

## OPERATING EXPENSES

Operating expense codes includes expenditures for Personal Services, Contractual Services, Supplies and Materials, Transfer Payments, and Continuous Charges.

### **110000 - Personal Services**

Includes expenditures for employee benefits, salaries, special payments, and wages of state employees.

### **111000 - Employee Benefits**

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.

**111100 - Employer Retirement Contributions - VRS Defined Benefits program:** Include expenses for payments made to the retirement system trust fund for the employer portion of a defined benefit program for salaried state employees. See 1165 for the employee portion of a defined benefit program. See 111900 for Defined contribution expenses.

**111200 - Federal Old-Age Insurance (FICA) for Salaried State Employees (Salaried Social Security and Medicare):** Represents the employer's expenses for salaried state employees for the old-age survivors and disability insurance (OASDI), referred to as social security; and the Federal Medicare Tax or health insurance tax (HI) withheld under FICA. For related expenses see 111300

**111210 - Federal Old -Age Insurance (FICA) - Salary Medicare:** Include budgeted amounts related to Medicare contribution. *FOR BUDGET OFFICE USE ONLY.*

**111220 - Premium Conversion Savings:** Include budgeted amounts related to savings recognized because of premium conversion. *FOR BUDGET OFFICE USE ONLY.*

**111300 - Federal Old-Age Insurance for Wage-earning State Employees (Wage Social Security and Medicare):** Represents the employer's expenses for wage state employees for the old-age, survivors and disability insurance (OASDI), referred to as social security; and the Federal Medicare Tax or health insurance tax (HI) withheld under FICA.

**111310 – Pooled QNR/PTS Benefits:** Used as budgetary only to be used by the budget office to temporarily budget benefits to be paid to part-time employees. *FOR BUDGET OFFICE USE ONLY.*

**111400 - Group Life Insurance:** Include expenses of a group life insurance program provided for the benefit of State employees. for related expenses, see 113300

**111500 - Medical/Hospitalization Insurance (Annual Employer Health Insurance Premium):** Include expenses of group medical/hospitalization insurance program provided for the benefit of State employees.

**111600 - Retiree Health Medical/Hospitalization Insurance Credit:** Include expenses for payments to the Retiree Health Insurance Fund.

**111700 – VSDB Long Term Disability Insurance:** Include expenses of the long-term disability program provided for the benefit of state employees.

**111800 - Teachers Insurance and Annuity:** Include expenses for payments made to Teachers Insurance Annuity Fund.

**111900 - Employee Retirement Contributions - Defined Contribution program:** Include expenses for payments made to an employee's defined contribution account.

## **112000 - Salaries**

Includes expenditures for administrative higher education salaries, appointed officials' salaries, classified salaries, other officials' salaries, overtime salaries, and teaching and research salaries.

**112100 - Salaries, Administrative or Professional Faculty Higher Education:** Include expenses for compensation to persons for professional services rendered on a full-time (temporary, restricted, or permanent) basis or a permanent, part-time basis in administrative or professional 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.

**112110 - Merit Funding Administrative:** Include expenses for merit increases for administrative employees. **FOR BUDGET OFFICE USE ONLY**

**112120 - Administrative - Pool Peers:** For compensation to administrative vice presidents. **FOR BUDGET OFFICE USE ONLY**

**112130 – Recurring NT-Sal 1-19.9 hrs/wk:** Include expenses for compensation to persons who work 19.9 hours per week for 9, 10, 11, 12 months. This is a salaried, part-time, non-benefits-covered, ongoing and recurring position for professional services not related to teaching. (RNT)

**112140 – PT-Sal 20-29.9 hrs/wk:** Include expenses for compensation to persons who work 20-31.9 hours per week for 9, 10, 11 or 12 months. This is a salaried, covered part-time, ongoing, renewable position for professional services not related to teaching and is eligible for some benefits. (PTS)

**112160 – Quasi NT-Sal 30-39.9 hrs/wk:** Include expenses for compensation to persons who work 32-39.9 hours per week for 9, 10, 11 or 12 months. This is a benefits covered, full-time, permanent, renewable position for professional services not related to teaching. (QNT)

**112200 - Salaries, Appointed Officials:** Include expenses for compensation, severance pay, and incentive awards to persons who are appointed to their position and are paid at a yearly rate specified in Part 4 (General Provisions) of the Appropriation Act. Include expenses for compensation, severance pay, and incentive awards for judges and justices

**112300 - Salaries, Classified:** Include expenses for compensation and severance pay to persons who are paid at an established yearly rate in positions which are covered by the Virginia Personnel Act. Do not include final compensation to employees for annual, sick, or compensatory leave balances. Charge expenses for VALORS participants to 112700.

**112310 - Merit Funding, Classified:** Includes expenses for merit increases for classified employees. **FOR BUDGET OFFICE USE ONLY**

**112320 - Classified, Hire Adjustment:** Include expenses for hiring adjustments for classified employees. **FOR BUDGET OFFICE USE ONLY**

**112400 - Salaries, Other Officials:** Include expenses for compensation, severance pay, and incentive awards to persons who are paid at a yearly rate and are in positions which are exempt from the Virginia Personnel Act and whose salaries are not specified in Part 4 (General Provisions) of the Appropriation Act including staff at Tier III institutions who qualify as “university staff” but do not carry a faculty designation. Include expenses for compensation and severance pay for persons participating in the State Police Officers Retirement System. Do not include final compensation to employees for annual, sick, or compensatory leave balances. Charge expenses for VALORS participants to 112700.

**112500 - Salaries, Overtime:** Include expenses for compensation to persons who are paid at an established yearly rate, for hours worked in excess of their normal work week.

**112600 - Salaries, Teaching and Research Faculty:** 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 faculty positions in institutions of higher education. Include educational leave. Do not include final compensation to employees for annual, sick, or compensatory leave balances.

**112610 - Merit Funding, Faculty:** Include expenses for merit increases for faculty. FOR BUDGET OFFICE USE ONLY

**112620 – Salaries, Prof Faculty:** Include expenses for compensation to persons for professional services rendered on a full-time basis or a permanent part-time basis in administrative faculty positions. These positions include but are not limited to professional librarians, advisors, learning center coordinators, etc.

**112650 – PT-Sal 50% effort (20 hrs/wk):** Include expenses for compensation to persons who work 20 hours per week for 9, 10, 11 or 12 months. This is a salaried, covered part-time, ongoing, renewable position for instructional faculty who are in the phased retirement program with benefits except no employer paid health insurance. Do not include Administrative leave. Do not include final compensation to employees for annual, sick, or compensatory leave balances. (PR50)

**112675 – Salaries, Teaching and Research 75% effort (30 hrs/wk):** 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. Do not include Administrative leave. Do not include final compensation to employees for annual, sick, or compensatory leave balances. (PR75)

**112700 - Salaries, Virginia Law Officers' Retirement System Participants:** Include expenses for compensation and severance pay for persons participating in the Virginia Law Officers Retirement System (VALORS).

**112800 - Inactive**

**112810 - Salaries, Teaching & Research F/T, Information Technology Employees:** Include expenses for compensation to persons for professional services in information technology 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. This expense would otherwise have been coded to account code 112600

**112820 - Salaries, F/T Administration, Information Technology Employees:** Include expenses for compensation to persons for professional services in information technology 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. This expense would otherwise have been coded in account code 112100.

### **112900 - Inactive**

### **113000 - Special Payments**

Includes expenditures for bonuses and incentives, commissions and fees, overseas differential compensation, specified per diem services, wages and allowances, and work programs.

**113100 – Bonuses and Incentives:** Include expenses for payment of bonuses and incentives to state employees.

**113110 – FT Bonus–Merit/COL:** Include expenses for payments of bonuses that relate to merit or cost-of-living situations. Use for AP Faculty or Instructional Faculty only; not used for Classified employees.

**113115 – FT Bonus–Award/Recog:** Include expenses for payments of bonuses that relate to awards or recognitions. Use for AP Faculty or Instructional Faculty only; not used for Classified employees.

**113120 – PT Bonus–Merit/COL:** Include expenses for payments of bonuses that relate to merit or cost-of-living situations. Use for adjunct or part-time salaried positions only; not used for wage employees.

**113125 – PT Bonus–Award/Recog:** Include expenses for payments of bonuses that relate to awards or recognitions. Use for adjunct or part-time salaried positions only; not used for wage employees.

**113200 - Salaries, Active Military Supplement:** Include expenses for supplemental pay based on the difference between the state employee's base salary and the gross military pay plus allowances paid to the employee for service in the armed forces of the United States. Use this code for classified and non-classified employees covered by the executive order per guidelines of the Department of Human Resource Management.

**113400 - Specified Per Diem Payments:** Include expenses for per diem services provided by persons who are members of a legislative committee, representatives of the General Assembly, members of a study commission, members of a governing board of a State agency, or members of a similar organization. Also, include fixed expenses for legislators' district offices.

**113600 - Work Programs:** Include expenses for compensation to individuals who participate in federal work training programs, e.g., CETA, YACC, YCC, which are targeted for unemployed youth and other hard-to-employ persons.

**113700 - Employee Suggestion Awards:** Include expenses for payments of Employee Suggestion Program cash awards to employees or former employees.

**113800 - Deferred Compensation Match Payments:** Includes expenses for employer match of the state employee deferred compensation program.

**113900 - Special Payments for Academic Services:** Include expenses for one-time payments made by institutions of higher education to individuals who perform non-instructional or non-research academic services.

## **114000 - Wages**

Includes expenditures for general wages, graduate assistant, overtime, student teaching, and research part-time, and work-study student wages.

**114100 - Wages, General:** Include expenses for compensation to persons who are paid at an hourly rate.

### **114110 - Inactive**

**114200 - Wages, Graduate Assistant:** Include expenses for compensation made by institutions of higher education to persons, without faculty appointment, for **teaching** and research activities.

**114300 - Wages, Overtime:** Include expenses for compensation to persons who are paid at an hourly rate for hours worked in excess of 40 hours per week.

**114310 - Wages, Student, Overtime:** Include expenses for compensation to students who are paid at an hourly rate for hours worked over 40 hours per week.

