</u> : See 9705 for complete description.
9709	2283	<u>Mechanical Equipment &lt;\$1,999</u> : Include expenses for air conditioners, boilers, elevators, switching, and similar mechanical equipment normally included in a structure at time of construction.
9710	2283	<u>Mechanical Equipment \$2,000-\$4,999</u> : See 9709 for complete description.
9711	2283	<u>Mechanical Equipment &gt;\$5,000</u> : See 9709 for complete description.
9712	2283	<u>Mechanical Equipment (Equipment Trust Fund) &lt;\$5,000</u> : See 9709 for complete description.
9713	2288	<u>Stationary Equipment Improvements &lt;\$1,999</u> : Include expenses for the restoration of and addition or modification to existing stationary equipment which expands the capability or capacity, or improves performance.
9714	2288	<u>Stationary Equipment Improvements \$2,000-\$4,999</u> : See 9713 for complete

EXP CODE	CARS CODE	DESCRIPTION
		description.
9715	2288	<u>Stationary Equipment Improvements &gt;\$5,000</u> : See 9713 for complete description.
9716	2288	<u>Stationary Equipment Improvements (Equipment Trust Fund) &lt;\$5,000</u> : See 9713 for complete description.
975X	21XX	<u>PROPERTY AND IMPROVEMENTS</u> : Includes expenditures for property and improvements acquisition and site development.
9751	2111	<u>Acquisition, Property</u> : Includes expenses for surface land and mineral rights.
9752	2112	<u>Acquisition, Rights-of-Way</u> : Include expenses for construction; flood plain, scenic, and utility easements; highways; railroads; and similar rights-of-way acquisition.
9753	2113	<u>Acquisition, Waterways and Improvements</u> : Include expenses for artificial reefs, bottomlands, dams, subaqueous lands, and similar waterways and improvements.
9754	2131	<u>Site Improvements</u> : Include expenses for exterior lighting systems, fences, landscaping, parking areas, roadways, walks, and similar site improvements.
9755	2132	<u>Site Preparation</u> : Include expenses for clearing, filling, grading, grubbing, razing of structures, and similar site preparations.
9756	2133	<u>Utilities</u> : Include expenses for lines and facilities (e.g., energy) used in the transmission of electricity, gas, sewer, water, and similar utilities.
975X	23XX	<u>PLANT AND IMPROVEMENTS</u> : Include expenses for acquisition of plant and improvements and construction of plant and improvements.
9757	2322	<u>Construction, Buildings</u> : Include expenses of private sector contractors for construction of buildings, shelters, and towers. Public sector labor costs must be expensed in Personal Services sub-account codes.
9758	2323	<u>Construction, Highways</u> : Include expenses of private sector contractors for construction of alleys, highways, roadways, and streets. Public sector labor costs must be expensed in Personal Services sub-account codes.
9759	2324	<u>Construction, Water Ports</u> : Include expenses of private sector contractors for construction of docks, marinas, piers, ramps, and similar structures. Public sector labor costs must be expensed in Personal Services sub-account codes.
9760	2327	<u>Construction, Bridges, and Highways Improvements</u> : Include expenses of private sector contractors for restorations of and additions or modifications to existing bridges and highways which expand capability or capacity, or improves performance. Public sector labor costs must be expensed in Personal Services sub-account codes.
9761	2328	<u>Construction, Buildings Improvements</u> : Include expenses of private sector contractors for the restoration of and addition or modification to existing buildings, shelters, and towers which expand capability or capacity, or improves performance. Public sector labor costs must be expensed in Personal Services sub-account codes. For repairs, see 5302, 5306 or 5307.
98XX	152X	<u>CAPITAL LEASE PAYMENTS</u> : Includes expenditures for computer equipment capital lease payments, computer software capital lease payments, equipment capital lease payments, plant capital lease payments, and property capital lease payments. Use these codes when leases have the substance of purchase in which ownership of the asset often changes hands.
9801	1521	<u>Computer Peripheral Capital Leases</u> : Include expenses for capital lease agreements for computer peripheral equipment, excluding mainframe computers or large