**114400 - Wages, Student:** Include expenses for compensation made by institutions of higher education to graduate and undergraduate students for all services other than those included in 114200 and 114600. Include expenses for overtime payments.

**114500 - Wages, Teaching and Research Part-time:** Include expenses for compensation to persons for professional services rendered in research and instructional positions in institutions of higher education other than those described in 112600. Include compensation for overload teaching and evening sessions, and part-time teaching when the individual is not permanently employed. Not used for summer school.

**114510 - Wages, Teaching and Research Part-time Recurring:** Include expenses for compensation to persons for professional services rendered other than those described in codes 112600, 114500, and 114530.

**114530 – Temp NT-SAL:** Include expenses for compensation to persons who typically works a short period of time and typically less than 20 hours per week and may work no more than 29 hours per week over the measurement period 5/1-4/30. This is a salaried, part-time, temporary, non-recurring position of limited scope and duration for professional services not related to teaching. (TNT)

**114531 – Wages, T&R P/T-Summer:** 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 112600. Include compensation for summer session teaching, overload teaching and evening sessions, and part-time teaching when the individual is not permanently employed.

**114540 - University Stipends:** Include expenses for stipends given for cell phones and vehicles.

**114600 - Wages, Federal Work Study Student:** Include expenses for compensation to students participating in federal work study programs, other than community services, code 114620.

**114620 - Wages, Federal Work Study Students, Community Services:** Include expenses for compensation to students participating in the Community Services Federal Work Study Program.

**114800 - Wages, State Work Study Student:** Include expenses for compensation to students participating in state work-study programs.

#### **114900 - Inactive**

**114910 - Wages, Teaching & Research P/T Information Technology Employees:** Include expenses for compensation to persons for professional services in information technology rendered in research and instructional positions in institutions of higher education other than those described in 112810. Include compensation for summer session teaching, overload teaching and evening sessions, and part-time teaching when the individual is not permanently employed. This expense would otherwise have been coded in account code 114500.

**114920 - Wages, Teaching & Research Nonprofessional Service Information Technology Employees:** Include expenses for compensation to persons for information technology services other than those described in 114910 and 122810. This expense would otherwise have been coded in account code 114530.

#### **115000 - Disability Benefits**

Includes expenses for income replacement payments made to state employees under the Virginia Workers' Compensation Act or the short-term or long-term disability benefit program.

**115100 - Workers Compensation Award:** Include expenses for workers' compensation awards to state employees under the Virginia Worker's Compensation Act or the short-term or long-term disability benefit program.

**115200 - Supplemental Workers Compensation Award:** Include expenses for supplemental workers' compensation awards to state employees who are not participating in the short-term disability program.

**115300 - Short-term Disability Benefits:** Include expenses for the payment of short-term disability payments to state employees under the Sickness and Disability Program.

**115400 - Supplemental Disability Benefits:** Include expenses for supplemental workers' compensation award payments to state employees under the Sickness and Disability Program.

**115800 - Rec. Workers Compensation Award:** Reimbursement to agency from Department of Human Resource Management for workers' compensation awards under the Virginia Worker's Compensation Act or the short-term or long-term disability benefit program.

#### **116000 - Termination Personal Service Costs**

Includes expenditures for final compensation costs associated with the termination of employees.

**116100 - Early Retirement Incentive Payments:** Include expenses for special payments to persons in teaching positions in institutional of higher education that receive early retirement payments under an approved early retirement incentive plan.

**116200 - Salaries, Annual Leave Balances:** Include expenses for final compensation to eligible employees for their annual leave balances. Use for classified staff only.

**116210 - Salaries, Annual Leave Balances AP:** Include expenses for final compensation to eligible employees for their annual leave balances. Use for Administrative and Professional Faculty only.

**116300 - Salaries, Sick Leave Balances:** Include expenses for final compensation to eligible employees for their sick leave balances up to the specified limit.

**116400 - Salaries, Compensatory Leave Balances:** Include expenses for final compensation to eligible employees for their compensatory time earned but not taken.

**116500 – Employee Retirement Contributions - VRS Defined Benefits program:** Include expenses for payments made to the retirement system trust fund for the employee portion of a defined benefit program for salaried state employees. See 111100 for the employer portion of a defined benefit program. Also, see 111900 for Defined Contribution expenses.

**116600 – Defined Contribution Match – VRS Hybrid Retirement Plan:** Includes expenditures for employer match of state employee deferrals to the defined contribution portion of the hybrid retirement plan. See also 113800, Deferred Compensation Match Payments.

#### **117000 - Workforce Transition Act Termination Personal Service Costs**

Includes expenditures for final compensation costs associated with the termination of employees under the provisions of the Workforce Transition (WTA) Act of 1995.

**117100 - WTA - Payments for Transitional Severance Benefits:** Include expenditures for payments of severance to employees eligible for severance benefits allowed under 2.2-3203 of the Virginia Code. Charge expenditures for WTA related retirement to 117500.

**117200 - WTA - Federal Old-Age Insurance for Salaried State Employees:** Include expenditures of Contribution Fund for old-age and survivors' benefits for salaried state employees (Social Security) provided for the severance benefit of employees involuntarily separated under the WTA Act of 1995.

**117300 - WTA - Medical/Hospitalization Insurance:** Include expenditures of group medical/hospitalization insurance program provided for the benefit of employees involuntarily separated under the WTA Act of 1995.

**117400 - WTA - Group Life Insurance:** Include expenditures of group life insurance program provided for the benefit of employees involuntarily separated under the WTA Act of 1995.

**117500 - WTA - Early Retirement Payments:** Include expenditures for special payments for employees eligible for retirement allowed under 2.2-3204 of the Virginia Code.

**117600 - WTA - Salaries, Annual Leave Balances:** Include expenditures for final compensation to eligible employees participating in the WTA Act of 1995 for their annual leave balances.

**117700 - Salaries, Sick Leave Balances:** Include expenditures for final compensation to eligible employees participating in the WTA Act of 1995 for their sick leave balances up to the specified limit. Include the payout of disability credits for employees participating in the Virginia Sickness and Disability Program.

**117800 - WTA - Salaries, Compensatory Leave Balances:** Include expenditures for final compensation to eligible employees participating in the WTA Act of 1995 for their compensatory time earned but not taken.

**117900 - WTA - Unemployment Compensation Awards:** Includes expenditures for unemployment compensation payments (insurance and claims) to employees participating in the WTA Act of 1995.

## **119000 - Recoveries**

Includes recoveries of expenditures for employee benefits, salaries, special payments and wages of State employees.

**119600 - Indirect Cost Recoveries from Auxiliary Programs for Personal Services:** Include only the required recovery of indirect costs of personal services from Auxiliary Enterprise subprograms.

**119700 - Indirect Cost Recoveries from Sponsored Programs for Personal Services :** Include only the required recovery of indirect costs for personal services from the Sponsored Programs Subprogram. (This code may be employed only by the institutions of higher education.)

**119800 - Inter-Agency Recoveries for Personal Services:** Recovery of the cost of personal services incurred by programs or subprograms for services provided to other agencies within the same fiscal year.

**119850 - Vacancy/Turnover:** Include budgeted amounts related to expected **vacancy/turnover**. *FOR BUDGET OFFICE USE ONLY.*

**119900 - Intra-Agency Recoveries for Personal Services:** Recovery of the cost of personal services incurred by programs or subprograms within the same agency or agencies under the auspices of a single board or commission within the same fiscal year. Do Not include recoveries from Auxiliary Enterprise subprograms and the JMU Foundation.

**119920 - Personal Services Saving:** Include budgeted amounts related to expected savings in personal services expenditures.

**119940 - Intra-Agency Recoveries for Personal Services:** Include recoveries of the cost of personal services from the JMU Foundation.

## **120000 - CONTRACTUAL SERVICES**

Includes expenditures for communication services, employee development services, health services, management and informational services, repair and maintenance services, support services, technical services, and transportation services.

**120900 - Charge Card Purchases of Contractual Services:** Include expenses made by charge card for purchasing contractual services under the guidelines of the Small Purchase Charge Card Program. *USE FOR RECORDING EXPENDITURES ONLY, NOT VALID FOR BUDGETING PURPOSES.* DOA/DPB policy requires agencies to reclassify charge card convenience codes to the correct account codes (effective May 2009).

## **121000 - Communication Services**



Includes expenditures for freight and express services, media services, messenger services, postal services, printing services, and telecommunications services.

**121100 - Express Services:** Include expenses for premium services provided for express or urgent deliveries of printed matter, goods, and commodities by common or contract carrier or hired vehicles. Examples of services include Overnight AM, Overnight PM, Next Day, Second Day, etc.

**121200 - Outbound Freight Services:** Include expenses for package delivery and freight services provided by common or contract carriers or hired vehicles for the outbound movement of commodities.

**121300 -Messenger Services:** Include expenses for services provided to distribute messages and packages by private or state courier services. Services of this type tend to be restricted to a local or small geographical delivery zone.

**121400 - Postal Services:** Include expenses for services provided to distribute printed matter by the United States Postal Service, e.g., stamps, stamped envelopes, postage meters, and permit fees. Exclude expenses chargeable to 121100, 121110, 121300, 121410, 121420, and 121900.

**121410 - Postal Services, Permit:** Include expenses for services provided to distribute printed matter via permit number by postal service.

**121420 - Postal Services, Contract:** Include expenses for services provided to distribute printed matter by contracted agent.

**121500 - Printing Services:** Include expenses for services provided by state agencies and the private sector for designing, printing, collating, and binding. (Also, photocopies, brochures, printed letters).

**121520 - Copyright Costs:** Include expenses for copyright costs related to reproduction of copyright material.

**121600 - Telecommunications Services (provided by DIT):** Include expenses for services that provide for cables, facsimile-transmissions, local and long distance voice, video, and data connections including telephone service, telegram transmission, teletype transmission, and similar telecommunication services provided by DIT.

**121610 - FAX Costs:** Include expenses for facsimile transmissions.

**121700 - Telecommunications Services (provided by Non-State vendor):** Include expenses for services that provide for cables, facsimile-transmissions, local and long distance voice, video, and data connections including telephone service, telegram transmission, teletype transmission, and similar telecommunications services provided by the private sector.

**121800 - Telecommunications Services (provided by another State agency):** Include expenses for services that provide for cables, facsimile-transmission, local and long distance voice, video, and data connections including telephone service, telegram transmission, teletype transmission, and similar telecommunications services provided by state agencies other than DIT.

**121900 - Inbound Freight Services:** Include expenses for packaged delivery and freight services provided by common or contract carriers or hired vehicles for the inbound movement of commodities. Use this category whenever shipping costs are listed as a separate line item on vendor invoices for goods or materials.

## **122000 - Employee Development Services**

Includes all expenditures related to employee training and development, including expenditures for organization memberships, publication subscriptions, and all training-related support costs. i.e. memberships (if savings can be shown for the cost of the membership - for department use only)

**122100 - Organization Memberships:** Include expenses for memberships to professional organizations. (Also, notary commissions).

**122200 - Publication Subscriptions:** Include expenses for subscriptions to professional or technical publications used for professional development, not purchased for general library use. For related expenses, see 222100 and 222400.

**122400 - Employee (classified, wage, part-time, faculty, students and affiliates) Training Courses, Workshops and Conferences:** Include costs, such as registration fees and materials for attending training courses, workshops, and conferences. Do not include expenses for information technology training; see account code 122800. (For other related costs see 122700)

### **122430 – Employee Training Courses & Conferences (International)**

**122500 - Employee Tuition Reimbursement:** Include reimbursement to state employees for courses taken and satisfactorily completed.

**122600 - Employee Training Consulting Services:** Include all expenditures paid to bring professional training consultants to the agency for employee development, including expenses for course development, delivery, administration, or evaluation.

**122700 - Employee (classified, wage, part-time, faculty, students and affiliates) Training - Transportation, Lodging, Meals and Incidentals:** Include costs for airfare, taxis, tolls, lodging, meals and personal vehicle mileage reimbursement, associated with employee training and development coded as 122400, 122500, or 122600.

### **122730 – Employee Training – Transportation, Lodging, Meals (International)**

**122800 - Employee (classified, wage, part-time, faculty, students and affiliates) Information Technology (IT) Training Courses, Workshops, and Conferences:** Includes expenditures such as registration fees and materials for attending training courses, workshops, and conferences on information technology. For related expenditures see 122700.

## **123000 - Health Services**

Includes expenditures for clinic services, dental services, hospital services, medical services, x-ray and laboratory services.

**123100 - Clinic Services:** Include expenses for outpatient services provided by hospitals, public health clinics, or emergency rooms.

**123200 - Dental Services:** Include expenses for dental services provided by public clinics and private practices.

**123300 - Hospital Services:** Include expenses for inpatient services provided by hospitals. If institutional staff services are separately billed, use 123400. If institutional x-ray and laboratory services are separately billed, use 123600.

**123400 - Medical Services:** Include expenses for medical services provided by nurses, physicians, and similar health care professionals. Also, include materials and supplies. Institutional staff services are to be coded in this category only if separately billed.

**123410 - OSHA Inoculations and Training:** Include expenses associated with training and inoculations for university employees who must work with blood borne pathogens.

**123600 - X-Ray and Laboratory Services:** Include expenses for services provided by dental, hospital, and medical laboratories.

**123700 - INS PREM–HLTH SVCS FOR INDIVID:** Include expenditures for insurance premiums paid by the state on behalf of eligible individuals to provide them with health services.

## **124000 - Management and Information Services**

Includes expenditures for auditing services, fiscal services, attorney services, miscellaneous legal services, management services, personnel development services, and public informational and public relations services.

**124100 - Auditing Services:** Include expenses for services provided by private sector auditors.

**124200 - Fiscal Services:** Include expenses for services provided by private sector banks, accountants, financial advisors, and similar experts.

**124300 - Attorney Services:** Include expenses for attorney services provided by a law firm or independent legal counsel.

**124400 - Management Services:** Include expenses for services provided by economists, industrial engineers, interpreters, market analysts, planners, public administrators, and similar experts.

**124410 - Management Services, Bank Charges:** Include expenses for merchant fees charged by banks for credit card usage.

**124500 - Personnel Management Services:** Include expenses for services provided by management experts who advise on manpower development, personnel evaluation, and employee performance review.

**124600 - Public Informational and Public Relations Services:** Include expenses for services provided by private sector advertising, promotional, public relations, and similar firms which prepare and disseminate information. Exclude expenses chargeable to 121200. (Also, royalties, game guarantees, music contracts, visiting artist).

**124700 - Legal Services:** Include expenses for court reporters, hearing examiners, miscellaneous court costs, recording fees, notary fees and services, and legal services other than attorney fees.

**124800 – Media Services:** Include expenses for services provided to advertise by magazine, newspaper, periodical, radio, television, or other media. Exclude expenses chargeable to 124600.

**124900 - Recruitment Advertising:** Include payments for advertising in newspapers, magazines, radio, or other media as part of the employment recruitment process.

## **125000 - Repair and Maintenance Services**

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.

**125100 - Custodial Services:** Include expenses for services provided to clean, maintain, and protect buildings, grounds, shelters, and towers.

**125110 - Custodial Services, Hood cleaning and Fire Suppression:** Include expenses for services to clean hoods and fire suppression equipment. *FOR DINING SERVICES USE ONLY.*

**125120 - Custodial Services, Internal:** Include expenses for services provided by Facilities Management Operations staff to clean, maintain and protect buildings, grounds, shelters and towers.

**125200 - Electrical Repair and Maintenance Services:** Include expenses for services provided to repair and maintain electrical systems (including network cabling) in buildings, shelters, towers, and on grounds.

**125300 - Equipment Repair and Maintenance Services:** Include expenses for services provided to repair and maintain calculators, furniture, typewriters and other equipment. Include expenses for maintenance contracts. For related expenses, see 125600 and 125900.

**125400 - Extermination/Vector Control Services:** Include expenses for services provided to control or eradicate diseased or disease-carrying animals, insects, or pests.

**125500 - Highway Repair and Maintenance Services:** Include expenses for services provided by the private sector to repair and maintain bridges, highways, and roads. Include expenses for supplies and materials if they are included in the cost of work done under contract.

**125600 - Mechanical Repair and Maintenance Services:** Include expenses for services provided to repair and maintain air conditioners, elevators, furnaces, plumbing, and other mechanical equipment.

**125700 - Plant Repair and Maintenance Services:** Include expenses for carpentry, minor masonry, painting, and other services provided to repair and maintain plant facilities. For related expenses, see 125200 and 125600.

**125710 - Plant Repair and Maintenance Services, Internal:** Include expenses for services provided by Facilities Management Operations staff for carpentry, minor masonry, painting and other services provided to repair and maintain plant facilities.

**125800 - Reclamation Services:** Include expenses for services provided by the private sector to reclaim, reforest, and restock spoiled or exhausted land and water resources.

**125900 - Vehicle Repair and Maintenance Services:** Include expenses for services provided to repair and maintain agricultural vehicular equipment, aircraft equipment, construction equipment, motor vehicle equipment, watercraft equipment, and other vehicular equipment. (Also, towing services.)

## **126000 - Support Services**

Includes expenditures for architectural and engineering services, aviation services, clerical services, food and dietary services, laundry and linen services, manual labor services, production services, and skilled services.

**126100 - Architectural and Engineering Services:** Include expenses for services provided by private sector appraisers, architects, draftsmen, engineers, landscape architects, and surveyors.

**126110 - Architectural and Engineering Services, Other:** Include expenses related to architectural and engineering services. For example, blueprints, reports, etc.

**126130 - Architectural and Engineering Services, Survey Borings and Tests:** Include expenses for surveys, borings, and tests provided by architectural and engineering firms.

**126200 - Aviation Services:** Include expenses for aviation services (rotary and fixed wing) provided by the private sector for enforcement, monitoring, survey activities.

**126300 - Clerical Services:** Include expenses for services provided by private sector typing, data entry, word processing, filing, secretarial, stenographic, and similar clerical firms.

**126400 - Food and Dietary Services:** Include expenses for services provided by state agencies or the private sector to provide meals and food on a one-time or a continuing basis (Also, catering).

**126500 - Laundry and Linen Services:** Include expenses for services provided by another state agency or commercial establishment for laundry and linen. Include payment of claims for damaged laundry and dry cleaning.

**126600 - Manual Labor Services:** Include expenses for services provided by state agencies or the private sector for manual and unskilled laborers. (Also, commission paid to high schools, church groups, fraternities, sororities, etc. for game concession help).

**126700 - Production Services:** Include expenses for services provided by state agencies or the private sector to develop, manufacture, or produce goods or materials. (For example, film processing).

**126800 - Skilled Services:** Include expenses for services provided by artisans, chemists, interior designers, laboratory technicians, referees, and similar skilled and technical workers. (Also, models, tutors).

## **127000 - Technical Services**

Includes expenditures for information technology (IT) related services such as systems design and development, hardware maintenance, software maintenance, packaged software acquisition and maintenance, and operations.

**127100 - Information Management Design and Development Services (provided by VITA):** Include expenses for services provided by the Virginia Information Technology Agency (VITA) computer system analysts, programmers, and other technical and management personnel who provide assistance in IT planning, feasibility analysis, and design and in the development of systems.

**127200 - VITA Pass Thru Charges:** 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).

**127300 - Information Management Design and Development Services (provided by another State agency(not VITS) or vendor):** : Include expenses from services provided by state employed (other than VITA) or private sector computer systems analysts, programmers, and other technical and management personnel who provide assistance in IT planning, feasibility analysis, and design and in the development of systems.

**127400 - Computer Hardware Maintenance Services:** Include expenses for services to repair and maintain computer and computer peripheral hardware.

**127410 - JMU Hardware Maintenance Contract:** Include expenses for annual maintenance contracts.

**127420 - JMU Other Hardware Maintenance:** Include expenses for maintenance costs that are not covered by an annual maintenance contract.

**127500 - Computer Software Maintenance Services:** Include expenses for services provided to maintain computer software.