EXP CODE	CARS CODE	DESCRIPTION
		enterprise servers with high processing capacity. Including microcomputers, unit record equipment, and terminals. [Rev. 7-1-02]
9802	1522	<u>Computer Central Processor Capital Leases</u> : Include expenses for capital lease agreements for central processor equipment like mainframe or large enterprise servers with high processing capacity. [Rev. 7-1-02]
9803	1524	<u>Equipment Capital Leases</u> : Include expenses for capital lease agreements of equipment. Exclude expenses chargeable to 9801, 9802 and 9804. [Rev. 7-1-02]
9804	1523	<u>Computer Software Capital Leases</u> : Include expenses for capital lease agreements for application software, utility programs, and operating system software.
9805	1525	<u>Building Capital Leases</u> : Include expenses for capital lease agreements of structures or part of a structure.
9806	1526	<u>Land Capital Leases</u> : Include expenses for capital lease agreements of property only.
9888	2296	<u>Indirect Cost Recoveries for Equipment (Office of Finance Use Only)</u> : Recovery of indirect costs of equipment.
9891	2298	<u>Inter-Agency Recoveries for Equipment</u> : Recovery of the cost of equipment incurred by programs or subprograms for services provided to other agencies.
9892	2299	<u>Intra-Agency Recoveries for Equipment</u> : Recovery of the cost of equipment incurred by programs or subprograms within the same agency or agencies under the auspices of a single board or commission.
9893	2198	<u>Inter-Agency Recoveries for Property and Improvements</u> : Recovery of the cost of property and improvements incurred by programs or subprograms for services provided to other agencies.
9894	2199	<u>Intra-Agency for Property and Improvements</u> : Recovery of the cost of property and improvements incurred by programs or subprograms within the same agency or agencies under the auspices of a single board or commission.
9895	2398	<u>Inter-Agency Recoveries for Plant and Improvements</u> : Recovery of the cost of plant and improvements incurred by programs or subprograms for services provided to other agencies.
9896	2399	<u>Intra-Agency Recoveries for Plant and Improvements</u> : Recovery of the cost of plant and improvements incurred by programs or subprograms within the same agency or agencies under the auspices of a single or commission.
9898	1599	<u>Intra-Agency Recoveries for Capital Lease Payments</u> : Recovery of the cost of capital lease payments incurred by programs or subprograms within the same agency or agencies under the auspices of a single board or commission.
99XX	--	<u>NON-MANDATORY TRANSFERS</u> : Include transfers of funds among fund groups necessary to ensure accounting of expenditures and/or revenues in the appropriate fund group. These transfers serve a variety of objectives such as moving monies generated in auxiliary enterprise fund groups to a scholarship fund group for use in providing scholarships or to a capital outlay fund group for use in providing project funding.  <u>Transfers to Other Funds</u> : The account numbers described below are used to record the change to the budget accounts from which the funds are being transferred from.
9902	1499	<u>Transfer to Local Auxiliaries</u> : Includes transfers to a Local Auxiliary Enterprise fund group account.

EXP CODE	CARS CODE	DESCRIPTION
9903	1499	<u>Transfer to C/W E&amp;G:</u> Includes transfers of funds to a Commonwealth Educational and General fund group account.
9904	1499	<u>Transfer to C/W Auxiliaries:</u> Includes transfers to a Commonwealth Auxiliary Enterprise fund group account.
9905	1499	<u>Transfer to Capital Outlay:</u> Includes transfers to a Capital Outlay project.
9906	1499	<u>Transfer to C/W Restricted:</u> Includes transfers to a Commonwealth Restricted fund group account.
9908	1499	<u>Transfer to Scholarship Funds:</u> Includes transfers to a Scholarship.
9909	1499	<u>Transfer to Endowment Funds:</u> Includes transfers to an Endowment account.
9910	1499	<u>Indirect Cost Transfers:</u> Includes transfers used to record movements from Grants and Contracts to the current fund group. The charge is to recover the indirect cost (overload) assessed. The rate of recovery is a renegotiated rate.
9912	1499	<u>Matching Fund Expense Transfer:</u> Includes transfers made to another fund group which "matches" the funds available as required under the terms of a grant, contract, or gift.
9913	1499	<u>Transfer to Local Restricted:</u> Includes transfers to a Local Restricted fund account.
		<u>Transfers from Other Funds:</u> The account numbers described below are used to record the "revenue" in the budget that is receiving the transfer.
9914	1421	<u>State Scholarship - Graduate:</u> Includes transfers to a State Scholarship account for awards made to graduate students that provides appropriate "matching" to the proper CARS code.
9915	1425	<u>State Scholarship - Undergraduate:</u> Includes transfers to a State Scholarship account for awards made to undergraduate students that provide appropriate "matching" to the proper CARS code.
9917	1499	<u>Transfer to Unrestricted:</u> Includes transfers to an Unrestricted fund account.
9918	1499	<u>Institutional Capital Contribution:</u> Include transfers from a Grant or Scholarship fund for institutional capital contributions.
9931	1499	<u>Transfer from C/W E&amp;G:</u> Includes transfers from a Commonwealth Educational and General fund account.
9932	1499	<u>Transfer from C/W Auxiliaries:</u> Includes transfers from a Commonwealth Auxiliary Enterprise fund group account.
9934	1499	<u>Transfer from Local Auxiliaries:</u> Includes transfers from a Local Auxiliary Enterprise fund group account.
9935	1499	<u>Transfer from Capital Outlay:</u> Used to record the return of unexpended funding from a capital project to the donor source.
9936	1499	<u>Transfer From C/W Restricted:</u> Includes transfers from a commonwealth restricted fund account.
9937	1499	<u>Transfer from Endowment Funds:</u> Includes transfers from an Endowment account.
9938	1499	<u>Transfer from Local Restricted:</u> Includes transfers of funds from a Local Restricted fund group account.
9939	1499	<u>Matching Fund Revenue Transfer:</u> Includes transfers from another fund that

EXP CODE	CARS CODE	DESCRIPTION
		"matched" the funds available as required under the terms of a grant, contract or gift.
995X	--	<u>MANDATORY TRANSFERS</u> : Includes transfers of funds among fund groups that are required by law or legal binding contract.
9951	3117	<u>Revenue Bond Principal Payments</u> : Includes transfers of funds for the retirement of revenue bond principal.
9952	3116	<u>Revenue Bond Interest Payments</u> : Includes transfers of funds for the retirement of interest on revenue bonds.
9953	1499	<u>Loan Fund Matching Requirement</u> : Includes mandatory transfers to loan funds required to "match" outside or grants (normally financed by the Federal Government).
9954	1351	<u>Transfer for Reserve and Replacement</u> : Includes transfers of funds for the renewal and replacement of physical plant assets.

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