**127600 - Computer Operating Services (Provided by VITA):** Include expenses for services provided by VITA computer operations personnel and other costs associated with the operation of computer hardware.

**127700 - Computer Operating Services (Not VITA or vendor):** Include expenses for services provided by state employed (other than VITA) or private sector computer operations personnel and other costs associated with the operation of computer hardware.

**127800 - VITA Information Technology Integration Costs - Goods and Services Costs:** Include "direct bill" expenses for the VITA bills that are for goods and services that are purchased on behalf of transitioned agencies with that agency's prior approval. VITA will bill for direct costs plus a JLARC approved administrative fee.

**127900 - Computer Software Development Services:** Include expenses for consulting services to custom develop software or modify or customize existing software for Commercial off the Shelf Software (COTS). See also [221800](#) for software purchases (and a definition of software) and [221900](#) for development tool purchases.

**127910 - Computer Software Costs, Laboratory:** Include expenses for the purchase of package or tailor-made application software, systems software and utility programs for laboratories. *FOR USE BY INTEGRATED LEARNING RESOURCES ONLY.*

**127920 - Computer Software Costs, Microcomputer:** Include expenses for the purchase of package or tailor-made application software, systems software and utility programs for microcomputers. *FOR USE BY INTEGRATED LEARNING RESOURCES ONLY.*

**127930 - Computer Software Costs, Staff:** Include expenses for the purchase of package or tailor-made application software, systems software and utility programs for staff computers. *FOR USE BY INTEGRATED LEARNING RESOURCES ONLY.*

**127940 - Computer Software Costs, Departmental:** Include expenses for the purchase of package or tailor-made application software, systems software and utility programs for departmental computers. *FOR USE BY INTEGRATED LEARNING RESOURCES ONLY.*

**127950 - Computer Software, Third Party:** Include expenses for the purchase of package or tailor-made application software, systems software and utility programs for departmental computers purchased from a third party.

## **128000 - Transportation Services**

Includes expenditures for moving and relocation services, personal vehicle travel, public carrier travel, state vehicle travel, subsistence and lodging, and travel supplements and aid.

**128100 - Moving and Relocation Services:** Include expenses for services provided for relocating an employee's family and household, incidental to a new place of employment. Use this code, also, for the expenses of a newly employed person when appropriately approved or in conjunction with the Uniform Relocation Act.

**128200 - Travel, Personal Vehicle:** Include expenses for transportation by personal vehicle. Exclude parking fees and tolls. Travel costs associated with attending training courses should be charged to 122700.

**128210 - Travel, Personal Vehicle - Recruiting (students and employees):** Include expenses for transportation by personal vehicle for recruiting. Exclude parking fees and tolls. Travel costs associated with attending training courses should be charged to 122700.

**128220 - Travel, Personal Vehicle - Team:** Include expenses for transportation by personal vehicle for team travel. Exclude parking fees and tolls. Travel costs associated with attending training courses should be charged to 122700.

**128230 - Travel, Personal Vehicle - International (Travel outside the 50 United States):** Include expenses for transportation by personal vehicle. Exclude parking fees and tolls. Travel costs associated with attending training courses should be charged to 122700.

**128300 - Travel, Public Carriers:** Include expenses for individual travel by aircraft (state and private sector), airport limousine, bus, leased vehicle, taxi, train, and watercraft. Include parking fees and tolls. Travel costs associated with attending training courses should be charged to 122700. (Also gasoline reimbursement for rental cars).

**128310 - Travel, Public Carriers - Recruiting (students and employees):** Include expenses for individual travel by aircraft (state and private sector), airport limousine, bus, leased vehicle, taxi, train, and watercraft for recruiting. Include parking fees and tolls. Travel costs associated with attending training courses should be charged to 122700. (Also gasoline reimbursement for rental cars).

**128320 - Travel, Public Carriers - Team:** Include expenses for individual travel by aircraft (state and private sector), airport limousine, bus, leased vehicle, taxi, train, and watercraft for team travel. Include parking fees and tolls. Travel costs associated with attending training courses should be charged to 122700. (Also gasoline reimbursement for rental cars).

**128330 - Travel, Public Carriers - International (Travel outside the 50 United States):** Include expenses for individual travel by aircraft (state and private sector), airport limousine, bus, leased vehicle,

taxi, train, and watercraft. Include parking fees and tolls. Travel costs associated with attending training courses should be charged to 122700. (Also gasoline reimbursement for rental cars).

**128400 - Travel, State Owned or Leased Vehicles:** Include expenditures for transportation by state vehicles such as the Commonwealth's centralized fleet of vehicles managed by the DGS, Office of Fleet Management Services. Exclude parking fees and tolls. Travel cost associated with attending training courses should be charged to 122700.

**128410 - Travel, State Vehicles - Recruiting (students and employees):** Include expenses for transportation by state vehicles for recruiting. Exclude parking fees and tolls. Travel costs associated with attending training courses should be charged to 122700.

**128420 - Travel, State Vehicles - Team:** Include expenses for transportation by state vehicles for team travel. Exclude parking fees and tolls. Travel costs associated with attending training courses should be charged to 122700.

**128430 – Travel, State Vehicle – International (Travel outside the 50 United States):** Include expenditures for transportation by state vehicles such as the Commonwealth's centralized fleet of vehicles managed by the DGS, Office of Fleet Management Services. Exclude parking fees and tolls. Travel cost associated with attending training courses should be charged to 122700.

**128500 - Travel, Subsistence and Lodging:** Include expenses for gratuities, lodging, and similar subsistence and for parking fees and tolls related to 128200 and 128400. Travel costs associated with attending training courses should be charged to 122700. (Also, entry fees, game admissions, booth rentals, college fairs, exhibits).

**128510 - Travel, Subsistence and Lodging - Recruiting:** Include expenses for gratuities, lodging, and similar subsistence for recruiting. Also, for parking fees and tolls related to 128200 and 128400. Travel costs associated with attending training courses should be charged to 122700. (Also, entry fees, game admissions, booth rentals, college fairs, exhibits).

**128520 - Travel, Subsistence and Lodging - Team:** Include expenses for gratuities, lodging, and similar subsistence for team travel. Also, for parking fees and tolls related to 128200 and 128400. Travel costs associated with attending training courses should be charged to 122700. (Also, entry fees, game admissions, booth rentals, college fairs, exhibits).

**128530 – Travel, Lodging – International (Travel outside the 50 United States):** Include expenses for gratuities, lodging, and similar subsistence and for parking fees and tolls related to 128200 and 128400. Travel costs associated with attending training courses should be charged to 122700. (Also, entry fees, game admissions, booth rentals, college fairs, exhibits).

**128600 - Travel, Supplements and Aid:** Include expenses for individual transportation by any means and subsistence for persons receiving medical or rehabilitative services.

**128630 – Travel Supplements and Aid – International (Travel outside the 50 United States):** Include expenses for individual transportation by any means and subsistence for persons receiving medical or rehabilitative services.

**128610 - Travel, Supplements and Aid- Recruiting (student and employees):** Include expenses for individual transportation by any means and subsistence for persons receiving medical or rehabilitative services related to recruiting.



**128620 - Travel, Supplements and Aid- Team:** Include expenses for individual transportation by any means and subsistence for persons receiving medical or rehabilitative services related to team travel

**128700 - Travel, Meal Reimbursements - Reportable to the IRS:** Include reimbursements for meal expenses incurred during trips or work assignments that did not require overnight lodging or rest. (Meals that are part of a training or education package and are not reportable to the IRS should be charged to account code 122700).

**128730 – Day Trip, Meals – International: (Travel outside the 50 United States)** Include reimbursements for meal expenses incurred during trips or work assignments that did not require overnight lodging or rest. (Meals that are part of a training or education package and are not reportable to the IRS should be charged to account code 122700).

**128800 - Travel, Meal Reimbursements - Not Reportable to the IRS:** Include reimbursements for meal expenses which were incurred during trips which required overnight lodging or rest or for special work assignments, such as business luncheons, recruiting or interviewing job applicants through the lunch hour, or any overtime work in which a meal is purchased by an employee and is eaten on the employer's premises for the convenience of the employer. (Meals which are part of a training or education package and are not reportable to the IRS should be charged to account code 122700). For meals that meet these criteria where overnight travel is not involved, the Food and Beverage Certification Form should be completed and submitted according to the instructions in [Section 4205, "Expenditures", Subsection .630](#). Also include team travel, including coaches' meals, in this code.

**128810 - Travel, Meal Reimbursements - Not Reportable to the IRS - Recruiting (students and employees):** Include reimbursements for meal expenses which were incurred during trips which required overnight lodging or rest or for special work assignments, such as business luncheons, recruiting or interviewing job applicants through the lunch hour, or any overtime work in which a meal is purchased by an employee and is eaten on the employer's premises for the convenience of the employer. (Meals which are part of a training or education package and are not reportable to the IRS should be charged to account code 122700). For meals that meet these criteria where overnight travel is not involved, the Food and Beverage Certification Form should be completed and submitted according to the instructions in [Section 4205, "Expenditures", Subsection .630](#). Also include team travel, including coaches' meals, in this code.

**128820 - Travel, Meal Reimbursements - Not Reportable to the IRS - Team:** Include reimbursements for meal expenses which were incurred during trips which required overnight lodging or rest or for special work assignments, such as business luncheons, recruiting or interviewing job applicants through the lunch hour, or any overtime work in which a meal is purchased by an employee and is eaten on the employer's premises for the convenience of the employer. (Meals which are part of a training or education package and are not reportable to the IRS should be charged to account code 122700). For meals that meet these criteria where overnight travel is not involved, the Food and Beverage Certification Form should be completed and submitted according to the instructions in [Section 4205, "Expenditures", Subsection .630](#). Also include team travel, including coaches' meals, in this code.

**128830 – Overnight Trip, Meal – International (Travel outside the 50 United States):** Include reimbursements for meal expenses which were incurred during trips which required overnight lodging or rest or for special work assignments, such as business luncheons, recruiting or interviewing job applicants through the lunch hour, or any overtime work in which a meal is purchased by an employee and is eaten on the employer's premises for the convenience of the employer. (Meals which are part of a training or education package and are not reportable to the IRS should be charged to account code 122700). For meals that meet these criteria where overnight travel is not involved, the Food and

Beverage Certification Form should be completed and submitted according to the instructions in [Section 4205, "Expenditures", Subsection .630.](#)) Also include team travel, including coaches' meals, in this code.

## **129000 - Recoveries and Late Payment Penalties for Contractual Services**

Includes recoveries of expenditures and late payment penalty expenditures for communication services, employee development services, health services, management and informational services, repair and maintenance services, support services, technical services, and transportation services.

**129600 - Indirect Cost Recoveries from Auxiliary Programs for Contractual Services:** Include only the required recovery of indirect costs of contractual services from Auxiliary Enterprise subprograms.

**129610 - Recovery - Auxiliary Expenditures:** Recovery of costs incurred by Auxiliary Enterprises for travel expenses.

**129700 - Late Payment Penalties for Contractual Services:** Include expenses for charges assessed by vendors for the late payment of invoices for contractual services pursuant to the Prompt Payment Act.

**129800 - Inter-Agency Recoveries for Contractual Services:** Recovery of the cost of contractual services incurred by programs or subprograms for services provided to other agencies.

**129900 - Intra-Agency Recoveries for Contractual Services:** Recovery of the cost of contractual services incurred by programs or subprograms within the same agency or agencies under the auspices of a single board or commission. Do not include recoveries from Auxiliary Enterprise subprograms and the JMU Foundation.

**129940 - Intra-Agency Recoveries for Contractual Services:** Include recovery of the cost of contractual services from the JMU Foundation

**129960 - Recovery - E & G Expenditures:** Recovery of costs incurred by Educational and General Programs for expenditures associated with travel.

## **130000 - SUPPLIES AND MATERIALS**

Includes expenditures for administrative supplies, energy supplies, manufacturing and merchandising supplies, medical and laboratory supplies, repair and maintenance supplies, residential supplies, and specified use supplies.

**130900 - Small Purchase Charge Card Purchases of Supplies and Materials:** Include expenditures made by charge card for purchasing supplies and materials under the guidelines of the Small Purchase charge Card Program. *USE FOR RECORDING EXPENDITURES ONLY, NOT VALID FOR BUDGETING PURPOSES.* DOA/DPB policy requires agencies to reclassify charge card convenience codes to the correct account codes (effective May 2009).

## **131000 - Administrative Supplies**

Includes expenses for apparel supplies, office supplies, and stationery and forms.

**131100 - Apparel Supplies:** Include expenses for uniforms, protective gear, and similar apparel items for state employees who are furnished apparel by the state.

**131200 - Office Supplies:** Include expenses for binders, clips, file folders, ribbons (all types), small batteries, tape (all types), writing utensils, and similar office items. (Also, copy toner, dividers, and indexes. See code 226300).

**131210 - Office Supplies, Mailing:** Include expenses for padded envelopes, mailing tape, labels, and similar items used for mailing.

**131300 - Stationery and Forms:** Include expenses for carbon paper, employment application forms, ledger sheets, letter sheets, mailing envelopes, other informational and record forms, other paper, and similar stationery items. (Also, labels, copy machine paper).

## **132000 - Energy Supplies**

Includes expenses for coal, gas, gasoline, oil, and steam.

**132100 - Coal:** Include expenses for coal or coke consumed in transportation, heating, and/or power generating plants. Include the cost of transporting the coal.

**132200 - Gas:** Include expenses for natural and manufactured gas consumed for heating, power generating plants, and laboratories.

**132210 - Gas, Cooking:** Include expenses for natural and manufactured gas consumed for cooking. *FOR DINING SERVICES USE ONLY.*

**132300 - Gasoline:** Include expenses for diesel fuel, gasoline, or similar fuel consumed in the engines and motors of aircraft, motor vehicles, power equipment, and watercraft.

**132400 - Oil:** Include expenses for fuel oil, oil, and oil derivatives consumed in heating, and/or power generating plants. Include the cost of transporting the oil.

**132500 - Steam:** Include expenses for steam consumed in heating and/or power generating plants purchased from a second party.

**132600 - Wood Fuels:** Include expenses for wood products used for fuel for heating and power generating plants, to include such items as round wood, chips, sawdust, and bark. Include transportation costs.

## **133000 - Manufacturing and Merchandising Supplies**

Includes expenditures for alcoholic beverages, license tags, manufacturing supplies, merchandise, and packaging and shipping supplies.

**133100 - Alcoholic Beverages:** Include expenses for purchases of alcoholic beverages which are used strictly for resale purposes.

**133110 - Alcoholic Beverages, Transfers:** Include transfers of expenses for alcoholic beverages between dining services operations. *FOR DINING SERVICES USE ONLY.*

**133200 - License Tags:** Include expenses for decals and motor vehicle license tags. (Also, alcohol license).

**133300 - Manufacturing Supplies:** Include expenses for fabrics and leather goods, metals, paints, plastic and synthetic/processed materials, and wood and wood products.

**133400 - Merchandise:** Include expenses for materials, supplies, and equipment purchased for resale in substantially the same form as purchased.

**133410 - Merchandise Transfers:** Include transfers of expenses for merchandise between departments.  
*FOR DINING SERVICES AND BOOKSTORE USE ONLY.*

**133500 - Packaging and Shipping Supplies:** Include expenses for boxes, cartons, containers, packing materials, and similar items.

### **134000 - Medical and Laboratory Supplies**

Includes expenditures for laboratory and field supplies and medical and dental supplies.

**134100 - Laboratory Supplies:** Include expenses for animals used in research, blood or blood components used in analysis, chemicals, gases, reagents, specimen slides, test tubes, and similar laboratory supplies.

**134200 - Medical and Dental Supplies:** Include expenses for bandages, biologics, braces, chemicals, contraceptive devices, crutches, drugs, eyeglasses, hearing aids, prostheses, surgical blades, and similar medical and dental supplies.

**134300 - Field Supplies:** Include expenses for items such as sample bottles, chart paper and ink, and similar supplies designed for use in or with field-testing and monitoring equipment.

**134400 - Pharmaceutical Drugs:** Include expenses for pharmaceutical drugs.

### **135000 - Repair and Maintenance Supplies**

Includes expenses for building repair and maintenance materials, custodial repair and maintenance supplies, electrical repair and maintenance supplies, mechanical repair and maintenance supplies, and vehicular repair and maintenance supplies.

**135100 - Building Repair and Maintenance Materials:** Include expenses for bricks, cement, concrete, lumber, mortar, pitch, plasterboard, tar, and similar materials not included in the cost of work performed under contract in the repair and maintenance of structures.

**135200 - Custodial Repair and Maintenance Materials:** Include expenses for brushes, brooms, chemicals for air conditioning, cleaning preparations, disinfectants, electric bulbs, fluorescent tubes, pesticides, toilet tissue, waxes, water purification and treatment and similar custodial repair and maintenance materials. (Also, soap, trash bags).

**135300 - Electrical Repair and Maintenance Materials:** Include expenses for circuit breakers, circuits, electrical tape, fuses, plugs, tubes, wiring, and similar electrical repair and maintenance materials not included in the cost of the work performed under contract.

**135400 - Mechanical Repair and Maintenance Materials:** Include expenses for bolts, cable, gears, nuts, pipe, screws, solder, and similar mechanical repair and maintenance materials not included in the cost of work performed under contract.

**135500 - Vehicle Repair and Maintenance Materials:** Include expenses for automatic transmission fluid, batteries, brake fluid, engine oil, grease, hoses, hubcaps, points and plugs, tires, and similar vehicle repair and maintenance materials not included in the cost of work performed under contract.

**135600 - Highway Repair and Maintenance Material:** Include expenses for calcium, stone, sand, straw, marking paint, steel brooms, and similar maintenance supplies used in the repair and maintenance of roadways.

### **136000 - Residential Supplies**

Includes expenditures for food and dietary supplies, food service supplies, laundry and linen supplies and personal care supplies.

**136200 - Food and Dietary Supplies:** Include expenses for items of food and drink.

**136210 - Food/Dietary Supplies Transfers:** Include transfers of expenses for food and dietary supplies between dining services operations. *FOR DINING SERVICES USE ONLY.*

**136300 - Food Service Supplies:** Include expenses for cutlery, dishes, glasses, paper cups, paper dishes, paper napkins, tablecloths, tableware, and similar food service supplies used in preparing, cooking, and serving food.

**136310 - Food Service Supplies, Transfers:** Include transfers of expenses for food service supplies between dining services operations. *FOR DINING SERVICES USE ONLY.*

**136400 - Laundry and Linen Supplies:** Include expenses for bedspreads, blankets, 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.

**136500 - Personal Care Supplies:** Include expenses for combs, hairbrushes, shampoo, soap, toothbrushes, toothpaste, and similar supplies used for personal hygiene.

### **137000 - Specific Use Supplies**

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.

**137100 - Agricultural Supplies:** Include expenses for animal foods, bulbs, fertilizers, insecticides, seeds, and similar agricultural supply items.

**137200 - Architectural and Engineering Supplies:** Include expenses for blue print paper, drafting paper and vellum, inks, transfer letters, and similar supplies. For related expenses, see 131200 and 131300.

**137300 - Computer Operating Supplies:** Include expenses for paper, bar cards, disposable media (e.g., tapes and disks), and other computer operating supplies.

**137400 - Educational Supplies:** Include expenses for blank audiotapes, blank phonograph records, blank videotapes, chalk, erasers, and similar educational supplies. (Also, sheet music, records, costumes and props for educational departments).

**137500 - Fish and Wildlife Supplies:** Include expenses for fish and other marine life, and fowl and game to expand, improve, or maintain fish and wildlife populations. Include materials used in habitat reparation and development.

**137600 - Law Enforcement Supplies:** Include expenses for ammunition, flares, smoke bombs, tear gas, temporarily disabling liquids, and similar law enforcement supplies.

**137700 - Photographic Supplies:** Include expenses for chemicals, film, digital media, and similar photographic supplies. (Also, laminating material. For film processing see 126700).

**137800 - Recreational Supplies:** Include expenses for balls, bases, bats, nets, racquet, and similar indoor and outdoor recreational supplies. (Also, athletic apparel).

**137810 - Promotional Supplies:** Include promotional merchandise with a de Minimis value and average cost to the University of \$15 or less, excluding set-up charges or shipping costs. See Financial Policies and Procedures Manual, Section 4205.313.

### **139000 - Recoveries and Late Payment Penalties for Supplies and Materials**

Includes recoveries of expenditures and late payment penalty expenditures for administrative supplies, energy supplies, manufacturing and merchandising supplies, medical and laboratory supplies, repair and maintenance supplies, residential supplies, and specified use supplies.

**139600 - Indirect Cost Recoveries from Auxiliary Programs for Supplies and Materials:** Include only the required recovery of indirect costs of supplies and materials from Auxiliary Enterprise subprograms.

**139700 - Late Payment Penalties for Supplies and Materials:** Include expenses for charges assessed by vendors for the late payment of invoices for supplies and materials pursuant to the Prompt Payment Act.

**139800 - Inter-Agency Recoveries for Supplies and Materials:** Recovery of the cost of supplies and materials incurred by programs or subprograms for services provided to other agencies.

**139900 - Intra-Agency Recoveries for Supplies and Materials:** Recovery of the cost of supplies and materials incurred by programs or subprograms within the same agency or agencies under the auspices of a single board or commission. Do not include recoveries from Auxiliary Enterprise subprograms and the JMU Foundation.

**139920 - Intra-Agency Recoveries, Supplies and Materials, Credit Memos:** Include recoveries of the cost of supplies and materials from credit memos.

**139940 - Intra-Agency Recoveries for Supplies and Materials:** Include recovery of the cost of supplies and materials from the JMU Foundation.

## **140000 - TRANSFER PAYMENTS**

Includes expenditures for awards, contributions, and claims; educational and training assistance; grants and aid; and dedicated and general shared revenues.

### **141000 - Awards, Contributions, and Claims**

Includes expenditures for income assistance payments, individual claims and settlements, interstate compacts and agreements, premiums, unemployment compensation awards, unemployment compensation reimbursements, and worker's compensation awards.

**141100 - Individual Claims and Settlements:** Include expenses for compensation to individuals for information on criminal activities and for personal injuries, property damages, and similar claims and settlements.

**141300 - Premiums:** Include expenses for awards, honorariums, stipends, and prizes to individuals and organizations. Include payments made to cooperating teachers in public or private schools.

**141320 – Human Subject Payments – IRB:** Payments to Research Subjects under conditions set forth by procedures governed by JMU Internal Review Board (IRB).

**141500 - Unemployment Compensation Reimbursements:** Include expenses for reimbursements made by state agencies to the Trust Fund for benefits provided to former state employees.

**141600 - Payments on Behalf of Individuals:** Include payments to third parties for goods or services that are performed for individuals such as payments for victims of crime.

**141700 - Income Assistance Payments:** Include expenses to individuals for continuing and temporary income supplement programs.

**141800 - Incentives:** Include payments to individuals and organizations for incentives to participate in State sponsored programs and activities (such as reforestation projects).

### **142000 - Educational and Training Assistance**

Includes expenditures for graduate scholarships and fellowships, student loans, tuition and training assistance, tuition waivers, and undergraduate scholarships.

**142100 - Graduate Scholarships and Fellowships:** Include expenses for awards to graduate students.

**142200 - Student Loans:** Include expenses for payments into the principal of student loan funds in institutions of higher education.

**142400 - Tuition Waiver:** Include expenses for costs incurred by institutions of higher education for waiving tuition in part or in whole in conformance with state law and regulations.

**142500 - Undergraduate Scholarships:** Include expenses for awards to undergraduate students.

### **149000 - Recoveries for Transfer Payments**

Includes recoveries of expenditures for awards, contributions, and claims; educational and training assistance; and grants and aid.

**149600 - Indirect Cost Recoveries from Auxiliary Programs for Transfer Payments:** Include only the required recovery of indirect costs of transfer payments from Auxiliary Enterprise subprograms.

**149800 - Inter-Agency Recoveries for Transfer Payments:** Recovery of the cost of transfer payments incurred by programs or subprograms for services provided to other agencies.

**149900 - Intra-Agency Recoveries for Transfer Payments:** Include recovery of the cost of transfer payments incurred by programs or subprograms within the same agency or agencies under the auspices of a single board or commission. Do not include recoveries from Auxiliary Enterprise subprograms or the JMU Foundation.

**149940 - Intra-Agency Recoveries for Transfer Payments:** Include recovery of costs of transfer payments from the JMU Foundation.

## **150000 - CONTINUOUS CHARGES**

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

### **151000 - Insurance-Fixed Assets**

Includes expenditures for automobile liability insurance, inland marine insurance, property insurance, boiler and machinery insurance.

**151200 - Automobile Liability:** Include expenses to cover the liability caused by the automobile, the physical damage to the automobile, injury to driver and passengers, and uninsured motorists.

**151400 - Inland Marine Insurance:** Include expenses to provide coverage on valuable properties that are transportable, for example, antiques, art, furs, and jewelry.

**151600 - Property Insurance:** Include expenses for property insurance coverage on equipment and structures due to direct loss by fire, lightning, and natural perils.

**151700 - Boiler and Machinery:** Include expenses for insurance coverage of energy equipment.

### **152000 - Capital Lease Payments**

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

**152100 - Computer Capital Leases:** Include expenses for capital lease agreements for computer equipment, excluding mainframe computers or large enterprise servers with high processing capacity.

**152200 - Central Processor Capital Leases:** Include expenses for capital lease agreements for central processor equipment like mainframe or large enterprise servers with high processing capacity.



**152300 - Computer Software Capital Leases:** Include expenses for capital lease agreements for mainframe or large enterprise server application software, utility programs, and operating system software.

**152400 - Equipment Capital Leases:** Include expenses for capital lease agreements of equipment. Exclude expenses chargeable to 152100, and 152200.

**152500 - Building Capital Leases:** Include expenses for capital lease agreements of structures or part of a structure.

**152600 - Land Capital Leases:** Include expenses for capital lease agreements of property only.

**152700 - Land and Building Capital Leases:** Include expenses for capital lease agreements for both land and a building combined in one agreement.

### **153000 - Operating Lease Payments**

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

**153100 - Computer Rentals (not mainframe):** Include expenses for the operating leases of computer equipment, excluding mainframe computers or large enterprise servers with high processing capacity.

**153200 - Computer Processor Rentals:** Include expenses for the operating leases of central processor equipment like mainframe or large enterprise servers with high processing capacity.

**153300 - Computer Software Rentals:** Include expenses for the operating leases of central processor equipment like mainframe or large enterprise server computer application software, utility programs, and operating system software.

**153400 - Equipment Rentals:** Include expenses of a lessee for the operating leases of equipment. Exclude expenses chargeable to 153100 and 153200. (Also film rental, ID machine).

**153500 - Building Rentals:** Include rent payments made directly to a private sector landlord, rental agent, or state agency other than the Department of General Services, for use of a structure or part of a structure.

**153510 - Building Rentals, Internal:** Include expenses of a tenant for the use of a University building or part of a building by another University department.

**153600 - Land Rentals:** Include expenses of a tenant for the use of land.

**153700 - Land and Building Rentals:** Include expenses for operating leases of both land and a building combined in one agreement.

**153800 - Building Rentals - State Owned Facilities:** Include rental fees charged by the Department of General Services for space in state-owned facilities.

**153900 – Building Rentals – Non-State Owned Facilities:** Include rental payments to the Department of General Services. Division of Real Estate Services for space in private sector owned facilities.

## **154000 - Service Charges**

Includes expenditures for agency service charges, electrical service charges, refuse service charges, and water and sewer service charges.

**154100 - Agency Service Charges:** Include expenses for specialized activities or services provided by state agencies to other state agencies. Include allocations of physical plant costs.

**154110 - Agency Service Charges, Overhead:** Include expenses for specialized activities or services provided by James Madison University to grants and contracts.

**154120 - Agency Service Charges, Auxiliary Support Transfer:** Include expenses for specialized activities or services provided in addition to negotiated Agency Service Charge to Auxiliary Enterprises.

**154200 - Electrical Service Charges:** Include expenses for electricity.

**154300 - Refuse Service Charges:** Include expenses for services to haul garbage, trash, and other refuse.

**154310 - Refuse Service Charges, Hazardous Waste:** Include expenses for services to remove hazardous waste refuse.

**154320 - Refuse Service Charges, Biohazardous Waste:** Include expenses for services to remove biohazardous waste ONLY.

**154400 - Water and Sewer Service Charges:** Include expenses for water and sewer services.

**154600 - eVA Two Percent Fee:** Include expenditures for the eVA 2% transaction fee.

**154700 - Private Vendor Service Charge:** Include expense to vendors for eVA service charges.

## **155000 - Insurance-Operations**

Includes expenditures for general liability insurance, money and securities insurance, medical malpractice insurance, surety bonds, and workers' compensation insurance.

**155100 - General Liability Insurance:** Include expenses for insurance coverage against the risk of claims for payment of damages imposed by law.

**155200 - Money and Securities Insurance:** Include expenses to cover the physical taking or loss by dishonesty of money, negotiable instruments, and securities.

**155300 - Medical Malpractice:** Include expenses for insurance against medical malpractice.

**155400 - Surety Bonds:** Include expenses of surety bond coverage for all State employees to guarantee the performance of their lawful obligations.

**155500 - Worker's Compensation:** Include expenses for workers' compensation coverage on all state employees.

## **156000 - Installment Purchases**

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

**156100 - Computer Peripheral Installment Purchases:** Include expenses for installment purchases of computer equipment, excluding mainframe computers or large enterprise servers with high processing capacity.

**156200 - Computer Processor Installment Purchases:** Include expenses for the operating leases of central processor equipment like mainframe or large enterprise servers with high processing capacity.

**156250 - Computer Equipment - JMU Installment Purchases:** Include expenses for installment purchases of computer equipment financed by the JMU computer equipment program.

**156300 - Computer Software Installment Purchases:** Include expenses for the installment purchases of application software, utility programs, and operating system software for mainframes or large enterprise servers with high processing capacity.

**156400 - Equipment Installment Purchases:** Include expenses of an installment purchase for equipment. Exclude expenses chargeable to 156100, 156200, 156250, and 156300.

**156500 - Building Installment Purchases:** Include expenses of an installment purchase of a structure.

**156600 - Land Installment Purchases:** Include expenses of an installment purchase for land.

## **159000 - Recoveries and Late Payment Penalties for Continuous Charges**

Includes recoveries of expenditures and late payment penalty expenditures for insurance-fixed assets, insurance-operations, property insurance, boiler and machinery insurance.

**159600 - Indirect Cost Recoveries from Auxiliary Programs for Continuous Charges:** Include only the required recovery of indirect costs of continuous charges from Auxiliary Enterprise subprograms.

**159700 - Late Payment Penalties for Continuous Charges:** Include expenses for charges assessed by vendors for the late payment of invoices for continuous charges pursuant to the Prompt Payment Act.

**159800 - Inter-Agency Recoveries for Continuous Charges:** Include recovery of the cost of continuous charges incurred by programs or subprograms for services provided to other agencies.

**159900 - Intra-Agency Recoveries for Continuous Charges:** Include recovery of the cost of continuous charges incurred by programs or subprograms within the same agency or agencies under the auspices of a single board or commission. Do not include recoveries from Auxiliary Enterprise subprograms or the JMU Foundation.

**159920 - Intra-Agency Recoveries for Continuous Charges:** Include recovery of costs for use of educational and general space. Exclude indirect cost recoveries from auxiliary programs for continuous charges. See code 15960.

**159930 - Intra-Agency Recoveries for Continuous Charges:** Include recovery of costs for use of auxiliary enterprises space.

**159940 - Intra-Agency Recoveries for Continuous Charges:** Include recovery of the cost of continuous charges from the JMU Foundation.

**159950 - Intra-Agency Recoveries for Continuous Charges:** Include recovery of costs received from Insurance claims.

## FIXED ASSET EXPENSES

Fixed Asset Expense codes include expenditures for Property and Improvements, Equipment, and Plant and Improvements.

### **210000 - PROPERTY AND IMPROVEMENTS**

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

#### **211000 - Acquisition of Property and Improvements**

Includes expenditures for acquisitions as well as associated costs of property, rights-of-way, and waterways.

**211100 - Acquisition Property:** Include expenses for surface land and mineral rights.

**211200 - Acquisition, Rights-of-Way:** Include expenses for construction; flood plain, scenic, and utility easements; highways; railroads; and similar rights-of-way acquisition.

#### **212000 - Natural Resources**

Includes expenditures for animals, minerals, and plants.

**212100 - Animals:** Include expenses for domestic animals, livestock, and zoological specimens.

**212200 - Minerals:** Include expenses for coal mines, minerals other than coal, and oil wells for experimental research, reclamation, or similar purposes.

**212300 - Plants:** Include expenses for plants, timber, and vegetation for botanical gardens, green houses, nurseries, and similar purposes. (Also, trees).

#### **213000 - Site Development**

Includes expenditures for site improvements, site preparations, and utilities.

**213100 - Site Improvements:** Include expenses for exterior lighting systems, fences, landscaping, parking areas, roadways, walks, and similar site improvements.

**213200 - Site Preparation:** Include expenses for clearing, filling, grading, grubbing, razing of structures, and similar site preparation.

**213300 - Utilities:** Include expenses for lines and facilities (e.g., energy) used in the transmission of electricity, gas, sewer, water, and similar utilities.

## **219000 - Recoveries and Late Payment Penalties for Property and Improvements**

Includes recoveries of expenditures and late payment penalty expenditures for Property and Improvements, Equipment, and Plant and Improvements.

**219600 - Indirect Cost Recoveries from Auxiliary Programs for Property and Improvements:** Include only the required recovery of indirect costs of property and improvements from Auxiliary Enterprise subprograms.

**219700 - Late Payment Penalties for Property and Improvements:** Include expenses for charges assessed by vendors for the late payment of invoices for property and improvements pursuant to the Prompt Payment Act.

**219800 - Inter-Agency Recoveries for Property and Improvements:** Recovery of the cost of property and improvements incurred by programs and subprograms for services provided to other agencies.

**219900 - Intra-Agency Recoveries for Property and Improvements:** 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. Do not include recoveries from Auxiliary Enterprise subprograms or the JMU Foundation.

**219940 - Intra-Agency Recoveries for Property and Improvements:** Recovery of the cost of property and improvements from the JMU Foundation.

## **220000 - EQUIPMENT**

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

**220900 - Small Purchase Charge Card Purchases of Equipment:** Include expenses made by charge card for purchasing equipment under the guidelines of the Small Purchase Charge Card Program. *USE FOR RECORDING EXPENDITURES ONLY, NOT VALID FOR BUDGETING PURPOSES.* DOA/DPB policy requires agencies to reclassify charge card convenience codes to the correct account codes (effective May 2009).

## **221000 - Computer Hardware and Software**

Includes expenditures for computing platforms (mainframes to hand held), other equipment and software.

**221100 - Desktop Client Computers (microcomputers):** Include any stationary desktop workstation, including desktops that have been provided by the agency for telecommuters. Include technologies typically used by individuals to enhance productivity. Examples include workstation setups (with all included components), and "thin clients." 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.

"Thin client" is defined as a simple personal computer that is similar to a dumb terminal. The machine performs very little processing. Generally, most of the application processing is done on a network server.

**221200 - 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.

### **221300 - Inactive**

**221400 - Mainframe Computers and Components:** Includes 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.

**221500 - Network Servers:** 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.

**221600 - Network Components:** Includes assets used in the local area network not reported in 221500 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.

**221700 - Other Computer Equipment:** Includes all other equipment that cannot be reported in 221100 through 221600. 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 221200

**221800 - Computer Software Purchases:** Include expenditures for the purchase of Commercial off the Shelf Software (COTS), to include applications, utility programs, and operation system software. The term software is a general term that refers to all programs or instructions that are used to operate computer hardware. Software causes computer hardware to perform activities by telling a computer how to execute functions and tasks. Code contracts for software development to 127900.

**221900 - Development Tools Purchases:** Include expenditures for the purchases of software development tools. A development tool is software specifically used in the development applications by technical staff. Examples of this software are text editors, compilers, build-automation tools, debuggers, ETL tools, and data modeling software.

### **222000 - Educational and Cultural Equipment**

Includes expenditures for college library books and educational, exhibiting, and reference equipment.

**222100 - College Library Books:** Include expenses for books, microfiche, periodicals, and similar equipment used in libraries of institutions of higher education.

**222200 - Educational Equipment:** Include expenses for auditorium seating, chalkboards, classroom furniture, and similar equipment. (Also, musical instruments).

**222300 - Exhibit Equipment:** Include expenses for artifacts, artworks, scientific paraphernalia, and similar museum materials and equipment.

**222400 - Reference Equipment:** Include expenses for books not used in libraries of institutions of higher education, card catalogs, carrels, library desks, microfilm readers, and similar reference equipment. (Also, films, records).

**222800 - Educational and Cultural Equipment Improvements:** Include expenses for restorations of and additions or modifications to existing educational and cultural equipment that expands capability or capacity, or improves performance.

### **223000 - Electronic and Photographic Equipment**

Includes expenditures for electronic, photographic, and voice and data transmission equipment.

**223100 - Electronic Equipment:** Include expenses for intercommunication systems, radar, radios, televisions, and similar electronic equipment.

**223200 - Photographic Equipment:** Include expenses for blueprint equipment, cameras, enlargers, lenses, overhead viewers, projectors, screens, splicers, tripods, and similar photographic equipment.

**223300 - Voice and Data Transmission Equipment:** Include expenses for facsimile-transmitters, switchboards, telephones, teletypewriters, and similar equipment.

**223800 - Electronic and Photographic Equipment Improvements:** Include expenses for restorations of and additions or modifications to existing communications and photographic equipment that expands capability or capacity, or improves performance.

### **224000 - Medical and Laboratory Equipment**

Includes expenditures for laboratory and field equipment and medical and dental equipment.

**224100 - Laboratory Equipment:** Include expenses for blood gas analyzers, Bunsen burners, centrifuges, freezing point depression instruments, gas chromatographic, incubators, microscopes, spectrophotometers, and similar equipment.

**224200 - Medical and Dental Equipment:** Include expenses for anesthesia and respiratory therapy equipment, dental equipment, diagnostic apparatus, electrotherapeutic equipment, examining room furniture, fracture and orthopedic equipment, hospital and medical lighting, operating room equipment, x-ray equipment, and similar medical and dental equipment.

**224300 - Field Equipment:** Include expenses for portable and/or permanent non-disposable equipment, such as automatic samplers and ambient air/water meters or analyzers, designed and purchased primarily for use in non-laboratory settings.

**224800 - Medical and Laboratory Equipment Improvements:** Include expenses for restorations of and additions or modifications to existing medical and laboratory and field equipment that expands capability or capacity, or improves performance.

## **225000 - Motorized Equipment**

Includes expenditures for agricultural vehicles, construction equipment, motor vehicles, power repair and maintenance equipment, and watercraft.

**225100 - Agricultural Vehicular Equipment:** Include expenses for planting, seeding, and harvesting devices; silage cutters; threshing machines; tractors; wagons; and similar agricultural equipment.

**225300 - Construction Equipment:** Include expenses for air hammers, backhoes, bulldozers, cranes, graders, portable generators, pumps, and similar equipment.

**225400 - Motor Vehicle Equipment:** Include expenses for automobiles, buses, forklifts, mopeds, motorcycles, trucks, and similar equipment.

**225500 - Power Repair and Maintenance Equipment:** Include expenses for power hedge clippers, power mowers, small power drills, small power sanders, small power saws, routers, and similar power repair and maintenance equipment.

**225600 - Watercraft Equipment:** Include expenses for amphibious craft, boats, diving bells, rafts, ships, and similar watercraft equipment.

**225800 - Motorized Equipment Improvements:** Include expenses for restorations of and additions or modifications to existing vehicular equipment that expands the capability or capacity, or improves performance.

## **226000 - Office Equipment**

Includes expenditures for office appurtenances, office furniture, office incidentals, and office machines.

**226100 - Office Appurtenances:** Include expenses for blinds, carpets, draperies, plants, rugs, shades, wall decorations, and similar office appurtenances.

**226200 - Office Furniture:** Include expenses for **bookcases**, desks, chairs, file cabinets, lamps, racks, storage cabinets, tables, and similar office furniture.

**226300 - Office Incidentals:** Include expenses for ashtrays, compasses, date stamps, desk organizers, file boxes, letter openers, rulers, scissors, staplers, T-squares, and similar "desktop" office **equipment**.

**226400 - Office Machines:** Include expenses for adding machines, bookkeeping machines, calculators, drafting machines, duplicating and photocopying machines, posting machines, transcribing and dictating machines, typewriters, weight scales, and similar equipment.

**226800 - Office Equipment Improvement:** Include expenses for restorations of and additions or modifications to existing office equipment that expands the capability or capacity, or improves performance. (Also, typing elements).



## **227000 - Specific Use Equipment**

Includes expenditures for household, law enforcement, manufacturing, non-power repair and maintenance, and recreational equipment.

**227100 - Household Equipment:** Include expenses for beds, bureaus, chairs, dressers, heaters, mattresses, refrigerators, stoves, tables, portable fire extinguishers, and similar equipment. (Also, drapes and carpet for dorms). (Vending machines, food service hand trucks, shelves).

**227200 - Law Enforcement Equipment:** Include expenses for clubs, firearms, helmets, shields, surveillance apparatus, and similar law enforcement equipment.

**227300 - Manufacturing Equipment:** Include expenses for drills, lathes, looms, presses, saws, stampers, and similar manufacturing use equipment.

**227400 - Non-Power Repair and Maintenance Equipment:** Include expenses for files, hammers, manual drills, manual hedge clippers, manual lawn mowers, saws, screwdrivers, wrenches, and similar non-power repair and maintenance equipment.

**227500 - Recreational Equipment:** Include expenses for gymnasium, park, playground, recreational center, and similar apparatus and equipment.

**227600 - Traffic Control Equipment:** Include expenses for traffic cones, barrels, sign stands, signs, and similar items used during maintenance operations on roadways.

**227700 - Firearms Equipment:** Include expenses for firearms such as handguns, rifles, and shotguns. Use 227200 for expenses such as ammunition or for ancillary equipment such as holsters, belts, and cases purchases separately from the firearm.

**227800 - Specific Use Equipment Improvements:** Include expenses for restorations of and additions or modifications to existing specific use equipment that expands capability or capacity, or improves performance. (Also for upholstering furniture)

## **228000 - Stationary Equipment**

Includes expenditures for built-in equipment, fixtures, and mechanical equipment.

**228100 - Built-in Equipment:** Include expenses for benches, laboratory tables, platforms, shelving, stages, wall cabinets, and similar built-in equipment normally included during construction as special stationary features.

**228200 - Fixtures:** Include expenses for **electrical**, heating, lighting, plumbing, and similar fixtures normally affixed to walls, floors, and ceilings.

**228300 - Mechanical Equipment:** Include **expenses** for air conditioners, boilers, elevators, switching, and similar mechanical equipment normally included in a structure at time of construction.

**228800 - Stationary Equipment Improvements:** Include expenditures for restorations of and additions or modifications to existing stationary equipment that expands the capability or capacity, or improves performance.

## **229000 - Recoveries and Late Payment Penalties for Equipment**

Includes recoveries of expenditures and late payment penalty expenditures for computer, educational, cultural, electronic, photographic, medical, laboratory, motorized, office, specific use, and stationary equipment.

**229600 - Indirect Cost Recoveries from Auxiliary Programs for Equipment:** Include only the required recovery of indirect costs of equipment from Auxiliary Enterprise subprograms.

**229700 - Late Payment Penalties for Equipment:** Include expenses for charges accessed by vendors for the late payment of invoices for *equipment* pursuant to the Prompt Payment Act.

**229800 - Inter-Agency Recoveries for Equipment:** Include recovery of the cost of equipment incurred by programs or subprograms for services provided to other agencies.

**229900 - Intra-Agency Recoveries for Equipment:** Include recovery of the cost of equipment incurred by program or subprograms within the same agency or agencies under the auspices of a single board or commission. Do not include recoveries from Auxiliary Enterprises subprograms or the JMU Foundation.

**229940 - Intra-Agency Recoveries for Equipment:** Include recovery of the cost of equipment from the JMU Foundation.

## **230000 - PLANT AND IMPROVEMENTS**

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

**230015 – Leed Budget:** This expense account is a **Budgetary Only** account, generally only for use by FM (Facilities Planning and Construction).

## **231000 - Acquisition of Plant and Improvements**

Includes expenditures for purchase or condemnation of bridges, buildings, highways, and improvements.

**231200 - Acquisition, Buildings:** Include expenses for purchase or condemnation of buildings, shelters, and towers. (Property taxes at time of purchase).

**231300 - Acquisition, Highways:** Include expenses for purchase or condemnation of alleys, highways, roadways, and streets.

## **232000 - Construction of Plant and Improvements**

Includes expenditures of construction of bridges, buildings, and highways.

**232100 - Construction, Bridges:** Include expenses of private sector contractors for construction of bridges, causeways, tunnels, and similar structures.

**232200 - Construction, Buildings:** Include expenses of private sector contractors for construction of buildings, shelters, and towers.

**232300 - Construction, Highways:** Include expenses of private sector contractors for construction of alleys, highways, roadways, and streets.

**232700 - Construction, Bridges and Highways Improvements:** Include expenses of private sector contractors for restorations of additions or modifications to existing bridges and highways that expand capability or capacity, or improve performance.

**232800 - Construction, Buildings Improvements:** Include expenses of private sector contractors for restorations of and **additions** or modifications to existing buildings, shelters, and towers that expand capability or capacity, or improve performance.

### **239000 - Recoveries and Late Payment Penalties of Plant and Improvements**

Includes recoveries of expenditures and late payment penalty expenditures for acquisition of plant and improvements and construction of plant and improvements.

**239600 - Indirect Cost Recoveries from Auxiliary Programs for Plant and Improvements:** Include only the required recovery of indirect costs of plant and improvements from Auxiliary Enterprise subprograms.

**239700 - Late Payment Penalties of Plant and Improvements:** Include expenditures for charges assessed by vendors for the late payment of invoices for plant and improvements pursuant to the Prompt Payment Statutes.

**239800 - Inter-Agency Recoveries for Plant and Improvements:** Include recovery of the cost of plant and improvements incurred by programs or subprograms for services provided to other agencies.

**239900 - Intra-Agency Recoveries for Plant and Improvements:** Include recovery of the cost of plant and improvements incurred programs or subprograms within the same agency or agencies under the auspices of a single board or commission. Do not include recoveries from Auxiliary Enterprise subprograms or the JMU Foundation.

**239940 - Intra-Agency Recoveries for Plant and Improvements:** Include recovery of the cost of plant and improvements from the JMU Foundation.

## **DEBT SERVICE EXPENSES**

Debt Service Expense Codes includes expenditures for Bond and Loans.

### **310000 - OBLIGATIONS**

Includes expenditures for bonds and loans.

#### **311000 - Bonds**

Includes expenditures for bond issuance expenditures, bond issuance fees, general obligation bond financing, general obligation bond interest retirement, revenue bond financing, and revenue bond interest retirement.

**311100 - Bond Issuance Expenses:** Include expenses for advertising, legal, and negotiating services rendered by brokerage firms and law firms.

**311200 - Bond Issuance Fees:** Include **expenses** for services rendered by banks acting as paying agents, registrars, or trustees for state bond issues.

**311300 - General Obligation Bond Financing:** Include expenses for all general obligation bond financing costs.

**311400 - General Obligation Bond Interest Retirement:** Include expenses of interest for retirement of general obligation bonds.

**311500 - Revenue Bond Financing:** Include expenses for all revenue bond financing cost.

**311600 - Revenue Bond Interest Retirement:** Include expenses of interest for retirement of revenue bonds.

**311700 - Revenue Bond Principal Retirement:** Include expenses for the retirement of revenue bond principal.

### **312000 - Loans - Agency**

Includes expenditures for anticipation loan interest retirement.

**312100 - Anticipation Loan Interest Retirement:** Include expenses for the payment of interest on anticipation loans in accordance with the terms of the loan.

### **313000 – Loans - State**

Includes expenditures for draw down loans and mortgage loans.

**313100 - Anticipation Loan Interest Retirement:** Include expenses for the payment of interest on draw down loans made by the State Treasurer.

**313200 - Mortgage Loan Interest Retirement:** Include expenses for the retirement of mortgage loan interest.

### **319000 - Recoveries**

Includes recoveries of expenditures for Bond and Loan Obligations.

**319600 - Indirect Cost Recoveries from Auxiliary Programs for Obligations:** Include only the required recovery of indirect costs of obligations from Auxiliary Enterprise subprograms.

**319800 - Inter-Agency Recoveries for Obligations:** Include recovery of the cost of obligations incurred by programs or subprograms for services provided to other agencies.

**319900 - Intra-Agency Recoveries for Obligations:** Include recovery of the cost of obligations incurred by programs or subprograms within the same agency or agencies under the auspices of a single board or commission. Do not include recoveries from Auxiliary Enterprise subprograms or the JMU Foundation.

**319940 - Intra-Agency Recoveries for Obligations:** Include recovery of the cost of obligations from the JMU Foundation.

**319950 - Wash/Dry and Payphone Abroad:** Include recovery of costs incurred in the operation of laundry facilities abroad.

## SPECIFIC USE CODES

Specific use codes are established to identify individual expenditures required for accounting and reporting purposes. Some of these codes are included within the Operating Expense, Fixed Asset, and Debt Service Expense groups in this section.